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## Thematic groups of Germanic language study according to the requirements of norms and codification

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**Abstract:** *In this article, the Germanic language acquisitions are split into thematic groupings.*

**Keywords:** *norm, codification, language units, international, foreign word, assimilation .*

Every term in a particular language system is either an invention of the speakers of that language or the name of that invention, as is widely known. In this respect, assimilations are essentially a creation of the speakers of the other (foreign) language, and they do not need to be reinvented by the language adopters. A new thing or event, together with its name, is adopted into another language and, depending on its reputation, progressively adapts to the language's rules and codification needs. One of the primary questions for language enthusiasts is to determine "which of the worldwide words learnt in Uzbek is within the norm and which is beyond the norm."<sup>1</sup> Linguists, writers and poets, journalists, and even regular individuals have all aired their opinions on the subject at some point in history.

However, the majority of them backed a puristic philosophy (i.e., removing foreign language features from our language). This viewpoint was primarily articulated in our country on the eve of the October Revolution and following our country's independence. It's worth noting that supporters of language purification focused their efforts on Russian and Russian-international vocabulary in particular. Their goal was to eliminate Russian and Russian foreign words from our national language, replacing them with Arabic-Persian phrases or inventing new words based on the lexical structure and intrinsic capacities of the Uzbek language. This decision was not entirely justified. Our people rejected the proposed alternatives (lecturer-khatib, element-unit, skrepa-iron clamp, button-iron stage), and no substitute (samovar, train, dump truck) was identified for some in our language. Some classics (x-ray, tram, boxing, camping) could not be fully dismissed<sup>1</sup>.

Until recently, our country's people relied on animals for work or transportation, whether it was a "tractor," "bicycle," "car," "bus," "tram," "trolleybus," "train," or "The Uzbeks brought these technical means from the people who invented them (Europe), began to use their names in communication as new language units, and adopted them into the dictionary system. Alternatives to the tractor included a plow, a vehicle - a self-propelled (self-propelled), a bicycle - a devil's chariot, a train - a flaming chariot, an airplane - a flying plane (plane), a dump truck - a dump truck, and a train station - a row house. We would "load our mouths" with our own words or comments instead of

<sup>1</sup> Mamatov A.E. Problems of lexical and phraseological norms in modern Uzbek literary language, Tashkent 1991. P.191

<sup>1</sup> Mamatov A.E. Problems of lexical and phraseological norms in modern Uzbek literary language, Tashkent 1991. P.190.

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these words, but "clear drinking water looked to be blurred," and language's power seemed to be weakened, weakened, and distracted from the observer's observation or imagination.<sup>2</sup> Finally, our people enjoyed foreign terms because they were bold in their pronunciation, clear in their expression, and quick to learn, and there was a strong and inherent commonality of things and names. Our national language has accepted new words in the same way as foreign triumphs and discoveries have been warmly welcomed for the benefit of social life and well-being (their names). If we dig deeper into the construction of our language dictionary, we can see that our people have never been indifferent to foreign words throughout their history.

Even the weight of all the foreign (Sanskrit, Hindi, Persian, Arabic, Mongolian, English, German, French, Russian) lexical units available in our language makes the amount of the Uzbek language's own layer appear rare. By the way, numbers, rhymes, and relative verbs are the most common features of our national language, with no words derived from a foreign language appearing in numbers or personal pronouns. The great majority of noun phrase-specific words are foreign words, which can be found in practically every aspect of our social lives. As a result, practically every assimilation in our database is a noun phrase, and more than twenty verbs (such as branding, diving, cleaning, shopping, and screening) are also known as action verbs.

According to the definition accepted for language norms and codification in Section 1.2 of our work, 720 (see appendix) of the more than 1,200 assimilations obtained from Germanic languages in our inventory meet the norms and codification requirements set by us. Alternatively, they can be globally acknowledged language units that are already listed in our dictionaries and encyclopedias, which can substitute lexical units in our national language's dictionary system and, in some situations, are preferable in a clear and correct expression of the topic's essence. These assimilations can be grouped into the following thematic groupings due to the range and variety of sectors of social life in which they occur and apply:

**Assimilation of sports and its types:** *scuba diving, auto rally, autotraining, outsider, badminton, basketball, bobsley, bodybuilding, boxing, water polo player, water polo, volleyball, handball, dumbbell, game, goal, goalkeeper, golf, grandmaster, endshpil, canoe, karting, court, cross, crossword, match, motobol, motocross, knockout, knockdown, pass, penalty, ping-pong, round, rapier, rugby, recorders, ring, backpack, set, speedway, sport, sportsmen, sprint, sprinter, stayer, start, time, timeout, timer, track, trainer apparatus, trainer, training, training, tournament, final, finish, football, hockey, tseytnot, chainword, champion, championship, shaping, barbell.*

**Assimilation of modes of transport and its activities:** *bus, bus station, truck, motor grader, auto camping, truck crane, car rental, car park, hitchhiking, autotracking, antifreeze, airport, aerobus, ballast, ballaster, board, bulldozer, buffer, wagon, trolley, wagon, wagonless, trailer, trolley, vaterpas, shipyard, railway station, hypercar, grader, diesel, jack, woodcutter, card, kerosene, combine, crane, cruiser, liner, linter, elevator, route, scooter, pickup, platskart, radar, rocket, rails, rickshaw, alarm, scraper, starter, tram, trap, track, trailer, trolleybus, tunnel, tsapfa, charter, chizel, tire, pulley, barrier, excavator, express.*

<sup>2</sup> Odil Yokubov. The word of the people. 10.01.1998

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Assimilation of finance and market economy: *agrofirma, agribusiness, bank, banknote, ATM, bankruptcy, barter, business, business bank, business case, business class, business seminar, business ethics, businessman, stock exchange, accountant, budget, voucher, warrant, promissory note, discount, dollar, euro, import, importer, investor, investment, capital, clearing, concern, crown, leasing, pawnshop, brand, marketing, management, micro, firm, option, price list, rent, profit, profitability, sponsor, supermarket, telemarketing, tender, ticker, photobusiness, holding, cent, show business, state, fine, export, fair*

Building materials and equipment: *beam, grunt, primer, gutta-percha, grifel, dam, dyuralumin, cable, cornice, rubber, tile, quartz, quartz, clinker, cobalt, coke, corundum, bracket, litmus, brass, alloy, lewisite, manganese, neutron, nickel, panel, paraffin, pumice, plate, polyure, potash, frame, frame, reagent, talc, peat, plywood, zinc, slate, hose, slag concrete, slag block, grinder, grinder, cord, putty, spar, spatula, sleeper.*

Assimilation of politics and its space, the nature of the time: *avaxta, arrest, ariston, boycott, briefing, coat of arms, gestapo, dominion, impeachment, interpol, classicism, consulting, labor, leader, logistics, lockout, mentality, rally, municipality, drug business, nationalization, neutrality, nostrification, know-how, order, order, press-bureau, press-conference, town hall, reichstag, respondent, summit, speaker, totem, totemism, trade-unionism, trade-unionism, centralism, centrism, centristism, circular*

Assimilation of social networking and information technology: *website, floppy disk, display, innovation, interactive, internet, cotry, keyboard, computer, monitor, monitoring, laptop, pager, paging, printer, provider, remote control, site, serial, sensor, service, scanner, telex, teletype, telefax, toner, file, hacker*

Industrial and technical developments: *belting, bessemer, bluming, bolt, shaft, vulcanization, drainage, crankcase, terminal, technique, magneto, clutch, nippel, pilorama, plug, pump, reactor, recorder, speedometer, stapler, stop-tap, transistor, hair dryer, injector, tsanga, centrifuge, hinge, dowel, power unit*

Professional skills: *detective, designer, dealer, dispatcher, docker, cowboy, cook, lotsman, broker, painter, master, sailor, manager, methodologist, pamphleteer, policeman, press secretary, producer, registrar, locksmith, stewardess, lathe, paramedic, farmer, Swiss*

Units specific to units of measurement and instruments : *watt, wattmeter, hertz, inch, carat, quarter, kilo, kilogram, kilowatt, kilometer, kilotonna, lot, scale, pair, percent, ration, record, standard, beat, vane, fund, centener, dial, caliper*

Assimilations denoting foods and places to eat: *orange, bar, bartender, steak, sandwich, bun, waffle, vegetarian, whiskey, hamburger, jam, coffee house, muffin, ketchup, shake, coffee, starch, mixer, pepsicoke, Rapeseed, radish, rum, toast, schnitzel, chocolate*

Specific assimilations in music: *harp, audio player, choreographer, waltz, gastrale, horn, jazz, commercialton, kappelmeister, clavier, clip, CD, concertmaster, leitmotiv, overtone, player, pop, horn, soundtrack, troupe, foxtrot, piano, choirmaster*

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Assimilations in the military field: *browning, vizier, howitzer, guardhouse, generalitet, case, convoy, lafaet, mauzer, ofitser, patronage, revolver, sniper, tank, non-commissioned officer, field marshal, flagman, flagstock, outpost, spurs, headquarters, cadet*

Assimilations in the field of medicine: *bandage, gaymor, gaymorit, catgut, clone, spa, balneology, laser, lancet, lens, x-ray, alcohol, stress, terrenkur, tracheitis, tripper, feldsher, formalin, shampoo, shirma, shprints*

Clothing and related assimilations: *bow, ribbon, tie, jumper, jeans, umbrella, tunic, ribbon, mackintosh, jacket, pajama, reglan, tank, shoes, apron, scarf, helmet, helmet with earphones, hat*

Shipbuilding specifications: *anchor, dock, boat, cabin, cabin-company, hatch, tranker, trawler, tryum, fleet, hat, steering wheel, yacht*

Assimilations related to cultural life: *anshlag, slide film, camping, microfilm, motel, multimedia, slide, thriller, film, focus, show, humor, humorist*

Assimilation of typography: *paragraph, booklet, vatman, vulture, header, footer, matrix, offset, fly title, font, stamp, barcode*

Assimilation of types of textiles: *tarpaulin, batting, cover, lederin, lint, nylon, rant, reps, awning, rope, sheviot, staple*

Assimilation of types of constructions: *duker, hall, fireplace, apartment, club, office, cottage, pakgauz, pier, hall, gateway*

Assimilations denoting types of vessels: *bak, kanistr, kostryul, keys, ranets, kolba, krujka, ryumka, tarelka, tegel, flyaga*

Names of living things: *shark, gibbon, broiler, carp, kangaroo, crab, lilliput, pavian, dachshund, fauna*

Assimilation in the field of education: *college, folder, pencil, poster, table, test, topic, university, faculty, felt-tip pen*

Production-specific assimilations: *bonus, defect, rejection, , broker, workbench, genie, trust, workshop*

Names of furniture and household appliances: *bed, mattress, safe, rack, stand, stool, bedside table, ventlight, closet*

Government officials and their titles: *duke, kaiser, chancellor, count, lord, knight, rotmister, fuhrer*

Social groups: *gangster, zombie, lumpen, racketeer, hooligan, boycottist*

Cocktail tools and work tools: *drill, lobster, easel, tsanga, shompol, tripod*

Assimilations related to the names of geographical and cultural places: *bay, harbor, geyser, disneyland, golf, landscape, park, square*

Names of cocaine and medicines: *antidoping, doping, dust, compost, cigarettes, siren*

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Record keeping and its means: *blank, form, check, registry, registration, raid, template, stamp*

Literary genres: *prose, folklore, formalism*

Mail-related acquisitions: *addressee, addresser, parcel, post office*

Mining skills: *mine, miner, shaft, pit*

Natural phenomena: *iceberg, passat, typhoon, storm*

Mineral fertilizers: *phosphorite, phosphate, slag*

Assimilations occurring in different senses in different areas: *block, blockade, armor, bunker, valve, watch, pennant, screw, grant, group, valves, lager, matrix, portal, rating, roller, terminal, training, washer, spindle*

To sum up the article, the number of thematic categories of assimilations in the inventory is significant and diverse. They are linguistic units related with their names and span many elements of our social lives. They are also vital for our people's daily lives.

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CLINICAL AND IMMUNOLOGICAL DISORDERS  
IN INFECTIOUS MONONUCLEOSIS IN CHILDREN

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The proportion of infectious mononucleosis in the structure of infectious pathology has increased markedly in recent years, this is due not only to improved diagnosis, but also to a true increase in the incidence of this infection. In recent years, Russian scientists have written many works on the study of infectious mononucleosis caused by the Epstein-Barr virus. Modern capabilities of the laboratory service make it possible to clarify the etiology of all variants of infectious mononucleosis. Accordingly, it was found that not only the Epstein-Barr virus, as previously thought, but also the herpes simplex virus type 1, cytomegalovirus and human herpes virus type VI can cause the clinic of the disease. Currently, cases of infectious mononucleosis are described, when markers of several herpetic infections were detected in a laboratory study of a patient. The question of the clinic of combined forms of infectious mononucleosis is relevant, since they create a potentially greater danger to the health of patients in comparison with mono-infection.

**Purpose of the study.** Determination of clinical and immunological parameters of infectious mononucleosis in children, depending on the etiology, including combined forms, to justify its early diagnosis and treatment.

**Materials and methods:** 533 children with MI, various forms of tonsillitis and acute respiratory viral infections accompanied by mononucleosis-like syndrome, lymphadenitis, and hepatomegaly were examined. The diagnosis was made in accordance with the ICD X revision on the basis of: clinical and epidemiological, general clinical, biochemical and specific (serological and molecular genetic) studies: ELISA and PCR methods. The most common form of the disease in this study was the moderate form (98.5%), severe was recorded only in 1.5% of cases.

**Research results and discussion.** Clinical manifestations in children with EBV MI were typical. In the first three days of EBV MI in children, the symptoms of intoxication predominate. On the 2-3rd day of the disease, in 88.5±3.0% of cases, nasal breathing was added, the children breathed through their mouths, "snoring" breathing was manifested in sleep, the voice acquired a nasal tone. The face was puffy with pasty eyelids in 67 (33%) patients. Exanthema was in 27.8±6.8% of cases. The phenomena of tonsillitis were observed in all patients. Purulent raids were characterized by abundant deposits on the tonsils in 68.1±5.3% of cases. An increase in lymph nodes, mainly cervical, was recorded in 65.5 ± 5.5% of cases, tonsillar - 80.5 ± 4.1%. Hepatomegaly was observed in 64.6±5.5% of cases, splenomegaly - in 43.4±4.6%. On days 5-10, there was an increase and predominance of a complex of specific symptoms for this disease. The phenomena of tonsillitis decreased with the course of the disease: hypertrophy of the tonsils - 85.8±3.1%, tonsillitis - in 32.7±4.3% of cases. Puffiness of the face, pastosity of the eyelids remained only in 9.7 ± 2.6% of cases, and impaired nasal breathing - in 69.9 ± 4.2%. During the peak period, predominantly tonsillar and cervical lymph nodes were recorded (87.6±2.9% and 100.0±0.0%, respectively). Hepatomegaly was detected in 95.6±1.7% of

cases, splenomegaly - in 27.4±4.1%. In the clinical analysis of blood in children with EBV MI, an increase in the erythrocyte sedimentation rate up to 24 mm/h, leukocytosis up to 27 g/l, lymphocytosis up to 46%, and the presence of atypical mononuclear cells up to 52% were characteristic.

## CONCLUSIONS

1. Infectious mononucleosis caused by the Epstein-Barr virus, at the present stage, is characterized by the appearance at the beginning of the disease of symptoms of intoxication, catarrhal syndrome, moderate lymphoproliferative syndrome, followed by an increase in their severity at the height of the disease. Lymphadenopathy of peripheral nodes, enlargement of the liver and spleen, are most pronounced in young children.

2. A feature of the course of cytomegalovirus mononucleosis, which is detected in 18.5% of cases, is moderate hyperthermia, an increase in predominantly cervical groups of lymph nodes, as well as aphthous stomatitis in the absence of purulent deposits on the tonsils, an increase in the liver in the acute period of the disease.

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**ANALYSIS OF THE INCIDENCE OF HYMENOLEPIASIS AMONG PARASITOSESES  
IN OUTPATIENTS AND INPATIENTS**

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Helminthiases of the population remain the most important problem of regional pathology.

This is evidenced by the results of the work of the district and city parasitological departments of the Bukhara region in recent years, as well as many years of our own experience.

According to official data, in the structure of parasitic diseases, helminthiases occupy 75.2%, with the proportion of children under 14 years of age 76.1%. The morbidity rates per 100,000 population exceed the federal average for ascariasis by 8.2 times and trichuriasis by 37.2 times. Children under 14 years of age infested with ascariasis make up 67.4%. The incidence rate of trichuriasis remains high - 53.1 per 100,000 population.

The proportion of children with trichuriasis is 68.7%. The incidence of enterobiasis is 238.0 per 100 thousand of the population, below the Russian average. The incidence of hymenolepiasis exceeds the federal average by 15 times. With contagious helminthiases, children mainly suffer 87.1% and 68.5%, respectively.

As a material, we have worked out outpatient treatment cards and medical histories of inpatients in departments of three specialties (therapeutic, surgical and infectious diseases) of children's hospitals that were examined for helminthiases using the methods of Kato, Fulleborn, scraping, native smear.

74916 outpatient cards and case histories of patients were analyzed. The obtained data were processed statistically and presented in tables 1,2,3. The data show that the number of inpatient examinations (61486) is more than 4 times higher than outpatient examinations (14274).

Annual survey coverage for helminthiases of outpatients ranges from 8.7% to 32.6%, and inpatients - from 67.5% to 90.9%. Among the examined children, the prevalence of helminthiases in different years on average ranges from 3.1% to 6.4%, incl. outpatient surveyed - 8.0% with a specific weight of all identified 28%, and inpatient - 4.9% and 73.6%, respectively. The average annual incidence among outpatients examined was 126.9, and among inpatients - 334.0 per 100 thousand population. The percentage of identified infested among outpatients ranged from 0.8 to 14.5, and among inpatients - from 2.5 to 48.2.

**Conclusions:**

1. Insufficient laboratory and diagnostic examinations for parasitosis are carried out both among outpatients (from 9% to 29.0%) and inpatients (from 67.5 to 90.9%) of children's contingents. The examination is carried out with an outdated native smear (49.7%) and more advanced methods are rarely used (Kato - 8.3% and Fulleborn - 7.0%), as well as special methods for enterobiasis and teniarinhos (scraping - 24%, survey - 11.0%).

2. In RD, enterobiasis among children under 14 years of age, examined both outpatiently and inpatiently, is more than 2 times lower than the average Russian indicators, while the indicators for other helminthiases are higher than in the Russian Federation: for ascariasis by 6.7 times, trichuriasis - 20.3 times, hymenolepiasis - 8.7 times, teniarhynchosis - 14 times and echinococcosis - 4.3 times.

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3. Among children under 14 years of age, a high level of combined mono- and polyinvasion was found in outpatients and inpatients.

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**THE THEMATIONAL VARIETIES OF UZBEK FALK LEGENDS AND THEIR  
EXPRESSION IN THE TRANSLATION**

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**Keywords:** Legend, toponymy, “Divani lughatit turk”, historical legends, folklore stories.

**Abstract:** The thematical varieties of Uzbek falk legends and their expression in the translation are analyzed as per interpretation in the literature. Mainly the legends related with the professions and meals are discussed.

**Introduction.** The “Afsona” Persian is an oral prose story, created on the basis of fiction – literature, which is called by the word meaning “magic”, there is information that in the past it was referred to as “caw” (sav). As explained in M. Qoshgari’s book “Divanu lughat-it turk”, the term “sav” is a story that tells of past events, which has expressed the concept of the story<sup>1</sup>.

Legend is one of the oldest, traditional and widespread genres of oral creativity of Uzbek people<sup>2</sup>. It attracts attention with the fact that the ancient religious-mythological views, traditions of our people have found their own artistic interpretation. Even some of the concepts in it are sometimes difficult for our current generations to understand. Therefore, the translation into foreign languages of Legends reflecting the distant history of our people, the cultural way of life is a more difficult task.

**Main part.** It remains to be said that Legends, reflecting the historical past of our people on the basis of specific fictitious falsehoods, always carry the task of conveying one important message to the listener. A special emphasis is placed on the fact that the event described in the legend took place in the past. In them, the image of life reality is subject to Epic interpretation. In its plot, images, motivations carrying primitive religious and mythological views, such as animism, totemism, shamanism, fetishism, magism, occupy an important place. The composition of the leading motifs is characterized by a richness of traditional epic details. Therefore, often it turns out like a fairy tale. But legends differ from them in the fact that they do not have such a strict composition as fairy tales, traditional zachin and endings. The plot structure of the legend is soda and short. With such simplicity and jealousy, he quickly falls into the eyes of translators.

Legend is not based on professional performance. The one who knows him will say in the form he wants. Therefore, their artistry will not be as perfect as the artistry of fairy tales and epics. This is even among the legends that have been translated from Uzbek to English so far, there are more toponymic and translation of historical legends. Because in foreign countries, instead of geography

<sup>1</sup> Qoshgari M. Divan ul-lughatit turk. Volume 3. – T.: Fan, 1963, P. 168.

<sup>2</sup> Imomov K. O‘zbek xalq prozasi. – T.: Fan, 1981.P. 66



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of our country, celestial has a special interest in its nature, in the solemnity and insincerity of our brave and brave fathers.

The Legends cited in the book of Marilyn Petersen can be divided into three according to their content:

A) Toponymic legends: “The Fountain of Aiyub” (“Chashmai job”), “The Kizketgan Canal” (“Kizketgan channel”). In these legends, the origin of the name of this or that place is described. It is interesting that although in reality there are these places in Real life, the myths that are told to interpret their origin are a false, fictitious phrase.

Toponymic legends are one of the most common thematic types of Uzbek folk tales. The Legend of “Chashmai Ayub” (“The Fountain of Job”) is considered one of its most beautiful specimens. In it such a story is told:

A long time ago in the Central Asian desert, where the city of Bukhara is situated, the people were dying of thirst. There was not even a single drop of water to be found.

One day, the people were so thirsty, that they all sat down and prayed. They looked to the heavens and asked God for rain. It wasn't long before He sent a messenger to rescue them.

The messenger’s name was Aiyub. He had a stick and with it he struck the earth. At the place where he struck the earth, a hole suddenly appeared and a fountain gushed forth. It wasn't long before they discovered the great cures that could be achieved by drinking this water.

The people were so happy that they built a beautiful shrine there. To this day, many people visit the well to partake of the refreshing clear, clean, healing waters, and to pray in thankfulness to Allah.

In this legend, the image of a Magic Fountain formed from the earth with the support of the Prophet Job’s own magic wand. It is this epic motive that sets the legendary nature of the story.

In the legend “The Kizketgan Canal” (“Qizketgan kanal”) there is a expression of the imaginary legend about the girl who has committed suicide by drowning herself in the river , after a while appearing and floating over the stream of water. “ There is a story about a canal which flows behind the market in Nukus. The name of the canal is “Kizketgan”, which means “The girl who went away”. The people explain this strange name in this way:

In The Legend of “The Kizketgan Canal” (“Qiz ketgan kanal”), it is based on a fictitious assumption that a girl who has thrown herself into the water and killed herself will show her reflection in every neighborhood on the surface of the water, standing under the water and voting: "There is a story about a canal which flowers behind the market in Nukus. The name of the canal is “Kizketgan”, which means “The girl who went away”. The people explore this strange name in this way:

Once there was a girl who, when she grew up, was very beautiful. One day her parents didn't come home from the field where they worked. It was soon discovered that they had fallen into a fast moving canal on their way home.

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One day a very ugly old man decided to make her his wife. She had no choice because she was alone and had no other way to provide for herself, so she agreed to marry him. But he didn't love her, he only wanted her to serve him.

One day she came to the canal to fetch water. Suddenly she saw a motion in the water, and saw the image of her parents. They were looking at her with eyes full of tears, and seemed to be calling to her. She was very sorrowful. She hated the whole world and all the people. She hated the land master, and she hated her husband and his parents. Suddenly she fell into the river and joined her parents in her grief.

Now this canal is very dangerous. It runs very fast and it is so dirty that the bottom cannot be seen. When the water moves faster with winter storms, it becomes even dirtier. When this happens the people say that the girl is angry. When she is angry it is not safe to go there. They say she is calling the people to her.

B) Historical legends: "The Legend of Alexander of Macedonia), "The Serpent and the Swallow". In these legends the epical biography of historical personalia suc as Alexander the Great, Prophet Noah.

The plot of the legend of "The Legend of Alexander of Macedonia" is as following:

The People of Central Asia called Alexander of Macedonia, Iskandar Zulkarnayen. It was believed by them that the people of his land had **horns** on their heads. It was, also, known by them, that when his hair was cut, he would always kill the barber, because he didn't want anybody to know that he had a horn. In fact, because of this, all the barbers in the land lost their lives.

Finally, there was only one barber left, and Iskandar Zulkarnayen didn't want to kill him, because then he would have no one to cut his hair. So he told the barber that he must promise to tell no one about the horn. The barber understood this and, even though it was difficult, he kept his promise..

Day after day and year after year the barber would cut the hair of Iskandar Zulkarnayen. Then one day the barber became ill. He new that keeping such a secret was destroying his health, and he knew that if he were to tell the secret, that he would regain his health. He also knew that if he told the secret, Iskandar would kill him.

To solve the problem the barber went to a well, and with all his might cried down into it, "Iskandar has a horn! Iskandar has a horn!"

About ten years later, a piper came to the well, and as he sat down, he began to make a new pipe in order to play his beautiful tunes. When the pipe was finished, it suddenly began to sing, "Iskandar has a horn, Iskandar has a horn!" It wasn't long before the news spread far and wide throughout the land and soon everyone knew that Iskandar had a horn.

The Uzbek interpretation of this legend is as follows: the peoples of Central Asia called "Iskandar Zulqarnayen - Alexander The Great". They believed that the people of this land have horns on their heads. Again, it was known that Alexander The Great would not have killed a hairdresser every time he got a haircut. Because he did not want anyone to know that there was a horn in the head. Thanks to this, all the hairdressers would say goodbye to this light one by one.

In the end, only one hairdresser remained in the whole headed country. Alexander the Great did not want him to kill him. Because if this hairdresser was also killed, then there would be no one left to take his hair. Therefore, he taught the hairdresser to keep a secret that he had a horn on his head. No matter how hard it was, the hairdresser promised to keep it a secret.

Days after days, years after days, years after years. One day the hairdresser fell ill from the fullness. The secret was still gnawing at the insides of the hairdresser, the heart was already restless. But he could not hide his heart from grief, telling this secret to someone. Because it was the appointment that would end with his death. The hairdresser found a different way to solve this problem. He went to a well and got "Alexander's has horn hornibor by force!, Alexander has a horn!" he shouts.

Years passed by, a shepherd comes to the well and prepares a flute from the reeds that grow from within it. From the ready-made tube quot; "Alexander has a horn!, Alexander has a horn!" the melody crawled. Soon this news will spread to far distant places and everyone will know that Alexander had a horn."

This legend about Alexander the Great is a historical legend. Because Alexander the Great, described in it, that is, Alexander The Great is a historical figure. Only in this legend is depicted a tissue biography, and not his real biography. In fact, in life, Alexander the Great has never had any horns. And the message about his horticulture is fiction. After all, by depicting the hero in this way, his epic embrace-power is becoming legendary.

C) Household legends: "Hawl ("Boy ugly"), "The legend of Sumalak", "The Legend of Sumalak" ("Sumalak haqida afsona"), "The Legend of Mother's Milk" (Ona suti haqida afsona"), legends about musical instruments. In these legends, the appearance of the owl, our dear and sacred, favorite national dish of Navruz – the origin of sumalak, was told on the basis of a fictitious tale about the creation of sibizgas, Rubab, trumpet, chang, dutor, trumpet, doira from national musical instruments.

**Conclusion.** All these indicate the importance of the the thematical varieties of uzbek falk legends and their expression in the translation

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ON THE ASSESSMENT OF STUDENTS' KNOWLEDGE IN THE LESSONS OF  
STRUCTURAL MECHANICS

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**Abstract:** The possibility of using the confusing logic chain method in the science of structural mechanics is detailed in a number of examples.

**Keywords:** structural mechanics, static precision, static uncertainty, dynamics, force method, canonical equation, impact lines, static equilibrium equations, moment of inertia.

The pedagogical skills of professors and teachers play an important role in achieving the effectiveness of classes organized in higher education institutions. The teacher has a perfect knowledge of his specialty, can explain it to students using modern information and communication and advanced pedagogical technologies, can guide them to a thorough study of the basics of independently studied science, a good understanding of the psychology of modern youth, as well as methods of educating students. and be required to be a highly cultured professional. In order to achieve these goals, the teacher must be able to prepare materials based on advanced pedagogical technologies of teaching and use them skillfully.

Numerous studies have been conducted by many pedagogical scholars on the teaching of general engineering sciences on the basis of advanced pedagogical technologies. The organization of lessons using Venn diagrams in lessons is given in [1,4,8,13]. Practical solutions have been given in the study [3,16] to increase the visibility in the classroom through the use of the cluster method in the classroom. Research on [2,12,15] discusses ways to increase student engagement in the classroom. An unconventional method based on the production of electricity using wind energy has been described in [5,14,17,18]. The results of research in the field of digitization of the educational process are given in [7,19-22]. The issues of organizing lessons using the confusing logical chain method are discussed in detail in [6,9,10,11].

The science of structural mechanics is one of the most important general technical sciences for future engineers. As a result of a thorough study of this subject, the student acquires the concepts that will serve as a basis for his future career. Therefore, the improvement of methods of teaching the

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science of structural mechanics and assessment of students' knowledge has become one of the main tasks today. This article discusses the possibilities of using the “confusing logic chain” method below.

From this method the department of statics of structural mechanics “Structural mechanics. General Information ”in the teaching process. Copies of the tables prepared according to the confusing logical chain method are distributed to students according to the number of students. They study the table thoroughly and write down the correct answer number for each question on the left and the order on the right. The teacher collects and checks the answers from all the students and announces the results. The following is a table corresponding to the above topics.

Determine the compatibility in the questions:

1	What does the science of construction mechanics teach civil engineers?	1	The active force acting on a structure is called external loads. External loads are divided into payloads, structure weights and atmospheric loads according to their impact on the structure.
2	What is the computational history of buildings?	2	External loads are divided into permanent and temporary loads according to the exposure time. Permanent loads include weight loads that regularly affect the structure, while temporary loads include atmospheric loads.
3	What device is called a base and what types are there?	3	Devices that attach structures to a foundation or ground and restrict their movement are called supports.
4	What are external loads and what types do you know?	4	It is a science that teaches civil engineers how to design, build, and find economical, robust, durable, and alternative forms of construction and its elements.
5	What types of external loads are divided according to the time of exposure to the structure?	5	When calculating structures, it is either theoretically impossible or extremely complex to accurately account for the size and shape of individual elements and the connections between them. The computational history of a structure is said to be a simplified description of its actual condition.

**Correct answers (4,5,3,1,2).**

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We will now use this method for a section of science. In this case, students can use their knowledge in a non-traditional way to test the level of mastery of the studied topic and to conduct an intermediate assessment. The table below covers all the topics in the section Theory of Impact Lines Theory of Construction Mechanics.

Determine the compatibility of the questions:

1	What design is called a multi-gap static precision hinged beam?	1	The graph representing the change in bending moment, transverse force, and longitudinal forces along the beam axis is called the internal stress diagram.
2	How is the calculation of multi-spaced beams done?	2	A system of uniformly distributed forces concentrated in a structure, if a moment is applied, the stresses are determined by the following formula using the impact lines. $S = \sum_{i=1}^n P_i \cdot y_i + \sum_{i=1}^n q_i \cdot w_i + \sum_{i=1}^n M_i \cdot tg\varphi_i$
3	How is the procedure for calculating multi-spaced beams performed?	3	From all the forces on one side of the section, the section is equal to the algebraic sum of the projections of the forces obtained with respect to the vertical axis passing through the center of gravity.
4	What does the term line of influence mean?	4	Longitudinal forces, bending moment, transverse force
5	How are voltages determined using impact lines?	5	To calculate static precision beams with multi-span hinges, interconnections or layered designs of their elements are constructed. To do this, it is divided into primary and secondary beams.
6	What force are the impact lines built on?	6	From all the forces on one side of the section, the section is equal to the algebraic sum of the moments obtained relative to the center of gravity.
7	What is a voltage diagram?	7	Geometrically constant static precision systems formed by joining several simple beams using reciprocating hinges are called multi-spaced static precision hinged beams.

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8	What is the bending moment in any section of the beam?	8	Voltage-affected lines are constructed under the influence of unit force moving across the structure.
9	What internal stress forces are generated when an external force acts on a structure?	9	The graph representing the change in the amount of stresses generated in its elements (base reactions or arbitrary cross-sections) when a unit force moves across a structure is called the line of action of these stresses.
10	What is the shear force on an arbitrary section of the beam?	10	The calculation of static precision beams with multi-span hinges is always from the suspension or auxiliary beam, then the main beam.

**Correct answers (7,5,10,9,2,8,1,6,4,3).**

The method can also be developed for the entire course of structural mechanics. In this case, materials from the question bank were selected from the departments of static precision systems of science. The table covering the topics of structural mechanics is given below.

Determine the compatibility of the questions:

1	What do you mean by strength of structures?	1	It refers to the number of unrelated geometric parameters that completely determine the state of a building or system element.
2	What do you mean by consistency calculation?	2	Hinged connection structures, single connection structures, combined connection structures
3	What is a clamped base?	3	Is equal to the algebraic sum of the projections of all the forces on one side of the section on the axis of the experiment transferred to this point on the back axis.
4	What is a three-hinged back?	4	To determine the dangerous cross section of the beam
5	What is a three-hinged frame?	5	It is said to be a force that drastically changes its value and direction in a short time.
6		6	Angular and linear
7	What is a three-hinged arch farm?	7	It is said to be a force that gradually reaches its greatest value.

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8	How are the stresses in the tertiary elements of the Sprengelli farm determined?	8	Make the structures resistant to external forces
9		9	A device that resists twisting, vertical and horizontal movement of a structure
10	What do you mean by the degree of freedom of the building?	10	A three-hinged system in which the axis lines of discs I and II consist of a straight or broken straight line is called a frame.
11		11	To determine the voltage in the third category of rods, the sum of the values found in a separate calculation of the main truss and the shprengel is found in the form of a view
12	What is the longitudinal force on the cross section of the arch?	12	A beam that is statically precise and geometrically invariant is said to accept loads placed on secondary beams in addition to the loads placed on it.
13		13	The I and II discs are said to be a three-hinged system composed of farms
14	What force is called dynamic force?	14	To prevent large displacements of the structure under the influence of external loads and to increase their resistance to various vibrations and to ensure their moderate use
15		15	A three-hinged system in which the axis lines of discs I and II consist of a curved line is called an arc

**Correct answers** (8,14,9,15,10,13,11,1,3,5,7,12,6,2,4).

Of course, professors are required to regularly compile a bank of questions on the sections and topics of the science of structural mechanics, which is regularly updated during the academic year. The method of logical chain, which is confused in the lessons of structural mechanics, develops students' skills such as organizing the topics they have mastered, dividing them into components, comparing them with other parts of the subject, understanding the information on the new topic.

In short, the regular application of this method in lectures gives an opportunity for students to systematically study the materials on science. As a result, the level of knowledge of students will increase significantly. The activity of students in lectures and practical classes will also increase. The



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teacher will be able to use this method to fill in the tables for an objective and fair assessment of students' knowledge, intermediate and final assessment.

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## BIG DATA TECHNOLOGIES: CONCEPT, PURPOSE, AND APPLICATIONS

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**Abstract:** The purpose of the article is to identify and analyze opportunities to optimize human resource management in the selected companies using digital technologies, in particular to retain valuable employees and develop professional and other competencies, as well as to develop recommendations to similar companies to implement and develop BIG DATA technologies in talent management in today's economy.

**Key words:** digital age, high-impact work, MapReduce, Hadoop, HRM theorists

In the digital age, organizations need to embrace modern technology to remain successful. The application of big data using digital tools in the context of the need for constant renewal allows companies to be more efficient.

Today's challenges of globalization, the transition from industrial to networked digital economy, new speeds in business, mobility and transparency [1]. To ensure success in the face of rapid change in the digital age, business rules are changing - management models are competing [2] to ensure productivity, innovation, flexibility and adaptability. Benchmarking is becoming a prerequisite for competitiveness: by 2020, 75% of companies will be digital [3]; there is already an active cluster of companies doing business only online; scientists predict changes in the workplace over the next 20 years similar to those resulting from the new technological revolution; business and HR strategies are undergoing a digital transformation, the consequences of which are determined only by 20% of paper-based document management; companies that create products and services for the digital world are gaining momentum.

Big data technologies are not magical algorithms that will automatically transform HR departments. Deep dive into the subject area, analysis of the context, correct task definition are the main components of success.

The theoretical base on big data is small and the number of foreign sources prevails over Russian ones. The most up-to-date information on the issue in question can be found in articles and on websites. Of the works that deal with big data in the field of personnel management, it is possible to distinguish such domestic authors as D.Y. Zhukova and M.I. Pogrebnnyak N.I. Nagibina A. Borisova V.G. Konovalova, R.A. Dolzhenko. Of the foreign authors we can distinguish: D. Laney, K. Lynch, G. Press, T. Tse, M. Esposito, M. West, M and K Edwards. Because of the lack of theoretical basis on this topic, a gap is created in this part. It is necessary to rely on current news in business, mainly Internet

The study will use both theoretical methods: the study of scientific literature - as well as case study methods: trend analysis in human resource management, comparative analysis, visualization approach for hiring and selecting employees and talent management.

HRM theorists have considered sets of HRM practices either individually or as systems (Combs, Liu, Hall, & Ketchen, 2006)[4], divided into two sections. The first, "HR Research and

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Practice," brings together articles that discuss in general terms the use of BD in HRM. The second includes high-impact work practice systems (Huselid, 1995) [5] in which BD approaches have been applied. These are selection and hiring; evaluation and development; information, training, and knowledge; and strategy, efficiency, and effectiveness.

Recommendations on how to improve their use and how to collect the missing data will be presented, and the overall effectiveness of the implemented technologies will be calculated.

With the development of the digital environment, the role of information has changed significantly. If before the development of computer technology, the speed of information creation and distribution allowed us to designate it as a source of necessary information and knowledge, then in today's realities we can safely say that information is gradually acquiring the status of an independent resource, which has its own value [6].

Initially, the set of approaches and technologies included tools for mass-parallel processing of indefinitely structured data, such as NoSQL DBMS, MapReduce algorithms and Hadoop project tools.

MapReduce is a model of distributed parallel computing in computer clusters introduced by Google. According to this model the application is divided into a large number of identical elementary tasks performed on nodes of the cluster and then naturally summarized in the final result.

NoSQL (NotOnly SQL) is a generic term for various non-relational databases and repositories, it does not refer to a particular technology or product.

Hadoop is a freely distributed set of utilities, libraries and frameworks for developing and executing distributed programs running on clusters of hundreds or thousands of nodes. It is considered one of the fundamental technologies of big data.

After analyzing the performance of different characteristics (Table 1), we can conclude that even in a small organization Protected Employee Time Recording (PERS) is necessary for processing various types of communication of structural units, for the security of confidential personal data or, for example, financial statements. The concept of Big Data successfully combines the qualities of program management systems, adaptive management systems and intelligent management systems [7].

Table 1

**Comparison table for Big Data (compiled by the author)**

Characteristics	SQL	NoSQL	BDA	data (comparison characteristics)
Big Data analytics object-oriented	Yes	Different options are possible	No	Practical similarities characteristics of the studied programming languages without significant differences
Multimedia types Data	Yes	Yes	Not limited	Practical similarities characteristics of the studied programming languages

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				without significant differences
Max table size	Yes Specify the size by the number	Yes Specify the size by the number	Practical not limited	Practical similarities characteristics of the studied programming languages without significant differences
Max number of tables per	Not limited	Not limited	Not limited	There are minor differences
Max number of tables in the database each connection	Not limited	Not limited	Not limited	There are minor differences
Max number of users DATABASE	Not limited	Not limited	Not limited	There are minor differences
Recommended capacity per user	Changeable value	Changeable value	Changeable value	Есть отличия но незначительные

Usually BIG DATA is described using the following characteristics[7]:

1. Volume - The amount of data generated and stored. The size of the data determines the significance and potential of the data, and whether it can be considered as BIG DATA.
2. Variety - The type of data. Big Data can consist of text, images, audio, video. Big Data can complement missing data when matched against each other.
3. Velocity - speed. Here we mean the speed at which data is generated and processed. Very often Big Data is used in real time.
4. Variability - The inconsistency of the data sets can hinder the processing and management of the data.
5. Veracity - the quality of data directly affects the accuracy of data analysis.

National standard "Information technology. Big Data Reference Architecture. Part 1: The structure and application process" is part of a series of five standards on Big Data Reference Architecture and is a Russian language adaptation of international technical report ISO/IEC TR 20547-1:2020 The document contains a description of the structure of a reference architecture for big data, and also provides a solution to the problem of mapping possible uses of big data in the reference architecture. The provisions of the national standard can be applied by organizations to describe the architecture of specific systems to work with big data and the implementation of these systems, taking into account the technologies used, as well as the roles / implementers and their needs.

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To date, many methods and technologies for collecting, aggregating, manipulating, analyzing and visualizing big data have been created and adapted. These methods and technologies are drawn from various fields, including statistics, computer science, applied mathematics, and economics

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TO STUDY A LANGUAGE, IT MEANS TO STUDY A CULTURE

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**Abstract:** Each local culture is formed in specific historical and natural conditions, will create its own picture of the world, its own image of a person and its own language of communication. Each culture has its own linguistic system, through which its speakers communicate with each other, but not only this is the purpose and role of language in culture. Outside of language, culture is simply impossible, because language forms the foundation, the internal base. Through the language, people transmit and fix symbols, norms, customs, transmit information, scientific knowledge and behaviors, beliefs, ideas, feelings, values, attitudes.

**Key words:** scientific knowledge, language and culture, human communication, "сильным чаем" (strong tea), "green-eyed monster", moral norms, semiotic approach, phraseological compatibility of words.

Due to the language in the society has reached an agreement, harmony and stability. The role of language in the processes of human communication has been the subject of scientific analysis since the beginning of the New Age. She studied D. Vico, I. Herder, V. Humboldt and others, thus laying the foundations of linguistics. Today, language is also studied by psycholinguistics and sociolinguistics. Great success in the study of language and verbal communication brought the twentieth century, when scientists tied the language and culture. The famous linguistic hypothesis of Sapir-Whorf, according to which language is not just a tool for reproducing thoughts, it forms our thoughts, moreover, we see the world as we say, made a significant contribution to understanding the connection between language and culture. To come to this idea, scientists have analyzed not the composition of different languages, but their structures (European languages and Hopi language). For example, it was found that in the Hopi language there is no division into past, present, and future tense; and the English sentence "*He stayed for ten days*" in the *Hopi language* corresponds to the sentence "*He stayed until the eleventh day*". With examples of this type, Whorf explains the connection between culture and language.

One should not exaggerate the significance of the Sapir-Whorf hypothesis: in the end, the content of a person's thoughts and ideas is determined by their subject matter. A person is able to live in the real world precisely because life experience makes him correct the errors of perception and thinking when they conflict. Therefore, culture lives and develops in the "language envelope", and not the "envelope" dictates the content of culture. But one should not underestimate the role of the connection between language, thinking and culture. It is precisely

the language that serves as the basic picture of the world, which is formed by each person and puts in order a multitude of objects and phenomena observed in the surrounding world. Any object or phenomenon is accessible to a person only when they have a name. Otherwise, they simply do not exist for us. Having given them a name, a person incorporates a new concept into the grid of concepts that exists in his mind, in other words, introduces a new element into the existing picture of the world. It can be said that language is not only a means of communication or a causative agent of emotions. Each language not only displays the world, but builds an ideal world in the mind of man, constructs reality. Therefore, language and worldview are inextricably linked.

Culture is transmitted through language, the ability for which distinguishes man from all other creatures. Thanks to language, culture is possible as the accumulation and accumulation of knowledge, as well as their transfer from the past to the future. Therefore, man, unlike animals, does not begin anew development in each next generation. If he did not possess any skills and abilities, his behavior would be regulated by instincts, and he himself practically did not stand out from the environment of other animals. It can be argued that language is at the same time a product of culture, and its important part, and the condition for its existence.

It also means that between the language and the real world there is a person who is a carrier of language and culture. It is that who realizes and perceives the world through the senses, creates on this basis its own ideas about the world. They, in turn, are rationally comprehended in terms of concepts, judgments and conclusions that can be passed on to other people. Consequently, between the real world and language is thinking. The word reflects not the object itself or the phenomenon of the surrounding world, but how a person sees it through the prism of that picture of the world, which exists in his consciousness and which is determined by his culture. The consciousness of each person is formed both under the influence of his individual experience, and as a result of enculturation, during which he masters the experience of previous generations. It can be said that language is not a mirror that accurately reflects everything around it, but a prism through which they look at the world and which has its own in every culture. Language, thinking and culture are so closely interrelated that they are practically one and cannot function without each other. The way from the real world to the concept and expression of this concept in a word is different for different nations, being determined by the natural, climatic conditions, and also by the social environment. Due to these circumstances, each nation has its own history, its own cultural and linguistic picture of the world. At the same time, the cultural picture of the world is always richer than the language. But it is in language that the cultural picture of the world is realized, verbalized, stored and transmitted from generation to generation. In this process, the words are not just the names of objects and phenomena, but a fragment of reality, passed through the prism of the cultural picture of the world and due to this acquired specific features inherent in a given people. Therefore, where a Russian person sees two colors – “*синий*” and “*голубой*”, the Englishman sees only one color - blue, although they both look at one and the same part of the spectrum, that is, the language imposes a certain vision of the world on a person. The same fragment of reality, the same concept has different forms of linguistic expression in different languages. Therefore, when studying a foreign language, the words of this language, the student acquaints himself with an element of



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someone else's picture of the world and tries to combine it with his picture of the world given by his native language. This is one of the main difficulties in learning a foreign language.

Language practice shows that language is not a mechanical appendage of any culture, since in this case the potential of the language would be limited to the framework of only one culture and the language could not be used in intercultural communication. In fact, one of the leading properties of the language is its universality, allowing a person to use the language as a means of communication in all potentially possible situations of communication, including in relation to other cultures.

The full coincidence of the named aspects of a word is practically impossible, and therefore it is impossible to translate words only with the help of a dictionary, which gives a long list of possible meanings of a translatable word. Studying a foreign language and using it in communication, one should memorize and use words not individually, by their meanings, but in the natural, most stable combinations inherent in a given language. Russian "*крепкий чай*" in English will be "*сильным чаем*" (*strong tea*), and "*сильный дождь*" - "*тяжелым дождем*" (heavy rain). These examples of lexical and phraseological compatibility of words, natural and familiar in their native language, will be incomprehensible to a foreigner (if he translates them in a dictionary).

In addition, there is the problem of inconsistency between the cultural ideas of different peoples about certain objects and phenomena of reality, which are indicated by the equivalent words of these languages (connotation). For example, the phrase "*зеленые глаза*" in Russian is very poetic, suggestive of witch eyes. But his phrase in English (*green eyes*) serves as a figurative synonym for feelings of envy and jealousy, which W. Shakespeare called the "*greeneyed monster*" in the tragedy "Othello".

The word as a unit of language corresponds with the designated object or phenomenon of the real world. However, this correspondence may be different in different cultures, since these objects or phenomena themselves and cultural ideas about them may be different. For example, the English term "*house*" differs from the Russian concept of "*дом*". For Russian people a *дом* means a place of residence, place of work, any building and institution. For an Englishman, the concept of "*house*" means only a building or structure, and the hearth is transmitted by the word "*home*". This means that in Russian the concept of "*house*" is broader than the concept of "*house*" in English.

At present, the generally accepted point of view is that in the culture and language of every nation there are simultaneously universal and national components. Universal values, equally perceived by all people in the world or representatives of individual cultures, create the basis for intercultural communication; without them, intercultural understanding would in principle be impossible. At the same time, in any culture there are specific cultural meanings enshrined in language, moral norms, beliefs, behavioral features, etc. The above connection of language, thinking and culture is part of the one developed in the XX century. semiotic approach to culture, considering culture as a set of signs and texts.

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FORMATION OF THE EARLY ASSOCIATION SCHOOLS IN THE I-II CENTURIES

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**Abstract:** This article analyzes the evolution of the phenomenon of asceticism (asceticism) in the early days of Islam in the field of religious phenomenology, as well as the ascetic movements observed in the I-II centuries AH, the regional and common features of the first ascetic schools.

**Key words:** islam, zuhd, zahid, maqamat, hanif, zuhd schools, mysticism.

**ҲИЖРИЙ I-II АСРЛАРДА ИЛК ЗОҲИДЛИК МАКТАБЛАРИНИНГ ШАКЛЛАНИШИ**

*Аннотация:* Мазкур мақолада динишунослик соҳаларидан бири бўлган дин феноменологияси соҳасига оид аскетизм (зуҳд) феноменининг исломнинг илк даврларидаги эволюцияси, шунингдек, ҳижрий I-II асрларда кузатилган зоҳидлик ҳаракатлари, илк зуҳд мактабларининг минтақавий ҳамда муштарак хусусиятлари таҳлил қилинган.

*Калит сўзлар:* ислом, зуҳд, зоҳид, мақомот, ҳаниф, зуҳд мактаблари, тасаввуф.

Ислом таълимоти доирасида шаклланган зоҳидлик бир томондан моддий неъмат, ҳою ҳаваслардан воз кечиш, иккинчидан ўзини паст тутишга уриниш сифатида намоён бўлган амалий ва фикрий жараён дир.

Ҳижрий I-II асрлар бошларида зоҳидлик муносабати исломнинг деярли барча соҳаларига таъсир кўрсатди. Кўпинча бу даврда “ниск”, “қаноат” ва “вараъ” атамалари ҳам ишлатилганига гувоҳ бўлиш мумкин. Аммо ҳижрий II асрда бу сўзлар “зуҳд” атамаси билан алмаштирила бошлаган. Шунингдек, ўрта аср мусулмон олимларнинг аксарияти исмларига “зоҳид” номини кўшиш урф бўлганини кўриш мумкин.

Аллоҳнинг розилигини топиб, жаннатга кириш ва жаҳаннам азобидан қутилиш ғояси илк ҳижрий асрларда зоҳидларда кузатилган ҳолат эди. Бу даврдаги зоҳидларда аввал “қўрқув”га таянган зуҳд тушунчаси ҳукмрон бўлган бўлса, мазкур даврнинг машҳур суфийларидан бири Робиятул Адавия (ваф.130/752) орқали кириб келган “илоҳий ишқ” тушунчаси зоҳидлар дунёқарашига янги шакл кашф этди<sup>1</sup>. Бинобарин зоҳидлик йўналишида янги босқич – илоҳий муҳаббатга йўғрилган зуҳд босқич пайдо бўлди.

Ҳижрий II аср охиригача зуҳд шахсий масала бўлиб қолса ҳам, баъзи минтақаларда машҳур зоҳидларнинг қарашлари ва амалиётларига эргашган йўналишлар, мактаблар шаклланганини

<sup>1</sup> Турар У. Тасаввуф тарихи. – Т.: Истиқлол, 1999. – Б. 53.

кўриш мумкин. Дастлабки зуҳд мактаблари сифатида Мадина, Куфа, Басра, Хуросон ва Мовароуннахр зоҳидлик мактабларини келтириш мумкин.

**Мадина мактаби.** Қуръон ва суннатдан олинган зуҳднинг асослари ислом давлатининг биринчи пойтахти Мадинада шаклланган. Аскетик амалиётларнинг энг ёрқин намуналари Пайғамбар (а.с.), чаҳорёрлар, саҳобийлар ва асҳоби суффа вакиллари ҳаётлари мисолида намоён бўлган. Умавийлар томонидан пойтахт Дамашққа кўчирилгунга қадар Мадина зуҳд ҳаёт тарзи маркази сифатида бўлган. Кейинчалик Дамашқ сиёсий жихатдан марказ сифатида шаклланган вақтда Мадина маънавий ҳаёт маркази бўлиб қолди. Мадина шаҳри сиёсий бўҳронлардан холи бўлишни истовчилар учун ўзига хос бошпана вазифасини ўтаб, зуҳд муҳити ҳукмрон шаҳарга айланди<sup>2</sup>.

**Куфа мактаби.** Куфа шаҳри Али (р.а.) давлатининг пойтахти ҳисобланган. Пайғамбар авлодлари ва шиалар Куфа шаҳрини Дамашқда шаклланган Умавийлар давлатига қарши кураш марказига айлантirdилар. Пайғамбар (а.с.)нинг набиралари Ҳусайн қатл этилганидан сўнг бир гуруҳ инсонлар зуҳд ва тавба йўлини танладилар. Бу тоифа кишилар “баккаун”, шунингдек, “таввабун” номлари билан атала бошладилар.

Тавус ибн Кайсон, Саид ибн Жубайр, Мансур ибн Аммор, Жобир ибн Ҳайён ва Раби ибн Ҳайсам Куфадан етишиб чиққан биринчи зоҳидлардир. “Суфийлар” номи билан танилган шахслар асосан Куфадан чиққан.

**Басра мактаби.** Ҳижрий I-II асрларда Басра сиёсий масалалардан йироқ бўлган зуҳд марказига айланди. Мазкур шаҳарда яшаб, фаолият олиб борган Ҳасан Басрий (ваф. 106/728) Қуръон ва Суннатга таянган ҳолда суннийлик қарашларини тизимлаштирган биринчи зоҳид-суфий сифатида тилга олинади.

Бу мактабнинг Ҳасан Басрийдан кейинги намоёндалари Молик ибн Динор (ваф. 131/748), Абдулвоҳид ибн Зайд (ваф. 177/793)дир. Бу даврнинг зоҳидларига хос хусусиятлар дўзах азобидан қўрқиш, жаннат умиди билан кўз ёш тўкиш, ибодат ва риёзат билан Аллоҳга боғланишни ирода қилишда намоён бўлган. Бироқ худди шу даврда илоҳий ишқни биринчи ўринга олиб чиққан зоҳидлар Робия Адавия, Маъруф Карҳий қарашлари ҳам ёйила борган. Кейинчалик бу мактаб таълимотини Ҳабиб Аъжамий (ваф. 115/733), Муҳаммад ибн Восий (ваф. 127/744), Молик ибн Динор (ваф. 131/748), Айюб Шаҳтиёний (ваф. 131/748), Фарқад Сабоҳий (ваф. 131/748), Абдулвоҳид ибн Зайд (ваф. 177/793) каби шогирдлар давом эттирганлар<sup>3</sup>.

**Хуросон мактаби.** Мазкур мактабдан ҳижрий II асрдан то ҳозирги кунгача кўплаб тасаввуф намоёндалари, турли мактаб асосчилари ва суфийлар етишиб чиққан. Тасаввуф тарихида бу мактаб алоҳида ўринга эга. Иброҳим ибн Адҳам (ваф. 161/777), Шақиқ Балхий (в. 194/809), Аҳмад ибн Ҳарб (ваф. 234/848), Абдуллоҳ ибн Муборак Марвазий (ваф. 181/797), Бишр ибн Ҳорис Марвазий (ваф. 227/841) каби илк зоҳидлар шу мактабдан етишиб чиққанлар. Хуросон мактабининг илк зоҳидлари кейинчалик Басра, Бағдод ва уларнинг атрофларига кўчиб ўтадилар ва кейинги шаклланишлари мазкур худудлардаги суфий йўналишлари таъсирида давом этади.

<sup>2</sup>Қаранг: Йилмаз К. Тасаввуф и тариқати. – М.: САД, 2007. – С. 80-81

<sup>3</sup>Қаранг: Йилмаз К. Тасаввуф и тариқати. – М.: САД, 2007. – С. 81-82

**Мовароуннаҳр мактаби.** Мовароуннаҳр зоҳидлик мактаби вакиллари сифатида Фузайл ибн Иёз (ваф.187/802), Ҳотим Асамм (ваф. 237/851), Хушном Шаъроний (II/VIII а.), Жулвон ибн Самура Понабий (II/VIII а.), Исо ибн Мусо Ғунжор (ваф. 185/801), Хафс ибн Мансур Пайкандий (III/IX а.), Аҳмад ибн Исҳоқ Сурморий (ваф. 242/856), Ҳошид ибн Абдуллоҳ Бухорий (ваф. 246/860), Абу Туроб Нахшабий (ваф. 245/834), Муоз ибн Яъқуб Косаний (III/IX а.), Аскар ибн Ҳусайн Нахшабий (ваф. 245/860)ни келтириш мумкин. Мазкур мактаб вакилларининг асосий ғоялари – зуҳд, вараъ, саҳо, тавба, хавф, ҳузн, ризо, ихлос, таваккул, маърифат, риёзат, таъзим, ғалаба бўлганлиги қайд этилади<sup>4</sup>.

Мовароуннаҳр зоҳидлик мактабида таркидунёчиликдан кўра, ижтимоий фаол зоҳидлик қилиш кўпроқ тарқалган. Бу ҳолат минтақада кейинчалик кенг тарқалган нақшбандияга ўз таъсирини кўрсатган. Хусусан, нақшбандиядаги “хилват дар анжуман”, “дил ба ёру даст бакор” каби тамойиллар айнан шундай зоҳидликнинг акс садосидир.

Хулоса ўрнида таъкидлаш жоизки, исломнинг илк даврларида зоҳидлик оят ва ҳадисларга таянган ҳолда шаклланган бўлса, кейинги даврларда маълум бир шахсиятларнинг қарашлари зоҳидлик фаолиятининг асоси бўлиб хизмат қилган. Шунингдек, юқорида санаб ўтилган зуҳд мактабларининг намоёндалари қарашлари кейинги давр зоҳидлик қарашларига ўз таъсирини кўрсатган. Шу билан бирга зуҳднинг шаклланиши бўйича ҳам икки хил ёндошув фарқланган, яъни, зуҳднинг ўзи алоҳида амалиёт сифатида ҳамда тасаввуфнинг дастлабки босқичи сифатида намоён бўлган.

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<sup>4</sup> Қаранг: Рахимов К. Мовароуннаҳр тасаввуфи тарихи: таълимотнинг шаклланиши ва тизимлаштирилиши (VIII-XI асрлар). – Т.: Академнашр, 2020. – Б. 46.

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ANALYSIS OF ZUHD IN THE WORKS OF ISLAMIC SCIENTISTS

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**Abstract:** *This article analyzes the periodical aspect of the ascetic movements observed in the I-II centuries AH and the works on the subject of asceticism.*

**Keywords:** *islam, zuhd, zahid, makamat, hanif, zuhd schools, sufism.*

ИСЛОМ ОЛИМЛАРИ АСАРЛАРИДА ЗУХД МАВЗУСИ ТАҲЛИЛИ

**Аннотация:**

*Мазкур мақолада ҳижрий I-II асрларда қузатилган зоҳидлик ҳаракатлари ҳамда зуҳд мавзусига бағишланган асарлар ҳақидаги маълумотлар даврий нуқтаи назардан таҳлил қилинган.*

**Калит сўзлар:** *ислом, зуҳд, зоҳид, мақомот, ҳаниф, зуҳд мактаблари, тасаввуф.*

“Зухд” сўзининг луғавий маъноси турли қомусий луғатларда турлича талқин этилади. Жумладан, “Лисону-л-араб” қомусий луғатида берилган таърифга кўра: “зуҳд – фақат дунё ишларида бўлиб, у хоҳиш ва дунёга ҳирсининг зиддидир”, дейилади<sup>1</sup>.

Ал-Мунжид қомусида эса: “Зухд – бирор нарсани ёмон кўриш ва тарк этишдир. Дунёда зоҳидлик дегани, дунёдан ибодат учун воз кечиш, деганидир”, дея таъриф берилади<sup>2</sup>.

Истилоҳий маънода эса “ал-Мавсуа ас-суфия” қомусига кўра, “зуҳд – қўл топинган нарсдан қалбни мосиво қилишдир”<sup>3</sup>.

Ўрта асрга оид манбаларда ҳам зуҳднинг таърифига доир қўплаб матнларни учратиш мумкин. Масалан, юртимиздан етишиб чиққан бухоролик машҳур мутасаввиф Абу Бакр Калабодий (ваф. 990/995) ўзининг “ат-Таъарруф” асарида қомилликка етишишнинг ўн етти босқичини санаб ўтади, шулардан “зуҳд”ни “тавба” мақомидан кейин иккинчи ўринда келтиради<sup>4</sup>.

<sup>1</sup> Лисонул араб. – Байрут.: Дарус содир, 1997. – Б.207.

<sup>2</sup> Ал-Мунжид фи луғати ва аълам.– Байрут.: Дарул машрик, 1986. – Б. 307-308.

<sup>3</sup> Қаранг: Ал-мавуа ас-суфия. –Қоҳира: Мактаба мадбули, 2006. – Б. 1009.

<sup>4</sup> Камол ад-дин Абд ар-Раззоқ ал-Кашаний. Латаиф ал-аълам фи ишарат аҳл ал-илҳам. Техрон. : Меросе Мактуб, 2000. - Б. 44

Абу Бакр Калабодийнинг шогирди Мустамлий Бухорийнинг (ваф. 434/1043) “Шарх ат-Таъарруф ли-мазҳаб ат-тасаввуф” асарининг зухдга бағишланган бобида: “Муридлар мақомлари ичида биринчи мақом ҳам зухддир”<sup>5</sup>, дейди.

Абу Толиб ал-Маккий (ваф. 386/996) эса “Қут ал-қулуб” асарида тўққиз мақомотни кўрсатиб, бу ерда “зухд”ни тавба, сабр, ризо, ражо ва хавфдан кейинги олтинчи ўринда санаб ўтади<sup>6</sup>.

Яна бир машҳур тасаввуф назариётчиси Абу Ҳафс Умар Сухравардий (ваф. 612/1234)нинг "Авориф ал-маориф" китобида тасаввуф, фақрлик ва зухд тушунчаларини фарқлаб кўрсатади. Жумладан, китобнинг "Тасаввуфнинг моҳияти" бўлимида шундай дейилади: "Тасаввуф – фақр эмас, зухд ҳам фақр эмас, тасаввуф – зухд эмас. Тасаввуф жамловчи исм бўлиб, “фақр” ва “зухд” сўзларини ҳамда бошқа сифат ва қўшимчаларни ўз ичига оладики, буларсиз киши суфий бўла олмайди, гарчи у зоҳид ва фақир бўлсин... ”<sup>7</sup>.

Шайх Нажмиддин Кубронинг (ваф. 589/1221) “Усули ашара” асарида Аллоҳга элтувчи йўлларнинг иккинчиси “зухд” деб кўрсатилади: “Зухд хоҳ оз, хоҳ кўп бўлсин – дунё моли, кўнгилга манзур нарсаларию мақомларидан ўлик каби йироклашмоқдир. Зухд қўлда мавжуд ва мавжудлиги маҳзур саналмаган мол-ашёдан кечмоқдир”<sup>8</sup>.

Юқоридаги каби зухдга таъриф ва тавсиф бериш билан чекланган китоблар билан бир қаторда, ислом оламида зухдга оид амалий йўриқнома шаклидаги китоблар ҳам яратилган. Шулар сирасида Ҳорис Мухосибийнинг (ваф. 857) “ал-Масоил фи-з-зухд ва ғойрихи (Зоҳидлик ва бошқалар ҳақидаги масалалар)” асарини бунга мисол қилиш мумкин<sup>9</sup>.

Зухд ҳақидаги қарашлар тизимлашиб бориши баробарида, мавзуга оид адабиётлар ҳам таълиф этила борди. Жумладан, ислом дунёсида яратилган илк ҳадис тўпламларида ҳам зухд мавзусига алоҳида эътибор берилган. Ўрта асрларда тасаввуф уламолари томонидан юзга яқин асар таълиф этилгани қайд этилади, жумладан:

1. Аз-Зухд: Заида ибн Қудамма Куфий (ваф.160/782);
2. Аз-Зухд ва-р-рақоик: Абдуллоҳ ибн Муборак Ханзалий Марвазий (ваф. 181/803);
3. Китаб аз-Зухд: Имом Маъофий ибн Имрон Мавсилий (ваф. 185/807);
4. Ар-Риқоик: Фузайл ибн Йез (ваф.187/809);
5. Китаб аз-Зухд: Имом Муҳаммад ибн Фузайл ибн Ғазвон Куфий (ваф.195);
6. Китаб аз-Зухд: Вакийъ ибн Жарроҳ (ваф.197/819);
7. Аз-Зухд: Абу Усмон Саид ибн Мансур Марвазий (ваф. 227/849);
8. Китаб аз-Зухд: Асад ибн Мусо (ваф. 212/854);
9. Аз-Зухд: Имом Абу Абдуллоҳ Аҳмад ан-Найсабурий (ваф. 234/856);
10. Аз-Зухд: Имом Аҳмад ибн Муҳаммад ибн Ҳанбал (ваф. 241/863);
11. Аз-Зухд: Ҳаннод ибн Саррий (ваф. 243/865);

<sup>5</sup> Мустамлий Бухорий. Шарх ат-Таъарруф. 3-р. –Дорул кутуб ал-илмийа, 2019. – Б. 1219.

<sup>6</sup> Камолуддин Абдурразок ал-Кашаний. Латаиф ал-аълам фи ишарат аҳл ал-илҳам. Техрон.: Меросе Мактуб, 2000. – Б. 44

<sup>7</sup> Сухравардий. Авориф. - Қоҳира, Мактаба сақофа дийнийя, 2006. – Б. 65.

<sup>8</sup> Шайх Нажмиддин Кубро. Усули ашара. Т.: Ўқитувчи, 2005. – Б. 47

<sup>9</sup> Қаранг: Ҳорис ал-Мухосибий. Ал-масоил фи-з-зухд ва ғойрихи. – Қоҳира, 1969.



12. Китаб аз-Зухд: Ҳофиз Иброҳим ибн Жунайд (ваф. 260/882) ва бошқалар<sup>10</sup>.

Шулар орасида энг машҳурлари Абдуллоҳ ибн Муборак Марвазий, Вакийъ ибн Жарроҳ ва Аҳмад ибн Ҳанбалнинг зухдга оид тўпламлари ҳисобланади.

Абдуллоҳ ибн Муборак Марвазийнинг “Китоб аз-зуҳд ва-р-рақоик” асари 16 бўлимдан иборат бўлиб, ҳар бир бўлим бир неча боблардан ташкил топган. Китобда жами 1627 та ҳадис жамланган. Биринчи бўлим боблари Аллоҳга итоат, дунёдан юз ўгириш учун илм талаб қилиш ва бошқа масалаларга бағишланган.

Вакийъ ибн Жарроҳнинг “Саҳиҳи китаб аз-зуҳд” асари ҳам зухд мавзусидаги ҳадисларни жамлаган муҳим манба ҳисобланади. Мазкур асар 70 бобдан иборат бўлиб, зухд мавзусида жами 332 та ҳадис келтирилган<sup>11</sup>.

Зухд мавзуси мазҳаб асосчиларининг қарашларида ҳам етакчи ўринда турган. Ҳанбалийлик мазҳаби асосчиси Аҳмад ибн Ҳанбал (ваф. 241/855 й.) нинг “Китаб аз-зуҳд” асари аввалги жузида 12 пайғамбарлар (Муҳаммад (а.с.), Одам (а.с.), Нух (а.с.), Иброҳим (а.с.), Юсуф (а.с.), Айюб(а.с.), Юнус (а.с.), Мусо(а.с.), Довуд(а.с.), Сулаймон (а.с.), Лукмон(а.с.) Ийсо(а.с.)), зухдлари ҳақида хабар берувчи ҳадислар келтиради, асарнинг кейинги жузлари рошид ҳалифалар, машҳур саҳобалар, шунингдек, машҳур тобейлар зухдлари ҳақида маълумот беради.<sup>12</sup>

Машҳур “саҳиҳ” тўпламларида ҳам зухд мавзуси алоҳида бобларда ёритилган. Хусусан, Имом Муслим (ваф. 261/875) “Саҳиҳ”ининг “Зухд ва рикоик боби”да зухдга оид жами 55 та ҳадис 19 бобда шарҳланган<sup>13</sup>.

Хулоса ўрнида айтиш мумкинки, зухдга оид тизимли қарашлар шаклланиши баробарида мазкур мавзуда махсус адабиётлар ҳам яратилган. Классик давр адабиётларининг деярли барчасида зухдга тегишли фасл (боблар) киритилган, хусусан, Калабодий, Қушайрий, Абу Толиб Маккий, Имом Ғазолий каби олимларнинг тасаввуфга доир классик асарларида бу мавзуга алоҳида боблар ажратилган. Шунингдек, исломнинг илк даврларида зухд мавзусига оид ҳадисларни алоҳида жамлаш урф бўлган ҳамда зухд амалиётига доир мустақил йўриқномалар, зухд тавсифига оид китоблар ҳам таълиф этилган.

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**THE ROLE OF PSYCHOLOGISM IN THE DEVELOPMENT OF A LITERARY GENRE**

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**Abstract:** *The given article deals with the role of psychologism in the development of literary genre. The internal and external components of psychologism are discussed. The case for the presence of psychological manifestations in literary works is analyzed. Psychologism is considered as a form of emphasizing humanism, high ideological and moral standards as well as a certain principle of organizing the elements of art in a specific unity.*

**Key words:** *psychologism, image of the inner world, moral qualities, psychological imagery, cognitive and educational functions of literature, internal and external components.*

The concept of "psychologism" can be used in different senses. It is easier to look at the concept in a broad and narrow sense. Psychologism in the broadest sense is a general trait that is generally acceptable to art and describes areas and systems of human life.

With the help of psychology, one can see the social aspects of people's lives and art. This feature creates not only social types, but also psychological types. In creating a character, each writer thinks about it in advance, determines what qualities the character has, what social significance he has, what social class he belongs to. The result is an individual with only a certain set of characteristics. This is where character develops.

A character is a set of characteristics that are intertwined in the process of creating a real or imaginary person. Consequently, character is a psychological phenomenon unique to each person.

In the narrow sense, the term "psychologism" is interpreted differently. Psychologism is not specific to the whole art and literature, but only to a certain part. Researchers who have studied psychology in the scientific literature of the last 25-30 years have come to the same conclusion. The development of psychologism only began in the late 50s and early 60s. It was a real success in literary criticism. Many researchers have studied psychology in all its meanings, from the broad to the narrow. Looking at the meaning of this term, we can say that psychology is a very broad concept. It encompasses all aspects of the human soul, revealing its inner world, thoughts, feelings, and experiences. Using the example of Pushkin's heroes, one can assess how psychologism can manifest itself. Shakespeare's motifs are used to create the image of Pugachev, the protagonist of the novel "Captain's Daughter" can be observed in character traits. He is a versatile person with a lot of positive

qualities. We see not only the hero's cruelty, but also the gentleness, justice, kindness, and even simplicity in some cases. This is not a purely negative sign. Pushkin does not refer directly to the inner world of the protagonist, he forces us to analyze and understand through the system of actions what kind of person Pugachev really was, what moral qualities are hidden in the depths of his heart. This trick is enough for the reader to understand everything. In this way, a complete, living being is created [6. 56].

Consequently, psychologism is able to describe a work independently from different angles using an image of the inner world by drawing attention to human actions. On the one hand, the author can use a creative approach and describe the individual as a multifaceted whole; on the other hand, it shows his reality in every way. Using a system of characters, the author shows the stylistic uniqueness of the work.

Likhachev D.S. worked on the study of psychology. He emphasizes that it is not necessary to give each character a set of psychological characteristics. It is important to create a psychological environment in the play that engages all the protagonists in a psychological environment that is subject to one system. For such an environment, sometimes non-psychological laws are predetermined by themselves. The researcher considers the manifestation of psychologism as a purely psychological phenomenon [3. 76].

Consequently, in literature, psychologism is not a system of character formation, but the author's activity to create a set of unique features, that is, a system of transmission of the protagonist's inner world, image, feelings, thoughts, experiences and various desires. Psychology has the task of revealing the human soul. It would be wrong to say that not all works have psychology. Each work has a different proportion of psychologism. In any literary work, you can find even the most concise information about the inner world of the protagonist. So, we can say that each work contains a psychological image. To determine this, you only need to analyze the case for the presence of psychological manifestations.

We cannot claim that psychology has always existed, because it is not. To look at a large work in terms of size, one can talk about its existence and its unique meaning. Here you can see the psychological methods of depiction, highlight them, and use them to identify the described character. Given the characteristics of the topic, it is expedient to draw conclusions about the content of the work.

In parallel with psychologism, some forms of image also begin to develop. They allow us to see the inside of a person on a slightly different scale. These forms have their own laws. As for psychology, these forms can interact with it and with each other. There are three main forms of psychological imagery. These shapes help to reveal the inner world of the protagonist in different ways. This allows you to display all types of imaging techniques.

Strakhov I.V. studied the forms of psychological images. The researcher identified two forms of imaging. He argued that it was expedient to separate the forms of psychological analysis on the basis of internal features. It is possible to talk about the classification of image forms only by knowing the inner world.

They can share the protagonist's inner monologues, memories, and imagery based on verbal expressions. In this way, the internal components are reflected. On the basis of external components, it is also possible to establish a certain division that takes into account the specific features of speech, speech behavior, facial expressions and other forms of psyche [5. 43].

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When talking about psychological images, first of all, it is necessary to note the correct form of the image and then indirectly. Note that with the help of an indirect image, the inner world of the character is revealed through external appearances and situations.

Another method is traditionally different, which is called determination. In this method, the author tries to convey the thoughts and feelings of the protagonist to the reader by naming the feelings that are going on in the heart of the protagonist.

So we come to the conclusion that the situation can be seen from different angles when we use a certain form.

The direct form is central and leading in the system of psychologism, because it is this form that can most successfully describe and convey the inner world of the protagonist. This form can be used to present a person in a vivid and visual way. A word is a special tool for creating an image.

Sometimes it is the word that is able to describe such events in life, and only in this way can it be conveyed in a bright and colorful way and embodied in reality. First of all, these events involve the inner world.

Language is the second feature of the psychological image. When creating a series of images, the writer uses the word, because without it the process of creation is impossible. Language allows for the visual representation of processes, events, and actions. With a competent approach to the use of language, the reader has the opportunity to immerse himself in a certain period of time, to feel the time when the plot took place [4. 86].

So we can say that there are many valuable features in the literature to describe the inner world of a character.

Summarizing the above, we can conclude that psychologism is a unique form of both art in general and literature in particular. The structural elements of the work occupy one of the main places in the system. Auxiliary tools of psychologism are forms of depiction of the inner world of a person. These forms have different classifications. The idea is to describe a person's inner world by analyzing his or her behavior, that is, thoughts and experiences, as well as inner feelings and desires. The generalization of such features gives an idea of the style of a work of art, and the forms of narration become clear.

At the same time, the "direct" and "indirect" and "summative" forms of psychologism have the ability to describe the protagonist's inner world more deeply and accurately. When the features of these forms are generalized, the importance of the psychological image becomes the leader. The work will be independent. The process of unlocking the inner world is sequential, allowing each protagonist to open up independently. Consequently, the signs of psychologism allow us to reveal the semantic nature of the whole work [3. 135].

Psychology refers first to psychology as a science, and then to literature and art in general. Scientists study its origins, laws, and properties, and consider psychology as a form or method. Literature does not pay attention to mental states, it is important to see the life of the human soul, its various manifestations, to understand man as a social being, not as a biological being. Thus, we can propose the following definition of psychologism in literature: Psychologism is a sufficiently complete, detailed and in-depth description of the feelings, thoughts and experiences of an artistic person or a literary hero using the specific means of fiction.

Consequently, a person's inner world is described through the expression of emotions. Reflections are not a goal in themselves, but an element of creating an artistic image of a person, his ideological

and moral essence. Psychologism is a specific artistic form, which is followed by artistic meaning, ideological and emotional content. Chernyshevsky N.G. was one of the first to talk about psychology. He considered it a special form of literature. He understood this feature of the work as a feature of its artistic form.

Chernyshevsky consistently distinguishes the ability of the protagonists to describe the inner world with a certain degree of skill from the ability to penetrate the essence of human character and relationships [1.342]. If we imagine that psychologism is not a subject of perception in literature, but a means of perception, a special literary form, it is understandable why we do not encounter psychologism in all works. The existence of such a form in each specific case depends directly on the characteristics of the content and requires the psychological disclosure of the character, the construction of the image of the person. Of course, the existence or absence of psychologism depends, first of all, on the idea of the work, its content. But this position seems very general and needs serious specification. Psychologism also works as a method of emotional and figurative influence on the reader. Through a detailed and in-depth description of the psychological processes of the artistic person, the reader is introduced to the enduring human content of literature: his place in the world, his attitude to the world, his passionate search. The process of personal self-determination, the development of a responsible life position is important for the formation of each person. Anyone who is acquainted with the arduous ideological and moral research of the heroes of the literature of the past will have the opportunity to join their spiritual experience.

The cognitive and educational functions of literature focus on a single process of shaping the reader's personality. This is where the writer-psychologist begins his constant and relentless interest in his work [2. 43].

The Russian classical literature of the nineteenth century, especially the second half of it, has a special place here, because during this period that psychologism rises to the highest peaks and the inner world, knowledge and development of man reaches unprecedented heights. Russian literature has gained special recognition among the world's leading literatures, as the content of his works is filled with a peculiar psychologism.

However, it should also be noted that the representatives of Russian classical literature forget that high moral ideas lead to the decline and destruction of the individual, often leading to loneliness, indifference, loss of contact with the world, the tragic destruction of procrastination and so on. Here, psychologism has become an integral form of imagery, as a detailed and in-depth reflection of the feelings and experiences of the protagonists allows for an artistically confident and emotionally effective embodiment of moral decay, personality fragmentation. In Chekhov's words, he forgot "about the highest goals of existence, about its human dignity".

Summarizing the above, we can conclude that psychologism is also a form of emphasizing humanism, high ideological and moral standards. [2.47] Thus, we have seen that psychology is such a property of the literary and artistic form that naturally arises in the play to embody a certain content – ideological and moral problems, the process of philosophical and moral research. Psychologism is a meaningful form, that is, an aesthetic upbringing that carries a fixed content (problematic and ideological burden). At the same time, psychologism is a special aesthetic feature that permeates all elements of the form and regulates its entire structure, rather than an element (e.g., plot, detail, character) of a work, not a part of artistic form. We can say that psychologism is a certain principle of organizing the elements of art in a specific unity.

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**"The vital importance of the communicative identity concept in different  
languages"**

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**Annotation:** *This is an analysis of the main trends in the study of linguistic personality in contemporary linguistics. There has long been a tendency in linguistics to study language personality in depth: its model, the projection of an interdisciplinary term into the field of linguistics, priorities reflected in vocabulary, behavioural reactions, vocabulary, ethnosemantics and much more. One of the topical areas of research is the understanding of the human phenomenon through natural languages".*

**Key words:** *linguistic identity; cognitive linguistics; linguistic personality; glottosphere; the ethno-semantic ethnosemantic personality; cognitive structures underlying the language system.*

One of the trends at the current stage of linguistics development is the detailed development of the human factor in speech. The problem of the human factor in speech is being developed in detail speech activity. The linguists' appeal to anthropocentrism is due to the recognition of the leading role of man in the processes of speech production and use. The reason for anthropocentrism is based on the recognition of the leading role of humans in the processes of speech production and use. The new linguistic paradigm puts the linguistic personality. It is an object of research where the interests of linguists of linguists, culturologists, sociologists, philosophers. From the point of view of philosophy - "personality is a worldly and scientific term. Psychological aspect is related to the study of mental properties." Personality is a person, taken- Personality is a person in the system of his or her psychological characteristics that are socially conditioned and determine his or her moral actions" .

The main subject of analysis in sociology is personality in different social systems . In linguistics, the term "linguistic personality" was first used by B. B. Vinogradov, although the notions of the individual nature of language possession . The term "linguistic personality" was first used in linguistics by W. von Humboldt and I. G. Herder, then evolved in the works of W. von Humboldt and I. G. Herder. Later on it was developed in the works of L. Weigerbeer, J.A. Baudouin de Courtenay, K. Fossler and others. In Russian linguistics these are the works of G.I. Bogin, S.G. Vorkachev, V.I. Karasik, Y.N. Karaulov, K.F. Sedov, etc. The content of linguistic personality includes values, world outlook components. Language provides an initial and profound insight into the world. Initial and in-depth view on the world; cultural component, i.e. a level of assimilation of culture as an effective tool to increase interest in language; a personal component, i.e. that individual, deepest thing that is in

each person. A specific linguistic personality "is characterised by a certain A specific linguistic personality "is characterised by a particular stock of words with a frequency ranking. Vocabulary and speech patterns may indicate belonging to a particular society . Linguistic identity exists in the space of culture reflected in the linguistic personality exists in the space of culture reflected in language, in forms of social consciousness on different levels (scientific, everyday life, etc.)

The linguistic personality exists in the space of culture reflected in language, forms of social consciousness at different levels (scientific, everyday, etc.), in behavioural stereotypes and norms, in the objects of material behaviour stereotypes and norms, objects of material culture, etc. V. V. Krasnykh singles out the following components in language personality :

Person speaking<sup>1</sup>, one of the types of activity is speech activity.

One of the types of activity is speech activity;

a) language personality proper - a person who manifests itself in speech activity; c) a speech personality ;

b) communicative personality - the personality that manifests itself in a speech activity;

c) linguistic personality - the personality that manifests itself in a speech

communication strategy and tactics;

d) communicative persona is a concrete participant in the communicative act.

Communicative personality - a concrete participant in the communicative act. The strategic direction in the study of linguistic personality . The strategic direction in the study of linguistic personality is directed to the speech-intellectual mechanisms of realization of linguistic capacity individual, which are manifested during the identification of the word-stimulus.

Nowadays, there is a rather heterogeneous typology of linguistic personalities, which are distinguished by every researcher according to the chosen . There is a fairly heterogeneous typology of linguistic personality distinguished by each researcher according to the chosen basis of its characterisation: polylectic ("multihuman") and

The idiolect ("multihuman") personality (V.P. Neroznak); the ethno-semantic ethnosemantic personality<sup>2</sup> (S. G. Vorkachev); dialectal linguistic personality (V. N. Lyutikova); Elitist linguistic personality (O.B. Sirotnina, T.V. Kochetkova); Russian linguistic personality (Yu.

N. Karaulov); language and speech personality (Yu. E. Prokhorov,

<sup>1</sup> Karasik, V.I. Evaluative motivation, person status and vocabulary personality [Text] / Karasik // Philology. Krasnodar, 1994. - 2 - 7 p.

<sup>2</sup> Vorkachev S.G. *Linguistic and cultural studies, linguistic personality, concept: the formation of the anthropocentric paradigm in linguistics* // *Philological studies*

*ies*. 2001. №1. P. 64 - 73

**INTERNATIONAL SCIENTIFIC AND PRACTICE CONFERENCE ON " INTERNATIONAL EXPERIENCE IN INCREASING THE EFFECTIVENESS OF DISTANCE EDUCATION: PROBLEMS AND SOLUTIONS" SPECIAL ISSUE., 27 th March., 2022., France ., Joint Conference IJSSIR**

E. Prokhorov, L. P. Klobukova); vocabulary language personality (V. I. Karasik); emotional Vestnik linguistic personality (V.I. Shakhovsky); personality types homo ludens (T.A. Gri- Dina), etc.

The concepts “strong personality” and “strong linguistic personality” are not directly related, the first quality does not predetermine the second.

In this regard is D. Carnegie offers an interesting example:

“The man with the degree was a college professor; the ex-tar was the proprietor of a small side-street trucking business. His talks were far better received by the class than those given by the professor. Why? The college man used beautiful English. He was urban, cultured, refined. His talks were always logical and clear. But they lacked one essential — concreteness. They were vague and general...The trucking firm proprietor’s language was definite, concrete and picturesque... The virility and freshness of his phraseology made his talks highly instructive and entertaining”.

Noting this seeming difference, while noting this apparent distinction, it is worth remembering that linguistic personality is both a carrier of the linguistic personality is both a bearer of "national character" and linguistic worldview, as well as a member of a linguistic society. A linguistic person is also a member of a linguistic society with its own traditions and social relations. The linguistic personality is also a member of a linguistic society with its own traditions, social relations etc.

In this way, a linguistic personality implements both the linguistic system of a nation's language and the individual characteristics of its members.

Thus a linguistic personality realizes the linguistic system of a nation's language and the individual way of perceiving the world around it. Thus a linguistic personality puts into practice the linguistic system of a national language and the individual characteristics of their vision of reality.

Thus, a linguistic personality puts into practice the linguistic system of a national language and the individual's vision of reality and the social system expressed by language. The linguistic personality is the problem of a person's knowledge and wo- languag- ence and the principles of their quantitative the question of the principles of their quantisation in the production of speech- deriving activities is evident in the discussion about the structure of language personality. Indeed, to describe the peculiarities of the implementation of the language capacity individual as well as "getting the linguistic personality into the "glottosphere"<sup>3</sup> and therefore into the Karaulov is impossible without the thesaurus of the linguistic personality how wide it is and what part of the general linguistic fund is used by a human .The thesaurus of the linguistic personality is the one that is used by a person in the formation of speech works (texts).

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<sup>3</sup> Karaulov Yu.N. Russian linguistic personality and tasks of its study // Language and personality. M : Nauka, 1989. P. 3 - 8.

"The linguistic personality starts on the other side of the A person's linguistic personality starts on the other side of the world when intellectual power comes into play and the first level (after the zero level) of language is built up. The first level (after zero) of study is to identify and establish a the hierarchy of meanings and values in its world view, in its thesaurus"

One of the most authoritative definitions of the notion of linguistic personality was presented by Russian linguist, Yu. N. Karaulov in his book "Russian language and linguistic personality"<sup>4</sup>. He expresses linguistic personality as "being fixed primarily in semantic system basic national and cultural prototype of the bearer of a particular natural language that makes up timeless and invariant part of the structure of linguistic personality" [5]. He enlisted three levels in the structural model of linguistic personality. They are as follows:

1. Verbal-semantic level
2. Cognitive level
3. Pragmatic level.

In verbal-semantic level, words and their meanings are studied. Yu. N. Karaulov believes that personality cannot be seen without sensible connection of words, their combinations and lexical semantic relationships [4]. The unit of this level is word as the component of verbal chain. In addition, the level represents structural and systematic connection of language in the parameters of systematic function of language related to decide communicative tasks. At cognitiv level, concepts are studied. The level is also called as the "first" one. It represents the linguistic world image and is outlined as the linguo-cognitive level. The units of this level are thoughts, ideas, catchphrases and concepts that each linguistic personality carries about world.

Ashurova D.U defines the concept of linguistic personality in the literary text as "a correlate of the person's spiritual features, his communicative abilities, knowledge, aesthetic and cultural

values". In fictional texts, linguistic personality is offered in two forms: the author's image and the personage's image<sup>5</sup>.

It is expedient to mention that linguistic personality of literary text has its own peculiarities.

There are two types of linguistic personality of fictional text:

- 1) The author and the reader

<sup>4</sup> Karaulov Yu.N., 2004. Russian Language and Linguistic Personality. Moscow: Editorial URSS. Pp: 245 (in Russian)

<sup>5</sup> Ashurova D.U., Galiyeva M.R. Text Linguistics-T.:Turon-Iqbol, 2016. P. 250.

2) Personage and the personage .It should be stressed that one of the ways of revealing linguistic personality is literary dialogue.

Literary dialogues used in the texts are characterized by polyfunctional structure. They can express different stylistic, pragmatic and cognitive functions.

In conclusion, it is expedient to stress that literary dialogue is a complex phenomenon, which expresses not only the information about the events, but also it is aimed to characterize the linguistic personality from different angles: semantic, stylistic, pragmatic, cognitive and linguocultural. The phenomenon of linguistic personality is rather complex and ambiguous to explain. There are a lot of researchers who distinguish various units and levels when defining the term of linguistic personality. The results of our research make it possible to predict the further study of parameters' transformation of a linguistic personality in dynamics (in particular, as from the second decade of the 21st century) taking into account sociocultural characteristics, different situations of speech, interpersonal and intercultural communications. And any attempt to comprehend communication between people, to understand what prevents from it and what contributes, is important and justified, because communication is the tower, pivot, foundation of human existence” Therefore, it is also necessary to create a clear classification of speech errors that corresponds to the modern understanding of the theory of communication.

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## IMPROVE GOODWILL OPERATIONAL ACCOUNTING

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**Annotation.** This article discusses the approaches of domestic and foreign scientists to the properties of goodwill. It is also based on the need for disclosures based on accounting and financial reporting data, taking into account the impact on the merger decision-making process.

**Key words:** goodwill of domestic production, goodwill, acquired goodwill, acquisition and business combination, purchase method.

## СОВЕРШЕНСТВОВАНИЕ ОПЕРАЦИОННОГО УЧЕТА ГУДВИЛЛА

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**Аннотация.** В данной статье рассматриваются подходы отечественных и зарубежных ученых к свойствам гудвилла. Он также основан на необходимости раскрытия информации на основе данных бухгалтерского учета и финансовой отчетности с учетом влияния на процесс принятия решений о слиянии.

**Ключевые слова:** деловая репутация отечественного производства, гудвилл, приобретенная деловая репутация, приобретение и объединение бизнеса, метод покупки.

**Введение.** В условиях глобализации многие предприятия могут оказаться не в состоянии конкурировать и вероятности потерять свое место на рынке. Поэтому такие нематериальные активы, как гудвилл, характерный для данных процессов, создаются в результате слияний и приобретений предприятий. Следует отметить, что величина деловой репутации колеблется в зависимости от отрасли экономики по отношению к балансовой стоимости активов предприятий, иногда превышая 50%. Деловая репутация (гудвилл) отражает невидимую стоимость предприятия, поэтому изучение этих нематериальных активов актуально для науки и практики.

**Литературный обзор.** Одним из наиболее актуальных вопросов, связанных с деловой репутацией в научной литературе, является возможность и необходимость отражения информации о гудвилле отечественного производства в бухгалтерском учете и финансовой отчетности. В экономической литературе существует два основных взгляда на деловую

репутацию: учетный и экономический подход. На существующих концептуальных основах бухгалтерского учета и финансовой отчетности гудвилл изучали многие ученые, в частности Голов С.Ф., Городянская Л.В., Занони А., Катти Дж., Костюченко В.Н., Ризаев Н.К., Давлетов И.Р., Уразов К.Б., Нурматов О. и др. Однако сторонники экономического подхода: Брэгг С., Вакун О.В., Дюба В.М., Травин В.В. и другие подчеркивали необходимость разработки правил бухгалтерского учета, которые позволили бы включать гудвилл, произведенный внутри страны, в активы, а не в результате слияний и поглощений. По сравнению с бухгалтерским подходом к разработке концепции гудвилла экономический подход является более широким, согласно которому гудвилл изначально создается компанией, а также может возникать в ходе операций по слиянию и поглощению. Поэтому, по мнению представителей экономического подхода, такая информация должна раскрываться в отчете компании, ведь основная цель бухгалтерского учета - предоставить пользователям финансовой отчетности актуальную и достоверную информацию для принятия решений.

Гудвилл представляет собой разницу между справедливой стоимостью, уплаченной при приобретении компании, и суммой приобретенных активов за вычетом приобретенных обязательств. Покупатель должен признать гудвилл в отчетности на дату приобретения.

Положительная разница (деловая репутация) рассматривается как надбавка к цене в ожидании будущих экономических выгод. Отрицательный гудвилл возникает, когда продажная стоимость компании, меньше стоимости ее чистых активов. В этом случае, покупатель должен признать полученный доход в составе прибыли или убытка на дату приобретения.

В случае объединения бизнеса, компании необходимо:

- установить покупателя;
- определить дату приобретения;
- признать и измерить идентифицируемые активы и обязательства, а также неконтролируемые доли;
- признать и измерить вознаграждение, выплачиваемое за приобретенный бизнес;
- признать и измерить гудвилл или прибыль от покупки по цене, ниже рыночной.

Гудвилл отражается в качестве актива, который тестируется на предмет обесценения минимум ежегодно или чаще, при наличии признаков возможного обесценения. Гудвилл, признанный при первоначальном учете объединения бизнеса, распределяется на генерирующие денежные средства единицы или их группы, которые, как ожидается, могут получить выгоду от объединения.

Для большинства компаний гудвилл (деловая репутация фирмы) является самым значительным активом, которому не присущи идентифицируемость и обособленность. Гудвилл облегчает манипулирование активами фирмы, при этом ни руководство фирмы, ни ее бухгалтеры не могут правильно оценить гудвилл, так как его реальная величина может быть измерена только в момент продажи фирмы

Приобретенная деловая репутация учитывается на балансе и амортизируется в течение 20 лет, но не более срока деятельности организации. Если же приобретенная деловая

репутация компании отрицательна, она равномерно относится на финансовые результаты компании как операционный доход.

В соответствии со стандартами национального бухгалтерского учета деловая репутация (гудвилл) определяется как разница между покупной ценой организации (как приобретенного имущественного комплекса в целом) и стоимостью по бухгалтерскому балансу всех ее активов и обязательств.

Гудвилл рассматривается как капитал со сроком амортизации в течение всего предусмотренного периода его полезного использования.

На сегодняшний день в среде специалистов по формированию гудвилла бытует мнение, что, к сожалению, пока надежных и устоявшихся методик денежной оценки нематериального актива не существует. Однако, несмотря на все сложности, в мировой практике имеется целый набор методов, позволяющих с некоторой погрешностью проводить денежную оценку бренда. Условно измерители бренда можно разделить на три категории: экспертные, затратные и рыночные. Первые базируются на экспертных заключениях специалистов, вторые основываются на затратах, производимых на поддержание бренда, третьи связываются с рыночной ценой фирмы, обладательницы известных брендов.

Основными видами поступления нематериальных активов являются их приобретение, создание (силами предприятия либо сторонних исполнителей на договорной основе), поступление в счет вклада в уставный капитал предприятия, безвозмездное поступление, осуществление совместной деятельности. При этом нематериальный актив, полученный в результате разработки, не обязательно, но можно и желательно отображать в бухгалтерском балансе. Почему и в каких случаях есть смысл это делать? Если предприятие имеет:

- намерение, техническую возможность и ресурсы для доведения нематериального актива к состоянию, в котором он пригоден для реализации и использования;
- возможность получения будущих экономических выгод от реализации или использования нематериального актива;
- информацию для достоверного определения затрат, связанных с разработкой нематериального актива.

Есть еще одно распространенное определение гудвилла – как “превышение стоимости приобретения сделанного покупателем по справедливой оценке над учетной стоимостью организации”. Такое определение фактически означает, что гудвилл торгового знака или предприятия может проявиться только, если происходит купля-продажа актива или всего предприятия. Оценка бренда возникает в ситуации продажи торговой марки, а оценка гудвилла предприятия – в момент окончания торгов с потенциальным покупателем компании.

Бухгалтерский подход к понятию гудвилла раскрыт в Международных стандартах финансовой отчетности (МСФО), согласно которым последним шагом в применении метода приобретения гудвилла является остаточная стоимость. МСФО (IFRS) 3 определяет гудвилл в «Консолидации бизнеса» как нераскрытый актив, возникающий из других активов, приобретенных в результате объединения бизнеса, которое принесет будущие экономические выгоды. В соответствии с действующим законодательством данные бухгалтерского учета и отчетности не отражают гудвилл, созданный внутри компании, поскольку он не соответствует принципам признания, изложенным в МСФО (IFRS) 38 «Нематериальные активы».



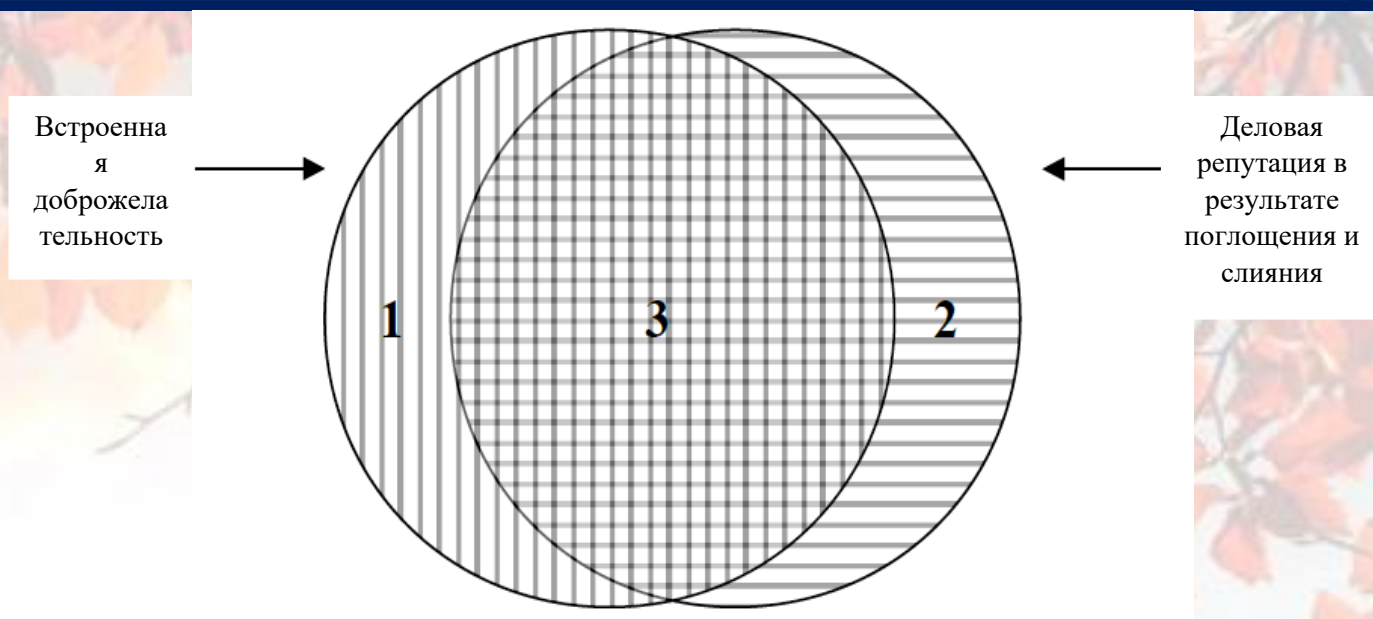
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Выявить гудвилл отечественного производства в соответствии с требованиями бухгалтерского учета и отразить его в качестве актива на балансе компании невозможно, поскольку невозможно достоверно определить его стоимость и признать отдельно от других источников и контролировать его со стороны компании.

Следует отметить, что деловая репутация (гудвилл) оказывает существенное влияние на стоимость организации. Многие зарубежные ученые в своих исследованиях рассматривают возможность показа гудвилла отечественного производства как информацию, необходимую пользователям финансовой отчетности для принятия решений, и утверждают, что гудвилл в первую очередь связан с развитием интеллектуального капитала. Ученые предлагают разные методы оценки гудвилла отечественного производства: метод сверхприбыли, альтернативный метод, метод товарной стоимости, метод оценки с использованием показателя деловой активности, метод остатка. Однако эти методы позволяют оценить стоимость внутренне созданного гудвилла только по отдельным его элементам.

На наш взгляд, для отражения в бухгалтерском учете гудвилла, созданного внутри предприятия, необходимо применить подход, предусматривающий капитализацию гудвилла с последующим расчетом его амортизации. Мы также считаем необходимым изменить раскрытие информации о расходах, отражаемых в активах и обязательствах по внутреннему гудвиллу, в соответствии с действующей методологией учета. Во-первых, идея подразумевает, что экономические и другие выгоды, деловой имидж (созданный персоналом), затраты, связанные с приобретением, расширением и улучшением деловых отношений, будут иметь долгосрочное влияние. Поэтому такие затраты нельзя списывать в состав текущих расходов.

Однако следует отметить, что стоимость гудвилла, произведенного внутри страны, трудно измерить с точки зрения затрат на его производство. Общая стоимость: Затраты на обучение и переподготовку кадров, исследование рынка и создание и развитие товарных знаков, торговых марок, в первую очередь дает ожидаемый эффект, но предприятие может не достичь ожидаемых результатов под влиянием инвестиций, поэтому прогнозируемая внутренняя стоимость произведенной деловой репутации оценивается. На такую оценку, вероятно, оказывает существенное влияние субъективный фактор.



**Схема 1. Отношение стоимости гудвилла отечественного производства к гудвиллу**

Где 1 и 2 – части стоимости гудвилла, возникающие при оценке под влиянием субъективного фактора;

3 представляет собой долю стоимости гудвилла, которую можно определить, используя внутренний гудвилл и метод оценки приобретенного гудвилла.

Когда можно определить наличие внутренней деловой репутации и ее влияние на выручку, трудно или невозможно оценить затраты, связанные с ее созданием. Поэтому одним из способов решения проблемы раскрытия гудвилла отечественного производства в бухгалтерской отчетности является исправление и сбор информации о таких расходах в примечаниях к бухгалтерскому отчету, влияние которых следует оценивать с точки зрения его влияния на рентабельность предприятия.

Необходимо создать и разработать учетно-аналитическую модель для отражения информации об элементах деловой репутации как актива в бухгалтерском учете и финансовой отчетности. Особенно это касается деловой репутации, которая возникает при приобретении и слиянии предприятий и предоставляет пользователям полную информацию об устойчивости и перспективах индивидуальных и совместных предприятий. Теперь необходимо разработать требования по раскрытию эффекта гудвилла, созданного внутри компании, в комментариях к финансовой отчетности. Если бизнес объединяется, он должен быть зарегистрирован вместе с приобретенным гудвиллом.

**Заключение.** В результате изучения счета гудвилла, выявленного при слияниях и приобретениях предприятий, мы пришли к следующим выводам.

1. Общая деловая репутация, определяемая при слиянии и приобретении предприятий,

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включает деловую репутацию отечественных производителей, деловую репутацию (гудвилл), возникающую в результате синергии и переоплат.

2. Концептуальные основы бухгалтерского учета не предусматривают раскрытия внутренне сформированного гудвилла, необходимо разработать универсальный подход к признанию и измерению части (совокупной) внутреннего гудвилла предприятий для учета и представления данных о гудвилле.

3. Поскольку деловая репутация (гудвилл) влияет на стоимость предприятий, в финансовой отчетности необходимо раскрывать информацию о деловой репутации отечественного производства. Мы считаем, что первым шагом в решении этого вопроса должно стать отражение такой информации в примечаниях к финансовой отчетности.

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## The place of revenues from individuals in budget revenues

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**Abstract:** *Economic reforms in Uzbekistan in the implementation of which, first of all, further tax policy improve, reduce the types of taxes, one of the important tasks is to simplify their calculation mechanisms. Taxes are the central source of funding in the public revenue system. Taxes are introduced through tax legislation. Taxes are mainly of fiscal, economic, and social significance. While the formation of state budget revenues has a fiscal function of taxes, various incentives are provided to stimulate the development of certain sectors, and social tasks are solved by exempting low-income people from taxes and financing them from the state budget.*

**Keywords:** *Income tax payers, income of individuals, property income, budget.*

Income tax payers are residents of the Republic of Uzbekistan and non-residents of the Republic of Uzbekistan who receive income from sources in the Republic of Uzbekistan.

A tax resident of the Republic of Uzbekistan is an individual who has been in the Republic of Uzbekistan for more than 183 calendar days during a 12-month period beginning or ending the tax period for which the relevant status is established.

Taxable base - the average annual residual value of taxable items (average annual value) by adding the residual values (average annual values) of taxable items as of the last day of each month in the tax period is determined by the incremental sum as one-twelfth of the amount received. The tax base is determined separately for each taxable item.

The total income of individuals includes:

1) income in the form of wages;

*All payments (salaries, bonuses, surcharges, compensations, etc.) accrued and paid to employees who have an employment relationship with the employer and perform work in accordance with the employment contract (agreement), are included in the salary. is recognized as income.*

2) property income;

*Property income of individuals includes interest payments, dividends, rental income, income from the sale of property and other income.*

3) income in the form of material benefits;

*Income in the form of material benefits includes the payment by the tax agent of goods (services), property rights in the interests of the taxpayer, the amount of debt of an individual to the tax agent written off by the decision of the legal entity, etc.*

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4) other income.

*Other incomes of individuals include pensions and benefits, financial assistance, benefits, and more.*

Income tax payment:

- 1. source of income;**
- 2. based on the income statement.**

Payment of personal income tax at the source of income means that it is paid by the legal entity (source of payment) that provides taxable income to the individual.

For example, in an employer-employee relationship, the source of income is the employer. Dividends are a source of income for the company. Therefore, the calculation and payment of income tax are carried out by legal entities. In this case, the individual earning income is free from the obligation to pay additional taxes.

Non-deductible income of individuals (lease of property, sale of property, income received outside the territory of Uzbekistan) must be declared.

Pursuant to Part 1 of Article 393 of the Tax Code of the new edition, the taxable income of individuals who are residents of the Republic of Uzbekistan on the basis of the declaration includes:

- property income, if this income is not taxed by the tax agent in accordance with this section;
- Income received as royalties for the creation and use of works of science, literature, and art;
- income in the form of material benefits, if this income is not taxed by the tax agent;
- Income from sources outside the Republic of Uzbekistan;
- income from non-tax agents;
- income received by individuals specified in the third part of Article 385 of this Code, when they choose the procedure for payment of tax on the basis of the declaration of total annual income;
- other taxable income that is not withheld by the tax agent.

In accordance with Article 397 of the Tax Code, the declaration of total annual income must be submitted to the state tax service body of permanent residence no later than April 1 of the year following the reporting year and the amount of income tax in accordance with Article 398 of this Code Must be paid no later than June 1st.

Taxpayers who receive non-taxable income from the lease of property at the source of payment, as well as this Code

Individuals referred to in paragraph 3 of Article 385, who pay taxes on the basis of the declaration of gross annual income, shall submit the declaration of gross annual income within the prescribed time limits, as well as the initial declaration within the following periods:

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1) taxpayers who receive income from the lease of property - within five days after the end of the first month from the date of income from the lease;

2) individuals who pay taxes on the basis of the declaration of total annual income specified in the third part of Article 385 of this Code - no later than February 1 of the current year.

Newly registered business entities - the business entity must submit an initial declaration by the end of the month of state registration.

The initial declaration is not submitted when the real estate lease is registered with the tax authorities.

In the event of loss of income from the lease of the property, the taxpayer shall notify the tax authority of the place of permanent residence in writing.

Individuals who receive income from the lease of property pay the tax on a monthly basis until the fifteenth day of the month following the month in which the income was received, based on the initial tax return or notification of the tax authority.

Income of an individual who is a resident of the Republic of Uzbekistan shall be taxed at the rate of 12% in accordance with Part 1 of Article 381 of this Code.

Minimum rates of monthly rent for individuals who lease property, approved by Annex 8 to the Law of the Republic of Uzbekistan dated December 30, 2021 "On the State Budget of the Republic of Uzbekistan for 2022" No. 742 marked.

### **Taxpayers**

Individuals, including foreign citizens, whose property is recognized as the object of taxation in accordance with this Tax Code, as well as in the case of a legal entity, unless otherwise provided by international agreements of the Republic of Uzbekistan. Dehkan farms are recognized as taxpayers of property tax levied on individuals.

If it is not possible to determine the location of the owner of the property, as well as in the event of the death of the owner of real estate, the person who owns and (or) uses this property is recognized as a taxpayer.

### **Object of taxation**

- 1) houses, apartments, country houses;
- 2) non-residential real estate for business and (or) income purposes;
- 3) unfinished residential buildings.

Unfinished construction of objects not completed within the normative period specified in the design and estimate documentation for the construction of this object, if the normative period of

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construction is not specified, the permission of the body authorized to build this object is obtained. includes facilities that have not been completed within twenty-four months of the month;

- 5) car parks, as well as other buildings, structures and structures, which are inextricably linked to apartment buildings.

### **Tax base**

The tax base is the cadastral value of taxable items determined by the state registration of rights to immovable property.

The tax base for the calculation of taxes can not be less than 42 million soums.

In the absence of the value of the object of taxation determined by the authorized body for the assessment of property of individuals, the conditional value of the property in the cities of Tashkent and Nukus, as well as regional centers - 210 million soums, in other cities and villages. and in other places - the tax base in the amount of 82 million soums.

If one individual is a taxpayer for more than one taxable item, the tax base is calculated separately for each item.

**In conclusion,** The effective management of taxes and taxation processes is very important for the long-term development of the economy. Because it is impossible to create a tax system of the country without effective management of taxes and taxation. Without taxes, it is impossible to imagine the country's economy at all. In addition, it should be noted that as a result of the fiscal policy pursued in our country, the doors to the private sector have opened wide opportunities. In particular, the reduction of the tax burden from year to year allows taxpayers to re-use more funds in their activities, and thanks to the benefits and preferences provided to them, more efficient organization of activities and the introduction of new innovations. there is an opportunity to put the verses into practice. This is effective for the further development of our country in the future.

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**Health and Medicine in the Islamic Tradition Based on the Book of Medicine (Kitab al-Tibb) by Sahih al-Bukhari**

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**Annotation :** This article studied the book on medicine (Kitab al-Tibb) in Sahih al-Bukhari. The book of medicine is in book 76, which consists of 58 chapters with 105 hadiths. The titles of each chapter in the book of medicine reflect the content of the hadeeth which relates to the medical matter and what comes out of it. The Book of Medicine (Kitab al-Tibb) gives first of all an idea of the state of the Muslims in the time of the Prophet (pbuh), how they prevented and cured diseases. It turns out that most of al-tibb an-nabawi relates to preventive medicine (al-tibb al-wikai), and not to therapeutic (al-tibb al-ilaji), and was practiced at the time of the Prophet (pbuh) and after him.

**Key words:** *Islamic medicine; Medicine of the Prophet (al-Tibb al-Nabawi); Kitab al-Tibb from Sahih al-Bukhari; Imam Bukhari (194–256 / 810–870).*

Аль-Джами аль-Сахих, известный как Сахих аль-Бухари, является признанным собранием хадисов Пророка (с.а.в) [1]. Он был составлен Мухаммедом ибн Исмаил аль-Бухари (194-256/810-870). Хадисы были сгруппированы в 97 книгах (кутуб, множественное число от китаба) с 3450 главами (абваб, его единственное число - «баб»). Они были классифицированы в соответствии с предметами на фикх. Кроме того, другие предметы, такие как теология, этика и медицина, встречаются как отдельный китаб в Сахих аль-Бухари. Сахих аль-Бухари признан подавляющим большинством мусульманских ученых как одна из самых подлинных коллекций хадисов или сунна Пророка (м.е.) [2].

Имам Бухари провел шестнадцать лет, составляя хадисы Пророка (м.е.), и в итоге получил 2602 хадисов (9,082 с повторением). Сахих аль-Бахихри был прокомментирован многими учеными. Среди них аль-Алам аль-Сунан фи Шарх Сахих Бухари аль-Кирмани (717-786 / 1318-1385); «Умда аль-Кари» Бадр аль-Дина Айни (762-855 / 1361-1452); Фатх аль-Бари Ибн Хаджар аль-Аскалани (773-852/1372-1449); и Иршад ас-Сари ли Шарх Сахих Бухари от Аль-Касталани (851-923/1148-1518).

Критерии Аль-Бухари для принятия хадисов в его коллекции были приняты среди мусульманских ученых хадисоведов. Каждый доклад в его сборнике проверялся на совместимость с Кораном, и достоверность цепочки передачи хадисов нужно было тщательно установить. Мусульманских ученых интересовало не только его подлинность, но и важная роль, которую он сыграл в разработке концепции здоровья, медицины, профилактики и лечения заболеваний в этом возрасте [3].

**Взгляды на аль-Тибб ан-Набави (Медицина Пророка)**

Книга медицины (Китаб аль-Тибб) Сахиха аль-Бухари отражает взгляд Имама Бухари на сферу медицины в исламе. Масштабы медицины были объяснены в очень известных комментариях Сахих аль-Бухари, а именно: Фатх аль-Бари Шарх Сахих аль-Бухари из Ахмада



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ибн Али ибн Хаджар аль-Аскалани (ум. 852/1449) и Умдат аль-Кари Шарх Сахих ал-Бухари из Абу Мухаммад Махмуд Ахмад аль-Айни (ум. 855/1452) оба жили в эпоху, когда медицинская литература была переполнена всевозможными медицинскими статьями о значении медицины. Вероятно, именно из-за этой литературы ученые предпочитают считать, что медицина Пророка, как и другие медицинские науки, настолько широка, что она относится не только к тому, что было сказано и практиковано в время Пророка, но она включает в себя знания касательно всех разделов медицинских исследований, деятельности и мышления человека. Для решения таких проблем необходимо знать причину определенных случаев, затем исследовать пути решения, сопоставить с хадисами Пророка (м.е.), касающимися медицины, а также древних и современных медицинских исследований [4].

Таким образом, именно в то время, когда медицинские достижения были внедрены и широко использовались мусульманами, Ибн Хаджар и Ибн Ахмад аль-Айни были очень заинтересованы в том, чтобы дать широкую сферу применения знаний Пророка в широком смысле, особенно когда они обнаружили, что имам Бухари выступил за то, чтобы назвать одну из его глав (кутуб, его единственное число - китаб) как китаб аль-тибб (книга медицины), а не китаб аль-тибб ан-набави (книга медицины Пророка). Имея это в виду, они разъяснили слово al-tibb с лингвистической и медицинской точек зрения. Ибн Хаджар, например, считал, что слово «тибб» в арабском языке используется для обозначение аль-хадхак би аш-шай (совершенное знание вещей и умение делать это). Тех, кто обладает навыком лечения и исцеления, называют Табиб [5]. Он также несет в себе другие значения, такие как исправление, восстановление, корректировка, улучшение, а также доброта, опыт, рассудительность, умелость, находчивость, компетентность, зрелость, привычка, регулярная практика, проницательность, интеллект, изошренность, сообразительность, эффективность, умение договариваться, овладевать непревзойденными навыками, сердечность, добродушность. Поняв это, Ибн Ахмад аль-Айни подчеркнул, что медицина - это знание состояния человеческого тела (Ахвал Бадн аль-Инсан) в состоянии здоровья и ухудшения степени здоровья (болезнь); его целью является сохранение здоровья и принятие надлежащих мер для восстановления здоровья в случае его потери (аль-тибб хува 'илм юраф бихи ахвал аль-бадн аль-инсан мин джихат ма ясиху ва язул' ань аль-сиххат ли тахфизу ал -сихах хасилуху ва тастаридду раазилуху) [6].

Согласно вышеизложенному, восстановление утраченного здоровья является второй целью исламской медицины. По сути, восстановление здоровья в исламской традиционной медицине состоит из ряда различных методов лечения, в частности с использованием глотка меда, купания и прижигания. Позже были введены медикаменты, противовоспалительное лечение и хирургическое вмешательство, когда многие мусульмане извлекли опыты из других народов, как например из греческой медицины, исламская медицина дает очень четкое разделение между муфрадами (простыми) и мураккабами (сложными) наркотиками. В связи с этим врачам рекомендуется, если это возможно, избегать лечения заболеваний сложными лекарственными средствами, если это влияет на ослабление организма. Это была чрезвычайно привлекательная теория, которая фактически обеспечивала ценную профилактику болезней, потому что у сложных лекарств, вероятно, было больше побочных эффектов. По утверждению исламских ученых те люди чья пища по большей части проста, имеют очень мало болезней, и

их лечение также состоит из простых лекарств. Но для городских жителей, которые привыкли к составным продуктам питания, нужны также комплексные лекарства [7].

Тем не менее, есть люди, которые определяют медицину Пророка (аль-Тибб ан-Набави) как лечение, предписания болезней, профилактику, укрепление здоровья и духовные аспекты, которые были рекомендованы Пророком Мухаммедом (м.е.). Поэтому то, что не исходит от Пророка (м.е.), следовательно, не считается лекарством Пророка. Именно из-за этого понимания и отношения к практике аль-Тибб ан-Набави, является частью следования сунне Пророка (м.е.), и поэтому те, кто следуют другим методам исцеления не считались истинными следователями сунны пророка и вероятно также, исламскому учению. Кажется, что эта узкая интерпретация объема медицины Пророка (м.е.), по-видимому, не имеет истинного значения концепции здоровья и медицины в исламской традиции.

### Заключение

Предыдущие исследования показали нам важность Китаб аль-Тибб в Сахих Бухари. Это дает прежде всего представление о условиях жизни мусульман во времена Пророка (м.е.), как они предотвращали и лечили болезни. Установлено, что большая часть аль-тибб аль-набаи является профилактической медициной (аль-тибб аль-викаи), а не терапевтической медициной (аль-тибб аль-иладжи). Его метод профилактики считался прогрессивным, учитывая уровень научных знаний, существовавших в то время. Что касается лечения болезней, хадисы Пророка (с.а.в.) в Китаб ат-Тибб из Сахихи Бухари дают нам представление о том, как обращались с мусульманином, если он был болен. Установлено, что лечение заболеваний основывалось главным образом на причинах заболеваний. Эти замечания приводят к заключению, что мы не должны использовать al-tibb al-nabawi (медицину Пророка) без эмпирических исследований из-за изменений в лекарственных растениях и окружающей среде, а также в значении языковых терминов. Таким образом, условия, для которых эти средства были предписаны в первом веке хиджры, могут быть не совсем такими же, как условия, с которыми мы имеем дело сегодня. Поэтому, если мы хотим иметь полный отчет о пророческой медицине, мы не будем удовлетворены ссылками на работы ученых-традиционалистов в прошлом, не ссылаясь на новые открытия, сделанные исследователями после кончины Пророка (м.е.).

### Литература

1. Чтобы дать точное объяснение и толкование хадисов в «Сахих Бухари», автор проконсультируется со многими важными комментариями о «Сахих Бухари», в частности «Умда аль-Кари Шарх Сахих Бухари» Бадр аль-Дин Айни (762–855/1361-1452), 25 томов (Бейрут: Дар Ихья аль-Турат аль-Араби, н.д.); Ибн Хаджар аль-Аскалани (773-852 / 1372-1449), 13 томов "Фатх аль-Бари фи Шарх Сахих Бухари". (Бейрут: Дар аль-Кутуб Аль-Илмия, 1989).

2. К сожалению, было недостаточно усилий для изучения медицинского аспекта Сахих Бухари. Потому что большинство мусульманских ученых неоднократно пытались написать общие аспекты Сахих-Бухари, такие как изучение фикха (исламская юриспруденция), тафсир-аль-Коран (толкование), илм аль-калам (теология), этика или манера (ахлак) сирах ан-набавийях (история Пророка) и аль-Иснад ва аль-Матан (повествование и текст хадисов).

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Ибн Хаджар, Фат аль-Бари Сахр Сахих аль-Бухари, 13 томов (Бейрут: Дар аль-Кутуб Аль-Илмийя, 1989), 10: 165; Аль-Айни, Умда аль-Кари Шарх Сахих аль-Бухари, 25 томов. (Бейрут: Дар Ихья аль-Турат аль-Араби, н.д.), 21: 229.

3. Аль-Айни, Умда аль-Кари Шарх Сахих аль-Бухари, 25 томов. (Бейрут: Дар Ихья аль-Турат аль-Араби, н.д.); 21: 229.

4. Ибн аль-Кайим, ат-Тибб ан-Набави (Бейрут: Муассасах аль-Рисала, 1985), 146.

5. Ибн Хаджар, Фатх аль-Бари, 10: 165.

6. Чрезвычайно важно упомянуть здесь, что Абу Зайд аль-Балхи (ум. 322/934), в его «Масалих аль-Абдан ва аль-Анфус» («Поддержка для тела и души») и «Рисала аль-Хайлах ли» аль-Кинди. Даф аль-Ахзан (Послание о способах облегчения страданий и скорбей) напомнил нам, что, поскольку конструкция человека исходит как от его души, так и от его тела, следовательно, человеческое существование не может быть здоровым без этого иштибака. По этой причине аль-Балхи критикует врачей, которые концентрируются только на физическом заболевании, но игнорируют психологические аспекты или психические заболевания пациентов. Это потому, что, согласно Аль-Балхи, если тело заболевает, нафс теряет большую часть своих когнитивных и всеобъемлющих способностей и не может наслаждаться желательными аспектами жизни. Если нафс заболевает, тело может также не испытывать радости в жизни и в конечном итоге может развить физическое заболевание. Следовательно, психологическое состояние рассматривается как один из основных факторов физического здоровья. Впоследствии, когда психика человека становится сильной, телесная природа также укрепляется, потому что они сотрудничают в отражении и преодолении болезней. (См. Аль-Балхи, Масалих аль-Абдан ва аль-Анфус (Поддержка для тела и души), 270-3.

7. Аль-Айни, Умда аль-Кари Шарх Сахих аль-Бухари, 21: 229.

**DIAGNOSTIC CAPABILITIES OF ULTRASOUND DIAGNOSTICS OF LUNG CHANGES IN THE CAUSATIVE AGENT OF CORONAVIRUS INFECTION COMPARED TO CT**

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**Relevance:** *The " gold standard" of SARSCoV-2 diagnostics is the detection of viral RNA in a nasopharyngeal smear using PCR. In the diagnosis of COVID-19, the sensitivity of CT is 98%, which was significantly higher than the sensitivity of PCR-71%. Ultrasound of the lungs demonstrates a high diagnostic value in the assessment of various lung diseases and is superior in sensitivity and specificity to X-ray examination of the chest organs.*

**The purpose of the study:** *To determine the diagnostic accuracy of lung ultrasound compared to chest computed tomography (CT) in the diagnosis of lung changes in COVID-19.*

**Materials and methods:** The study involved 63 patients with an established coronavirus infection caused by the COVID-19 virus (M41: W 22) aged 27 to 90 years, who underwent a polypositional ultrasound with an assessment of 14 zones. Echograms of the lungs were compared with CT data on the prevalence of the process and the nature of structural changes. The diagnostic accuracy, sensitivity and specificity of ultrasound compared to CT results were determined, and 95% confidence intervals (CI) were calculated.

**Results:** In 62 patients (98.4%) with CT, pathological changes were detected in both lungs and had sub pleural localization. In 50 cases, the inflammation was limited only to the sub pleural parts, in 12- the changes spread to the central parts, while ultrasound revealed changes at a depth of no more than 4 cm. The lesion of 10-11 zones according to ultrasound corresponded to CT of the 1-2-th degree, the lesion of 13-14 zones-CT of the 3-4-th degree. The sensitivity of ultrasound in detecting lung changes of various types was  $\geq 92\%$ . The highest sensitivity of 97.9% (95% CI: 92.8–99.8%) was determined for small consolidations on the background of interstitial changes (degree 1a+, 1b+), which corresponded to the "cobblestone pavement" according to CT. The specificity depended on the nature of the changes and varied from 46.7 to 70.0%. The diagnostic accuracy was  $\geq 81\%$ , the maximum values of 90.6% (95% CI: 85.6–94.2%) were obtained for moderate interstitial changes (degree 1a) corresponding to "frosted glass" (the first type) according to CT data.

**Discussion:** When comparing the nature of lung damage by CT with ultrasound data, the following characteristic features were noted. Thus, the "frosted glass" type of lung compaction, which was determined on CT as a diffuse increase in the density of lung tissue while maintaining visibility of

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the walls of blood vessels and bronchi, could be clearly divided into two types. The first type-a less intense and less dense "frosted glass" - mainly interstitial lesion with a minor alveolar component in the form of infiltration of pulmonary parenchymal edema with a density of -765 HU to -468 HU, on average - 655 HU-was localized in all parts of the lungs and was detected in 38 patients in 179 areas of analysis. On ultrasound, these changes corresponded to moderate interstitial changes (ultrasound grade 1a) and were characterized by the presence in one intercostal space of scattered B-lines extending vertically from the pleural line to the entire thickness of the visualized lung tissue, in an amount of more than 3, on average 6-8; B-lines could always be counted. Such changes were detected in 28 patients in 168 ultrasound zones. The second type is a more intense and dense "frosted glass" - interstitial lesion with an alveolar component with a density of -358 HU to -150 HU, with an average of -267 HU. Alveolar infiltration with a predominant content of large-molecular protein fluid was detected in 33 patients in 100 CT zones. During ultrasound, these patients had pronounced interstitial changes characterized by multiple B-lines that merged with each other; their number could not be counted (ultrasound gradation 1b. Such changes were detected in 23 patients in 92 ultrasound zones. Thus, lung ultrasound is of great importance for the diagnosis of COVID-19 due to its safety, availability, lack of radiation exposure, low cost, and the possibility of using it at the patient's bedside in the intensive care unit. **Conclusion:** The sensitivity of ultrasound in detecting lung changes in COVID-19 is more than 90%. Limitations of ultrasound are the lack of the ability to clearly determine the prevalence of the process and identify centrally located areas of changes in the lung tissue, as well as the upper parts of the lungs. However, ultrasound scanning of lung tissue is an auxiliary method for diagnosing viral pneumonia caused by the new COVID-19 coronavirus. The method can be used in clinical situations in which there is a mild course of the disease, if it is impossible to conduct a study and to monitor patients who are on a ventilator. The advantages of the method include the possibility of obtaining a dynamic image in online mode, the possibility of conducting a study at the patient's bedside. In addition, ultrasound scanning of lung tissue, unlike CT of the lungs, has an advantage in recognizing interstitial lesions and displays the distribution of blood flow in the tissues with an assessment of the degree of angiogenesis in inflammatory viral lung lesions.

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## The role of retail trade in increasing the standard of living of the population

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**Abstract:** *In this article, the reforms carried out in the spheres of production and services are an important factor in ensuring employment, increasing the level of income and stagnation of the population.*

*At present, seminars and training courses on the professional development of information technologies and advanced trade technologies of business entities engaged in trade in our country will lead to the solution to this issue<sup>1</sup>.*

**Key words:** *Trade, retail, small business, profit, income, entrepreneurship, service.*

Structural changes in the economy of the Republic of Uzbekistan, and reforms carried out in the spheres of production and service are important factors in ensuring employment of the population, and increasing the income and quality of life of our people.

"We have every reason to say that as we analyze today the consistent progress of our country in the path of sustainable development, we have taken stringent steps to implement important principal reforms last year.

The main goal of these reforms is to ensure a decent standard of living and quality of life for the population"<sup>2</sup>.

Increasing the level and quality of the stay of the population of our country, their demands and needs for material and intangible benefits are fully met. Naturally, there is a special role in trading in this important matter.

Trade is a separate sphere that provides the life of the population, with the participation of which the goods produced are recognized by consumers, and consumer demand is enhanced by the supply of goods. It will also create real economic opportunities to trade in the return for the repeat

<sup>1</sup> In this regard, special business seminars (Forta Business Education) in Uzbek language are organized for trade employees in the regions of our country.

<sup>2</sup> Mirziyoyev Sh.M. Critical analysis, strict discipline and personal responsibility should be the Daily rule of the activities of each leader. - T.: "Uzbekistan" NMIU, 2017, Page 6.

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production process. Any producer must ensure that the economic entity sells the products it produces, otherwise, it can face a crisis. Commercial enterprises create conditions for manufacturers to cover their costs and receive appropriate income.

**1-Table**

The volume of retail trade services to the population in Uzbekistan<sup>3</sup>

Indicators	Unit of measurement	Years		The ratio of 2020 year to 2019 year, in percentage
		2019 year	2020 year	
Retail trade turnover by the Republic	billion sum	188608.5	194 843,5	103.2
Per capita	billion sum	5582	5691.8	101.3
Retail trade turnover in Samarkand region	billion sum	15346.6	16561.6	107.3
Per capita	billion sum	4011.4	4231.4	105.2

Table 1 shows that from the 2020 year to 2019, the turnover of retail trade in the country increased by 3.2 percent, while in the Samarkand region is increased by 7.3 percent. Retail trade turnover per capita increased by 1.3 percent in the period under study, and by 5.2 percent in the Samarkand region. In both cases, these indicators are slightly higher in the Samarkand region than in the Republic. This situation, in our opinion, occurred under the influence of several factors. In particular, this can be explained by the relatively high incomes of the population living in the Samarkand region, as well as the presence of tokens in the retail trade network that can satisfy the needs of consumers.

Special emphasis is placed on the ultimate result of socio-economic reforms carried out in our country – the creation of all conditions for comfortable life together with increasing their Real income by ensuring employment, further raising the living conditions of the population.

Effective trading is a fine art. It requires an entrepreneur to have theoretical knowledge and practical experience. Here, intuition or common sense itself is not enough. It is necessary to have in-depth and comprehensive knowledge of the consumer market from the point of view of trade activity from the point of view of saturation with the goods and the entrepreneur who wants to remain a fan in this area, in a competitive environment.

<sup>3</sup> Trade in Uzbekistan. - T: State Statistics Office of the Republic of Uzbekistan, 2020, 220 and 225 bets.

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At present, the organization of seminars and training courses on the qualification development of information technologies and advanced trade technologies of business entities engaged in trade in our country is one of the practical works on the solution of this issue<sup>4</sup>.

It should be noted that the continuous increase in the knowledge of trade employees in the field of services is influenced by the competitive environment in the network. The competition encourages trade employees to continuously increase their knowledge. It should be noted that you can not win in the competition, it should be said that the timely introduction of achievements in the field of Science and technology requires a high level of specialists. Failure to do these things will inevitably lead to wealth in a competitive struggle. It is known that the main sphere of competition is the market because in it the interests of free economic entities collide.

The share of State retail enterprises in the turnover of retail trade in our country was 0.2 percent in 2013 and 0.1 percent in 2016. This means that the share of State retail enterprises in the country's retail turnover decreased by 0,1 percent.

**2-Table**

Distribution of retail trade turnover on forms of ownership of economic entities in the trade sphere of the Republic of Uzbekistan<sup>5</sup>

(at current prices, billion. sum)

Years	Total	Including on forms of ownership		
		public	non-public	private
2019 year	46863,0	83,8	46779,2	32842,4
2020 year	88071,6	111,5	87960,1	66286,2

In our opinion, it is desirable to increase the number of retail enterprises belonging to the state property in the future and increase their share in the total retail turnover. Because, now, as a result of the stratification of the population, families in need of social protection are emerging. In order to financially support such families, it will be necessary to open shops selling goods (including children's clothing) in the assortment, which is limited in places. This corresponds to the principle of maintaining a strong social policy, taking into account the demographic composition of the population in Uzbekistan.

The significant share of enterprises belonging to the state in the turnover of retail trade enterprises, as well as the increase in the number of enterprises belonging to the state property in the structure of retail trade enterprises, is an important factor in the formation of a competitive environment in the industry. We believe that this is in the interest of a wide range of consumers.

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<sup>4</sup> In this regard, special business seminars (Forta Business Education) in Uzbek language are organized for trade employees in the regions of our country.

<sup>5</sup> Trade in Uzbekistan. - T: State Statistics Office of the Republic of Uzbekistan, 2017, 26 page.



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**IMPROVING ACCOUNTING AND REPORTING OF FINANCIAL ASSETS IN BUDGET  
ORGANIZATIONS IN THE CONNECTION OF INNOVATIVE AND DIGITAL  
ECONOMY**

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**Annotation.** *This article scientifically examines the basics of financial asset accounting and preparation of financial reporting in budget organizations. Methodological problems related to the accounting of financial assets and financial reporting data are presented. Scientific proposals and practical recommendations for improving the accounting and reporting of financial assets have been developed.*

**Keywords:** *budget organization, financial asset, financing, cash, account, report.*

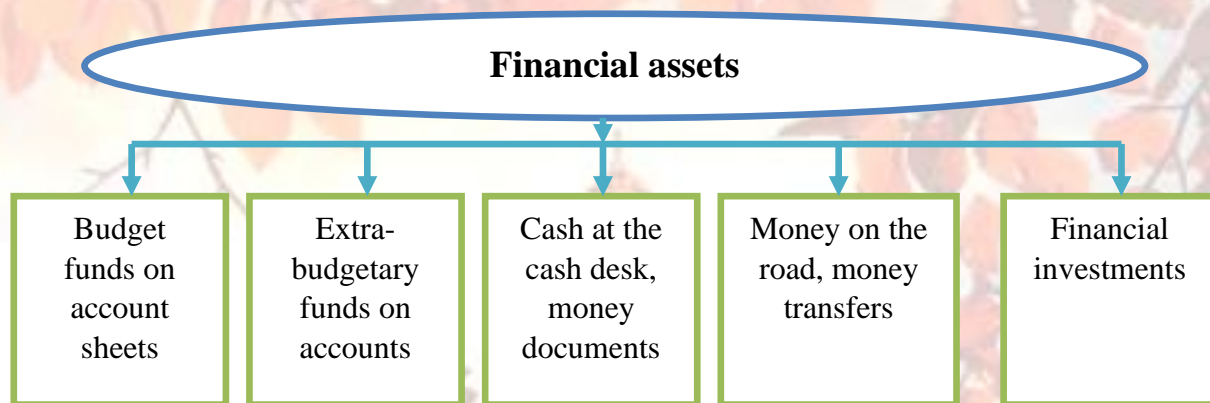
Based on the requirements of the current market economy, the possibility of financing extra-budgetary funds along with budget funds of legal entities is legally strengthened, and personal accounts of budget organizations on not only budget but also extra-budgetary funds are treasury. and referred to in its territorial divisions.

In the conditions of increasing globalization of the world economy and deepening of the integration process, specific directions of financing of public sector organizations are emerging in our country due to international requirements. Due to the fact that the funds formed from the accounts of budgetary and non-budgetary resources of budgetary organizations are considered as a means of payment of Obligations, which is considered to be the highest-ranking asset of organizations in terms of liquidity, the need for maintaining their accounts arises from the demand for detailed information about them. In this process, the need for information is met by maintaining the accounts of financial assets regulated by law and drawing up a financial statement related to them.

In the process of budget execution, accounting is organized for continuous accounting of the formation and expenditure of state budget funds and extra-budgetary funds of budgetary organizations, their documentation, and the systematic formation of information. A budget organization is a non-profit organization that is established according to the decision of the bodies of state power in accordance with the established procedure for the implementation of state functions, maintained from the account of the funds of the state budget. The terms of financing of budgetary organizations and the procedure for maintaining their budget accounts are determined by the budget legislation.[1]

Financing of budgetary organizations is carried out on the basis of estimates of expenditure on budgetary funds and estimates of revenues and expenditures on non-budgetary funds.[2] in this case, the movement of funds, that is, financial assets, associated with the execution of estimates, is observed.

To the financial assets of budgetary organizations, funds on accounts, cash at the cash desk, money documents, money transfers on the road, and financial investments (picture 1). The movement of funds of budgetary organizations is carried out on personal accounts opened by financial bodies.



**1-picture. Structure of financial assets of budgetary organizations <sup>1</sup>.**

In budgetary organizations, the accounting of monetary funds is carried out in accordance with the budget (allocated by the budget to finance the expenses of the institution and other activities) and out-budget (the form of a contract of payment of training in educational institutions, the development fund, other special funds, from the account of funds of the extra-budgetary pension fund, arising Accounts of budget, extra-budgetary funds of budget organizations are carried out through personal accounts opened in the Treasury and its regional departments.

Transfers are provided to budget organizations by Treasury departments for the day of implementation of the treatment on personal accounts on funds. According to these transfers, in the accounting of budgetary organizations, the relevant accounting records are issued, the 2nd memorial order on budgetary funds and the 3rd Memorial order on non-budgetary funds and the consolidated accounts on the movement of funds are formalized in accordance with the figure 381 on any sources.[3] according to the 2nd and 3rd memorial order, the records are reduced to the main journal book in the form of 308. The relevant report forms are formalized from the main Journal Book of form No. 308.

Personal accounts on budgetary funds will not be credited to the end of the day. That is, when financing from the budget is carried out, it is reflected in connection with the corresponding reference to the 232 sub-account “financing from the budget”. Budget organizations that are not subject to Treasury execution circulation on budgetary funds are carried out in the accounts opened in banks.

<sup>1</sup> Compiled by the authors.

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In these accounts, too, calculations are made through payment orders. On the account of budgetary funds, an extract from the account statement is provided by the bank providing services to the end of the day of circulation.

The accounting of non-budgetary funds in accounts in the accounting department is carried out in the following sub-sections of the account 11 “non-budgetary funds in accounts” :

- 110” funds received from accounts for special types of payments”;
- 111” receipts from the form of payment-contract of training in educational institutions”;
- 112” funds of the Fund for the development of the Budget organization”;
- 113 “other non-budgetary funds”;
- 114” funds at the temporary disposal of the Budget organization”;
- 115 " currency account”;
- 119 "cash on other accounts".

The accounting of cash transactions in the accounting account 120 refers to the sub-account “cash in national currency” and in these sub-accounts, the presence of cash in the cash at the cash desk of the organization and their movement are taken into account. This is reflected in the withdrawal of funds from the credit side, depositing money into the cashier on the debit side of sub-bills.

The Ministry of Finance of the Republic of Uzbekistan establishes the preparation and submission of quarterly and annual financial reports on the implementation of the budget and extra-budgetary funds in budgetary organizations. Reports on the annual monetary movement are drawn up to the state of January 1 after the reporting year, and quarterly reports to the state on April 1, July 1, and October 1 of the reporting year.[4]

The composition of the reports on the annual and quarterly cash flows transferred by budgetary organizations includes:

- Report on the implementation of the cost estimate (Figure 2);
- Report on the movement of funds on the fund for the development of the budget organization;
- Report on the movement of funds on the fund for material promotion and development of medical institutions;
- Report on the movement of funds from the form of payment-contract of training in educational institutions;
- Report on the movement of other non-budgetary funds.

An explanatory letter is attached to the reports on the annual and quarterly movement of funds. In this explanatory letter, the main factors that have arisen in the process of budget and non-budgetary

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funds execution, including the reasons (analysis) of the economy of funds allocated from the budget (if it is an economy), the deductions given to organizations in accordance with the legislation on tax and other mandatory payments, as a result of which the released funds and their.

All requisites and stipulated indicators in the forms of reporting on the movement of funds must be filled in. In the event that an item (rows, columns) is not filled in due to the lack of appropriate funds and operations in the organization, this item (row, column) is scratched over it. Forms of reporting on the movement of funds (except consolidated reports) are compiled on the basis of the data of the "general ledger" (form 308) and other relevant account registers.

It turns out that the financing of these expenses within the framework of estimates on budget and extra-budgetary funds of budgetary organizations depends directly on financial assets by carrying out the expenditure. The accounting of these assets and the compilation of reports on their movement form the systematic information on financial assets while serving to manage and control them.

In order to fully comply with the methodological requirements of accounting and reporting in budgetary organizations, it is necessary to strictly adhere to the following:

correctly identify objects in the organization of accounting work;

correct reflection of the proceeds of funds on the accounts of the accountants by Types;

take into account the movement of funds in the accounts only on the basis of initial documents;

when compiling reports on the movement of funds in the accounts, it is necessary to control the compliance of the reporting data with the indicators of the account registers and account forms.

The observance of the above-mentioned aspects serves to formulate reports in which reliable and authoritative information is collected for the effective expenditure of financial assets, and reasonable use of them. If the budgetary organizations provide accounting for the monitoring of economic processes related to money supply and accounting, the formation of systematized information about them, the study, analysis of their expenditure on the basis of normative documents, as well as control and inspection of the elimination of errors and Omissions is carried out.

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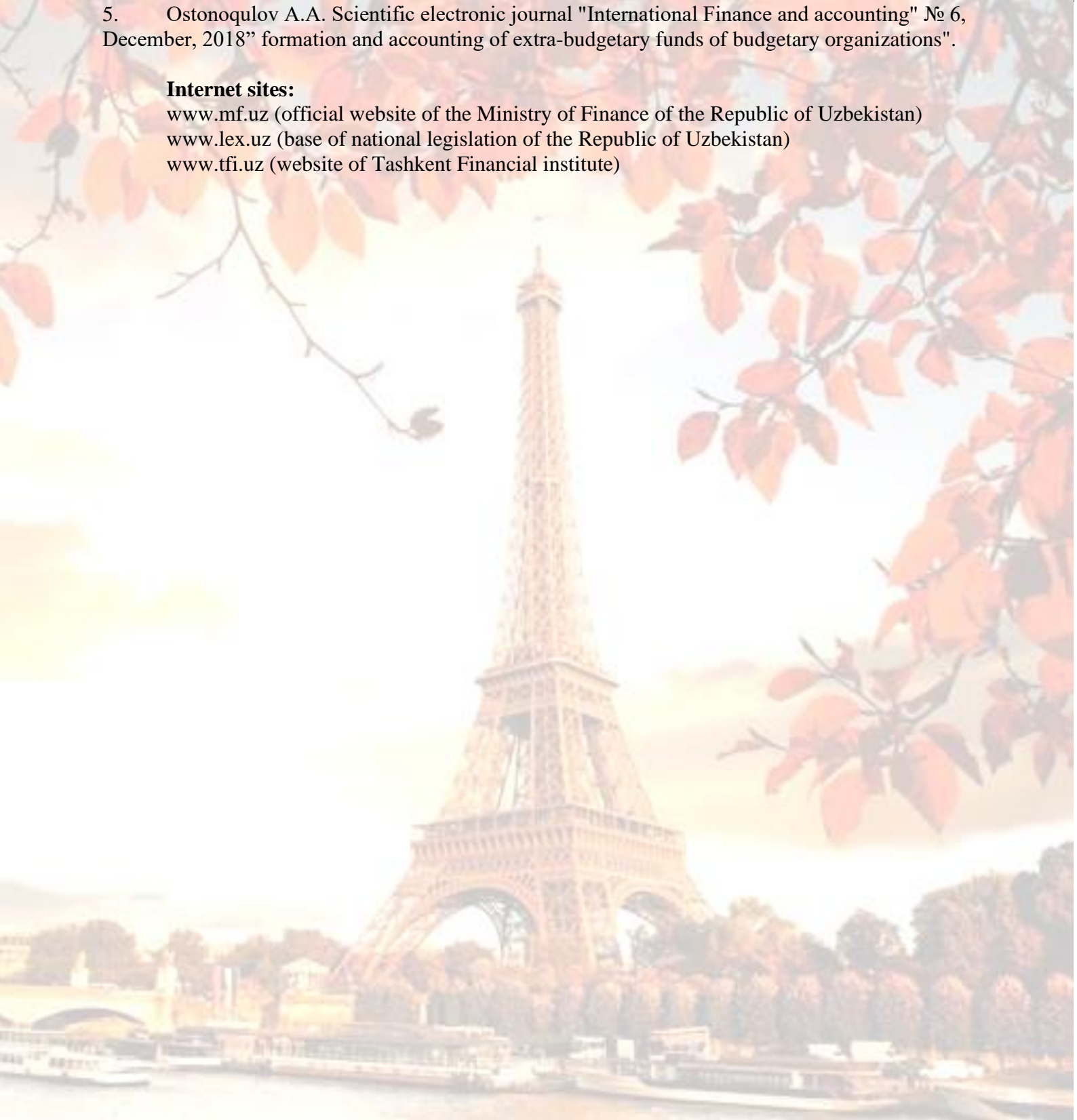
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**IDEOLOGICAL STRUGGLE BETWEEN THE NATIONAL INTELLIGENTSIA AND BOLSHEVIKS IN THE EDUCATION SYSTEM OF UZBEKISTAN**

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**Abstract:** *In the following article some aspects of ideological struggle between the national intelligentsia and bolsheviks in the education system in Uzbekistan are revealed based on the periodicals and the available archive database. Modernistic solution to factors is analyzed*

**Keywords:** *customs, people, school, curriculum, society, newspapers, intelligentsia, ideology, government, Communist Party*

**INTRODUCTION**

It is known from history that after the Bolsheviks established their power in Turkestan, they began an ideological struggle against the centuries-old customs, traditions, values, Islamic Sharia and the education system in the region. Of course, the fact that Muslims were not allowed to practice their faith freely in the process, and that this was called a “religious superstition” by the Bolsheviks, provoked strong protests from the population. In addition, the fact that young people are not allowed to attend schools and madrassas has caused a number of problems in the region. As a result, the local population was secretly sending their children to old style schools, qorikhonas and madrasahs so that they could receive knowledge. This is because there were very few new schools in the early years, which suggests that there was a need for older schools operating in homes in remote villages, given that most were operating in central areas. However, the teachers who worked in these schools at that time, the teachers, were strongly opposed by the Bolsheviks.

**DISCUSSION**

In order to gain a foothold in the country, the Bolsheviks paid great attention, first of all, to the training of cadres who would serve the Soviet ideology. To this end, they established Soviet schools in a new way. It was pointed out that the old schools should be closed down as a way to attract more local children to these schools. It was also decided that the Bolsheviks should obtain permission from the Ministry of Education to continue the old school in order to limit the activities of the old schools, and to include secular subjects in the curriculum. Worst of all, the Bolsheviks had admitted that they couldn't close the old school and in their place had neither the material nor the moral strength to suddenly open a new school [1]. In addition, the Bolsheviks saw old schools and madrassas as the main obstacles in the transition to communism. One of Turkestan's national intellectuals, Muhsin, protested against the centuries-old restriction of the education system by the Bolsheviks. He had argued that it was not appropriate to shift all the blame to schools and madrassas. “It is clear that the damage will not turn out to be right, pointing out the madrassas as the cause for every evil and depravity, and saying that in the future communist society it will be completely over. Because different ideologies and ideas in a society are the work of relations in that society. Therefore, the mother of various evils and depravities in the future communist society were and cannot be the old schools and madrasahs” [2].

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As a result, the Bolsheviks launched an ideological struggle against religious scholars, old school teachers, and teachers, and carried out a strong propaganda campaign. The indictment of them, the accusation of false accusations and the strong pressure of Soviet law enforcement agencies continued to be reckless. The Bolsheviks believed that we should hold a large campaign to explain the benefits of the new school to the masses. This means that not only propaganda is not enough, but the new schools are more than the old ones, and it is necessary to show by example how the children are preparing for marriage. The Bolsheviks believed that in order to lose the attention of religious scholars in the eyes of the people, this company should be made public. The Bolsheviks cite the following as the main reason for the reform of old school education and the struggle against religious scholars: "The clerics are preparing to wage war against the Soviet schools, to turn it into a religious school and to take full control of these schools" [3].

According to historical sources, the Bolsheviks struggled to pass on their ideology through the press. They therefore criticized national intellectuals for their books published in daily newspapers, magazines and even, and exerted strong pressure by various means. In particular, the shortcomings of the struggle in the field of ideology were repeatedly discussed at the meetings of the Communist Party. In these discussions, they pointed out what methods and means should be used to wage an ideological struggle against the intelligentsia.

Here are some examples of ideological shortcomings in the sources: "If you read the newspapers and magazines that were published two or three years ago, you will see that many articles have been published against us. These were the things that had gained strength before the national frontier. Of course, conditions at the time would have raised that. We can show that most of the articles written at that time caused national strife, national conflicts. For example, some time ago, the leaders of our republic were insulted by the press. The reason for this is that, firstly, they have long entered the internal affairs of our press and, on the one hand, have begun to present themselves as councilors, and on the other hand, we have seen that our editors who lead our press have begun to paint their eyes. Recently, such cases have become more common in our newspaper. We were busy with other things and did not pay attention to the issue of ideology" [4].

This means that the activities of national intellectuals who did not want to serve the Soviet ideology were constantly controlled by the Bolsheviks. In particular, the activities of national intellectuals Munavvar Qori have been discussed several times and are described as follows: "In the second part of Munavvar Qori's book for secondary schools, which was written recently, there were things that did not correspond to the current policy of our party and sentences that poisoned the brains of small children. They also take money from us for this work. And at the same time they insult us. We were unaware of this. Because this is because our government is preoccupied with other things and does not pay good attention to these actions, secondly, it turns out that the leaders of the people sitting in the state publishing house, rather than our own educators, did not pay attention to this work, considering the official side of the book and did not pay attention to the ideological aspect. They are raising children with their corrupt ideologies. And they have not stopped doing so now [4].

It should be noted that the Communist Party paid great attention to the training of red teachers who would serve the Soviet ideology against the ideas propagated by the national intelligentsia. Additionally, party programs were widely promoted and taught in adult schools and in various courses in order to train cadres from the local population who would serve the interests of the Bolsheviks. According to sources, Zargarov, head of the department of adult schools and courses of the People's



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Commissariat of Education of the Uzbek SSR, was assigned to organize and analyze the work of students in enterprises, factories, plants, collective farms, state farms, red teahouses, clubs. It was also noted that the issues of political and ideological education, along with practical work among students and the development of cultural skills in life, were highlighted [5].

The Bolsheviks divided the country's intelligentsia into two groups: national intellectuals and Soviet intellectuals. The Soviet intellectuals were tasked with recruiting intellectuals who did not know which group to join. The Bolsheviks consider the national intellectuals of the first group to be old teachers, priests, clerics. The second group of Soviet intellectuals, on the other hand, looked at us as the fruits of the past October, and they waged an ideological struggle against the intellectuals who were serving the national interests. According to Soviet intellectuals, 98% of intellectuals in Uzbekistan were members of the Communist Party and the Soviet government, and the remaining 2% were "old teachers" and "religious superstitious".

In their propaganda against the national intelligentsia through the press, Soviet intellectuals said: "We do not follow the path of the old teachers and do not listen to what they say. In Karmana district of Zarafshan region, Abdulla Sharif, Junaydullaev, Vali Khojanov, Nu'man Asrari, instead of educating young people, are trying to tarnish the image of education by spreading propaganda among the people. We have high hopes for the Soviet intelligentsia. And we firmly believe that they will educate our young students with the ideology of the poor" [4].

After that, when the education of national intellectuals in schools and madrassas was banned by the Bolsheviks, most of them lost their jobs. For example, Munavvar Qori Abdurashidkhonov was expelled from school in 1928 on charges of educating young people in the spirit of nationalism. He writes that he sits at home unemployed and sews gloves and socks for 9 to 10 hours every day [6].

On 19 December, 1937 in the Decree was issued by the *Central Ispolkom* and People's Council of Commissars, in it there was given an instruction on the elimination people's enemies existing within the system of People's Commissariat on Education and to reveal their "intrigues" within the system of education [7]. According to this decision, public campaigns were held among teachers and students in Pakhtaabad district to implement the decisions of the party and the People's Commissariat on "conspirators" and to raise awareness about them. As a result of the public awareness campaign, it was revealed that there were a number of people, especially through education, and the conspirators were informed that various measures had been taken. According to the report, Kasimov, an adult education inspector, was accused of propaganda against the Soviet regime. School principals Hoshimov and Yusupov were also charged with conspiracy and were notified to take appropriate action. In addition to the above, it was noted that the exposed "enemies of the people" had resisted the work of the Soviet administration without allowing it, and that the school of teachers had continued its looting and fraud [7].

### **RESULTS**

By this time, the Bolsheviks had accused the country's intelligentsia of all kinds of slander and began to oppose their free activities. In particular, the letter No. 7/III-38.889 addressed to the Chairman of the Council of People's Commissars of Uzbekistan S. Segizbaev states the reasons for the dismissal of Zainabkhon Sultanova, a former teacher of the collective farm "Namuna" Balikchi district of Andijan [7]:

1. Zainabkhon Sultanova hid the fact that he was a great mufti by social origin;

2. Until the Supreme Court sentenced Mirza Ahmad Sultanov, the exposed enemy of the people, to death by firing squad, he defended the brother of the enemy of the people and was exposed in his upbringing.

3. He worked on the ideology of his brother Mirza Ahmad Sultanov, who was considered an enemy of the people for a long time;

4. Accordingly, in order to educate our cadres in the Soviet schools in the communist spirit, Z.Sultanova was declared politically unreliable and dismissed by the decision of the meeting of education teachers. However, when Zaynabkhon Sultanova was told that she would work as a worker on the Namuna collective farm, she refused to work on the collective farm [7].

In fact, the main reason why the Bolsheviks did not allow Zaynabkhon Sultanova to work as a teacher, but saw her as a worker on a collective farm, was that she feared that the younger generation could be educated in the anti-Soviet spirit.

As an intellectual, his unwillingness to work as a worker on the collective farm was an injustice to her. In her complaint, Zainabkhon Sultanova provided information about her origin and brother: "I was born in 1914. In 1927-28 I completed a two-year pedagogical course in Andijan. From 1930 to 1937 I worked as a teacher in Balikchi district. My brother Mirza Ahmad Sultanov was convicted of counter-revolutionary activity and sentenced to be shot. He was previously the editor of the "Pakhta galaba" newspaper. My father was a judge in 1913. My brother has been living apart from me for 18-19 years. The distance between him in Chinobod and I in Balikchi is 14 km. I lived separately with my brother, I didn't see him for a long time and I wasn't under any of his ideological influence" [7].

According to archival materials, Hamro Jonikulov from Bekabad district also sent a complaint to the chairman of the Council of People's Commissars of the Uzbek SSR S. Segizbaev about the unfair dismissal: "This application is about what I have been doing as a teacher since 1933. On September 1, 1937, I was fired for no reason. This is because it is a false information that your father served the qurboshi [7].

According to the archives, on September 1, 1937, Aydarkul Aytembaev, a teacher at school No. 8 in the Kirov *sovkhov* of the Forish district, was dismissed on the report of A. Navruzbayev and Fednik Vulkanov. They accused him of being an old mullah [7].

Thus, we can see that the National Archives of Uzbekistan contains a lot of information about the Bolsheviks, who unjustifiably accused national intellectuals and dismissed them from their positions.

### CONCLUSION

In short, the Bolsheviks aimed to pursue a policy of educating the younger generation in Uzbekistan to serve the Soviet ideology by obstructing the activities of national intellectuals. To this end, the Bolsheviks began to introduce Soviet education in the region instead of the centuries-old education system. At this time, not only the old method schools but also the new method jadid schools were found to be the disseminators of bourgeois-reactionary ideas. Restrictions on the involvement of national intellectuals in education have led to the ignorance of the children of the local population. As a result, the younger generation became the "poor working peasants" of the Bolsheviks instead of getting an education.

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**PHYSICO-CHEMICAL INDEX OF A PASTE-LIKE DETERGENT**

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**Abstract:** This article shows the possibilities of obtaining paste-like detergents based on secondary resources and waste of fat-and-oil production. The basic physico-chemical properties of the obtained detergents have been studied.

It has been established that the use of wastewater formed during the hydration process containing phospholipids, triacylglycerides and polysilicon acids with surface-active and emulsifying properties will positively affect the washing and cleaning abilities.

**Keywords:** detergents, wastewater, surface, cleaning properties, pollution, pH, foaming, foam stability.

Today, strict requirements are set for alkaline detergents that remove dirt from surfaces. When using such detergents in the process of removing complex fatty impurities, it should wet the surface well, emulsify fats, dissolve, solubilize, disperse and stabilize impurities, if possible, hydrolyze the protein component. To fully carry out these processes, it is possible only with the help of multicomponent compositions containing surfactants (surfactants) and auxiliary components [1].

The presence of a significant amount of accompanying substances in PCWW, of which phospholipids, salts of fatty acids, and polysilicic acids have surface-active and emulsifying properties, causes the formation of a complex adsorption layer stabilized by the indicated surfactants on the interface with alkali, in the formation of which triacylglycerols, waxes, and wax-like substances participate. The latter is explained as follows. Taking into account that the association occurs at the acidic polar groups of associates located on the interfacial surface, hydrophobic properties predominate in their total hydrophilic-lipophilic balance. This contributes to a significant increase in both the solubilization of neutral fat and its conjugated solubility, which is understood as the inclusion of lipophilic molecules (triacylglycerols, waxes, and wax-like substances) between the hydrophobic parts of the molecules that form soap micelles [2].

Further, the colloid-chemical properties of the obtained ointment-like and paste-like detergents were studied.

The foaming ability of detergents is one of the main factors determining the technological properties. The evaluation of these properties is based on the study of colloid-chemical factors of stabilization and destruction of the foam.

The aggregative instability of the foam understands the ability to maintain the volume and the initial degree of dispersion.

Researching the foaming properties of the soap base, one of the most versatile and standardized methods for assessing foam formation and foam stability - the method of D. Ross and G. Miles [3].

The method is based on whipping the foam with a free-falling jet of solution. Determine the initial foam height,  $H_0$ , and the foam height after 5 minutes,  $H_5$ . The stability of the foam is judged by the ratio  $H_0/H_5$ .

The versatility of the method lies in the fact that the test can be carried out at any given concentration and controlled temperature, in the water of different hardness, and the presence of various contaminants.

During the experiments, water with a hardness of 7 mmol equiv/l was used, while the temperature and concentration of the soap base were varied.

The volume of the initial foam was studied at different detergent concentrations and temperatures. The results are shown in Fig.1. As a comparative detergent, ointment-like detergents Cif produced in Turkey were taken.

The stability of the foam of the detergents obtained by us is probably due to high-molecular surfactants in its composition, which act as a stabilizer due to the formation of highly viscous mechanically lasting adsorption layers that diffuse into the depth of the solution. These layers slow down the flow of liquid in the film. On the other hand, they give the foam film a high structural viscosity and mechanical strength.

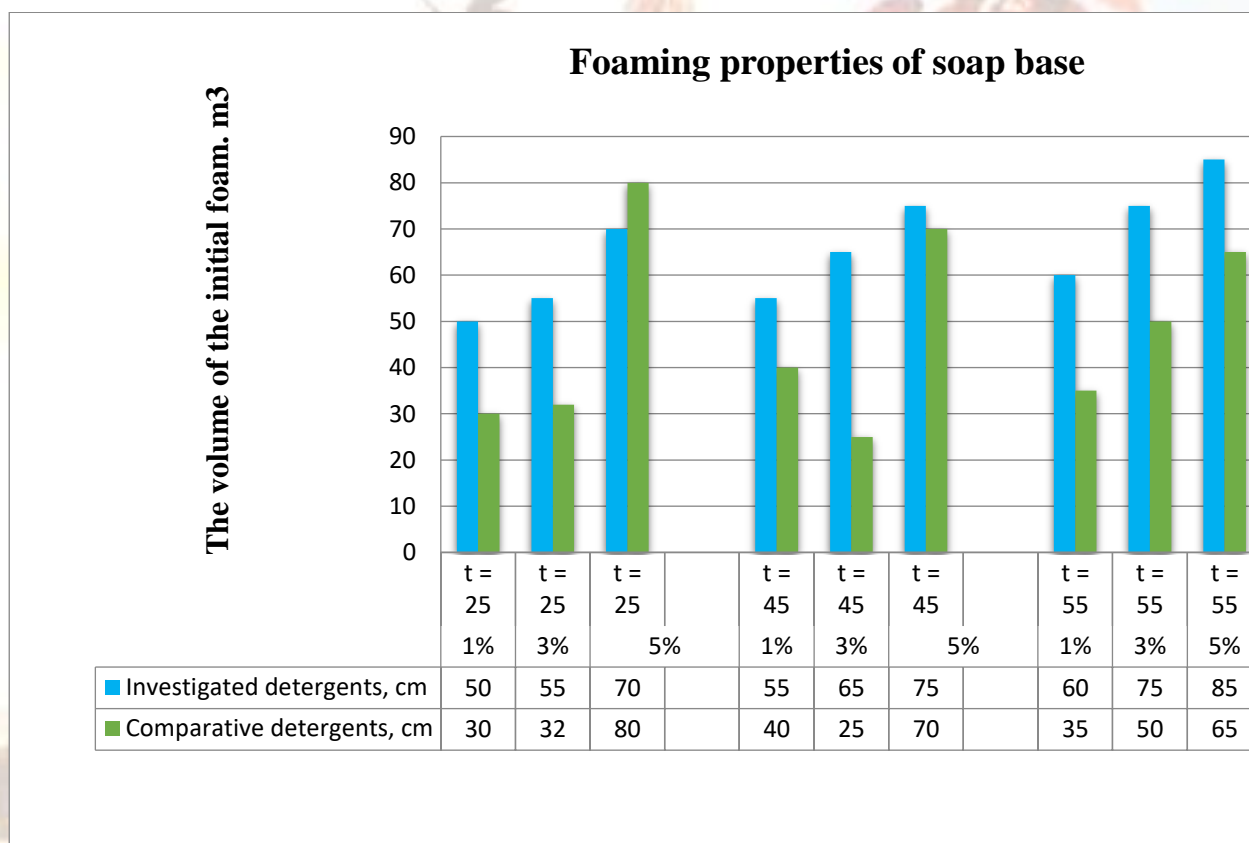


Figure 1 - Foaming properties of a soap base, characterized by the volume of the initial foam of aqueous solutions with a mass fraction of a soap base:

eleven%; 2-3%; 3 - 5%

Figure 2 shows the results of studies of foam stability over time. As the results show, with increasing temperature, the steadiness of the foam increases, however, in the control sample, the stability of the foam is very low.

Thus, the studies have shown the possibility of using waste clay and PCWW in the production of detergents, where the role of waste clay will be as an abrasive, and PCWW as an emulsifier-stabilizer. It has been determined that the cleaning properties are also not inferior to imported analogs.

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### COLLOID-CHEMICAL PROPERTIES OF THE PRODUCED DETERGENTS

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Soaps and detergents are products of regular consumption. The main component of detergents is soluble salts of saturated and unsaturated fatty acids.

Alkaline detergents - allotted mainly to remove grease and various kinds of contaminants. These products are used in large quantities not only for dishes but also because they are highly reactive also for equipment. Usually, they include a concentrated surfactant, complexing agents, alkaline reagents, sodium hypochlorite as a disinfectant, anti-corrosion ingredients, etc. The total alkali content in the composition of detergents is from 4 to 5% by weight [1].

Acidic detergents are mainly used to remove rust, scale, minerals. However, they are very aggressive. The composition of such detergents includes organic and inorganic acids, active and inhibitory additives, as well as an optimized mixture of surfactants, a corrosion inhibitor [2].

According to the results of [3] studies, the saponification process occurring in heterogeneous systems at the “saponifiable system–alkaline solution” phase boundary is not reduced solely to a chemical reaction of the interaction of lipids and an alkaline reagent but, it represented a more complex and multidimensional process.

Choosing the optimal composition of detergents is selected based on their purpose.

We have previously developed a recipe consisting of PFA waste, since soapstock, JK, waste clay. By consistency, they were divided into ointment and pasty. Wastewater from the hydration process of light oils was used as water in this recipe. This water contains phospholipids, tri acetyl glycerols, wax-like substances, etc. These wastewaters after the grease trap are sent to the sewer, although it contains these valuable components, which are good surfactants. The results are shown in the table. 1.

Table 1.

**Recipe for Ointment and Paste Detergent**

Name of the components of the pasty detergent	The content of components, wt.%	
	Recipe for a greasy detergent	Detergent Paste Recipe
Soapstock (light vegetable oils)	10	15
Waste clay	5	10
FAD (fatty acid distillation of cottonseed vegetable oils)	5	10
Na <sub>2</sub> CO <sub>3</sub>	2	2
Na <sub>2</sub> SiO <sub>3</sub>	2	2
NaOH	1	8

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KOH	-	12
H <sub>2</sub> O <sub>2</sub>	-	1
TiO	-	1
Water (PCWW)	75	39
Purifying ability, %	82	88

In this table. 1 shows the optimal composition of a previously developed recipe selected for high washing abilities. In the ointment formulation, the amount of waste clay does not exceed 5%, in the pasty detergent formulation, 10%. A further increase in its amount harmed detergent and commercial properties.

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