



Journal Website:
<https://theusajournals.com/index.php/ijmef>

Copyright: Original
content from this work
may be used under the
terms of the creative
commons attributes
4.0 licence.



RISK ASSESSMENT OF THE INTERNAL CONTROL SYSTEM AND THE APPLICATION OF AUDITING PROCEDURES IN AUDIT OF ENVIRONMENTAL COSTS

Submission Date: May 07, 2023, Accepted Date: May 12, 2023,

Published Date: May 17, 2023

Crossref doi: <https://doi.org/10.37547/ijmef/Volume03Issue05-03>

Yuldasheva Saodat Khalmurzayevna

PhD, docent, Tashkent Financial Institute department of “Audit”, Uzbekistan

Fayziyev Shakhobiddin Nuritdinovich

PhD, docent, Tashkent Financial Institute department of “Audit”, Uzbekistan

Shayakubov Shakabil Karimovich

PhD, docent, Tashkent Financial Institute department of “economic analysis”, Uzbekistan

ABSTRACT

This article deals with risk assessment and internal control of environmental costs in the industry. Recommendations for improving the procedure for an environmental audit conducted at the stage of substantive and final stage of the audit.

KEYWORDS

Ecological audit, ecological processes, ecological costs, ecological reporting, accounting of ecology, procedures of audit.

INTRODUCTION

In the modern world, public attention is riveted to the financial and economic life of enterprises, in whose activities there are environmental aspects (polluting emissions into the atmosphere, discharges into water

bodies, waste), and, accordingly, to their public financial statements.

The impact of modern technical means on the environment is so great that it takes on a pronounced

global scale, and environmental control and environmental management in the Republic of Uzbekistan is carried out with extremely low efficiency. This situation leads to the emergence of ecological disaster zones, emergency situations that entail significant economic damage, and the manifestation of fundamentally new negative environmental factors.

For enterprises, the fact of environmental pollution seriously affects their financial and economic activities. Firstly, because of the need for financial investments in environmental protection measures.

In modern science, there is no comprehensive understanding of the specifics of the objects of audit of organizations that pollute the environment. There are very few publications on this topic. Confidentiality of audit information, closeness of internal audit methods do not allow assessing the existing practical methods of auditing these organizations. Thus, it becomes obvious that it is necessary to develop and use non-traditional approaches to solving existing and potential environmental and economic problems, to find new reserves for the country's development. The most promising area of activity is environmental audit.

This form of audit urgently requires the development of scientific and methodological approaches to its implementation, because in our country it appeared relatively recently and is becoming more widespread due to economic transformations. Like any new area of activity, environmental audit

needs to develop conceptual frameworks, methodological and organizational forms.

Environmental audit is one of the factors for increasing the efficiency and pace of development of the regional economy, preserving its environment. This happens due to:

1. stimulating the environmental activities of enterprises in order to increase their investment attractiveness for the implementation of national and, especially, international investments in the industry of the region,
2. increasing the output of finished products by increasing the efficiency of use and achieving savings in the production process of limited natural resources,
3. increasing the competitiveness of domestic products by increasing the environmental friendliness factor,
4. increase in consumer demand for products, which will be facilitated by an increase in the "green" image of enterprises,
5. ecologization of the technological process and the introduction of energy-saving and low-waste technologies,
6. prevention of man-made and environmental disasters, the timely prevention of which is very important in recent times due to the enormous wear and tear of transport, treatment and industrial equipment,
7. Improvement of the environment, preserving the health of future generations.

In recent years, taking into account international experience and in the context of a reduction in the staff of state environmental control bodies in the Republic of Uzbekistan, the initiative activity of economic entities aimed at solving the problems of minimizing the impact on the environment, called environmental management, is of particular importance. Environmental audit is also used as the main tool for searching, analyzing and ranking ways to reduce the environmental impact in the implementation of environmental management activities by industrial enterprises.

The purpose of the article is to develop and theoretically substantiate the methodology for auditing financial statements, focused on environmental and economic relationships in economic life in a market economy.

In accordance with this goal, the following tasks are set:

- explore the theoretical foundations of audit and the prerequisites for its development to identify approaches to verifying the reliability of information characterizing the environmental component of the enterprise;
- analyze the impact of environmental features of the activities of economic entities on the indicators of financial and economic activities reflected in public financial statements to determine the environmental audit objects;

- develop a methodology for auditing financial statements, taking into account the environmental aspects of the activities of economic entities, which will allow assessing the impact of environmental features on financial and economic performance indicators reflected in public reporting;

- develop recommendations to improve the informational usefulness of the financial statements and the auditor's report in terms of disclosure of material environmental information.

The object of the study is the financial statements of organizations whose activities are associated with environmental risk.

The subject of the study is the theoretical, methodological and practical aspects of the audit of the financial statements of organizations that pollute the environment.

Some issues of assessing the impact of environmental pollution on financial reporting indicators as part of an environmental audit were noted by J. Bartels, S.L. Baidakov, N.V. Barlyaev, V.A. Vlasov, O.E. Dorokhin, G.S. Kamerilova, O.V. Kudryavtseva, S.V. Makarov, Yu.A. Mazhaisky, G.V. Pachurin, E.N. Petrova, K.S. Saenko, T.V. Sergeeva, G.P. Serov, V.L. Sidorchuk, L.B. Shagarova. However, environmental audit, based on its legal definition and history of development, does not perform the function of assessing the reliability of financial statements.

In the works of such authors as N.P. Baryshnikov, A.I. Borodin, B.T. Zharylgasova, A.V. Zotov, E.V. Ilyicheva,

N.B. Smirnov, L.V. Sotnikova, A.E. Suglobov, V.P. Suits, S.M. Shapiguzov, A.D. Sheremet examines the impact of the environmental aspects of the audited organization on the verification procedures during a general audit. At the same time, not all the consequences of the environmental aspects of activities are covered in the works of scientists, there is no systematic understanding of the organization and methodology for conducting an audit of organizations that pollute the environment.

The methodological basis of the study is the dialectical theory of scientific knowledge, which considers financial statements as an object of audit in relation and interdependence with all economic and financial processes in the organization. General and special methods of cognition are used as scientific tools in the work: comparison, formalization, scientific abstraction, combinations of analysis and synthesis, generalization, induction and deduction, systematic approach, questioning, observation, description, measurement. The information base of the study consists of legal acts regulating auditing, accounting and reporting in the Republic of Uzbekistan, international and national auditing standards, practical materials on the activities of commercial organizations and audit firms of the Republic of Uzbekistan.

The scientific novelty of the study lies in the substantiation of theoretical provisions and the development of a methodology for auditing financial statements, taking into account the environmental

aspects of activities, in order to improve the quality of audit services provided. In this case:

- substantiated the author's approach to the audit of financial statements, focused on environmental and economic relationships in economic life, which differs from the existing ones in that it is necessary to assess the environmental component of the activity of the audited object during the general audit of financial statements;
- the environmental objects of the audit of financial statements were specified, which characterize the specifics of accounting and control systems for the activities of organizations that pollute the environment: environmental fixed assets, environmental costs, dividing them into preventive and subsequent, environmental payments, conditional environmental facts of economic activity;
- developed a methodology for auditing financial statements, focused on environmental and economic relationships in economic life, providing a comprehensive audit of accounting, in order to assess the reliability of financial statements;
- the content of the working document on the disclosure of material information of an environmental nature was supplemented with procedures at the stage of substantive verification in order to increase its informativeness and usefulness for potential users of the reporting.

Practical significance of the research results are consist in applying the developed provisions of the

methodology for auditing financial statements, taking into account environmental aspects, when auditing enterprises whose activities are associated with environmental risk. Unified audit procedures make it possible to take into account the specifics of organizations that pollute the environment at each stage of the audit, rationally distribute the scope of work and significantly reduce the risk of the auditor not detecting threats to terminate the client's activities due to environmental risks. The main provisions of the methodology for auditing financial statements, taking into account the environmental aspects of activity, have found practical application in the activities of audit firms. For inspections by independent audit firms, state regulatory bodies, they are accepted as a guiding basis at the enterprises themselves as an element of the environmental management system in accordance with the ISO 14000 international standards system, which is being widely implemented at enterprises at the present time.

In order to organize and conduct an audit, the following types of pollution should be distinguished: emissions into the atmosphere, water pollution, and the presence of waste. Such a grouping is due to the fact that the presence of these particular types of pollution has a negative impact on other components of the environment: soil, animals, plants, human health, and others. In addition, it is precisely these types of environmental pollution that are subject to regulation and control by the state. Thus, we consider

the environmental aspects of the activities of organizations to be emissions of pollutants into the atmospheric air, discharges of pollutants into water bodies, as well as activities associated with the formation of solid waste.

The entity's management is responsible for recognizing, evaluating and disclosing information on such matters. Meanwhile, for some subjects, environmental factors are not important. However, if they are material to the entity, there may be a risk of material misstatement (including inadequate disclosure) of the facts in the financial statements. In such circumstances, when conducting an audit of financial statements, the auditor should pay special attention to environmental issues. They can be complex and therefore require additional consideration from the auditor. Practical guidance for auditors in such cases is ISAP 1010, Accounting for Environmental Issues in the Audit of Financial Statements in accordance with International Auditing Practices (AMAP), which describes:

- (a) the main considerations related to environmental issues and taken into account by the auditor in the audit of financial statements;
- (b) examples of how environmental factors may affect the financial statements;
- (c) the guidance to be followed by the auditor in exercising professional judgment in this context in order to determine the nature, timing and extent of audit procedures, taking into account:

1. Business Knowledge (ISA 310 Business Knowledge).

2. Risk assessment and internal control systems (ISA 400 "Risk assessment and internal control").

3. Consideration of laws and regulations (ISA 250 "Review of laws and regulations in the audit of financial statements").

4. Other procedures on the merits (ISA 620 "Use of the services of an expert" and others).

In accordance with this Regulation, "environmental factors" means the following:

- (a) attempts to prevent, reduce or eliminate damage to the environment, or the conservation of renewable and non-renewable resources (such actions may be prescribed by environmental laws and regulations or by treaty, or carried out on a voluntary basis);
- (b) the consequences of violating environmental laws and regulations;
- (c) the consequences of environmental harm caused to other persons or natural resources;
- (d) the consequences of vicarious liability established by law (for example, liability for damages caused by previous owners).

Guidance on the application of ISA 400, Risk Assessment and Internal Controls, provides additional guidance on the application of certain aspects of ISA 400, explaining the relationship between environmental issues and the audit risk model. In particular, it provides examples of possible

environmental issues the auditor considers in connection with:

- (a) an assessment of the inherent risk;
- (b) accounting and internal control system;
- (c) control medium;
- (d) control procedures.

The auditor, in developing the audit plan, uses professional judgment to determine the significance of factors relevant to the assessment of inherent risk. Under certain circumstances, these factors may include the risk of material misstatement of the financial statements due to environmental matters ("environmental risk"). Therefore, environmental risk may be a component of inherent risk.

Examples of environmental risk at the financial statement level include:

- the risk of costs in connection with compliance with legislation or contract requirements;
- the risk of non-compliance with laws and regulations on environmental protection;
- possible impacts of the specific environmental requirements of the entity's clients and their possible response to the environmental behavior of the entity.

If the auditor believes that environmental risk is an important component in the assessment of inherent risk, then when developing the audit plan, he should relate the assessment made to significant account balances and classes of transactions at the assertion level (ISA 400, paragraph 11).

Examples of environmental risk at the level of account balances and classes of transactions are:

- the extent to which the balance of accounts is based on comprehensive accounting estimates relating to environmental issues (for example, an estimate of the environmental provision for the removal of contaminated land and its subsequent restoration). ISA 540, The Audit of Accounting Estimates, provides the auditor with guidance in such situations. The inherent risk can be high if there is not enough evidence to support a reasonable estimate, for example due to complex clean-up and site remediation technologies;
- the extent to which the balance of accounts is affected by unusual or non-routine transactions related to environmental issues.

The responsibility for the development and operation of the internal control system, in order to conduct business in an orderly and efficient manner, including any environmental aspects, lies with the management of the entity. In practice, the management of the subject uses different methods of control relating to environmental issues:

- subjects with low environmental risk and small enterprises usually regulate and control their environmental issues within the framework of normal accounting and internal control systems;
- some entities operating in industries with high environmental risk may develop and implement a separate internal control subsystem for this purpose,

which complies with the current standards of Environmental Management Systems (EMS);

- other entities develop and operate all their control systems in an integrated control system covering policies and procedures for accounting, environmental and other issues.

Only if the auditor believes that environmental issues may have a significant impact on the performance of the entity's financial statements, to plan the audit and develop an effective audit approach. He should be informed of the subject's policies and essential procedures regarding the monitoring and control of such environmental matters. In such cases, the auditor considers only those environmental controls that are relevant to the audit of the financial statements.

In conducting any audit, the auditor needs to obtain an understanding of the control environment sufficient to assess the attitude of the management of the entity to internal controls and their significance to the entity, their awareness and actions taken (ISA 400, paragraph 19). Similar conditions described in paragraph 24 of this Policy (SA 400, paragraph 24) apply to cases where the auditor needs to obtain an understanding of the control environment. To do this, it may be necessary to take into account the following factors related to environmental issues:

- functioning of the board of directors and its committees using the means of environmental control of the entity;

- the entity's leadership philosophy and management style, as well as its approach to environmental issues, such as attempts to improve the entity's environmental performance, participation in EMS (Environmental Management System) certification programs, and voluntary publication of reports on activities aimed at preserving the environment. It also includes the response of the entity's management to external influences, such as monitoring and compliance requirements established by regulatory and law enforcement agencies;

- the organizational structure of the subject and methods for determining the powers and responsibilities for resolving operational environmental issues and meeting the requirements of regulatory authorities;

- a system of control by the entity's management, including an internal audit system, conducting an "environmental audit" (see paragraph 45 of this Regulation), personnel policy, procedures and an appropriate division of duties.

Subject to the terms and conditions referred to in paragraphs 18-20, (SA 400 paragraph 18-20), the auditor may conclude that it is necessary to obtain information about environmental controls. Environmental controls may include policies and procedures to:

- monitoring compliance with the subject's environmental policy, as well as laws and regulations on environmental protection;

- maintaining an appropriate environmental information system, which may include accounting for, for example, the actual volume of emissions and hazardous waste, the environmental performance of products, complaints from interested parties, the results of inspections carried out by the relevant law enforcement authorities, the occurrence and consequences of accidents, etc. P.;

- a comparative assessment of environmental information and related financial information, for example, the actual amount of waste against the costs of its disposal;

- Identification of potential environmental issues and associated contingent liabilities affecting the entity.

If the entity has developed environmental controls, then the auditor conducts a survey of those responsible for these controls. Whether any environmental issues have been identified that could have a material effect on the financial statements.

One of the ways the auditor can use to obtain an understanding of the environmental control system in the enterprise involves reading the report on activities aimed at preserving the environment, if any. Such a report usually describes the environmental policy and obligations of the entity, as well as the main means of environmental control.

An auditor in an entity's financial statements may consider using the results of an environmental audit as appropriate audit evidence. In this case, the auditor

should determine whether the environmental audit meets the assessment criteria given in ISA 610 Reviewing the Work of Internal Auditing or ISA 620.

If the entity has an internal audit department, the auditor determines whether internal auditors are involved in the environmental aspects of the entity's activities as part of internal audit.

Important criteria to be considered are the following:

(a) the impact of the results of the environmental audit on the financial statements;

(b) the professional competence and skills of the environmental audit team and the objectivity of auditors, especially if they are employees of the entity;

(c) the scope of the environmental audit, the actions taken by the management of the entity in response to the recommendations received as a result of the environmental audit, and documentary evidence of the actions taken by the management;

(d) due professional care in conducting environmental audits;

(e) appropriate direction, supervision and review of audit results.

In this case, the auditor considers the appropriateness of using such work for the purposes of the audit by applying the criteria in ISA 610, Reviewing the Work of Internal Auditing.

A critical analysis of the available theoretical developments convinces us that before performing such an environmental audit procedure as an assessment of the existing internal control system

(ICS) for environmental quality management, (OS) of the internal environmental control system, it is necessary to conduct a survey to assess the environmental performance of the enterprise. The environmental auditor, having received general information about the environmental policy of the enterprise, can begin to study and evaluate the ICS (SEC) system of an environmental entity, which should include an appropriate accounting system (in our case, environmental) accounting, a control environment and separate controls.

When compiling a test-questionnaire from the point of view of ecology, the following points are considered: definition of an industry subject to a significant environmental risk that may adversely affect the entity's financial statements, applicable regulations on environmental protection, compliance with regulations of the State Committee for Nature Protection, a schedule of measures to prevent, reduce or elimination of harm to the environment and the availability of environmental risk insurance. When studying the control environment and control procedures, the following procedures are important: the style of the subject's management regarding environmental control, the distribution of responsibilities, the existence of an environmental management system, the issuance of a voluntary report on measures aimed at preserving the environment, the operation of control procedures for

identifying and assessing environmental risk to check compliance with laws.

Substantive checks to detect material misstatements related to environmental issues include the following procedures: minutes of meetings of the board of directors with direct responsibility for environmental matters, media commentary, reports by environmental experts, reports on environmental conservation activities, assessment of professional competence and objectivity an environmental expert and using the results of the expert's work as audit evidence. When studying the control environment, insurance of

environmental risk, the impact of environmental problems on financial reporting and investment evaluation are clarified. The objectives of the substantive and final stages are achieved by classifying sources of information, methods of obtaining audit evidence used for each of the substantive procedures. Isolation of operations of environmental costs and determination of their place in the system of all financial and economic activities of the enterprise allow us to optimize the verification process by analyzing the interrelated environmental audit objects (see Table 1).

Table 1.

Environmental audit procedures at the substantive stage

SUBSTANTIVE CHECK	
Audit object	Audit Procedures
Environm ental fixed assets	1. Verification of environmental fixed assets 1.1 Checking the security of the enterprise with environmental fixed assets 1.2 Analysis of compliance of environmental fixed assets and the amount of harmful impact on the environment 1.3 Assessment of the technical condition of environmental fixed assets and hazardous facilities
Environm ental costs	2. Verification of environmental costs 2.1 Checking the validity of precautionary environmental costs 2.1.1 Checking the reasonableness of the costs of mandatory payments directly established by regulatory legal acts 2.1.2 Checking the validity of costs caused by the technological features of the audited entity in the field of environmental pollution 2.1.3 Checking the validity of voluntary environmental expenditures 2.2 Checking the correctness of accounting for subsequent costs 2.3 Checking the formation of reserves for environmental protection measures 2.4 Checking the reflection of environmental costs in the accounting accounts

Ecological payments	<p>3. Verification of environmental payments</p> <p>3.1 Checking the correctness of the calculation of environmental charges</p> <p>3.1.1 Checking the correctness of determining the object of taxation and the ingredients of pollutants</p> <p>3.1.2 Checking the correctness of determining the actual volumes of harmful effects on the environment</p> <p>3.2 Verification of the correctness of reporting on environmental payments and the timeliness of its submission</p> <p>3.3 Checking the completeness and timeliness of payment of environmental charges</p>
Conclusion: Obtaining sufficient reliable audit evidence to form an opinion on the fair presentation of environmental audited items in the financial statements	
THE FINAL STAGE	
<p>1. Analysis of identified errors and misstatements and their impact on the financial statements</p> <p>2. Analysis of identified cases of non-compliance with the legislation of the Republic of Uzbekistan</p>	
Outcome: formation of an audit report	

Thus, audit evidence of the reliability of information on environmental costs can be obtained when checking other environmental objects of the audit, as well as in the course of assessing compliance with the requirements of environmental legislation.

References

1. Ерофеев Б. В. Экологическое право: Учебник. – М.: Новый юрист, 1998. – 688 с.
2. Серов Г.П. Правовое регулирование экологической безопасности при осуществлении промышленной и иных видов деятельности. – М.: ОСь – 89, 1998.–224с.
3. Серов Г. П. Экологическая безопасность населения и территорий Российской Федерации (Правовые основы, экологическое страхование

и экологический аудит): Учеб. Пособие. – М.: издательский центр «Янкил», 1998. – 207с.

4. Серов Г. П. Экологический аудит / Финансовые и бухгалтерские консультации. « ФБК », – 1997. - № 5. – С. 52 - 59.
5. Сотникова Л. В. Бухгалтерский учет природоохранных мероприятий // Бухгалтерский учет. – 2000. - № 15. – С. 26 – 27; № 16. – С. 17 – 21.
6. Сотникова Л. В. Оценка состояния аудит Прак. пособ. М.: ЮНИТИ 2005 143 с.
7. Серов Г. П. Экологический аудит. Концептуальные и организационно – правовые основы. – М.: Экзамен, 2000. – 768с.

8. Бурцев В.В. Внутренний контроль в организации: методологические и практические аспекты [Электронный ресурс] / В.В. Бурцев // Аудиторские ведомости. – 2002. – №8. Доступ из справ.-правовой системы «КонсультантПлюс»
9. Жарылгасова Б.Т. Международные стандарты аудита [Текст] : учеб. пособие / Б.Т. Жарылгасова, А.Е. Суглобов. – М. : КНОРУС, 2006. – 400 с.
10. Зубарева Е.П. Планирование аудита финансовой отчетности [Электронный ресурс] / Е.П. Зубарева // МСФО и МСА в кредитной организации. – 2008. – №2. Доступ из справ.-правовой системы «КонсультантПлюс»
11. Коробкин В.И., Передельский Л.В. Экология [Текст] / В.И. Коробкин, Л.В. Передельский. – Ростов н/Д : Феникс, 2004. – 576 с.
12. Шеремет А.Д., Суйц В.П. Аудит [Текст] : учеб. / А.Д. Шеремет, В.П. Суйц. – М. : ИНФРА
13. Xalmurzaevna, Y. S., Eshmanov, G., & Zairjanovich, Y. S. (2021). СЕКЦІЯ XVIII. ФІЛОЛОГІЯ ТА ЖУРНАЛІСТИКА. ТРАДИЦІЙНІ ТА ІННОВАЦІЙНІ ПІДХОДИ ДО НАУКОВИХ ДОСЛІДЖЕНЬ, 122.
14. XALMURZAYEVNA, Y. S., & ZAIRJANOVICH, Y. S. (2020, June). PRAGMATIC ANALYSIS OF WRITTEN ADVERTISEMENTS FROM UZBEK NEWSPAPERS AND MAGAZINES. In Archive of Conferences (Vol. 1, No. 1, pp. 21-24).
15. Yuldashev, S. Z. (2021). MERITS AND DEMERITS OF ONLINE EDUCATION IN TRAINING COURSES (ENGLISH LANGUAGE TEACHER'S COURSE). Academic research in educational sciences, 2(CSPI conference 2), 546-553.
16. XALMURZAYEVNA, Y. S., & ZAIRJANOVICH, Y. S. (2021, January). MODERN TECHNIQUES IN TEACHING LISTENING. In Archive of Conferences (pp. 3-4).
17. Yuldasheva, S., Eshmanov, G. A., Yuldashev, S., & Xidirova, M. (2021). TEACHING VOCABULARY-THE BASIS FOR FORMING FOUR MAIN SKILLS (LISTENING, SPEAKING, READING AND WRITING). Матеріали конференцій МЦНД.
18. Karimovich, S. S., Khalmurzaevna, Y. S., & Zairjanovich, Y. S. (2022, September). THE EFFECTIVENESS OF GAME-BASED LEARNING FOR TEACHING ENGLISH TO IPER (THE INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH) PHARMACY STUDENTS. In INTERNATIONAL SCIENTIFIC CONFERENCE" INNOVATIVE TRENDS IN SCIENCE, PRACTICE AND EDUCATION" (Vol. 1, No. 1, pp. 20-32).
19. Xalmurzaevna, Y. S., Karimovich, S. S., & Zairjanovich, Y. S. (2021, April). HYBRID TEACHING STRATEGIES TO OPTIMIZE LEARNING SPACES. In Archive of Conferences (Vol. 19, No. 1, pp. 5-7).
20. Xalmurzaevna, Y. S., Karimovich, S. S., Zairjanovich, Y. S., & Qizi, X. M. I. (2021, June). IMPORTANCE OF ONLINE ASSESSMENT IN THE E-LEARNING PROCESS. In Archive of Conferences (Vol. 27, No. 1, pp. 16-17).

21. Xalmurzayevna, Y. S., Karimovich, S. S., Zairjanovich, Y. S., & Qizi, X. M. I. (2021, June). THE EFFECTIVENESS OF QUIZLET APPLICATION TOWARDS STUDENTS' MOTIVATION IN LEARNING VOCABULARY. In Archive of Conferences (Vol. 26, No. 1, pp. 16-18).
22. Xalmurzayevna, Y. S., Eshmanov, G., Zairjanovich, Y. S., & Qizi, X. M. I. (2021). THE USAGE OF GROUP WORK IN TEACHING ENGLISH TO PRIMARY SCHOOL LEARNERS. Conferencious Online, 86-88.
23. YULDASHEV, S. Z., & YULDASHEVA, S. X. (2022). LEARNERS' ATTITUDES IN LEARNING ENGLISH FOR TOURISM USING GOOGLE CLASSROOM IN TASHKENT TOURISM COLLEGE. Development and innovations in science, 1(1), 93-100.
24. Zairjanovich, Y. S., & Xalmurzayevna, Y. S. (2022, February). TEACHING ENGLISH FOR TOURISM STUDENTS (ESP AND E-LEARNING). In Archive of Conferences (pp. 8-10).
25. Xalmurzayevna, Y. S., Karimovich, S. S., Zairjanovich, Y. S., & Qizi, X. M. I. (2021, June). HYBRID TEACHING AND LEARNING TIPS FOR Teachers. In Archive of Conferences (Vol. 28, No. 1, pp. 12-14).
26. Mahamadali Turdaliyevich Toshxonov, Sherzod Zairjanovich Yuldashev. (2022, October) THEORETICAL AND PRACTICAL ISSUES OF TEACHING FOREIGN LANGUAGES IN INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH. INTERNATIONAL SCIENTIFIC AND PRACTICAL CONFERENCE "THE TIME OF SCIENTIFIC PROGRESS
27. Shakabil Karimovich Shayakubov, Saodat Khalmurzayevna Yuldasheva, Sherzod Zairjanovich Yuldashev, Dilnoza Anvarovna Akhmedova. (2022, 5 November) THE ROLE OF ASSESSMENT ON ENGLISH FOR THE INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH. INTERNATIONAL SCIENTIFIC CONFERENCE "INNOVATIVE TRENDS IN SCIENCE, PRACTICE AND EDUCATION"
28. Saodat Khalmurzayevna Yuldasheva, Mahamadali Turdaliyevich Toshxonov, Sherzod Zairjanovich Yuldashev. (2022, 3 January) USING MOBILE APPS FOR TEACHING ESL&EFL IN HIGHER EDUCATION INSTITUTIONS. Vol. 2 No. 8 (2023): YOUTH, SCIENCE, EDUCATION: TOPICAL ISSUES, ACHIEVEMENTS AND INNOVATIONS