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Article

Classification Basis Of Non-State Higher Educational Services As Accounting Objects In Uzbekistan

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Abstract: This article is devoted to the study of the classification basis of non-state higher educational services as accounting objects in Uzbekistan, taking into account the modern development of the education system and the expansion of private sector participation in the provision of educational services. In recent years, significant reforms have been implemented in Uzbekistan aimed at liberalizing the education sector, increasing competition, and improving the quality of higher education. As a result, the number of non-state higher educational institutions has grown rapidly, which, in turn, has created the need for improving accounting methodologies and ensuring transparency in financial reporting.

The research analyzes the economic essence and specific characteristics of educational services provided by non-state higher education institutions. Special attention is given to the intangible nature of these services, their inseparability from the process of provision, variability in quality, and the difficulty of measuring their outcomes. Based on these features, the article substantiates the necessity of developing a scientifically grounded classification system that would allow for the effective recognition, measurement, and recording of such services in accounting systems.

The paper proposes a comprehensive classification of non-state higher educational services according to several criteria, including the type of educational program (undergraduate, graduate, professional development, and short-term courses), sources of financing (tuition fees, grants, sponsorships, and other revenues), forms of delivery (full-time, part-time, distance, and blended learning), and the nature of services (core educational services, additional services, and auxiliary services). Furthermore, the study considers the classification of costs associated with these services, distinguishing between direct and indirect costs, fixed and variable expenses, and capital and operational expenditures.

Keywords: non-governmental higher education organizations, non-governmental higher education services, educational services accounting, educational services process accounting, classification of non-governmental higher education services, financial reporting.

Introduction

In the Resolution of the President of the Republic of Uzbekistan No. PP-3276 "On measures for the further development of the activities of non-governmental educational services", the government has set important tasks for the further development of the activities of non-governmental educational organizations using the experience of foreign countries: "to organize the educational process in the direction of in-depth teaching of subjects using the most modern teaching technologies; to use the names of famous and great scientists and public figures of our homeland in the selection of their names in the established manner; to introduce advanced scientific and practical experience and attract foreign teachers and specialists to the educational process to teach in-depth subjects in a foreign language."[1] Ensuring the implementation of these tasks set out in regulatory legal acts by entities providing educational services, in particular, bringing educational services in non-governmental higher education organizations into line with advanced foreign experience, reflecting the results of the provision of educational services

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in non-governmental higher education organizations and the implementation of these activities in accounting is one of the most urgent tasks today.[2]

During the research, research was conducted on the results achieved in the field of accounting of non-governmental higher education organizations, which today operate as important entities in the field of providing educational services.

In the scientific research of our republican scientist M.K. Pardaev, it is stated that "educational services are understood as the conscious activity of knowledge holders associated with the process of profitable service, aimed at satisfying the long-term needs of a person, the state, society and other subjects seeking knowledge."[3]

In the research works of B.F. Boronov and A.F. Mustafaev, it is stated that "educational services are the result of the main activities carried out by state and non-state educational organizations in accordance with state educational standards and curricula in the conditions of socio-economic relations."[4]

Sh. Kuldashev "educational services are a service provided by educational institutions in the process of implementing educational activities, which is a certain compensation, confirmed in the established manner by documents on education and qualifications, and is considered the result of mastering qualifications and skills."[5]

A.A. Hamidova put forward the following approach: "educational services are economic relations in the market of educational services, the process of providing certain educational products aimed at increasing the potential of the subject and the result of the activities of an educational institution aimed at training, retraining and improving the skills of the workforce, as well as the acquisition of a profession or qualification, retraining of an employee, and meeting production requirements."[6]

Research methodology

The study conducted on the classification of non-state higher education services in Uzbekistan as an object of accounting used research methods such as scientific abstraction, economic analysis, monographic observation, comparison, induction and deduction.[7]

Result and discussion

In our country, as a result of the increase in the types of educational services in recent years, a number of scientific and research works are being carried out aimed at the comprehensive development of the activities of these sectors. For example, a number of scientific and research works have been carried out to improve the organizational and economic mechanisms of their activities, the quality and competitiveness of educational services, as well as accounting, by dividing the entities providing educational services into state and non-state sectors. Below we will get acquainted with some of the scientific and research works carried out by scientists in this area to date.[8]

As a result of the scientific research conducted, the following classification of educational services provided by various sector entities in our country was first presented (see Figure 1):

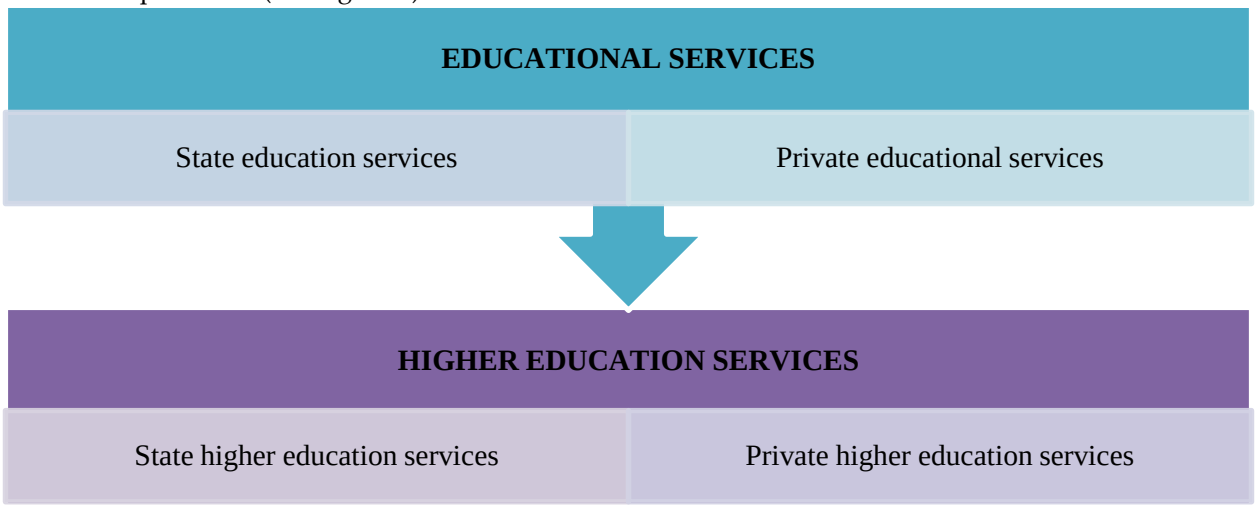


Figure 1. Classification of educational services[9]

These classification bases of educational services presented in the course of our scientific research are of great theoretical importance in this field. Educational services provided by entities operating in our country are divided into state and non-state educational services. Also, higher education services, which are of special importance in the structure of educational services, were divided into state and non-state higher education services.

The results of the above research showed that the definitions given by foreign and domestic scientists and regulatory legal acts serve to a certain extent to understand the essence of educational services and further improve the theoretical foundations of accounting in the field of services. Despite this, in the scientific works carried out by scientists, no author's definitions have been developed that would cover the specific features of services provided by non-governmental higher education organizations and reveal these services as an integral object of accounting. Therefore, based on this need and in order to develop scientific proposals and recommendations aimed at improving accounting and financial reporting in non-governmental higher education organizations, an author's definition was developed.[10] In our opinion, **"non-state higher education services are understood as educational services at bachelor's and master's degrees, as well as postgraduate education levels, provided by non-state higher education organizations on the basis of state educational standards and licensing requirements, in a manner separate from production (full-time), not separated from production (part-time, evening and distance learning), and related to production (dual education)".**

This definition was developed in accordance with the procedures set forth in Articles 11, 12, and 31 of the Law "On Education" and fully complies with the requirements set forth in regulatory legal acts for the implementation of the activities of non-state higher education organizations. We believe that this definition, developed by us as an object of accounting based on the results achieved above, will serve to more clearly understand the content of regulatory legal acts developed in this area in our country, to further improve accounting from a theoretical perspective, and to further expand the information coverage of indicators related to non-state higher education services in financial statements.[11]

As a result of the conducted scientific research, in order to further improve the theoretical foundations of accounting in non-governmental higher education organizations, the following classification of non-governmental higher education services as accounting objects was developed (see Table 1)[12]

Table 1.

Classification of non-state higher education services as an object of accounting[13]

Classification marks	Classification groups	Composition by groups
According to the stage of personnel training	Private higher education services at the undergraduate level	Training of highly qualified personnel in undergraduate education areas
	Non-governmental higher education services at the master's level	Training of highly qualified personnel in master's specialties
	Non-governmental higher education services at the post-secondary level	Training of personnel with the scientific degrees of Doctor of Philosophy (PhD) and Doctor of Science (DSc) in postgraduate education
According to the forms of education	Non-state higher education services provided separately from production	Full-time education services
	Non-state higher education services provided in connection with production	Extracurricular, evening and distance education services
	Non-state higher education services provided on a fee basis	Dual education services
According to the terms of payment	Non-state higher education services provided on a sponsorship basis	Private higher education services provided on the basis of a contract
	Non-state higher education services provided free of charge	Sponsored private higher education services
	Non-state higher education services	Non-state higher education services provided

	provided separately from production	on the basis of social assistance
According to the conditions of revenue recognition	Earnings from private higher education services provided at the undergraduate level	Earnings for undergraduate studies
	Earnings from private higher education services provided at the master's level	Earnings for master's degrees
	Revenues from private higher education services provided at the post-secondary level	Earnings from post-secondary education
Costs according to their impact on cost	Costs included in the cost of private higher education services	Costs of non-state higher education services[14]
		Costs for providing additional services
		Total production costs
	Expenditures not included in the cost of private higher education services	Selling expenses
		Administrative expenses
		Other operating expenses
		Financial costs
		Contingent damages
		Income tax expenses
According to the cost object	The cost of private higher education services provided at the undergraduate level	Direct and indirect costs of undergraduate education
	The cost of non-state higher education services provided at the master's level	Direct and indirect costs incurred for master's degrees
	The cost of non-state higher education services provided by the stage of post-secondary education	Direct and indirect costs incurred for post-secondary education
According to the costing method	Direct costs of non-state higher education services	Material costs
		Labor costs
		Utility costs
		Depreciation expenses
		Other direct costs
	Indirect costs of non-state higher education services	Material costs
		Labor costs
		Utility costs
		Depreciation expenses
		Other indirect costs[15]

These classification bases, developed during scientific research, present the classification of non-state higher education services according to 7 signs, and these classification signs and groups, as well as their components, allow a more complete understanding of the essence of non-state higher education services.

Conclusion. The classification of non-state higher educational services as accounting objects in Uzbekistan represents a critical methodological and practical direction in the modernization of the national accounting system. As the role of private higher education institutions expands within the framework of ongoing economic reforms and the transition to a knowledge-based economy, the need for a clear, structured, and scientifically grounded classification system becomes increasingly important. This study has demonstrated that non-state higher educational services possess specific characteristics that distinguish them from traditional goods and even from other types of services. These include their intangible nature, long-term impact on human capital formation, high level of regulation, and strong dependence on contractual relations between institutions and students. Consequently, their recognition as accounting objects requires a nuanced approach that integrates both financial and management accounting principles. The proposed classification framework—based on criteria such as type of service, stage of provision, sources of financing, organizational form, and cost structure—enables a more systematic identification, measurement, and recording of educational services. This approach enhances the transparency and comparability of financial information, which is essential for stakeholders including

management, investors, regulators, and society at large. Furthermore, the study highlights that the proper classification of educational services contributes to improved cost accounting, more accurate pricing strategies, and more effective financial result determination. In particular, distinguishing between core educational services (such as undergraduate and graduate programs) and auxiliary services (such as training courses, consulting, and digital learning platforms) allows institutions to better allocate resources and assess profitability across different segments.

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