

PROSPECTS OF ORGANIZING RENTAL OPERATIONS IN NON-GOVERNMENT EDUCATIONAL ORGANIZATIONS ON THE BASIS OF INTERNATIONAL STANDARDS OF FINANCIAL REPORTING

Aybek Nazarbaevich Abdullaev

Inomjon To'raevich Jumaniyazov

Shavkat Bayramovich Babaev

Mirza Qilichbayevich Sabirov

PhD, Associate Professor

International School of Finance Technology and

Science, Tashkent, Uzbekistan

ABSTRACT

The reforms carried out by our state and government are aimed not only at pre-school and general high school education, but also in the direction of opening branches of private higher education institutions and prestigious higher education institutions of developed foreign countries, which will enable the formation of a healthy competitive environment in the higher education system, and the establishment of joint educational programs with them, is appearing. The types of activities related to the social sphere carried out in our country, in particular, the benefits created for legal entities engaged in the provision of non-state educational services, the correct organization of their tax relations as a legal entity, current tax benefits and their relative classification, conditions and procedures for using benefits, benefits In our opinion, the formation of skills in the correct use of the accounting reporting procedure and the current regulatory and legal documents related to this field is one of the most urgent issues today. Some of the provided benefits have their own characteristics in terms of duration, and some in relation to the type of activity. In this process, the correct use of tax benefits, their correct reflection in accounting is important, of course.

Keywords: Non-state educational services, tax, benefit, organizational-legal form, public-private partnership, competition, profit, institution.

INTRODUCTION

Special attention is being paid to the issues of effective use of the material and technical base of non-state educational organizations, the optimal use of material and labor resources in order to ensure quality education of the population in the world. According to the UNESCO report, "the share of private schools around the world has increased by 7%", the share of the private sector in the higher education system of developed countries is 62% in the USA, 25% in Germany, 80% in Korea, and 31% in Russia. The fact that non-state educational organizations have different organizational, legal and ownership forms requires the improvement of issues related to accounting, income and expenses, targeted receipts, tax and mandatory payments, as well as payment of labor.

Proper organization of lease relations is one of the important objects of accounting of non-state educational organizations. Most non-governmental educational organizations do not reflect their leased assets on the organization's balance sheet. Due to the fact that the lease relations

for these properties contain more operational lease elements, these lease agreements are mainly recognized as properties under the right of use, and the rental costs for them are shown only in the form of financial results reports. However, International Financial Reporting Standard No. 16 "Lease" sets forth the rules for reflecting all leased assets on the balance sheet of the organization.

LITERATURE REVIEW

E. G. Vakaryuk, an expert on international standards of financial reporting of HOCK Training Company, said that "According to the International Standards Council of Financial Reporting, more than 85 percent of companies do not reflect obligations under lease relationships in their balance sheets." This, in turn, leads to a lack of necessary and accurate information for users of financial reporting information to obtain complete information about the organization and plan investment programs.

In our country, special attention is paid to the reforms aimed at the complete modernization of the higher education system and the introduction of advanced educational technologies in order to train highly qualified personnel with high moral and ethical qualities and independent thinking, to provide their needs for modern education with qualitatively new higher education services. For this purpose, special attention was paid to the creation of a competitive environment in higher education through the development of public-private partnership in the field of higher education, the establishment of state and non-state higher education institutions in the regions, as well as the activities of branches of prestigious foreign higher education institutions, attracting investments. As a result of these activities, it is planned to increase the level of higher education coverage in our country to more than 50 percent and create a competitive environment in the field.

RESEARCH METHODOLOGY

This article shows the importance of tax control in foreign trade operations using methods such as scientific analysis and grouping.

ANALYSIS AND RESULTS

Therefore, it was recognized as one of the main issues on the agenda to open branches of prestigious foreign higher education institutions in the field. In this process, prestigious foreign higher education organizations are not entering the market of Uzbekistan. When developing their educational programs and investment programs in this field, they are required to study and analyze the conditions created for this field in our country, current legal requirements and a number of other factors. In this case, it is natural to study the financial indicators of higher education institutions in our country.

Here, as a foreign investor, we will analyze the regulatory and legal documents and financial reporting indicators of the higher education system in force in our country.

Engaging in non-state educational activities on the territory of the Republic of Uzbekistan is included in the types of activities that are carried out on the basis of a license based on the Law of the Republic of Uzbekistan dated July 14, 2021 "On Licensing, Permitting and Notification Procedures" No. 701. This type of activity is "registered as the competent

authority in the field of licensing of the State Inspection of Education Quality Control under the Cabinet of Ministers of the Republic of Uzbekistan".

In accordance with the Law of the Republic of Uzbekistan "On Licensing, Permitting and Notification Procedures" and the Decree of the President of the Republic of Uzbekistan "On Measures to Fundamentally Improve Licensing and Permitting Procedures" dated August 24, 2020 No. PF-6044, also, in order to reduce the number of normative legal documents by systematizing the legislative documents in the field of licensing, and to establish a single procedure for passing through licensing procedures using information systems, the Cabinet of Ministers of the Republic of Uzbekistan on February 21, 2022 "On the Single Procedure for Licensing Certain Types of Activities Through a Special Electronic System" Decision No. 80 "On Approving the Regulation" was adopted, and in accordance with the "Uniform Regulation on Licensing of Certain Activities through a Special Electronic System" approved by this decision, special requirements and conditions for licensed activities of non-state educational services were determined. In particular, the material and technical base of legal entities providing non-state higher education services, the scientific potential of pedagogical staff, the number of states and other criteria were developed in the section of higher education directions (Table 1).

Table 1 The size of the area allocated for each student in the territory of the non-state higher education organization (in the cross-section of educational fields)

No	The direction of higher education	Field size
1	Technology and engineering	11.2 — 19.4 m ²
2	Pedagogy	8.7 — 14.5 m ²
3	Pharmaceuticals	11.2 — 19.4 m ²
4	Economy	7.9 — 13.1 m ²
5	Medicine	12.3 — 22.0 m ²
6	Agriculture	11.2 — 19.4 m ²
7	Zooveterinary	11.4 — 20.5 m ²
8	Culture	15.0 — 26.0 m ²
9	Art and architecture	20.0 — 33.8 m ²
10	In other directions	8.7 — 14.5 m ²

According to the table, a non-governmental educational organization engaged in higher education should have a certain area for each student in the area where the educational institution is located, based on the number of students. However, there are no clear explanations about the application of these norms to correspondence, evening and distance forms of education. There are also some non-governmental higher education organizations that simultaneously educate students in economic, medical, and technical fields. These factors should also be taken into account when determining the amount of space required for a higher education institution based on the student contingent. In the future, in order to improve the regulatory legal documents, it will be necessary to take into account the above factors, and if necessary, to determine the procedures for accepting the above requirements of the Regulation as a basis for determining the admission quotas of the higher education organization.

Table 2 The minimum size of rooms in a higher education institution and the amount of space allocated to each student or staff member

No	Content	Area size m2
1	For administration:	
1.1	Rooms designed for departments serving to implement all administrative and management processes in the rectorate	One room per department
2	For lessons:	
2.1	Educational auditoriums	2.2
2.2	Computer room (classroom)	4
2.3	Foreign language room	2.4
2.4	General theory and general education laboratory rooms	4
2.5	Technical and special laboratories	6
2.6	Sound halls separated into separate cabins	3
2.7	Educational auditoriums equipped with educational and technical means	2.4
2.8	Halls for the completion of course project and qualification graduation work	3.6
2.7	Library	0.6
2.8	Sports hall (according to the number of students)	12.0x24.0 m; 18.0x36.0 m;
3	For additional service:	
3.1	Hall of activists	
3.2	Kitchen (buffet)	
3.3	Medical room	
3.4	Accommodation for learners (for 5 or 10 learners depending on the region)	1 place

Therefore, in order to provide non-state educational services in the higher education system, the higher education organization must have buildings and structures on its balance sheet (or on the basis of lease rights), and establish labor relations with teachers and employees based on the labor contract. Special attention should also be paid to the fact that there should be pedagogues-employees with scientific potential meeting the requirements of the Regulation. Labor relations with teachers-employees are regulated by the Labor Code of the Republic of Uzbekistan and other legal documents related to the field. However, since most of the main tools that make up the material and technical base of a non-state higher education organization are based on lease relationships, non-state higher education organizations do not have the opportunity to reflect these material assets in their accounting balance sheets. In our opinion, this is influenced by the norms prohibiting the inclusion of existing leased assets in the balance sheet of the organization. As a result, the opportunity to form the necessary information is missed for the users of the financial indicators of the non-governmental higher education organization, as well as for the investors who plan to invest in the education system and earn from it.

For reference, on the basis of financial performance indicators, number of students, and staff table data of one of the non-state universities in the city of Tashkent, with the Decision No. 80

of the Cabinet of Ministers of the Republic of Uzbekistan of February 21, 2022 "On approval of the unified regulation on the procedure for licensing certain types of activities through a special electronic system" We will analyze the information on the rental of buildings and facilities that are required to meet the requirements of the approved "Uniform Regulation on the Licensing of Certain Activities through a Special Electronic System".

Table 3 shows the number of students as of April 1, 2022, according to the fields and form of university education.

Table 3.2.3. The number of students studying at the university as of April 1, 2022 (in the section of educational fields)

No	Educational directions	Number of students, person
1	Management of education and training processes	50
2	Information Technology (English language groups)	23
3	Information technologies (Russian language groups)	112
4	Business Administration (English Language Groups)	25
5	Business management (Russian language groups)	159
6	International general education program	90
Total		459

As can be seen from the table, this non-governmental educational organization simultaneously provides education to students in the areas of economic, technical and pedagogical education. But taking into account that the majority of students are studying in the field of economic education, we use the minimum indicators specified for the field of economic education when calculating the minimum requirement for the territory of a non-state higher education organization. Each student needs a minimum area of 7.9 m² for economic education. Considering that the total number of students is 459, the area of this higher education institution should not be less than 3626 m² (7.9x459).

Also, based on current regulations, the calculation of the minimum number of auditoriums and the amount of space required for classes based on the educational directions and the number of students studying in this non-governmental higher education organization is presented in Table 4.

Table 4 The minimum amount of space for classes

No	Content	Minimum requirement (m2 per student)	Number of students	Required field
1	Educational auditoriums	2,2	459	1009.8
2	Computer room (classroom)	4	459	1836
3	Foreign language room	2,4	459	1101.6
4	General theoretical and general education laboratory rooms	4	459	1836
5	Technical and special laboratories	6	459	2754
6	Sound halls separated into separate cabins	3	459	1377
7	Educational auditoriums equipped with educational and technical means	2,4	459	1101.6
8	Halls for the completion of course project and qualification graduation work	6	459	2754
9	Library	0,6	459	275.4
10	Sports hall (according to the number of students)	12,0x24,0 m; 18,0x36,0 m;	459	288
Total				14333.4

Therefore, for this higher education organization, in order to engage in higher education according to the existing contingent of students, it should have an area of at least 3626 m² and a building of 14333.4 m². In addition, according to undergraduate students, a separate room, an activist hall, a kitchen (buffet) and a medical room will be necessary for each of the departments serving to implement all administrative and management processes in the rectorate.

However, this higher education organization cannot reflect the building and its territory in its balance sheet. Because the current normative legal documents limit the possibility of reflecting the fixed assets used on the basis of operating lease in the balance sheet of the organization. In particular, according to accounting standard No. 6 "Lease accounting", lease relationships are divided into:

- a) financial lease (including leasing);
- b) operating lease.

Financial lease is "the lease relationship that arises when the property (object of financial lease) is given the right to own and use it for a period of more than twelve months according to the contract." In this case, the financial lease agreement must meet one of the following conditions (Figure 1).

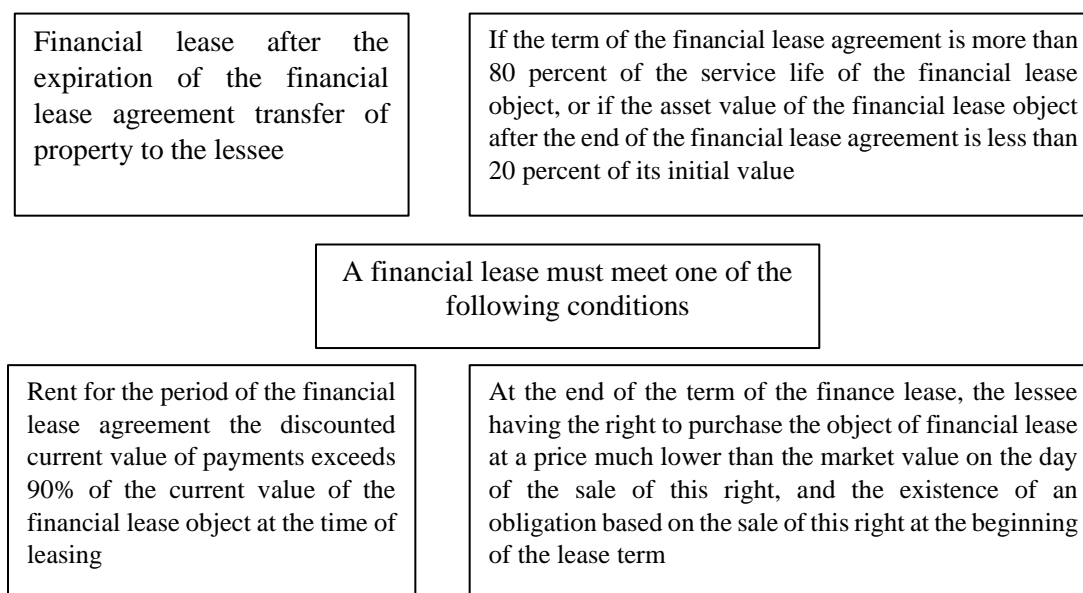


Figure 1. Conditions for recognition as a financial lease

Therefore, it can be recognized as a financial lease only if the leased object meets one of the above requirements.

A lease also includes an operating lease. This form of lease agreement is manifested in the temporary use or provision of property. That is, fixed assets used on the basis of this form of lease agreement are not reflected in the accounting balance of the organization. Actual expenses for rent payments are only shown as current period expenses in the lessee's statement of financial results.

In addition, the Tax Code of the Republic of Uzbekistan stipulates that "the lease relationship that occurs during the ownership and use of property (object of financial lease) for a period of more than twelve months is recognized as a financial lease and the lease agreement must meet one of the above 4 requirements".

Accounting transfers for fixed assets leased by a non-governmental educational organization are approved by the decision of the Minister of Finance of the Republic of Uzbekistan dated May 11, 2009 "On approval of the regulation on the procedure for reflecting rental transactions in accounting" No. 54 "On the procedure for reflecting rental transactions in accounting" It is reflected according to the regulation.

The international standard of financial reporting No. 16 "Lease" provides an opportunity to reflect all leased fixed assets in the organization's balance sheet. In particular, according to the requirements of this international standard, the property leased by the lessee is recognized as "an asset and a liability with the right to use". That is, accounting operations related to the lease of fixed assets by the lessee are reflected as follows:

Dt Fixed assets (asset with right of use);

Kt Liabilities (obligations on the right-of-use asset).

When entering the right-of-use asset into the organization's balance sheet, it is necessary to determine its value. The international financial reporting standard No. 16 "Lease" requires accounting of the right-of-use asset at the current value of the obligations that have not yet been paid. That is, it is necessary to determine the current amount of the value of the asset

with the right of use, which will be returned after n years, and take it into account at this value. A discount rate is used to determine the present value. The discount rate should be the interest rate stipulated in the lease agreement. This can be determined by the following formula:

$$FV_n = PV (1 + r)^n, (1)$$

Here:

FV_n is the value of the right-of-use asset after n years (Future Value);

PV is the current value of the right-to-use asset (Present Value);

r — annual interest rate;

n is the discounting year.

The current value of the asset in this formula:

$$PV = FV / (1 + r)^n$$

determined using the formula.

CONCLUSIONS AND SUGGESTIONS

Reflecting the accounting operations related to the rental payment of buildings and structures operated by non-state educational organizations based on the requirements of the international standard of financial reporting No. 16 "Rent" allows to further increase the reliability of their financial reporting indicators and to obtain more complete and accurate information for the users of the information. . For this, of course, it is necessary to ensure that lease relations are reflected in accounting based on the requirements of this international standard. In our opinion, in order to apply the requirements of this international standard to legal entities providing non-state educational services, it is necessary to implement the following organizational and legal actions:

firstly, it is necessary to include norms that allow to reflect in the balance sheet all the fixed assets leased by non-state educational organizations as assets with the right to use, in BHMS No. 6 "Rental Account";

secondly, by the order of the Minister of Finance of the Republic of Uzbekistan dated September 9, 2002 No. 103 "On the approval of the national standard of accounting of the Republic of Uzbekistan (BHMS No. 21) "The plan of accounting reports of financial and economic activities of economic entities and the guidelines for its application" change the name of the account 0310 - "Fixed assets received under financial lease agreements" in the approved chart of accounts to "Fixed assets received under lease agreements" or change the name of the account 0320 - "Assets with the right of use" to the chart of accounts based on the requirements of the international standard of financial reporting No. 16 "Lease" it is necessary to introduce a working account. In accordance with this account, it is required to change the name of the account 7910 – "Financial rent payable" in the current chart of accounts to "Lease obligations". Also, in order to improve lease relations in non-state educational organizations on the basis of the international standard of financial reporting No. 16 "Lease", it will be necessary to make appropriate changes, additions and additions to the forms of financial reports submitted by non-state educational organizations to state tax authorities. As a result of these changes, external users and investors will be provided with information that allows them to accurately analyze the financial situation of the organization.

REFERENCES

1. The national accounting standard of the Republic of Uzbekistan "Financial and economic activity accounting reporting plan of economic entities and guidelines for its application" No. 21 BHMS.
2. National accounting standard of the Republic of Uzbekistan "Rental accounting" BHMS No. 6.
3. Decision No. 54 of the Minister of Finance of the Republic of Uzbekistan dated May 11, 2009 "On approval of the regulation on the procedure for reflecting rental transactions in accounting".
4. Getman V.G. Sovershenstvovanie mejdunarodnyx standartov finansovoy otchyotnosti. "International Accounting Office" 3(75)-2005, pp. 9-16
5. Jumaniyazov, I. T. (2021). The Progressive Foreign Experiments in the Activity of Sovereign Wealth Funds. *Annals of the Romanian Society for Cell Biology*, 109-116.
6. Jumaniyozov, I. (2018). Impact of Development Finance Institutions on Economic Growth: Implications for Reconstruction and Development Fund of Uzbekistan. *International Journal of Management Science and Business Administration*, 4(2), 84-88.
7. Jia, X., Cui, Y., Patro, R., Venkatachalam, S., Kanday, R. & Turayevich, J. (2023). Application of fractional-order nonlinear equations in coordinated control of multi-agent systems. *Nonlinear Engineering*, 12(1), 20220335. <https://doi.org/10.1515/nleng-2022-0335>
8. Abdullaev Aybek Nazarbaevich, Jumaniyazov Inomjon To'raevich, Sabirov Mirza Qilichbayevich, & Gulomov Ibrokhim Rustam ugli. (2024). Development Of China's Sovereign Wealth Funds. *Wire Insights: Journal of Innovation Insights*, 2(1), 1–8. Retrieved from <https://academiaone.org/index.php/7/article/view/479>
9. Sovereign wealth funds of the Republic of Uzbekistan in the post-pandemic period. (2023). *Pedagogical Cluster-Journal of Pedagogical Developments*, 1(2), 355-372. <https://euroasianjournals.org/index.php/pc/article/view/73>
10. Mirza Qilichbayevich Sabirov, Ibrokhim Rustam ugli Gulomov, Inomjon To'raevich Jumaniyazov, & Aybek Nazarbaevich Abdullaev. (2023). Relevance and Application of Compulsory Health Insurance in Republic of Uzbekistan. *Journal of Intellectual Property and Human Rights*, 2(11), 71–76. Retrieved from <http://journals.academiczone.net/index.php/jiphr/article/view/1477>
11. Jumaniyozov, I. (2020). ISSUES OF ENSURING THE TRANSPARENCY OF SOVEREIGN WEALTH FUNDS. *International Finance and Accounting*, 2020(5), 1.
12. Sabirov, M. (2019). PRIORITY AREAS FOR THE FORMATION OF INCOME OF THE POPULATION. *International Finance and Accounting*, 2019(2), 23.
13. Jumaniyazov, I. (2020). FOREIGN EXPERIENCE IN THE ACTIVITIES OF SOVEREIGN FUNDS. *International Finance and Accounting*, 2020(2), 1.
14. Jumaniyazov, I. T. (2021). Transparency Is A Key Indicator Of The Activity Of Sovereign Wealth Funds. *The American Journal of Management and Economics Innovations*, 3(05), 30-37.
15. Жуманиязов, И. Т. (2016). Основные задачи Фонда реконструкции и развития Республики Узбекистан. *Наука, образование и культура*, (7 (10)), 27-28.

16. Жуманиязов, И. Т. (2016). Направления использования средств Фонда реконструкции и развития Республики Узбекистан. *Economics*, (7 (16)), 28-29.
17. Jumaniyazov, I. T. (2022). O'zbekistonda davlat moliya tizimidagi islohotlar va rivojlantirish istiqbollari. *Science and Education*, 3(5), 1637-1645.
18. Inomjon Turaevich Jumaniyazov, & Bexruz Hazratov (2022). Foreign experience in the development of special economic zones in Uzbekistan. *Science and Education*, 3 (5), 1628-1636.
19. Jumaniyazov Inomjon Turaevich, & Juraev Maqsud Annaqulovich (2022). Korxonalarda moliyaviy qarorlar qabul qilish va risklarni baholash usullari. *Science and Education*, 3 (5), 1646-1654.
20. Jumaniyazov, I. T. (2019). The impact of Uzbekistan Reconstruction and development fund's expenditure on GDP growth. *Science, research, development № 16. Monografiya pokonferencyjna*.
21. Sabirov M.Q. (2015). Features of state support and development of small business in Uzbekistan. *Актуальные проблемы гуманитарных и естественных наук*, (4-1), 144-145.
22. Jumaniyazov, I., & Xaydarov, A. (2023). The importance of social insurance in social protection. *Science and Education*, 4(1), 1033–1043. Retrieved from <https://openscience.uz/index.php/sciedu/article/view/4941>
23. Inomjon, J. (2023). GENDER BYUDJETLASHTIRISHDA DAVLAT MOLIYAVIY NAZORATINING O'RNI. *Новости образования: исследование в XXI веке*, 1(6), 1187-1191.
24. Бахронов, Ж., & Жуманиязов, И. (2023). Партисипатор бюджетлаштириш ва уни Ўзбекистонда қўллаш долзарблиги. *Science and Education*, 4(2), 1486–1493. Retrieved from <https://openscience.uz/index.php/sciedu/article/view/5234>
25. Davlatboyeva, M. S. qizi, & Jumaniyazov, I. T. (2023). Yashil byudjetlashtirish va uni O'zbekistonda joriy etish istiqbollari. *Science and Education*, 4(2), 1509–1516. Retrieved from <https://openscience.uz/index.php/sciedu/article/view/5237>
26. Jumaniyazov, I. T. (2019). Evaluation criteria for the efficiency of sovereign funds. *Global science and innovations 2019: Central Asia. In International scientific conference.–Nur-Sultan (Kazakhstan) (Vol. 340, pp. 226-229)*.
27. Jumaniyazov, I. T. The significance of Uzbekistan reconstruction and development fund's financial capital on economic growth of Uzbekistan. *International Journal of Economics, Commerce and Management United Kingdom ISSN, 2348, 0386*.
28. Jumaniyazov, I., & Mahmudov, M. (2022). Experience of foreign countries in attracting foreign investment. *Asian Journal of Research in Banking and Finance*, 12(5), 32-37.
29. Jumaniyozov, I. T., & Abdumannobov, A. M. (2020). MANAGING PUBLIC DEBT. In *Ключевые проблемы современной науки* (pp. 3-7).
30. Jumaniyozov, I. T., & Bakhodirkhujayev A.F. (2020). ISSUES AND CHALLENGES FOR THE IMPLEMENTATION OF MACROPRUDENTIAL POLICY IN UZBEKISTAN. In *Ключевые проблемы современной науки* (pp. 8-11).
31. T. Jumaniyazov, & A. Khaydarov. (2023). THE IMPACT OF UZBEKISTAN'S SOVEREIGN WEALTH FUNDS ON ECONOMIC GROWTH. *American Journal of*

- Research in Humanities and Social Sciences, 10, 1–7. Retrieved from <https://www.americanjournal.org/index.php/ajrhss/article/view/495>
32. Jumaniyazov, I. T. (2019). The impact of Uzbekistan Reconstruction and development fund's expenditure on GDP growth. *Science, research, development*, 16.
33. Жуманиязов, И. Т. (2023). РЕСПУБЛИКА ВА МАҲАЛЛИЙ БЮДЖЕТ ДАРОМАДЛАРИ БАРҚАРОРЛИГИНИ ТАЪМИНЛАШ МАСАЛАЛАРИ. *PEDAGOGS jurnali*, 35(4), 109-120.
34. Jumaniyazov, I., & To'laganova, F. (2023). Aksiyadorlik jamiyatlarining korporativ moliya strategiyasini rivojlantirishda xorij tajribasi. *Science and Education*, 4(6), 836–847. Retrieved from <https://opscience.uz/index.php/sciedu/article/view/6095>
35. Jumaniyazov, I., & Qayumova, M. (2023). Fuqarolik ishtirokidagi "Tashabbusli byudjet" turlari va uni O'zbekistonda qo'llash dolzarbligi. *Science and Education*, 4(6), 853–859. Retrieved from <https://opscience.uz/index.php/sciedu/article/view/6101>
36. Жуманиязов, И. Т., & Садыкова, Н. О. (2023). Ўзбекистонда ва жахонда суверен фондлар инвестицион фаолияти. *Science and Education*, 4(6), 915–920. Retrieved from <https://opscience.uz/index.php/sciedu/article/view/6106>
37. Jumaniyazov, I., & Vohidova, R. (2023). Davlat byudjeti mablag'laridan foydalanishda moliyaviy nazoratni kuchaytirish yo'llari. *Science and Education*, 4(6), 881–887. Retrieved from <https://opscience.uz/index.php/sciedu/article/view/6100>
38. Inomjon, J., & Sarvar, A. (2023). SUVEREN FONDLAR FAOLIYATI VA ULARNING MOLIYAVIY MABLAG'LARINI SAMARALI FOYDALANISHNING XORIJ TAJRIBASI. *PEDAGOGS jurnali*, 35(4), 102-108.
39. Jumaniyazov, I. T., & Islomov, A. (2023). O'RTA MUDDATLI DAVR UCHUN FISKAL STRATEGIYANI TAKOMILLASHTIRISH ISTIQBOLLARI. *PEDAGOGS jurnali*, 35(4), 121-127.
40. Jumaniyazov, I. T., & Abdurahmonov, Q. (2023). TIKLANISH VA TARAQQIYOT JAMG'ARMASINING BANKLAR FAOLIYATIDAGI ISHTIROKI. *PEDAGOGS jurnali*, 35(4), 139-146.
41. Asror, A., & Inomjon, J. (2023). O'ZBEKISTONDA DAVLAT BOSHQARUV ORGANLARI ISH HAQI TIZIMINI TAKOMILLASHTIRISH MASALALARI. *PEDAGOGS jurnali*, 35(4), 128-138.
42. I.T.Jumaniyazov, & I.A.Mingboyev (2023). Gender budgeting and prospects for its implementation in Uzbekistan. *Science and Education*, 4 (5), 1518-1523.
43. Turayevich, J. I., & Akmal o'g'li, S. M. (2023). INVESTITSION LOYIHALARNI MOLIYALASHTIRISHDA TIKLANISH VA TARAQQIYOT JAMG'ARMASINING O'RNINI. *PEDAGOGS jurnali*, 35(4), 147-157.