



# The Peerian Journal

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## Organization of Cost Accounting in State Higher Education Institutions

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**Abstract:** The article examines drastic changes related to the granting of financial independence in higher education institutions, as well as ways to create an environment of independence in other areas. Reforms carried out in the state higher education institutions, formation and analysis of another new system were carried out and conclusions were presented

**Keywords:** higher education institutions, financing from the state budget, cost accounting, financial independence.

**Introduction.** The experience of developed and developing countries shows that many changes are taking place in the field of accounting and auditing today. It is especially important to improve the activities of state organizations, to develop new approaches to accounting for expenses. In the next 30-40 years, several models of financing the development of the world higher education system were established. Many models are based on market relations, based on decreasing public funding of higher education and increasing private funding.

Among them, sharp changes related to financial independence in higher educational institutions in our country served to create an environment of independence in other areas as well. It can be seen that the development of the field is the reason for the reforms in state higher education institutions to form a new system, to step from one stage to another, and at the same time, the development will have a more improved appearance.

Many scientific conclusions have been formed regarding the improvement of cost accounting and internal audit of state higher education institutions in the researches conducted on cost accounting and internal audit in higher education institutions. Also, according to the international experience, priority is given to aligning the internal audit of state higher education organizations with international standards.

**Analysis Of Literature On The Subject.** If we pay attention to the opinions of M.Kh Saidov, one of the local scientists, we can see the following attitude: "funding from the state budget means provision of funds from the state budget to finance the current activities of HEIs. In practice, these expenses are mainly based on the decision of the Cabinet of Ministers No. 414, group I (student scholarships, wages and other similar payments), group II (uniform social payment and allowances other than wages) and group IV (other current expenses) are allocated for financing".

We can see that Saidov's thoughts are presented in general order. Issues of financing from the state budget and overviews of its spending directions are shown in the content.

According to A.A. Ostonogulov, "expenses are the result of a decrease in the net value of the organization's assets and an increase in its liabilities. Calculations of special types of payments in budget organizations, payment-contract form of training in higher and secondary special education



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institutions, development fund of budget organizations, financial incentive and development fund of medical organizations, extra-budgetary funds of ministries, state committees and agencies, as well as other extra-budgetary expenses will be implemented."

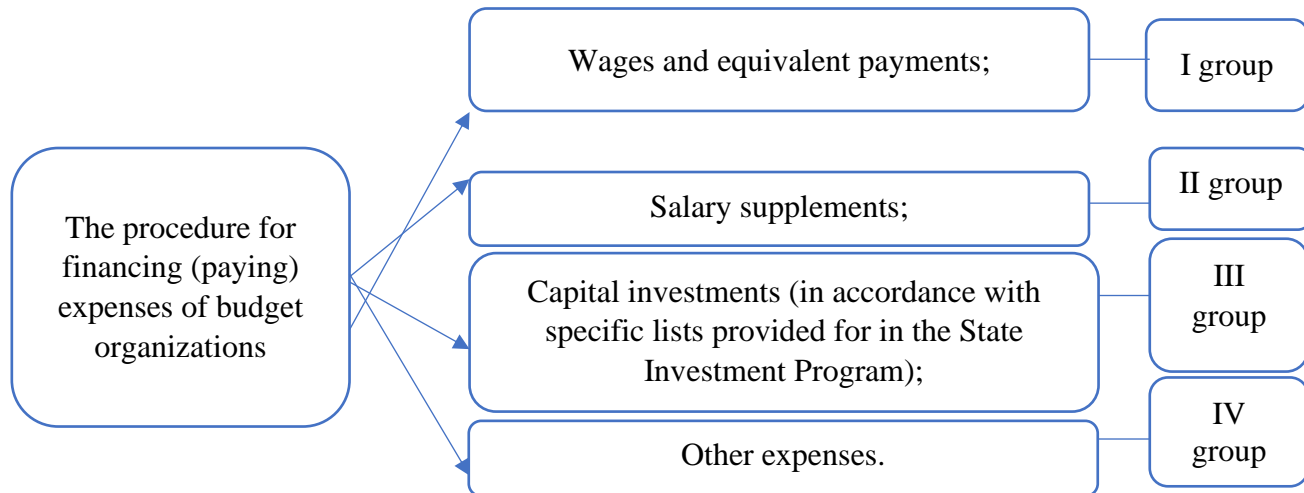
From these points, we can see that the structure of expenses of higher education institutions is revealed more fully. However, it did not cover all aspects. Because costs are divided into many categories in terms of structure and content, the definition of costs is relatively more complicated. When describing expenses, a short expression in one word leads to the fact that it is not fully disclosed.

According to another local scientist J.S. Buribaev: "Budget expenditures are one of the manifestations of the budget, which is a general financial category, and have common characteristics that belong to it, that is, they have a distributional character, the monetary form of expression is specific, they are connected with the operation of monetary funds and are controlled by the state. is organized. At the same time, since the budget expenses are a unique part of the whole, they are related to the use of the funds of the centralized monetary funds of the state and the formation of relevant funds.

**Analysis And Results.** The work being carried out on the proper organization and control of cost accounting in state higher education organizations is of great importance today. Financial independence granted to higher education institutions is a clear example of this. It is important to carefully calculate the budget and extra-budgetary expenditure estimates in organizations and to organize special control over their implementation.

Before studying the organization of cost accounting of state educational organizations, it is appropriate to consider their composition and classification. Expenses of state educational organizations are divided into two groups in the form of budget and extra-budgetary expenses. Funds spent by the state budget of state educational organizations on the basis of cost estimates are budget funds, and those used from the account of the organization on the basis of payment-contract and entrepreneurship are extra-budgetary funds. In turn, both types of costs are divided into components.

The decision of the Cabinet of Ministers of the Republic of Uzbekistan "On improving the procedure for providing budget organizations with funds" defines the procedure for financing the expenses of budget organizations. (1 – picture)



**1 – picture. Procedure for financing expenses of budget organizations**

Expenses of budget organizations, including state educational organizations, are carried out within 4 groups. Estimates of budget and non-budget funds of organizations include these four groups and are divided into categories with established budget classifications. Cost accounting is organized, maintained and reports are submitted by cost groups.

Budget organizations included in groups I and II of expenses finance (pay) their expenses first. In this case, it is forbidden to carry out expenses of group I without transferring appropriate funds to group II of expenses (except for advances received for wages). If there are funds in excess of the amount of unpaid expenses of the first and second groups in the single treasury account, as well as in the appropriate treasury account of the levels of budgets of the budget system, it is allowed to spend on the third and fourth groups in the amount of the excess amount.

Calculation of costs according to the cost estimate should be carried out in accordance with the indicators of economic and social development programs and the need for funds, taking into account the strict regime of savings.

The following must be followed when calculating costs:

- social and economic development programs approved in the prescribed manner;
- to the normative legal documents adopted by the state authorities and management bodies within the scope of their powers in the field of budget;
- to the norms of expenses of budgetary organizations approved in the prescribed manner;
- to the state-regulated prices and tariffs of goods and services.

Expenditures of public educational organizations are intended for specific purposes and are strictly regulated in terms of time. The organization does not have the right to use funds for purposes not provided for in the estimate. All expenditures are carried out according to the plan for the intended purposes and transferred through the treasury system, and the compliance with the estimated costs is constantly monitored.

Since the treasury system of budget execution is implemented in our country and the organizations are financed by the treasury, calculations and accounting work related to the financing



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of budget organizations are carried out simultaneously in the budget organizations and in the treasury. Accounting and reporting of expenses of budget organizations as financing or cash expenses is carried out. This cost is recognized as a cash cost.

Today, issues of organization of cost accounting of state educational organizations are carried out on the basis of the laws and statutory documents established in the country. Controversial situations arising from them are constantly studied, analyzed and controlled by the employees of the state financial control and internal audit service.

It is important for the state educational organizations operating in our republic to spend the funds of the state budget according to the established goals and direct them in a targeted manner. Expenditures of state higher education organizations from budget funds and extra-budgetary funds are carried out according to the planned estimate, and reports are submitted for each direction. We found it necessary to consider budget and extrabudgetary expenses separately for a more accurate analysis of their classification.

Also, state educational organizations are charged with the costs of educating one student, encouraging the work of employees and providing social protection, paying for labor, calculating and paying scholarships based on the student contingent, stationery and household expenses, educational expenses, organizing student internships, and performing scientific research work. and information-resource centers consist of the costs of enriching the book fund, the costs of the material and technical base, the costs of organizing research and development works based on business contracts, and several other costs. When organizing expenses, it is necessary to pay attention to the established norms when making decisions on their identification, calculation and payment.

In case of necessity, significant costs for some educational institutions can be included in the estimate on the basis of a special calculation. Expenditure of extra-budgetary funds of budget organizations is carried out for the purposes specified in normative-legal documents. If the directions for spending these funds are also defined for extra-budgetary funds, together with the source of their formation.

**Conclusions And Suggestions.** The regulatory and legal bases of cost accounting in state higher education organizations are analyzed, the documents used by state educational organizations during the implementation of their activities are listed, the levels of regulatory legal documents related to cost accounting and internal audit of state higher education organizations are cited, and the regulatory legal bases in accordance with these levels analyzed and studied their content. The structure and content of regulatory and legal documents related to the internal audit and financial control service are presented, the importance of the standards of INTOSAI - the international supreme audit body, one of the most important organizations in the international system, is explained, the issues of organizing internal audit control based on the International Standards of Supreme Auditing Bodies (ISSAI) are highlighted, and -opinions were expressed about the powers and rights of higher education institutions that have switched to the self-financing system.



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