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THE MAIN ASPECTS OF THE MANAGEMENT OF EDUCATIONAL SERVICES OF STATE HIGHER EDUCATIONAL INSTITUTIONS IN UZBEKISTAN

ОСНОВНЫЕ АСПЕКТЫ УПРАВЛЕНИЯ ОБРАЗОВАТЕЛЬНЫМИ УСЛУГАМИ ГОСУДАРСТВЕННЫХ ВЫСШИХ УЧЕБНЫХ ЗАВЕДЕНИЙ В УЗБЕКИСТАНЕ

O'ZBEKISTON DAVLAT OLIY TA'LIM MUASSASALARINING TALIM XIZMATLARINI BOSHQARISHNING ASOSIY JIHATLARI

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Abstract: *This article discusses the issues of such measures as systemic reform of higher education, improving the quality of education, increasing human resources and strengthening the material and technical base of the system based on modern requirements, improving the organizational and economic mechanism for the development of the educational services market, modernization of higher education, ensuring the qualitative development of the system of continuing education, including the system of higher education. Within the framework of the study, an analysis is carried out and practical suggestions and recommendations are given on the management of educational services of state higher educational institutions.*

Keywords: *development, modern information technologies, higher education services, efficiency, education system, educational services.*

Аннотация. *В данной статье рассматриваются вопросы таких мер, как системная реформа высшего образования, повышение качества образования, повышение кадрового потенциала и укрепление материально-технической базы системы на основе современных требований, совершенствование организационно-экономического механизма развития рынка образовательных услуг, модернизация высшего образования, обеспечение качественного развития системы непрерывного образования, в том числе системы высшего образования. акцент делается на том, что уделяется особое внимание. В рамках исследования проведен анализ и даются практические предложения и рекомендации по управлению образовательными услугами государственных высших учебных заведений.*

Ключевые слова: *развитие, современные информационные технологии, услуги высшего образования, эффективность, система образования, образовательные услуги.*

Annotatsiya. *Mazkur maqolada Yangi O'zbekiston taraqqiyotini ta'minlashda Oliy tal'imni tizimli isloh qilish, uzluksiz ta'lim tizimi, jumladan oliy ta'lim tizimini sifat*

jihatidan rivojlantirish borasida ta'lim sifatini yuksaltirish, kadrlar salohiyatini oshirish va tizimning moddiy-texnik bazasini zamonaviy talablar asosida mustahkamlash, ta'lim xizmatlari bozorini rivojlantirishning tashkiliy-iqtisodiy mexanizmini takomillashtirish kabi chora-tadbirlarga alohida e'tibor qaratilayotganligi yuzasidan fikr yuritiladi. Tadqiqot ishi doirasida tahlil amalga oshirilib, davlat oliy ta'lim muassasalari ta'lim xizmatlarini boshqarish bo'yicha amaliy taklif va tavsiyalar beriladi.

Kalit so'zlar: *rivojlanish, zamonaviy axborot texnologiyalari, oliy ta'lim xizmatlari, samaradorlik, ta'lim tizimi, ta'lim xizmatlari.*

The rapid development of the world economy, the growth of the well-being of the population in the countries of the world are in many ways inextricably linked with the levels of development of educational spheres. "Today, the world education sector costs \$ 1 trillion, and educational services as part of the volume of sales are worth \$ 100 billion. The leading countries in the world for the provision of educational services are the United States (20%), the United Kingdom (10%), Canada (9%), The People's Republic of China (9%), Australia (8%), France (6%), Germany (5%)" [4]. "In the transition to a knowledge-based economy, the service sector will grow by up to 85%, while the need for higher education professionals will increase by 90%. According to the research of US scientists, the labor productivity of a person with higher education will be 5 times higher than that of a person who does not have such an education" [6]. From these results, it can be seen that for the development of the economy of any country, issues of effective service strategies in state higher education institutions (IHE), as well as improving commercial activities in them, are of paramount importance.

Some theoretical and practical aspects of improving the processes of improving the mechanics of managing the commercial activities of state higher education institutions are reflected in the scientific research of economic scientists of our republic. According to J.Stoke and D.Lambert's research, while the study of demand for services sets the level of essential services, logistics provides it with optimal costs and economic attractiveness of capital.

The educational needs of an individual are met by the provision of educational services by universities [5]. In the context of the chronic deficit of budgetary funds, characteristic of the initial period of the formation of market relations in education, state educational institutions began to provide paid educational services and receive extra-budgetary income [5].

The following Figure 1 shows the dynamics of the contingent of students of higher educational institutions of our country [2]. According to the data presented, the proportion of shares of the budget and extra-budgetary contingent of students of public universities from 2012, despite the fact that from 2012 to 2022 the number of students studying on a paid basis increased by 58.4 times, during the same period the number of Budget students increased by only 1.98 times:

At the same time as economic autonomy and the activation of extra-budgetary activities of state universities, the formation of the non-governmental education sector began. New opportunities were motivated in determining the content of education, organizing the educational process, implementing entrepreneurial approaches in education.

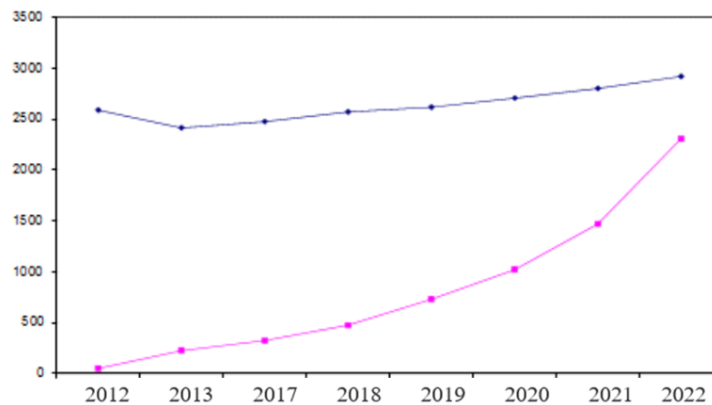


Figure 1. Dynamics of the contingent of students of higher educational institutions, a thousand people

note:

blue line - students studying grand basis

pink line - students studying under contract

The emergence of non-governmental universities in the conditions of monopolization of industry has become a natural phenomenon that promotes its development [3]. Now in the country there is a positive dynamics of the development of the non-governmental sector, which indicates the stability of its position in the market of educational services and the demand for consumers and society as a whole (figure 2) [2].

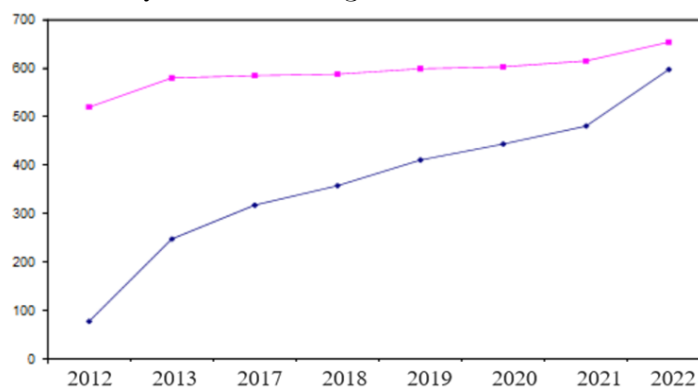


Figure 2. Dynamics of the number of state and non-state higher education institutions, PCs

note:

blue line - non-governmental higher education institutions

pink line - State Higher Education Institutions

Market relations in education led to the development of competition between universities. This prompted the latter to take an active market position, increase quality and expand the list of educational services provided. Higher education institutions, which are participants in the emerging educational services market, are currently firmly attached to the system of economic relations, which determines the features of the provision of educational services. At the same time, the specifics of the provision of educational services are predetermined by the specifics of the process of their provision.

Based on the conditions of operation of higher education institutions in market conditions, we note the following characteristics:

- Intangible. In the traditional education system, educational services cannot be identified until they are consumed. It is impossible to demonstrate the service in advance, so the consumer will buy it "with confidence";

- Non-separation from the source. Inconsistency of quality and impossibility of complete standardization. Any educational service can only be controlled at the time of its provision. The basis of the educational process is communication, which, as a two-way process, generates direct and immediate feedback between the manufacturer and consumer of the educational service, providing the basis for the functional interaction between them;

- Uncertainty of consumption results for different users. In the educational process, the activity of the consumer of Educational Services plays a large role, and much depends on the amount and quality of personal labor spent in the process of consuming services, on the ability, abilities and the degree of their implementation;

- The delayed nature of the manifestation of results. The application of the acquired skills, knowledge and skills in a certain field of activity gives a material result and is manifested in newly created values only after the end of the educational process and often after the passage of additional time;

- New information technology level. The degree of their application to the educational process changes the essence and principle of providing educational services, affects the characteristics of the latter and the level of participation of various subjects in the educational process, which affects the essence of economic relations between them.

In the process of providing educational services, the cost of use is created. Therefore, it is possible to imagine a higher educational institution as a kind of enterprise, and the process of providing educational services as a kind of production process, according to the results of which the student becomes a certified specialist who has the opportunity to further realize the knowledge gained during his studies.

Thus, in order to occupy a worthy place in the market of educational services and maintain such a position, universities must provide high-quality educational services at the lowest cost, that is, they must work most efficiently from all possible methods. To accomplish these goals, university management must make effective management decisions based on reliable, timely information. Based on the study of the activities of higher education institutions and the study of the information needs of their management, it was found that the studied universities were necessary for their successful functioning in competitive conditions:

1. Higher education institution-to know the contribution of each of the main production structural units of the department to the overall result of its activities. Assessment of the contributions of departments makes it possible to make decisions to support, develop, improve the results of activities and combine useless departments with useful departments.

2. Control over the costs of departments by drawing up an estimate of their expenses for the next academic year and comparing the calculated data with the actual data formed within the management account. Oversight of departments' expenses encourages their employees to save resources and leads to an improvement in university activities.

3. Determine the amount of the full and reduced cost of providing educational services in terms of specialties and forms of training. The calculation of these indicators allows the university management to identify the most useful specialties available and increase the

number of students in order to improve the activities of universities, determine the feasibility of starting training students in new specialties, check whether the specified amount of payment is sufficient.

4. Calculation of the number of students at a harmless point in the cross section of specialties and forms of training on actual and possible tuition fees and numbers in existing production capacities. Such calculations allow the management of the university to know the minimum required number of students to whom the cost of providing educational services is compensated, to determine the results of university activities in various combinations of prices and student numbers in specialties.

A study of the current procedure for accounting for expenses and calculating the cost of educational services in a higher educational institution showed that accounting data does not take into account the peculiarities of the activities of universities and therefore does not meet the growing requirements of management. The calculation methods used in practice do not allow you to calculate the cost of an educational service, including the actual consumed costs, according to a particular specialty and form of training, since mainly "cost accounting" is carried out and is the average cost of providing educational services at the University. In the conditions of competition and economic independence of universities, the need for their management, improvement of cost accounting and the formation of accounting data on costs for calculating the cost of educational services increased.

It should be noted that currently there are no guidelines for Planning, Accounting and calculating the cost of educational services by higher education institutions, to which universities can rely on when calculating costs. The purpose of calculating the cost of Educational Services is currently determined by the specifics of the activities of universities in the educational services market. From the point of view of the types of specialties and forms of training, information about their cost is necessary in order to implement an effective assortment policy, determine the adequacy of the amount of tuition fees established in each specialty, decide on the start of training in New specialties. Thus, it is necessary to improve the procedure for accounting for expenses and develop a methodology for calculating the cost of educational services in terms of specialties and forms of training, taking into account the peculiarities of educational activities of higher educational institutions.

Studying the specifics of the activities of higher education institutions and the process of providing educational services to students of a particular specialty and form of Education, allowed us to conclude that the process of providing educational services consists of continuous, continuous and sequential stages that fall within the framework of one or more courses of study. Services are provided simultaneously for students of all specialties and forms of Education. To take into account and calculate the cost of production of the same or approximately the same product series or mass production, the production cycle is continuous, completely absent or unfinished production is available in a small volume, a technological method of accounting for costs and calculating the cost is used.

Thus, it is carried out by the method of calculating the cost of providing educational services to a student of a certain specialty and form of Education, which we call a modified process. The name of the method is due to the similarity of the procedure for accounting costs in the procedural method: direct costs are taken into account by processes, indirect – by

the organization as a whole. The difference is in the specifics of the technological process of industrial enterprises and the technological process of providing educational services by universities.

In order to more accurately calculate the cost of providing educational services in a particular specialty and form of training, the maximum direct costs associated with their training are allocated:

- costs related to the tuition cost of one student;
- costs associated with the cost of training a group of students;
- costs associated with the cost of training all students of this specialty and form of Education.

Thus, we receive the full cost of providing educational services to the student for the full period of training in the University of a certain specialty and form of Education. An increase in the accuracy of the calculation is achieved, *first of all*, by organizing direct cost accounting in terms of courses, specialties and forms of training, and distributing indirect costs between specialties in proportion to the economically based distribution base. *Secondly*, when calculating the cost of educational services for students of a particular specialty and form of education, special attention is paid to the collection of expenses that take up a significant share in their total amount.

This model will be a tool by which the university management can calculate information about the costs of providing educational services in terms of specialties and forms of training on various options for the economic situation by including in the model the initial parameters that may arise in the coming period.

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