

# ACCOUNTING IN BUDGETARY ORGANIZATIONS AND ITS COMPLIANCE WITH INTERNATIONAL STANDARDS

Nilufar Umarova

Tashkent Transport Technical School

Lecturer of the Department of "Accounting and Business"

## Abstract

Accounting in budgetary organizations plays a crucial role in ensuring the efficient allocation and management of public funds. In many countries, including Uzbekistan, the transition to international accounting standards has been a significant aspect of financial reforms aimed at improving transparency, accountability, and financial governance. This study explores the principles of accounting in budgetary organizations, focusing on their compliance with international standards such as International Public Sector Accounting Standards (IPSAS). The adoption of IPSAS enhances financial reporting, ensures comparability, and strengthens fiscal discipline in budgetary institutions. However, the implementation process presents challenges, including legal adjustments, capacity building, and technological advancements. This research highlights the current state of accounting in budgetary organizations, analyzes the level of compliance with international standards, and discusses the implications for economic governance in Uzbekistan. By examining existing policies, regulations, and best practices, the study provides recommendations for improving the effectiveness and reliability of accounting in public sector entities.

**Keywords:** Accounting, Budgetary Organizations, International Standards, IPSAS, Financial Reporting, Fiscal Discipline, Economic Governance, Public Sector Accounting.

## BYUDJET TASHKILOTLARIDA BUXGALTERIYA HISOBI VA XALQARO STANDARTLARGA MOSLIGI

Umarova Nilufar Jaloliddin kizi

Toshkent transport texnikumi

"Hisob va biznes" kafedrasi o'qituvchisi

## Annotatsiya:

Byudjet tashkilotlarida buxgalteriya hisobi davlat mablag'larini samarali taqsimlash va boshqarishni ta'minlashda muhim rol o'ynaydi. Ko'pgina mamlakatlarda, shu jumladan O'zbekistonda buxgalteriya hisobining xalqaro standartlariga o'tish shaffoflik, hisobdorlik va moliyaviy boshqaruvni takomillashtirishga qaratilgan moliyaviy islohotlarning muhim jihati bo'ldi. Ushbu tadqiqot byudjet tashkilotlarida buxgalteriya hisobining tamoyillarini o'rganadi, ularning davlat sektori buxgalteriya hisobining xalqaro standartlari (IPSAS) kabi xalqaro

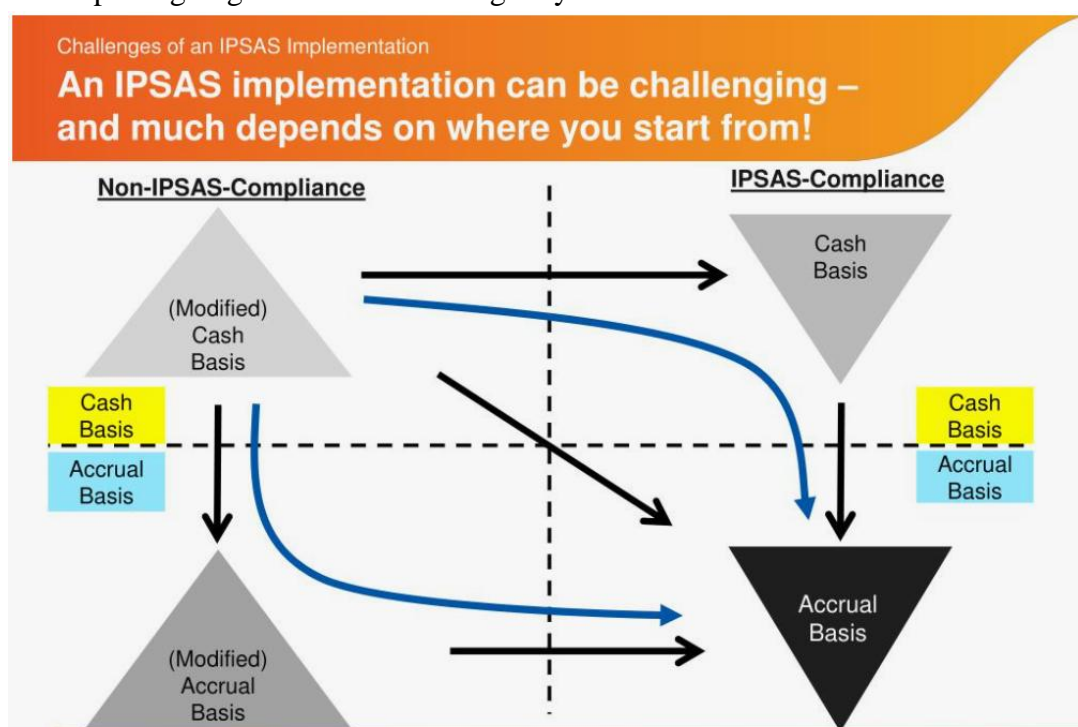


standartlarga muvofiqligiga e'tibor qaratadi. BHXSning qabul qilinishi moliyaviy hisobotlarni takomillashtiradi, taqqoslanuvchanlikni ta'minlaydi va byudjet muassasalarida fiskal intizomni mustahkamlaydi. Biroq, amalga oshirish jarayoni huquqiy tuzatishlar, salohiyatni oshirish va texnologik yutuqlarni o'z ichiga olgan qiyinchiliklarni keltirib chiqaradi. Ushbu maqolada byudjet tashkilotlarida buxgalteriya hisobining hozirgi holati yoritilgan, xalqaro standartlarga muvofiqlik darajasi tahlil qilingan va O'zbekistonda iqtisodiyotni boshqarish uchun oqibatlari muhokama qilingan. Mavjud siyosat, qoidalar va ilg'or tajribalarni o'rganish orqali tadqiqot davlat sektori subyektlarida buxgalteriya hisobining samaradorligi va ishonchligini oshirish bo'yicha tavsiyalar beradi.

**Kalit so'zlar:** Buxgalteriya hisobi, Byudjet tashkilotlari, Xalqaro standartlar, BHXS, Moliyaviy hisobot, Fiskal intizom, Iqtisodiyotni boshqarish, Davlat sektori hisobi.

## Introduction

Accounting in budgetary organizations plays a fundamental role in managing public resources efficiently, ensuring transparency, and maintaining fiscal discipline. These organizations, which include government agencies, ministries, and public institutions, operate within a regulatory framework that dictates financial reporting and accountability standards. In recent years, there has been a global shift toward the adoption of international accounting standards to enhance the reliability and comparability of financial statements across different jurisdictions. One of the most widely recognized frameworks for public sector accounting is the International Public Sector Accounting Standards (IPSAS), which aims to improve financial reporting in government and budgetary entities.



The implementation of IPSAS in budgetary organizations is essential for promoting good governance, strengthening financial oversight, and preventing financial mismanagement.

Many countries, including Uzbekistan, have undertaken reforms to align their public sector accounting systems with international best practices. These reforms are particularly relevant in the context of economic development, foreign investment attraction, and integration into the global financial system. However, the transition to IPSAS-compliant accounting is not without challenges. Issues such as differences in national legislation, the need for capacity building, and the integration of new accounting technologies pose significant obstacles to full compliance.

In Uzbekistan, accounting in budgetary organizations has traditionally been based on national accounting principles, which, although effective for domestic financial management, often differ from international standards in terms of recognition, measurement, and disclosure of financial information. With the increasing demand for greater fiscal transparency and efficiency, Uzbekistan has initiated steps to modernize its public sector accounting framework, aligning it with IPSAS. This process involves legal and institutional reforms, training programs for accounting professionals, and the implementation of digital accounting systems to facilitate accurate financial reporting.

This study aims to explore the key aspects of accounting in budgetary organizations and analyze the extent to which they comply with international standards. By examining the existing financial management practices in public institutions, the study seeks to identify the main challenges faced in the adoption of IPSAS and provide recommendations for enhancing the effectiveness of accounting in budgetary organizations. The research will also assess the impact of these accounting reforms on financial transparency, government accountability, and overall economic governance in Uzbekistan.

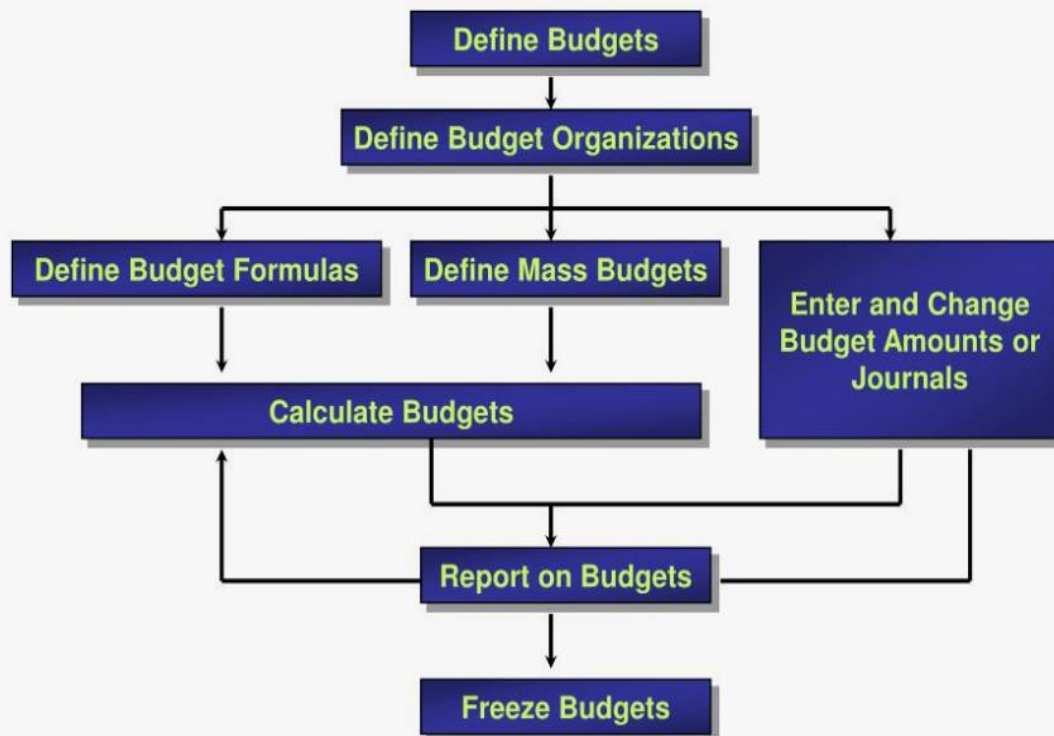
Given the importance of accurate and transparent financial reporting in the public sector, understanding the implications of international accounting standards for budgetary organizations is crucial. This study will contribute to the ongoing discourse on public financial management by highlighting best practices, evaluating the effectiveness of current reforms, and proposing strategies for improving accounting processes in government institutions.

### **Main Part**

Accounting in budgetary organizations serves as a cornerstone for financial management, ensuring that public funds are utilized effectively and transparently. Budgetary accounting follows specific principles designed to maintain fiscal discipline, prevent financial mismanagement, and provide stakeholders with reliable financial information. In many countries, including Uzbekistan, public sector accounting has undergone significant transformations to align with international best practices. The adoption of the International Public Sector Accounting Standards (IPSAS) has played a crucial role in modernizing financial reporting, improving the accuracy of financial statements, and enhancing decision-making processes within budgetary institutions.



## Completing the Budget Accounting Cycle



One of the primary objectives of budgetary accounting is to track the allocation and expenditure of public funds. Unlike private sector accounting, which focuses on profitability and shareholder value, public sector accounting prioritizes financial transparency, accountability, and service delivery. Governments and public institutions rely on financial reports to assess budget execution, monitor financial performance, and plan future expenditures. The transition to IPSAS has provided a standardized framework for recognizing, measuring, presenting, and disclosing financial information in the public sector. By adopting accrual-based accounting, budgetary organizations can provide a clearer picture of their financial position and long-term obligations, thereby improving financial planning and governance.

The implementation of IPSAS in budgetary organizations requires structural adjustments in financial reporting processes. One of the most significant changes introduced by IPSAS is the shift from cash-based accounting to accrual-based accounting. While cash-based accounting records financial transactions only when cash is received or disbursed, accrual-based accounting recognizes revenues and expenses when they are incurred, regardless of when cash transactions occur. This approach allows budgetary organizations to present a more comprehensive view of their financial status, ensuring that all assets, liabilities, and obligations are properly recorded.

Uzbekistan, like many other developing countries, has taken steps to modernize its public sector accounting system. The transition toward IPSAS-compliant accounting practices has been supported by regulatory reforms, training initiatives for financial professionals, and investments in digital accounting infrastructure. However, the implementation process has faced several challenges, including resistance to change, lack of technical expertise, and the need for significant investment in accounting systems. Many government agencies still rely on traditional accounting methods, making it difficult to achieve full compliance with international standards.

Despite these challenges, the benefits of adopting IPSAS are substantial. Improved financial transparency helps reduce corruption, enhances public trust in government institutions, and facilitates more efficient resource allocation. Furthermore, adherence to international accounting standards makes it easier for governments to attract foreign investment, secure international loans, and participate in global financial markets. Countries that have successfully implemented IPSAS have reported better fiscal management, increased efficiency in public spending, and stronger financial oversight.

In the context of Uzbekistan, the modernization of budgetary accounting remains an ongoing process. The government has introduced policies aimed at enhancing financial accountability, promoting digitalization in accounting practices, and strengthening institutional capacity for financial reporting. These reforms are expected to bring significant improvements in budgetary accounting, aligning Uzbekistan's public financial management system with global standards and best practices.

The transition to international accounting standards in budgetary organizations is a complex but necessary step toward achieving greater financial stability and transparency. By addressing existing challenges, investing in capacity building, and leveraging technological advancements, Uzbekistan can further enhance its public sector accounting framework, ensuring compliance with IPSAS and improving overall economic governance.

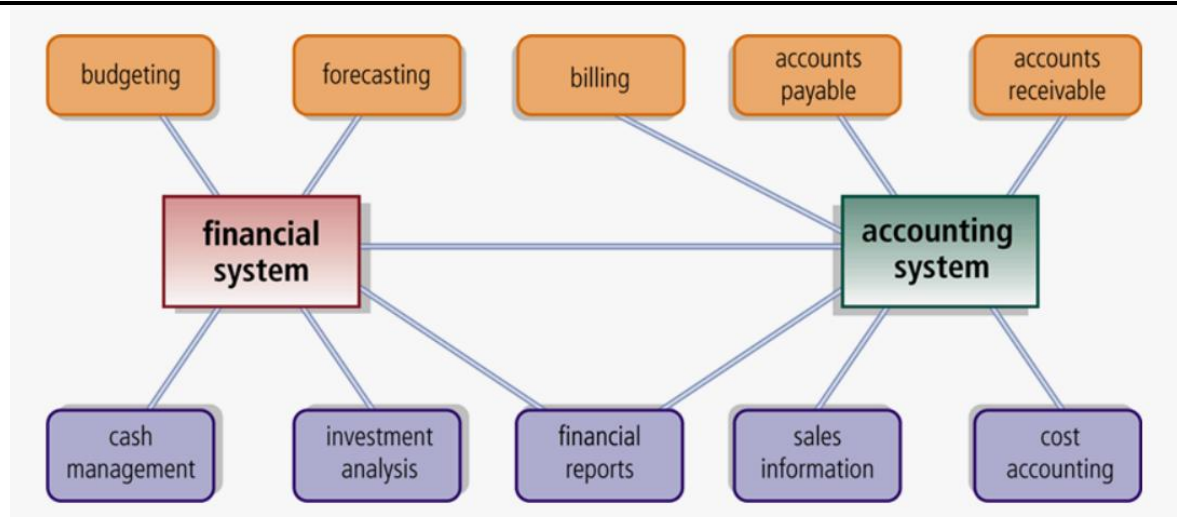
### **Methodology**

The research methodology for this study is based on a qualitative approach, combining a review of existing literature, policy analysis, and case studies related to accounting in budgetary organizations and their compliance with international standards. The study aims to assess the extent to which budgetary organizations in Uzbekistan adhere to International Public Sector Accounting Standards (IPSAS) and identify the key challenges and opportunities associated with their implementation.

The primary data sources include government reports, financial regulations, and official guidelines on public sector accounting. Additionally, comparative studies of IPSAS implementation in other countries provide a broader perspective on best practices and potential obstacles. Secondary data sources such as academic research papers, reports from international financial organizations (e.g., International Monetary Fund, World Bank, and International Federation of Accountants), and policy documents are also used to support the analysis.







The research employs document analysis as the main method to evaluate financial reporting standards in Uzbekistan's budgetary organizations. Key areas of focus include:

- The regulatory framework governing budgetary accounting in Uzbekistan
- The level of alignment between national accounting practices and IPSAS
- The challenges and barriers to IPSAS implementation in public institutions
- The impact of IPSAS adoption on financial transparency and fiscal discipline

Comparative analysis is used to assess Uzbekistan's experience in adopting IPSAS against similar reforms in other countries. This helps identify common trends, challenges, and effective strategies that have been applied in different contexts. By drawing comparisons with countries that have successfully transitioned to IPSAS, the study provides insights into the necessary steps for improving public sector accounting in Uzbekistan.

A significant part of the methodology involves evaluating financial reports from government agencies to determine their level of compliance with international standards. The study examines the extent to which financial statements are prepared according to IPSAS guidelines, particularly in areas such as revenue recognition, asset valuation, and disclosure of liabilities. Given the ongoing nature of accounting reforms in Uzbekistan, expert opinions from financial analysts, auditors, and policymakers are also considered to provide a comprehensive understanding of the current state of budgetary accounting and its future prospects. These perspectives help assess the effectiveness of policy measures and identify areas where further improvements are needed.

The research follows a structured analytical approach to interpret findings and derive meaningful conclusions. By integrating multiple data sources and employing qualitative methods, the study aims to provide a detailed assessment of how budgetary organizations in Uzbekistan can enhance their accounting practices and achieve full compliance with international standards.

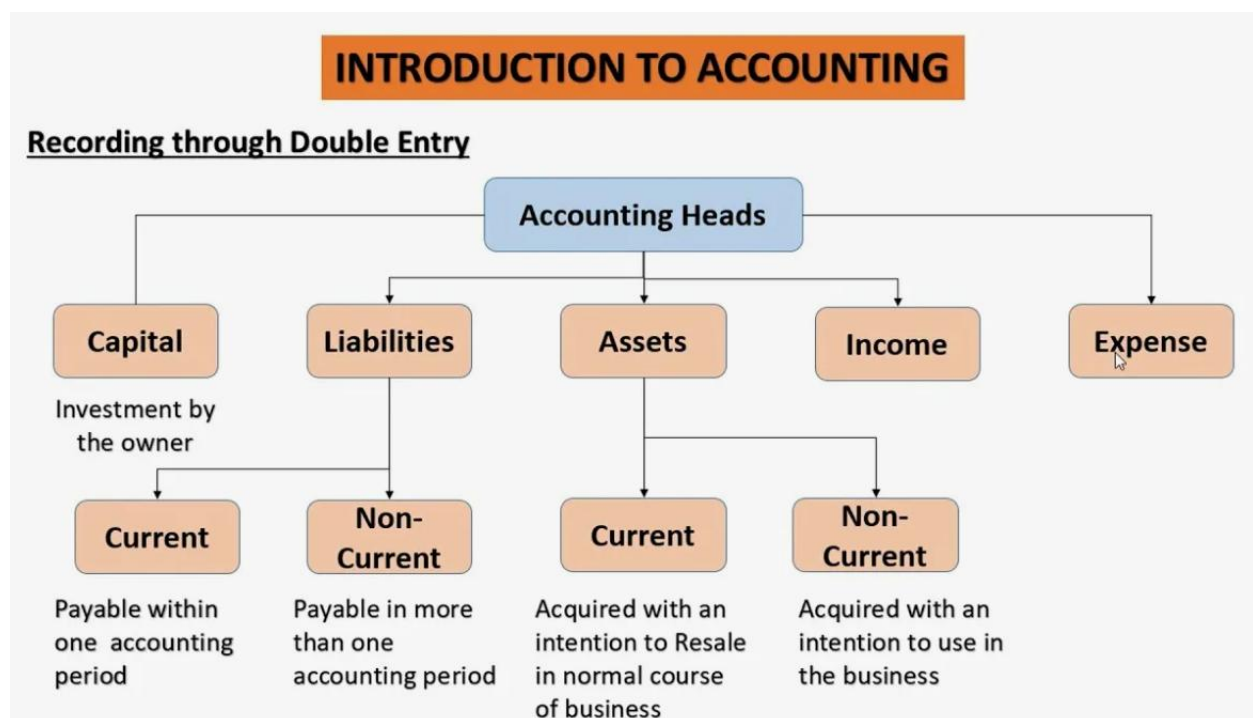
## Discussion

The adoption of international accounting standards in budgetary organizations has been a key focus of financial reforms worldwide. The transition to the International Public Sector Accounting Standards (IPSAS) presents both opportunities and challenges for governments

seeking to enhance financial reporting, transparency, and accountability. In Uzbekistan, the modernization of budgetary accounting is an ongoing process aimed at aligning financial management practices with global standards.

One of the main benefits of implementing IPSAS in budgetary organizations is the improvement of financial transparency. Traditional accounting systems in the public sector often rely on cash-based accounting, which records transactions only when cash is received or spent. While this method is simple and widely used, it does not provide a complete picture of an organization's financial position. Accrual-based accounting, as required by IPSAS, ensures that all financial activities, including future liabilities and assets, are accurately recorded. This leads to better fiscal discipline and more informed decision-making by government agencies. The compliance of budgetary organizations with IPSAS also enhances financial comparability across different institutions and countries. Standardized reporting allows governments to assess their financial health more effectively and align their budgetary policies with international best practices. For Uzbekistan, this is particularly important as the country seeks to attract foreign investment, secure international loans, and strengthen its economic ties with global financial institutions. Transparent and reliable financial reporting is a crucial factor in building investor confidence and improving the country's economic standing.

However, the transition to IPSAS in budgetary organizations is not without difficulties. One of the most significant challenges is the need for regulatory and institutional reforms. Many existing financial regulations in Uzbekistan are still based on national accounting principles that differ from IPSAS requirements. Updating these regulations requires strong political will, coordination among government agencies, and the development of clear implementation guidelines. Without a well-defined roadmap, the process of IPSAS adoption may face delays and inconsistencies.



Another major challenge is the lack of technical expertise and trained professionals in IPSAS implementation. Many accountants and financial officers in budgetary organizations are accustomed to working with traditional accounting methods. Transitioning to IPSAS requires specialized knowledge, as well as continuous professional development and training programs. Governments must invest in capacity-building initiatives to ensure that accounting personnel have the necessary skills to apply international standards effectively.

Technology also plays a crucial role in the successful implementation of IPSAS. Many budgetary organizations in Uzbekistan still rely on outdated accounting software that may not fully support accrual-based reporting and IPSAS-compliant financial statements. Upgrading financial management systems requires significant investment in digital infrastructure and software solutions that facilitate automated and accurate financial reporting. The integration of technology into public sector accounting can streamline data processing, reduce errors, and improve overall efficiency in financial management.

Resistance to change is another factor that affects the implementation of IPSAS in budgetary organizations. The transition from a traditional accounting framework to an international standard can be met with skepticism from financial professionals, government officials, and policymakers. To address this, it is essential to conduct awareness campaigns, highlight the benefits of IPSAS adoption, and demonstrate how improved financial transparency can lead to better governance and economic stability.

Despite these challenges, Uzbekistan has made notable progress in modernizing its public sector accounting practices. Several pilot projects have been launched to test IPSAS implementation in select government institutions. Lessons learned from these initiatives can provide valuable insights for scaling up reforms across all budgetary organizations. The gradual adoption of IPSAS, combined with targeted training programs and regulatory adjustments, can pave the way for a more efficient and transparent financial management system in the public sector.

Overall, while the adoption of IPSAS in budgetary organizations requires significant efforts and resources, the long-term benefits outweigh the initial challenges. Improved financial reporting enhances government accountability, strengthens fiscal discipline, and supports sustainable economic development. By addressing key obstacles such as regulatory reform, capacity building, and technological advancement, Uzbekistan can successfully transition to international accounting standards and improve the overall effectiveness of its budgetary organizations.

## **Results**

The analysis of budgetary accounting in Uzbekistan and its alignment with International Public Sector Accounting Standards (IPSAS) has revealed several key findings regarding financial transparency, regulatory compliance, and the challenges associated with the transition to international standards.

One of the most significant results of this study is the recognition of IPSAS as a crucial framework for improving financial reporting in budgetary organizations. The shift from cash-based to accrual-based accounting provides a more accurate representation of financial performance, allowing government institutions to track assets, liabilities, and expenditures



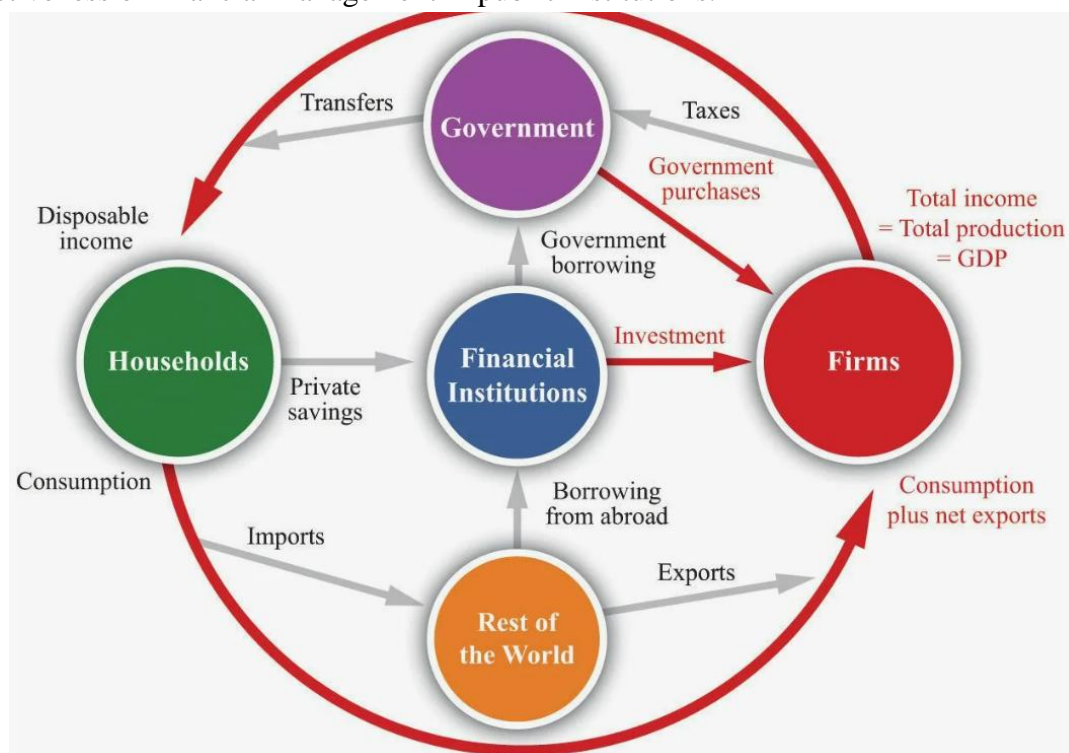


more effectively. In Uzbekistan, the gradual adoption of IPSAS-compliant accounting has led to improvements in financial accountability and decision-making processes within public sector institutions.

The study also highlights the current state of compliance with international standards. While Uzbekistan has made progress in introducing financial reforms, full compliance with IPSAS remains a work in progress. Many budgetary organizations still rely on national accounting standards that differ in terms of revenue recognition, asset valuation, and financial disclosure requirements. The partial adoption of IPSAS has created inconsistencies in financial reporting, limiting the ability of government agencies to provide a unified and transparent financial statement.

Another important finding is the role of regulatory frameworks in shaping budgetary accounting practices. The study identifies that legal and institutional reforms are necessary to support the transition to IPSAS. In Uzbekistan, government policies have been developed to modernize financial reporting, yet the lack of a comprehensive legal framework has slowed down the implementation process. Strengthening regulatory mechanisms and aligning national accounting laws with international standards are critical steps for achieving full IPSAS compliance.

The research also highlights challenges related to technical capacity and human resources. A shortage of accounting professionals with expertise in IPSAS has been identified as a major obstacle to effective implementation. The findings suggest that investments in professional training and certification programs are essential for equipping financial personnel with the necessary skills to apply IPSAS principles in budgetary organizations. Without adequate training, inconsistencies and errors in financial reporting may persist, reducing the effectiveness of financial management in public institutions.



Technological infrastructure has emerged as another key factor affecting IPSAS adoption. The study finds that many budgetary organizations in Uzbekistan continue to use outdated accounting software that does not fully support IPSAS-compliant reporting. Upgrading financial management systems and integrating digital accounting tools can significantly enhance the accuracy and efficiency of financial reporting. The adoption of modern accounting software and data management systems is essential for ensuring a smooth transition to international accounting standards.

In terms of financial transparency, the findings confirm that IPSAS implementation has a positive impact on fiscal discipline and public trust. Countries that have successfully adopted IPSAS report greater clarity in financial statements, reduced risks of financial mismanagement, and improved investor confidence. In Uzbekistan, efforts to enhance transparency in budgetary organizations have already resulted in better financial oversight and monitoring of public expenditures.

Despite the challenges, the research underscores that the benefits of IPSAS adoption outweigh the difficulties associated with its implementation. By addressing regulatory gaps, investing in capacity building, and modernizing accounting technologies, Uzbekistan can achieve significant progress in aligning its public sector accounting practices with international standards. Strengthening institutional frameworks and fostering collaboration between government agencies, financial professionals, and international organizations will further support the successful integration of IPSAS in budgetary organizations.

Overall, the results of this study provide valuable insights into the state of budgetary accounting in Uzbekistan and its compliance with international standards. The findings highlight the importance of continued reforms, targeted investments in human capital and technology, and policy measures aimed at ensuring full IPSAS adoption. These steps will contribute to the development of a more efficient, transparent, and accountable financial management system in the country's public sector.

## **Conclusion**

The study of accounting in budgetary organizations and its compliance with international standards has emphasized the critical role of IPSAS in modernizing financial reporting in the public sector. As governments worldwide move toward standardized and transparent financial management practices, the implementation of IPSAS has become an essential reform to ensure accountability, fiscal discipline, and efficient use of public resources.

In Uzbekistan, the transition to IPSAS-compliant accounting has been a gradual process, influenced by regulatory, institutional, and technical factors. While significant progress has been made in introducing financial reforms and enhancing public sector financial management, full compliance with IPSAS remains a challenge. The study has identified several key issues that hinder the complete adoption of international standards, including outdated financial regulations, insufficient technical expertise, and a lack of modern accounting infrastructure. Addressing these challenges is crucial for achieving a fully transparent and internationally recognized financial reporting system.

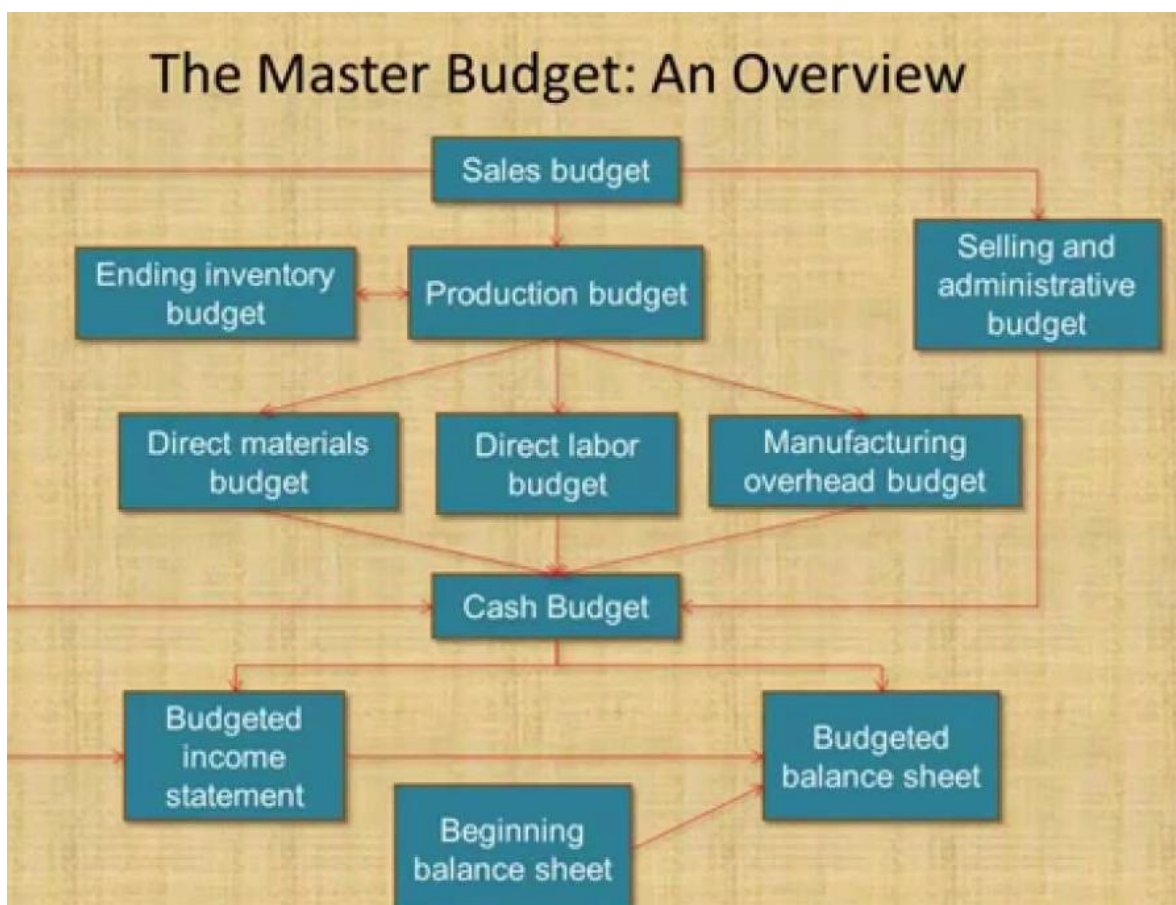
One of the primary conclusions drawn from this research is that regulatory and institutional reforms play a vital role in facilitating IPSAS implementation. Strengthening Uzbekistan's



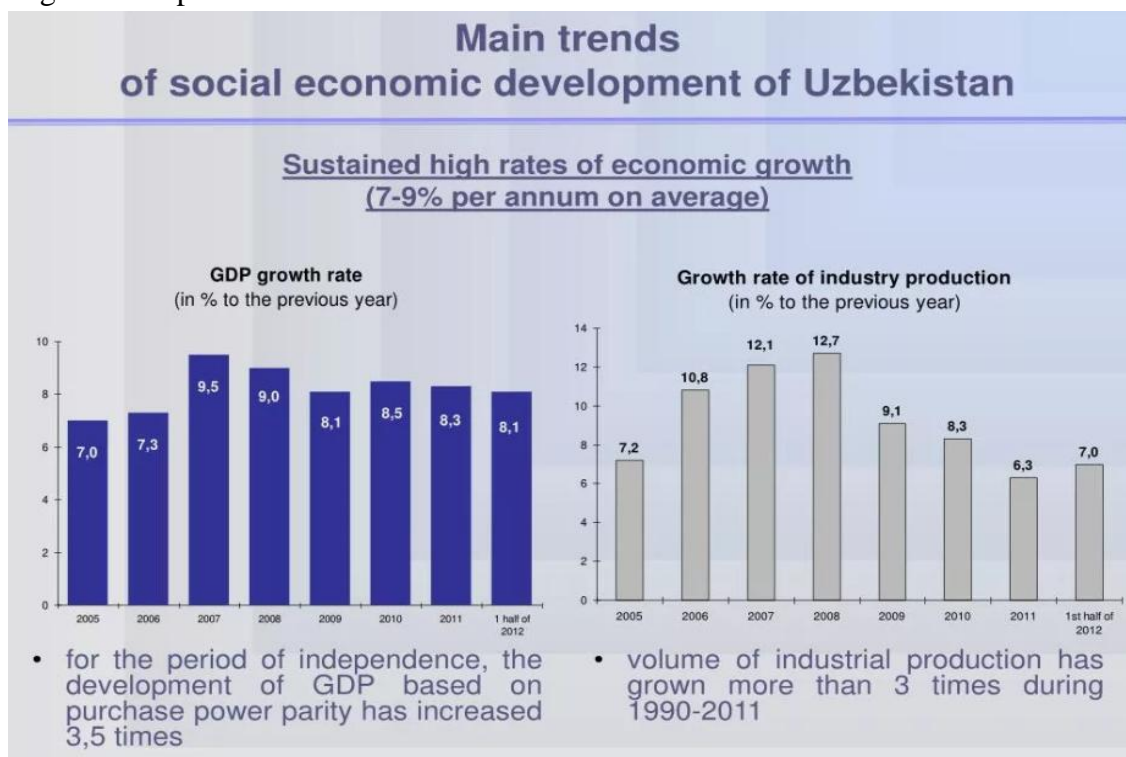
legal framework to align national accounting policies with IPSAS requirements will provide a foundation for sustainable and effective financial management in budgetary organizations. Clear guidelines, standardized reporting procedures, and a well-defined roadmap for IPSAS adoption will help ensure a smooth transition and consistent financial practices across public institutions.

Another critical aspect is the need for continuous capacity-building initiatives. The successful implementation of IPSAS depends on the ability of accounting professionals, auditors, and financial managers to understand and apply international accounting principles effectively. Investing in professional training programs, workshops, and certification courses will enhance the competency of financial personnel and reduce errors and inconsistencies in financial reporting. Collaboration with international financial organizations and academic institutions can further support knowledge exchange and expertise development.

Technological modernization is another essential factor in achieving full compliance with IPSAS. Many budgetary organizations in Uzbekistan still rely on traditional accounting systems that are not equipped to handle the complexities of accrual-based accounting. Upgrading financial management software, automating accounting processes, and integrating digital tools can significantly improve data accuracy, streamline reporting, and enhance decision-making in public sector financial management. Digital transformation in accounting will not only facilitate IPSAS implementation but also contribute to greater efficiency and transparency in budget execution.



Furthermore, the study highlights that the successful adoption of IPSAS in budgetary organizations has broader economic implications. Countries that have effectively integrated international accounting standards benefit from improved financial credibility, stronger investor confidence, and increased access to international financial markets. For Uzbekistan, aligning with IPSAS will enhance its global financial reputation, attract foreign investments, and support economic growth. Transparent and reliable financial reporting will also strengthen public trust in government institutions by demonstrating accountability and responsible management of public funds.



Despite the challenges associated with IPSAS implementation, the research suggests that Uzbekistan has the potential to achieve full compliance with international accounting standards by adopting a strategic approach. A combination of regulatory reforms, targeted investments in human capital, and advancements in financial technology will be necessary to overcome existing barriers. Policymakers, financial institutions, and stakeholders must work collaboratively to ensure a successful transition to IPSAS-compliant accounting in budgetary organizations.

In conclusion, the modernization of accounting in budgetary organizations is a necessary step toward strengthening financial governance, enhancing transparency, and improving economic stability. The adoption of IPSAS provides a clear framework for achieving these objectives by promoting standardized and accurate financial reporting. While the transition process may require significant efforts and resources, the long-term benefits far outweigh the challenges. By addressing key obstacles and implementing comprehensive reforms, Uzbekistan can establish a more efficient, transparent, and internationally recognized public financial management system.



---

**REFERENCES:**

1. Tokhirova, L. R. (2024). Features of using internet technology-testing students'knowledge in psychological and pedagogical literature. *Western European Journal of Modern Experiments and Scientific Methods*, 2(5), 38-42.
2. Tokhirova, L. R., & Ilkhomova, B. A. (2024). Professional Education As A Factor Of Well-Being Of Future Teachers Of Russian Language And Literature. *Pedagogical Cluster-Journal of Pedagogical Developments*, 2(3), 324-328.
3. Tokhirova, L. R. (2023). Psychological health of a future teacher in the educational space of a pedagogical university. *Web of Teachers: Inderscience Research*, 1(8), 229-234.
4. Тохирова, Л. Р. (2024). Адаптивная образовательная среда как ресурс гуманизации образования в вузах. *O'zbekistonda fanlararo innovatsiyalar va ilmiy tadqiqotlar jurnali*, 3(32), 76-79.
5. Тохирова, Л. Р., Башлыкова, А. Р. (2024). Адаптивная образовательная среда, как благоприятное пространство для обучения будущих педагогов. *Pedagog*, 7(2), 579-584.
6. Matkarimova, S. (2025). Working on literary-theoretical concepts of the analysis of the text of folk epics. *Western European Journal of Linguistics and Education*, 3(2), 101-106.
7. Matkarimova, S. (2024). System and methodology of work conducted through the heroes of the work in the teaching of a work of art. *Web of Teachers: Inderscience Research*, 2(9), 102-107.
8. Jurayeva, Z. I. (2021). Texnologiya fanini o 'qitishda Gemini CADdasturidan foydalanish imkoniyatlari. *Uzluksiz ta'lim. Ilmiy-uslubiy jurnal*. Maxsus son.
9. Сейтниязов, К. М., & Базарбаев, М. К. (2020). Некоторые методы топонимических исследований в республике Каракалпакстан. *Стимулирование научно-технического потенциала общества в стратегическом периоде* (pp. 14-18).
10. Сейтниязов, К. М., & Болтабаев, О. (2021). Топонимика Методикалык колланба. *Каракалпакстан*, 1(1), 125.
11. Сейтниязов, К., Шаниязов, Б., Зарымбетов, А., & Балтабаев, О. (2020). Географиялык терминлердин англисше-русша-каракалпакша тусиндирме сөзлиги. *Каракалпакстан*, 1(1), 130.
12. Гаффорова, М. (2024). Психологические особенности профилактики буллинга в школьной среде. *Tamaddun nuri jurnali*, 6(57), 147-150.
13. Gafforov, S. A., Fazilbekova, G. A., & Gafforova, M. I. (2023). Нафас йўли патологияларида болалар тиш-жағ нуқсонларининг диагностикаси ва даволашда замонавий ёндошув. *Eurasian Journal of Otorhinolaryngology-Head and Neck Surgery*, 2, 56-66.
14. Гаффорова, М. (2024). Психосоциальные детерминанты профилактики буллинга в семье. *Общество и инновации*, 5(5/S), 15-21.
15. Shukurova, U. A., Gafforova, S. S., & Gafforova, M. I. (2024). Improving the biological method of treating acute partial pulpitis. *Journal of applied medical sciences*, 7(1), 23-29.
16. Umarova, Z. A., & Tuychiyeva, S. Z. Q. (2024). Boshlang'ich sinf o 'quvchilarini ixtisoslashtirilgan ta'lim muassasalariga tayyorlash va unda lingvodidaktikaning o 'rni. *Academic research in educational sciences*, 5(CSPU Conference 1), 296-299.



17. Saydaliyeva, L. M. (2023). Negative and positive effects of medical geography on population health. *Ethiopian International Journal of Multidisciplinary Research*, 10(11), 370-374.
18. Saydaliyeva, L. M. (2023). Methodology of forming units of length measurement in class 1-2 mathematics lessons. *Galaxy International Interdisciplinary Research Journal*, 11(3), 312-316.
19. Сайдалиева, С. (2023). Использование педагогических технологий на уроках математики. *Ta'lim fan va innovatsiya*, 1(2), 588-590.
20. Sultanov, M. M., & Saydaliyeva, L. M. (2022). Use of mathematics in business problems. *Galaxy International Interdisciplinary Research Journal*, 10(10), 477-482.
21. Sultanova, A. M. (2023). Ta'limda onlayn kurslarni turli platformalar orqali yaratish. *Gospodarka i Innovatsiya*, 42, 49-54.
22. Sultanova, A. (2019). About the basic principles of content minimization studying the Uzbek language in schools with Karakalpak language of training. *Current challenges of modern science*.
23. Султанова, А. М. (2023). Возникновение и развитие потребностей преподавателей в целях повышения квалификации во внедрении медиаобразования. *Мировая наука*, (11 (80)), 77-81.
24. Khudayberdiyeva, D. L. (2023). Teaching Students in Feminites. *Pedagogical Cluster-Journal of Pedagogical Developments*, 1(2), 303-316.
25. Doniyorova, L. K. (2023). Using interactive methods in the lessons. *Web of Teachers: Inderscience Research*, 1(7), 71-76.
26. Mumindjanova, S. X., Ibragimova, D.A. (2024). Yoshlarni milliy va umuminsiniy qadriyatlar ruhida tarbiyalash "Temur tuzuklari"ning ahamiyati. *Международная научно-методическая конференция*, 2(3), 155-158.
27. Abdujalilova, S., & Sodikova, N. (2023). Requirements of Family Education in the Works of Abdurauf Fitrat.
28. Xudayberdiyeva, D., & Abdujalilova, S. (2023). Maktabgacha talim tashkilotlar rahbarining oldiga qoyilgan vazifa va burchlari. *Евразийский журнал академических исследований*, 3(1 Part 1), 201-204.
29. Akhmedov, B. A., & Dulan, J. (2025). Creation of a smart employment tracking system for university graduates using AI. *EduVision: Journal of Innovations in Pedagogy and Educational Advancements*, 1(1), 22-41.
30. Ахмедов, Б. А. (2023). Таълим жараёнида масофавий таълим муаммолари ва ечимлари. *PEDAGOG*, 6(1), 93-97.