

INNOVATION SCIENCE AND TECHNOLOGY

ISSUE 10, PART I / OCTOBER 2026

 **Acceptance of papers**



**Acceptance of
papers**

Published monthly



Topics

economics,
technology, social
sciences



EDITOR-IN-CHIEF:

Mirzaliyev Sanjar Makhamatjon ugli

DEPUTY EDITOR-IN-CHIEF:

Makhmudov Nosir Makhmudovich
DSc., Prof., Academician

DEPUTY EDITOR-IN-CHIEF:

Ochilov Bobur Bakhtiyor ugli – Senior
lecturer at TSUI

THE SCIENTIFIC-POPULAR ELECTRONIC
JOURNAL **"INNOVATION SCIENCE AND
TECHNOLOGY"** HAS BEEN REGISTERED
UNDER THE NUMBER **C-5669633** BY THE
AGENCY FOR INFORMATION AND MASS
COMMUNICATIONS (AOKA) OF THE
REPUBLIC OF UZBEKISTAN, EFFECTIVE
FROM OCTOBER 9, 2024.

CONTACTS

Phone: **+998 50 737 87 88**

Website: <https://ist-journal.uz>

Email: innovationist2025@gmail.com

The scientific electronic journal "Innovation Science and Technology" has been included in the list of scientific publications recommended for the publication of main scientific results of dissertations for the award of PhD and DSc degrees in economics and technical sciences, in accordance with the Resolution No. 370 of the Presidium of the Higher Attestation Commission of the Republic of Uzbekistan, dated May 8, 2025.

Editorial board:



Sharipov Kongiratbay Avezimbetovich,
Doctor of Technical Sciences (DSc), Professor



Abdurakhmanova Gulnora Kalandarovna, Doctor of
Economic Sciences (DSc), Professor



Cham Tat Huei,
Doctor of Philosophy (PhD), Professor (Malaysia)



Muhammad Imran Sadiq
Doctor of Philosophy in Economics (PhD), Professor,
Malaysia



Ahmed Aziz Ismail
Doctor of Technical Sciences (DSc),
Professor (Egypt)



Lee Chin
Doctor of Philosophy in Economics (PhD), (Malaysia)



Asongu Simplicie
Doctor of Philosophy in Economics (PhD), Cameroon



Rui Dang
Doctor of Chemistry (DSc), Professor, China



Zahoor Ahmed
Doctor of Philosophy in Economics (PhD), Turkey



Shujaat Abbas
Doctor of Philosophy in Economics (PhD), Russia



Tina A Coffelt
Doctor of Philosophy in Educational Sciences (PhD),
USA



Abdikarimova Dinara Rustamxanovna
Doctor of Economic Sciences (DSc), Professor

Kurbonbekova Mohichehra Turobjonovna
Doctor of Economic Sciences (DSc), Professor

Alimardonov Ilkhom Muzrabshokovich
Doctor of Economic Sciences (DSc), Professor



Razakova Barno Sayfieva
Doctor of Philosophy in Economics (PhD)



Khasanov Sarvar Ulugbek ugli
Doctor of Philosophy in Economics (PhD)



Kholikova Rukhsora Sanjarovna
Associate Professor (PhD)



Xoliyorova Shoxista Qahramon qizi
PhD in Economics, Assistant Lecturer at the Department TSUE

Nasiba G'anjon qizi Sattorova
PhD, Senior Lecturer at the Department of Banking

CONTENTS

IMPLEMENTATION OF THE IMPROVED METHODOLOGY IN PRACTICE AND ASSESSMENT OF ITS ECONOMIC EFFICIENCY	8
Eshniyazova Yulduz Yuldashbayevna	
EXPERIMENTAL OPTIMIZATION OF DESIGN AND ENERGY PARAMETERS OF A GARLAND-TURBINE MOBILE MICRO HYDROPOWER PLANT FOR FREE-FLOWING WATER	13
Sultonov Sanjarbe, Zokirov Islomjon, Nurillaev Ahadullo, Abdullaev Shavkat	
METHODOLOGY FOR INCREASING THE EFFICIENCY OF CREDIT OPERATIONS IN COMMERCIAL BANKS	19
Djumaniyazov Ikram Karimbaevich	
COMPARATIVE ANALYSIS OF A COMPACT RESIDUAL CONVOLUTIONAL MODEL AND LINEAR REGRESSION FOR IMAGE SUPER-RESOLUTION	27
Husan Arziqulov Normurod o'g'li	
COMPARATIVE EVALUATION OF MACHINE LEARNING ALGORITHMS AND CLASS IMBALANCE HANDLING STRATEGIES FOR CREDIT CARD FRAUD DETECTION	33
Mahmudova Dilnoza Avaz qizi	
DIGITAL TRANSFORMATION OF FINANCIAL RESOURCE MANAGEMENT IN PUBLIC SOCIAL SECTOR INSTITUTIONS	39
Khasanov Tulkin Axmatovich	
WAYS TO ENSURE THE STABILITY OF THE CAPITAL BASE OF COMMERCIAL BANKS	45
Isakov Isobek Janabay's son	
CROSS-DAY EXPERIMENTAL EVIDENCE OF THERMAL-LOAD SHIFTING IN A SOLAR-DRIVEN HYDRONIC RADIANT FLOOR WITH MACROENCAPSULATED RT52 PHASE CHANGE MATERIAL	50
Jurabek Kamolov, Sokhib Temirov, Marjona Makhmudova	
STUDY OF THE TRACTION DYNAMICS OF AN AGGREGATE CONSISTING OF A FRUIT-HARVESTING MACHINE AND ITS TWO-AXLE CONTAINER-CARRYING TRAILER PLATFORM	59
Norchayev Davron, Sardor Nigmatjonov, Norchayev Jaloliddin, Norchayev Rustam	
PRIORITY DIRECTIONS FOR STRENGTHENING THE FINANCIAL STABILITY OF AGRICULTURAL ENTERPRISES	67
Kulmatov Zafar Jumanazarovich	
METHODOLOGICAL APPROACHES TO DEVELOPING UNIVERSITY STUDENTS' DIGITAL COMMUNICATIVE COMPETENCE BASED ON EMOTIONAL INTELLIGENCE	73
Malikakhon Kamiljanova	
SIMULTANEOUS REMOVAL CHARACTERISTICS OF OIL AND HEAVY METAL IONS BY BIOFLOCCULANTS BASED ON THE CELLULOSE-DMAEMA/PEPA COMPOSITE	80
Xayitboeva Dilshoda, Ibragimov Nasrilla, Jumaev Anvarbek	
ECONOMIC ANALYSIS AND DEVELOPMENT STRATEGY OF THE WOOD-POLYMER COMPOSITES MARKET	84
Abdumalikova Zarnigor, Ayubova Indira, Jumaev Anvarbek	
ENERGY UTILIZATION ANALYSIS OF AGRICULTURAL DRYING BASED ON INTEGRATED SOLAR THERMAL AND PHOTOVOLTAIC ENERGY SUPPLY	89
Ibragimov Umidjon, Mirzayarova Sevara, Khujayorova Aziza	
RECENT ADVANCES IN THE SYNTHESIS OF NANOSTRUCTURED MATERIALS FOR ZINC-ION BATTERIES	96
Diyorbek Absattorov, Dilnoza Erimbatova, Murodjon Samadiy	
ENTHALPY-MODEL SELECTION AND PRACTICAL IDENTIFIABILITY OF A MACROENCAPSULATED RT52 RADIANT FLOOR UNDER UNCERTAIN BRANCH FLOW	101
Jurabek Kamolov, Sokhib Temirov, Marjona Makhmudova	
ENTHALPY-MODEL SELECTION AND PRACTICAL IDENTIFIABILITY OF A MACROENCAPSULATED RT52 RADIANT FLOOR UNDER UNCERTAIN BRANCH FLOW	101
Jurabek Kamolov, Sokhib Temirov, Marjona Makhmudova	

THE IMPORTANCE OF THERMAL ENERGY STORAGE SYSTEMS IN ENHANCING THE EFFICIENCY OF SOLAR DRYERS	110
B. A. Hikmatov, M. S. Mirzaev,	
METHODOLOGY AND PRINCIPLES FOR THE APPLICATION OF ARTIFICIAL INTELLIGENCE IN ADAPTIVE ECONOMIC MODELS OF HIGHER EDUCATION.....	117
O'lmasxo'jayev Zoirxo'ja Abbos o'g'li	
FORECASTING ECONOMIC EFFECTS OF GREEN INNOVATION IN MINING THROUGH COST REDUCTION, ENERGY SAVINGS AND LONG-TERM COMPETITIVENESS.....	122
Kurbanova Mehriniso Nematjanovna	
AN INTELLECTUAL HYBRID MODEL AND FEATURE SPACE FOR NAMED ENTITY RECOGNITION IN KARAKALPAK TEXTS	127
Kalmuratov Bekbosin Kushkinbaevich, Uzakbaev Jangeldi Sabit-uli, Rzambetova Suliwxan Baxtiyarovna	
COMPARATIVE ANALYSIS OF EXISTING METHODOLOGIES FOR ASSESSING THE EFFICIENCY OF LENDING PRACTICE	133
Turdiyev Eralijon Muxtarovich	
STRATEGIC MANAGEMENT OF SERVICE QUALITY: ADAPTING THE GAP MODEL TO SERVICE ENTERPRISES.....	140
Tuxliyev Baxtiyor Maxmaziyayevich	
ORGANISATIONAL AND LEGAL FOUNDATIONS FOR THE DEVELOPMENT OF ISLAMIC FINANCE IN UZBEKISTAN	145
Khodjaev Aziz Shovkatovich	
REGIONAL TRANSMISSION OF MACROECONOMIC SHOCKS AND THE DYNAMICS OF ECONOMIC CONVERGENCE	153
Elyor Nazarov	
PRIORITY DIRECTIONS FOR INCREASING SECTORAL DIVERSIFICATION IN THE ECONOMY OF UZBEKISTAN'S REGIONS	159
Mamarasulov Nozimjon Mamajonovich	
THE ROLE OF STATE STRATEGIC RESERVES IN ENSURING FOOD SECURITY: POLICY EVOLUTION AND REASSESSMENT OF THE MILITARY SUPPLY SYSTEM IN THE CASE OF UZBEKISTAN.....	165
Bazarov Nazirjon Sobirovich	
LOCAL ADAPTATION OF MRA-FW FOR CARDIOVASCULAR RISK ASSESSMENT IN ARAL SEA REGION INPATIENTS.....	170
Uteuliev Niyetbay, Saytov Aralbek, Saytov Kamiljan	
GREEN FINANCE IN UZBEKISTAN: FROM SOVEREIGN BONDS TO FOREIGN DIRECT INVESTMENT IN RENEWABLE ENERGY (2021–2026).....	176
Temirova Nozima Shuhrat qizi	
IMPROVING THE ACCOUNTING OF REVENUE, EXPENSES AND FINANCIAL RESULTS IN PRIVATE HIGHER EDUCATION INSTITUTIONS	182
Saidova Kamolat Farhodovna	

IMPROVING THE ACCOUNTING OF REVENUE, EXPENSES AND FINANCIAL RESULTS IN PRIVATE HIGHER EDUCATION INSTITUTIONS

Saidova Kamolat Farhodovna

Independent Researcher, Karakalpak State University named after Berdakh

E-mail: kamolat.1984@gmail.com

ORCID: 0009-0004-9191-3901

Abstract. This article examines approaches to improving the accounting of revenue, expenses and financial results in private higher education institutions. The study highlights the importance of recognising revenue from educational services in accordance with the timing of service delivery to ensure a more accurate and consistent presentation of financial performance. A seven-stage revenue recognition algorithm is proposed, comprising contract registration, determination of the net contract value, recognition of advance payments as contract liabilities, measurement of the extent of services provided, revenue recognition, determination of receivables or contract liabilities, and adjustments arising from contract modifications. The proposed approach aims to enhance the consistency of accounting procedures and support more informed financial management decisions.

Keywords: revenue recognition, seven-stage algorithm, contract liability, net contract value, educational services, financial performance, IFRS 15, accounting procedures.

Аннотация. В статье рассматриваются подходы к совершенствованию учёта доходов, расходов и финансовых результатов в негосударственных высших образовательных учреждениях. В исследовании раскрывается значение признания выручки от образовательных услуг в соответствии с периодом их оказания для более точного и последовательного отражения финансовых результатов. Предложен семиэтапный алгоритм признания выручки, включающий регистрацию договора, определение чистой стоимости договора, признание полученных авансов в качестве обязательств по договору, оценку объёма оказанных услуг, признание выручки, определение дебиторской задолженности или обязательств по договору, а также внесение корректировок при изменении условий договора. Предложенный подход направлен на повышение последовательности учётных процедур и способствует принятию более обоснованных решений в области финансового управления.

Ключевые слова: признание выручки, семиэтапный алгоритм, обязательства по договору, чистая стоимость договора, образовательные услуги, финансовые результаты, IFRS 15, учётные процедуры.

INTRODUCTION

Educational services are provided over an extended period. Students enter into tuition agreements and typically make payments at the beginning of a semester or academic year, while the corresponding educational services are delivered over the following months. This arrangement raises a fundamental question concerning revenue recognition: should revenue be recognised when payment is received, or progressively as educational services are provided?

In some accounting practices, tuition payments may be recognised in full as revenue upon receipt, without separately accounting for the timing of the corresponding educational services. However, this approach may have significant implications for financial reporting. It may result in higher reported profits during periods of tuition collection, while expenses continue to be incurred as educational services are delivered, potentially creating differences between the timing of revenue and expense recognition. Consequently, such differences may reduce the comparability of interim financial statements and limit the usefulness of reported financial performance for managerial decision-making. Furthermore, when students withdraw from their studies or transfer to another institution, previously recognised revenue may need to be adjusted.

A second issue concerns the alignment of revenue and expenses. Expenses are generally incurred throughout the educational process, while inconsistent revenue recognition may lead to reported financial results that do not fully reflect the timing of educational service delivery and the associated costs.

The objective of this study is to develop a step-by-step algorithm for recognising revenue from educational services and to establish its relationship with expense accounting and the determination of financial results.

LITERATURE REVIEW

The methodological foundation for revenue recognition is provided by IFRS 15, Revenue from Contracts with Customers [11]. The standard establishes a five-step model comprising the identification of a contract, identification of performance obligations, determination of the transaction price, allocation of the transaction price to performance obligations, and recognition of revenue as performance obligations are satisfied. It also provides guidance on estimating variable consideration, accounting for contract modifications, and presenting contract balances, including contract assets and contract liabilities. In the case of educational services, revenue recognition over time is generally appropriate when students simultaneously receive and consume the benefits of the services as they are provided, subject to the specific terms and circumstances of the contract [12].

Student receivables classified as financial assets measured at amortised cost under IFRS 9 are subject to the recognition of an allowance for expected credit losses [10]. IAS 1 establishes requirements for the presentation of income and expenses and the disclosure of significant judgements [8]. Provisions and contingent liabilities are governed by IAS 37 [9].

Regarding the relationship between revenue and expenses, the management accounting literature, particularly the works of Datar and Rajan, as well as Drury and Tayles, provides a conceptual basis for allocating costs across reporting periods and analysing their relationship with the corresponding revenue [3, 4]. In the higher education sector, guidance provided by the National Association of College and University Business Officers (NACUBO) supports the analysis of institutional costs and resource utilisation in educational activities [13]. FASB ASC 606, which is substantially converged with IFRS 15, provides guidance on revenue from contracts with customers, while ASC 958 establishes accounting and reporting requirements relevant to not-for-profit entities, including qualifying educational institutions in the United States [5, 6].

At the national level, the legal framework is established by the Law of the Republic of Uzbekistan No. ZRU-404 of 13 April 2016, "On Amendments and Additions to the Law of the Republic of Uzbekistan 'On Accounting'", which approved the revised version of the Law "On Accounting" [1], and the Law of the Republic of Uzbekistan No. ZRU-637 of 23 September 2020, "On Education" [2]. These laws provide the general legal framework for accounting and educational activities, while the reviewed provisions do not explicitly prescribe a separate sector-specific procedure for recognising revenue from educational services.

RESEARCH METHODOLOGY

The study employed documentary analysis, algorithmic modelling, computational and analytical methods, and comparative analysis.

ANALYSIS AND RESULTS

A Seven-Stage Algorithm for Revenue Recognition

The study developed a seven-stage algorithm that adapts the underlying principles of IFRS 15 to the specific characteristics of educational services (Figure 1).

Seven-Step Algorithm for Revenue Recognition from Educational ServicesFigure 1. Seven-Stage Algorithm for Revenue Recognition from Educational Services¹

Each stage of the algorithm involves a specific accounting procedure and a corresponding control point (Table 1).

Table 1. Stages of the Algorithm, Accounting Procedures and Control Points²

Stage	Description	Accounting Procedure	Control Point
1. Contract Registration	Contract identifier, duration, academic programme and mode of study	Creating an individual contract record in the analytical accounting system	Reconciliation with the relevant administrative order
2. Determination of the Net Contract Value	Discounts, concessions and variable consideration	Recording the net contract value	Verification of supporting documentation for discounts
3. Recognition of Advance Payments as Contract Liabilities	Advance payments received are recognised as contract liabilities	Recording cash receipts and recognising the corresponding contract liability	Reconciliation with bank statements
4. Measurement of Services Provided	Extent of services delivered based on the elapsed portion of the academic period	Calculating the proportion of services delivered	Reconciliation with academic process records

¹ Source: Developed by the author.

² Source: Developed by the author.

5. Revenue Recognition	Revenue corresponding to the extent of services delivered	Recognising revenue as educational services are provided and reducing the corresponding contract liabilities, where applicable	Period-end closing procedures
6. Determination of Receivables or Contract Liabilities	Comparison of amounts billed and collected with revenue recognised	Recording the outstanding balance as a receivable or contract liability, as appropriate	Analysis of the ageing of student receivables
7. Recalculation Following Contract Modifications	Transfers between academic programmes, academic leave and dismissal	Adjusting contract balances and previously recognised revenue, where necessary	Verification and approval of recalculations based on administrative orders

Methods for Measuring the Extent of Services Provided

The fourth stage of the algorithm requires considerable professional judgement. The study compared two approaches. The time-based method involves recognising revenue in proportion to the elapsed portion of the academic period. This method is straightforward and verifiable but does not account for variations in academic workload. The academic workload-based method involves recognising revenue in proportion to the number of teaching hours delivered or the portion of the curriculum completed. Although this approach may provide a more detailed measure of service delivery, particularly where academic workloads vary, its effective application depends on the availability and reliability of academic process data.

The study recommends adopting the time-based method as the primary approach where it appropriately reflects the pattern of service delivery, while applying the academic workload-based method to programmes characterised by significant differences in teaching intensity between semesters. The selected method must be specified in the institution's accounting policy and applied consistently.

Accounting for Contract Modifications

Circumstances specific to educational activities, including transfers between academic programmes, academic leave, dismissal and reinstatement, are addressed in the seventh stage of the algorithm. An adjustment procedure is established in advance for each situation. In the case of a transfer, the remaining contract liability is adjusted and, where appropriate, reassigned to the new academic programme in accordance with the revised contractual terms. During academic leave, revenue recognition is suspended where the relevant educational services are no longer being provided, while the remaining contract liability is retained or adjusted in accordance with the contractual terms. In the event of student withdrawal or dismissal, the liability relating to the unfulfilled portion of the contract is assessed to determine whether a refund is required or revenue recognition is appropriate under the contractual terms and applicable accounting requirements.

Determination of Financial Results

When revenue is recognised over time, it becomes more closely aligned with the expenses incurred during the corresponding reporting periods. This approach facilitates the assessment of interim financial results for individual academic programmes by deducting direct programme expenses and allocated indirect expenses from programme revenue. The resulting indicator may provide a more informative basis for developing tuition pricing policies and managing the institution's portfolio of academic programmes.

The analysis suggests that the method of revenue recognition plays an important role in both financial reporting and managerial decision-making. Recognising revenue as educational services are provided may contribute to a more consistent presentation of financial performance across reporting periods. This approach helps reduce fluctuations associated with the timing of tuition payments and supports more informed expenditure planning and cost management decisions throughout the academic period.

Implementation of the proposed algorithm requires three conditions: maintaining analytical accounting records for individual contracts, integrating academic process data with the accounting system, and formalising period-end closing procedures. Particular attention should be given to the third condition, as the reclassification of contract liabilities into revenue is performed as part of the period-end closing procedure.

Certain limitations should also be acknowledged. Measuring the extent of educational services provided involves professional judgement. Institutions with frequent contract modifications may face a substantial administrative burden associated with recalculations. Furthermore, insufficient quality of academic process data may prevent the effective application of the academic workload-based method.

A limitation of the present study is that the proposed algorithm has been developed as a methodological model. Assessing its implementation requirements, administrative workload and impact on financial results requires practical testing.

CONCLUSIONS AND RECOMMENDATIONS

The study concludes that, where performance obligations are satisfied over time, revenue from educational services should be recognised as the services are provided rather than solely when tuition payments are received. Accordingly, payments received before the corresponding educational services are provided should be presented as contract liabilities. The proposed seven-stage algorithm provides a structured approach to implementing this principle while accounting for circumstances specific to educational institutions, including transfers between academic programmes, academic leave and dismissal.

Based on the findings, the following practical recommendations are proposed:

Incorporate the seven-stage revenue recognition algorithm into the institution's accounting policy.

Maintain analytical accounting records for individual contracts using unique contract identifiers.

Select an appropriate method for measuring the extent of services provided, apply it consistently and disclose the selected method in the notes to the financial statements.

Establish adjustment procedures in advance for each type of contract modification.

Formalise period-end closing procedures and designate the reclassification of contract liabilities into revenue as a specific accounting control point.

References

1. Republic of Uzbekistan. Law No. ZRU-404 of April 13, 2016, "On Amendments and Additions to the Law of the Republic of Uzbekistan 'On Accounting'". — Tashkent, 2016. — URL: <https://lex.uz/docs/-2931253>
2. Republic of Uzbekistan. Law No. ZRU-637 of September 23, 2020, "On Education". — Tashkent, 2020. — URL: <https://lex.uz/docs/-5013007>
3. Datar S. M., Rajan M. V. Horngren's Cost Accounting. — 17th ed. — Pearson, 2021. — ISBN 9780135628478. — URL: <https://www.pearson.com/en-us/subject-catalog/p/horngren-s-cost-accounting/P200000005927/9780136713845>
4. Drury C., Tayles M. Management and Cost Accounting. — 12th ed. — Cengage, 2024. — ISBN 9781473791244. — URL: <https://www.cengage.uk/c/new-edition/9781473791244/>
5. Financial Accounting Standards Board. Accounting Standards Codification. Topic 606: Revenue from Contracts with Customers. — Norwalk : FASB. — URL: <https://asc.fasb.org/>
6. Financial Accounting Standards Board. Accounting Standards Codification. Topic 958: Not-for-Profit Entities. — Norwalk : FASB. — URL: <https://asc.fasb.org/>
7. IFRS Foundation. Conceptual Framework for Financial Reporting. — London : IFRS Foundation, 2018. — URL: <https://www.ifrs.org/issued-standards/list-of-standards/conceptual-framework/>
8. IFRS Foundation. IAS 1: Presentation of Financial Statements. — London : IFRS Foundation. — URL: <https://www.ifrs.org/issued-standards/list-of-standards/ias-1-presentation-of-financial-statements/>
9. IFRS Foundation. IAS 37: Provisions, Contingent Liabilities and Contingent Assets. — London : IFRS Foundation. — URL: <https://www.ifrs.org/issued-standards/list-of-standards/ias-37-provisions-contingent-liabilities-and-contingent-assets/>
10. IFRS Foundation. IFRS 9: Financial Instruments. — London : IFRS Foundation. — URL: <https://www.ifrs.org/issued-standards/list-of-standards/ifrs-9-financial-instruments/>
11. IFRS Foundation. IFRS 15: Revenue from Contracts with Customers. — London : IFRS Foundation. — URL: <https://www.ifrs.org/issued-standards/list-of-standards/ifrs-15-revenue-from-contracts-with-customers/>
12. IFRS Interpretations Committee. Recognition of Revenue from Tuition Fees (IFRS 15 Revenue from Contracts with Customers) : Agenda Decision. — London : IFRS Foundation, 2025. — URL: <https://www.ifrs.org/content/dam/ifrs/supporting-implementation/agenda-decisions/2025/recognition-of-revenue-from-tuition-fees-apr-25.pdf>
13. National Association of College and University Business Officers. Managerial Analysis. — Washington : NACUBO, 2009. — URL: <https://www.nacubo.org/Topics/Accounting/2009/2/Managerial-Analysis>

Proofreader: Zokir ALIBEKOV

Layout and Designer: Oloviddin Sobir ugli

2026. № 10

© When materials are reproduced, the INNOVATION SCIENCE AND TECHNOLOGY journal must be cited as the source. Authors are responsible for the accuracy of the information in materials and advertisements published in the journal. Editorial opinions may not always align with those of the authors. Submitted materials will not be returned to the editorial office.

To publish articles in this journal, you may submit articles, advertisements, stories, and other creative materials through the following links. Materials and advertisements are published on a paid basis.

You may subscribe to the journal at any time using the following details. Once subscribed, please send a screenshot or photo of your payment confirmation to our Telegram page @iqtisodiyot_77. Based on this, we will send the latest issue of the journal to your address each month.

“The journal “INNOVATION SCIENCE AND TECHNOLOGY” has been registered by the Agency for Information and Mass Communications under the Administration of the President of the Republic of Uzbekistan from 09.10.2024 under the registration number №390637. License number: C-5669633. PNFL: 30407832680027

Our address: Tashkent city, Yunusobod district, 19th block,
House 17.



Acceptance of articles

Published every
monthly



Directions

Social, economic, political,
technological, scientific



Scopus || Scientific electronic journal specializing in Scopus

CERTIFICATE NUMBER: №390637

**ORDER NUMBER ACCORDING TO
THE LICENSE REGISTER: C-5669633**

CONTACT:



Contact us
+998 50 737 87 88



Telegram channel
t.me/scopus_IST2100



Journal official website
<https://ist-journal.uz/index.php/IST>