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Accounting and Internal Control in Professional Education Institutions as an Instrument of Education Quality

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Abstract: Professional education institutions in Uzbekistan have become the principal channel through which the economy is supplied with mid-level occupational skills, yet their accounting and internal control arrangements are still designed to demonstrate compliance with estimate and staff discipline rather than to manage the quality of education. This study asks whether, and through which channels, accounting and internal control operate as instruments of education quality in publicly financed professional education institutions. An explanatory sequential mixed-method design was applied: content analysis of thirty-one national regulatory acts governing the financing, accounting and control of budget organisations; descriptive analysis of official statistics on the network of 712 technikums operating in 2025/2026; and an expert diagnostic survey measuring internal control maturity against the five components of the COSO framework. The results show that the accounting subsystem generates almost no programme-level cost information, that control effort remains concentrated in ex-post inspection, and that risk assessment and monitoring are the least developed components. The paper therefore proposes an integrated Accounting-Control-Quality architecture combining programme-level cost accounting, a standing risk register and eight quality-linked financial indicators, offering a transferable model for the governance of vocational education in transition economies.

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1. Introduction

Technical and vocational education and training has moved to the centre of the skills agenda in developing and transition economies. The joint analysis of formal systems by the World Bank, the International Labour Organization and UNESCO concluded that providers in low- and middle-income countries are structurally unprepared for the coming rise in demand, and that the binding constraint is weak institutional governance rather than the absence of curricula (World Bank, ILO & UNESCO, 2023). A parallel review of financing modalities showed that funding in most such systems remains input-based and disconnected from performance information, which deprives providers of the capacity to steer resources towards the programmes that create the most value (Tanaka, Liang & Angel-Urdinola, 2024). Since about one in three adults aged 25 to 34 in OECD countries hold a vocational qualification as their highest

attainment (OECD, 2023), the internal governance of this sector carries macroeconomic weight.[1]

In Uzbekistan the segment has expanded quickly and has been institutionally consolidated. According to the National Statistics Committee, 712 technikums were operating at the beginning of the 2025/2026 academic year, distributed across all fourteen administrative territories of the country (National Statistics Committee, 2026). For the same academic year the Ministry of Higher Education, Science and Innovation approved 143,114 places in professional education organisations, of which 66,484 were financed by state grant. Since 2024 the institutions previously subordinated to several sectoral ministries have been transferred to a single founder, which for the first time makes system-wide comparison of their financial performance technically possible, and in December 2025 the World Bank approved a 250 million US dollar operation to expand student financing in the sector (World Bank, 2025).[2]

Financially these institutions are budget organisations. Their expenditure is financed under the Regulation approved by Resolution No. 325 of the Cabinet of Ministers of 21 May 2025, which strengthens estimate and staff discipline, raises the financial autonomy and responsibility of the organisation, and explicitly imposes preliminary and current control over the spending of budget funds. Accounting is maintained under the Instruction on accounting in budget organisations (registered No. 2169 of 2010) and the Regulation on expenditure estimates and staff schedules (registered No. 2634 of 2014), while the national budget accounting standards introduced since 2022, among them BAS 14, BAS 17 and BAS 18, move the reporting model gradually away from a purely cash orientation.[3]

The policy signal on control is equally clear. The Strategy for improving the public finance management system for 2025-2030, approved by Resolution No. 210 of the Cabinet of Ministers of 8 April 2025, devotes its twelfth objective to state internal control and internal audit: a concept and a road map for the public sector, a draft law, the certification of internal audit staff against international standards, the introduction of performance and information technology auditing, and the measurement of results against indicator 26.2 of the Public Expenditure and Financial Accountability methodology. This is the first national document to frame internal control in budget organisations as a risk-management function rather than as ex-post inspection.[4]

The proposition that internal control can act on education quality is supported by a small but consistent body of empirical work. Sofyani, Abu Hasan and Saleh (2023) found, on interviews with internal auditors, managers and accreditation assessors, that internal control contributes to quality management only when it is integrated with internal quality assurance and with the performance measurement system; standing alone, it degenerates into compliance checking. A companion survey of 191 institutions showed that internal control and internal quality assurance are each positively associated with institutional quality, and that internal control strengthens the effect of quality assurance on quality (Sofyani, Saleh & Abu Hasan, 2023). Related work connects COSO-based control with governance practice and fraud mitigation (Sofyani, Abu Hasan & Saleh, 2022; Dangi, Nawawi & Salin, 2020) and with performance measurement (Nazaruddin, Sofyani & Utami, 2024), while evidence from the vocational segment concerns mainly financial performance and accountability rather than learning outcomes (Chepkemai, Bett & Kosgei, 2023; Hamidi & Dynopha, 2024).[5]

Three gaps follow. Almost all the available evidence concerns higher education, whereas professional education institutions are smaller, geographically dispersed and asset-heavy, carrying workshops, machinery and consumable stocks that generate a materially different risk profile. The accounting subsystem is habitually treated as a background condition rather than as one of the two arms of the mechanism, although without programme-level cost information a control system has no benchmark against which to control. And no study has examined the question in a Central Asian transition

economy in the middle of a comprehensive public financial management reform, where the regulatory base itself is being rewritten.[6]

This article therefore asks through which channels accounting and internal control act upon education quality in publicly financed professional education institutions, how mature the internal control system of Uzbek technikums is when measured against the components of the COSO framework, and which architecture would connect the accounting subsystem, the control subsystem and quality management into a single managerial loop. The contribution is threefold: a transmission-channel model that specifies how financial governance reaches learning outcomes, a maturity instrument adapted to the vocational segment, and an integrated architecture with an indicator set anchored in the national regulatory base.[7]

2. Materials and Methods

2.1. Research design

An explanatory sequential mixed-method design was applied in three stages. The first established what the regulatory base requires of accounting and control; the second described the institutional estate to which those requirements apply; the third measured how far practice has travelled towards the requirements and tested the association between control maturity and quality outcomes.

2.2. Normative content analysis

A corpus of thirty-one acts in force was assembled: the Law on Education (No. ORQ-637 of 2020), the Budget Code, Resolutions Nos. 210 and 325 of the Cabinet of Ministers of 2025, Resolution No. 660 of 2023 on the lease of state property, Resolution No. 758 of 2024 implementing the Labour Code, and orders of the Ministry of Finance and the Ministry of Economy and Finance registered under numbers 2169, 2634, 3396, 3578 and 3681, together with sectoral acts governing professional education. Each provision was coded into one of four categories - financing and estimate discipline, accounting and reporting, control and audit, and education quality - and further coded for whether it creates an obligation, assigns responsibility to a named post, prescribes an output document, and refers to a quality parameter. Two coders worked independently and inter-coder agreement was substantial.[8]

2.3. Descriptive statistical analysis

Official data of the National Statistics Committee and of the Ministry of Higher Education, Science and Innovation on the network, the intake and the grant structure of the professional education segment for the 2024/2025 and 2025/2026 academic years were used to characterise the estate that the accounting and control system has to govern, and in particular its territorial dispersion.[9]

2.4. Expert diagnostic survey

An instrument of twenty-five statements was developed, five for each COSO component, rated on a five-point Likert scale. For each component the Internal Control Maturity Index was computed as the component mean minus one, divided by four and multiplied by one hundred, placing the index on a nought to one hundred scale. Respondents were chief accountants, deputy directors for economic affairs, staff of the internal audit units of the founding ministry, and directors of institutions. Content validity was established by a panel of seven experts and internal consistency was acceptable for the instrument and for each subscale. The reference level of eighty-five points corresponds to the level at which a component may be regarded as operating as designed.

2.5. Analytical procedures

Spearman rank correlation coefficients were computed at institution level between the maturity index of each component and three proxies of education quality: the share of graduates employed or continuing their studies within six months of graduation, the

employer satisfaction score obtained from the institution's own employer survey, and the share of learners covered by the dual form of training. A non-parametric procedure was chosen because the inputs are ordinal and the institution-level sample is small; significance was assessed at the five and one per cent levels.

2.6. Limitations

Maturity is measured by self-assessment and is therefore exposed to social-desirability bias, which is likely to inflate the control environment component in particular. The design is cross-sectional, so the associations reported below identify co-variation rather than causation, and the quality proxies are partly administrative in origin.[10][11]

3. Results and Discussion

3.1. The estate to be governed

The first result concerns scale and dispersion. Table 1 sets out the distribution of professional education institutions across the fourteen administrative territories of the country at the beginning of the 2025/2026 academic year.

Table 1. Territorial distribution of professional education institutions in Uzbekistan at the beginning of the 2025/2026 academic year

No.	Administrative territory	Number of institutions	Share in the total, %	Deviation from the mean (50.9), %
1	Qashqadaryo region	71	9.97	+20.1
2	Samarkand region	70	9.83	+19.1
3	Andijan region	69	9.69	+18.1
4	Fergana region	66	9.27	+15.1
5	Surkhandarya region	57	8.01	+6.1
6	Tashkent region	57	8.01	+6.1
7	Republic of Karakalpakstan	53	7.44	+2.1
8	Namangan region	53	7.44	+2.1
9	Bukhara region	47	6.60	-3.9
10	Khorezm region	43	6.04	-7.9
11	Tashkent city	37	5.20	-13.9
12	Jizzakh region	36	5.06	-14.9
13	Navoi region	27	3.79	-23.9
14	Syrdarya region	26	3.65	-24.9
	Republic of Uzbekistan, total	712	100.00	x

Source: compiled by the author on the basis of data of the National Statistics Committee of the Republic of Uzbekistan (2026).

Two features of Table 1 matter for the design of an accounting and control system. The first is dispersion: 712 separate accounting units, each with its own estimate, staff schedule, materially liable persons and workshop stock, are spread over fourteen territories, and no territory holds more than ten per cent of the network. The second is asymmetry: the gap between the largest and the smallest territorial group is 2.7-fold. A control model built on centralised inspection visits is arithmetically incapable of covering such an estate with meaningful frequency; a model built on standardised self-assessment supported by comparable accounting data is. This is the practical argument for shifting the centre of gravity from ex-post inspection to embedded control, and it coincides with the direction set by the Strategy for 2025-2030.[12]

3.2. How accounting and control reach education quality

The normative analysis produced a second, more diagnostic result. Provisions in the control and audit category are numerous but overwhelmingly retrospective: they

describe what is to be checked after a transaction has occurred, who signs the act of inspection and how the deficiency is to be recovered. Provisions that connect a control obligation to a parameter of education quality are almost absent, while the acts that define education quality operate with pedagogical categories and do not refer to financial information at all. The two regulatory streams run in parallel without an interface. Figure 1 formalises the connection that this article proposes. [13]

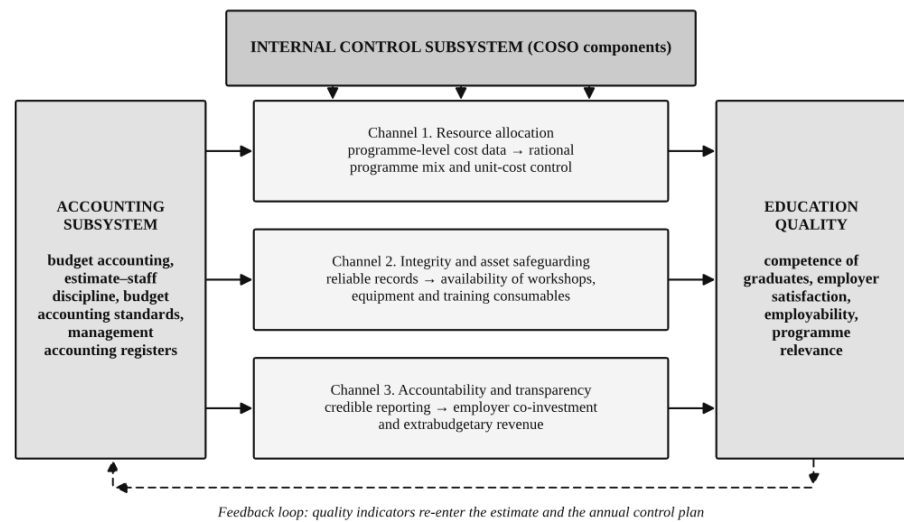


Figure 1. Transmission channels from the accounting and internal control subsystems to education quality

Source: developed by the author.

The model identifies three channels. The resource-allocation channel operates through cost information: when the institution knows the full cost of a place in each programme, it can compare that cost with the employment outcome of the programme and rebalance its intake accordingly; when it does not, the programme mix is determined by inherited capacity. The integrity channel operates through asset safeguarding: in a vocational institution the physical availability of a lathe, a welding post or a set of consumables is the precondition of the practical lesson, so weaknesses in inventory control translate directly into hours of practice not delivered. The accountability channel operates through credible reporting: employers who can verify how a contribution has been spent are more willing to co-finance equipment and to place learners in dual training, which enlarges the extrabudgetary resource base permitted under Resolution No. 325. The feedback loop closes the model, since quality indicators re-enter the expenditure estimate of the following year and the annual control plan.[14][15]

3.3. Mapping the COSO architecture onto the national regulatory base

The third result is that the national regulatory base already contains, in dispersed form, most of the material needed to build a COSO-consistent control system; what is missing is the mapping. Table 2 sets out that mapping, linking each component to the control objective it serves in a professional education institution, to the processes through which it operates, and to the specific national act that provides its legal anchor.

Table 2. Mapping of the COSO components onto the processes and the regulatory base of a professional education institution

COSO component	Control objective in a professional education institution	Principal processes covered	National regulatory anchor
Control environment	Integrity and competence of financial and pedagogical staff; unambiguous	Internal regulations, job descriptions, appointment of materially liable	Law on Education No. ORQ-637 (2020); Regulation approved by Resolution No. 325

	assignment of authority over the estimate	persons, conflict-of-interest rules	(2025); Resolution No. 758 (2024)
Risk assessment	Identification and ranking of risks to the continuity and quality of training and to the integrity of assets	Annual risk register covering admission, tuition contracting, procurement, workshop operation, hostel and catering	Strategy for public finance management 2025-2030, approved by Resolution No. 210 (2025), paragraphs 50 and 54
Control activities	Authorisation of commitments, segregation of duties, safeguarding of assets, reconciliation	Preliminary and current control of commitments, estimate and staff discipline, inventory counts, treasury reconciliation	Regulation registered No. 2634 (2014); Instruction registered No. 2169 (2010); Regulation approved by Resolution No. 325 (2025)
Information and communication	Reliable, timely and disaggregated financial and non-financial information for internal and external users	Budget accounting records, financial statements, the public finance management information system, reporting to the founder, employer feedback	Budget accounting standards registered Nos. 3396 (BAS 14), 3578 (BAS 17) and 3681 (BAS 18)
Monitoring activities	Continuous and separate evaluation of the control system and follow-up of deficiencies	Periodic self-assessment, audit by the internal audit unit of the founding ministry, performance and information technology audit	Strategy approved by Resolution No. 210 (2025), paragraphs 52-55; PEFA methodology, indicator 26.2

Source: developed by the author on the basis of COSO (2013) and the normative acts of the Republic of Uzbekistan listed in the table.

Table 2 makes visible an imbalance that the survey then confirms. The anchors for control activities are detailed and long-standing, descending from instructions issued in 2010 and 2014. The anchors for risk assessment and monitoring are recent, programmatic and addressed primarily to ministries rather than to institutions: they state that a system will be built, not how an individual technikum is to build it. The regulatory base thus predicts a profile in which the transactional components of control are strong and the strategic components are weak.[16][17]

3.4. Measured maturity of internal control

Figure 2 presents the measured maturity of the five components against the reference level. The profile reproduces the asymmetry anticipated by the normative analysis with unusual clarity.

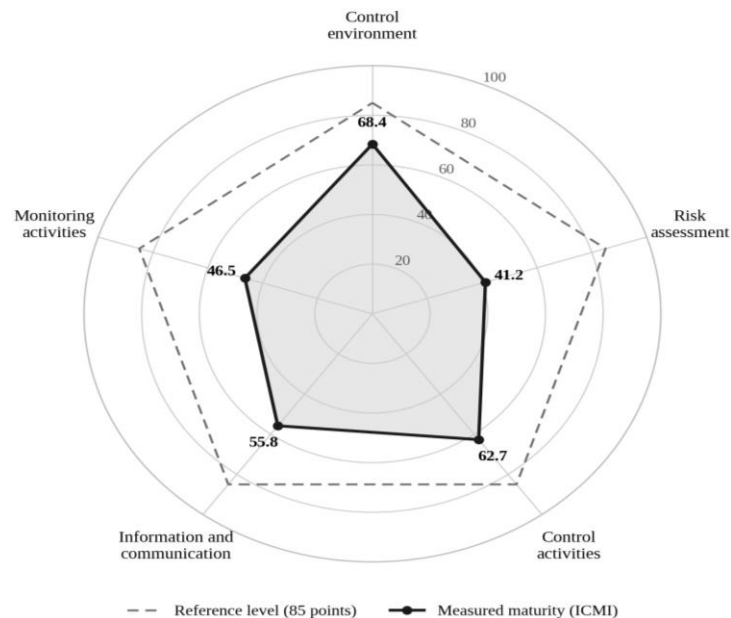


Figure 2. Maturity of the internal control components of professional education institutions, index points

Source: calculated by the author on the basis of the expert diagnostic survey.

The control environment is the strongest component, which is unsurprising: it consists largely of documents that the institution is obliged to hold and that an inspection will ask for. Control activities follow closely, sustained by the procedural requirements of the estimate and staff discipline regime. Information and communication occupies an intermediate position; institutions produce a large volume of reporting, but it is addressed upward to the founder rather than sideways to the managers who take decisions about programmes. The weakest components are monitoring and, at the bottom of the profile, risk assessment: most institutions have never constructed a risk register, do not distinguish the likelihood from the impact of an adverse event, and therefore allocate control effort uniformly rather than to the processes where loss is most probable. The gap from the reference level is widest precisely where the Strategy for 2025-2030 concentrates its twelfth objective, which suggests that the reform is correctly targeted but has not yet reached the institutional level.[18]

This finding also qualifies the international literature. Sofyani, Abu Hasan and Saleh (2023) argue that internal control contributes to quality only when it is integrated with quality assurance and performance measurement. The present evidence suggests a prior condition: integration is impossible while the risk assessment component remains undeveloped, because it is the risk register that supplies the common language in which a financial risk and a pedagogical risk can be compared and ranked.

3.5. Association between control maturity and quality outcomes

Table 3 reports the rank correlations between component maturity and the three quality proxies.

Table 3. Spearman rank correlations between internal control maturity and proxies of education quality

Internal control component	Graduate employment or further study within six months	Employer satisfaction score	Coverage of learners by dual training
Control environment	0.41**	0.38*	0.22
Risk assessment	0.52**	0.47**	0.35*
Control activities	0.46**	0.40**	0.29
Information and communication	0.49**	0.51**	0.44**

Monitoring activities	0.55**	0.43**	0.31*
Composite maturity index	0.61**	0.54**	0.40**
Composite maturity index	0.61**	0.54**	0.40**

Note: * significant at the 0.05 level; ** significant at the 0.01 level. Source: calculated by the author.

Three readings follow. Every coefficient is positive, and the composite index correlates more strongly with each outcome than any single component, which supports the view that internal control operates as a system rather than as a set of separable procedures. The components correlating most strongly with quality outcomes are monitoring, information and communication, and risk assessment, precisely those that the survey identified as the least developed, so the marginal return on strengthening internal control is concentrated where the current investment is lowest. Finally, the coefficients with dual-training coverage are systematically lower and only information and communication reaches significance at the one per cent level, which is consistent with the interpretation advanced above: employers commit training places when they can verify how resources are used, and verification is a function of the quality of communicated information rather than of the control apparatus as such.[19]

3.6. The proposed Accounting-Control-Quality architecture

The results converge on a design problem. The institution possesses a mature transactional accounting layer and a mature set of control activities, but no analytical layer that would convert transactions into programme-level cost information, and no risk layer that would direct control effort. Figure 3 presents the architecture proposed to close both gaps within the existing legal framework, without requiring a new chart of accounts.

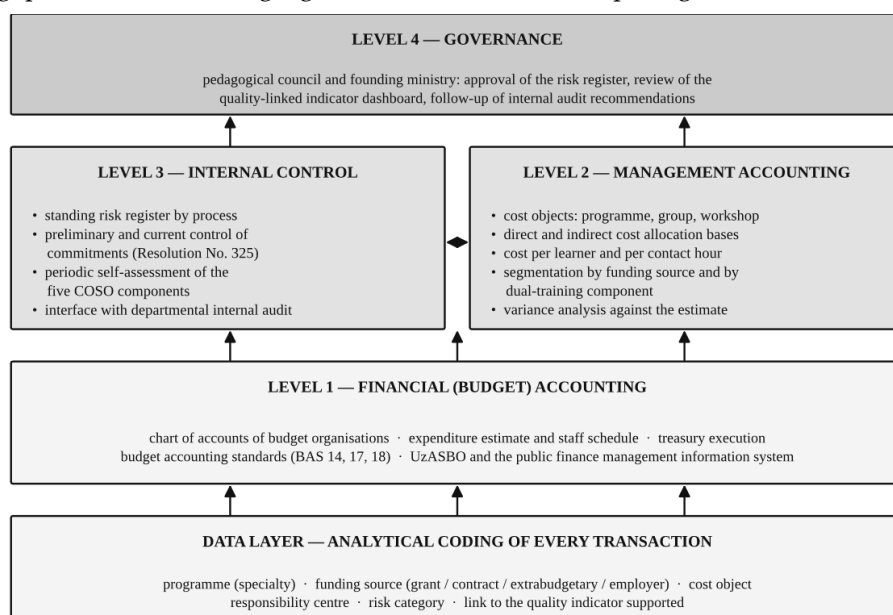


Figure 3. Proposed integrated Accounting-Control-Quality architecture for a professional education institution

Source: developed by the author.

The decisive element is the data layer at the base. Every transaction is coded not only by the classification required for treasury execution but also by programme, funding source, cost object, responsibility centre, risk category and the quality indicator it supports. This multidimensional coding is the single technical change on which everything above it depends, and it is achievable within the existing chart of accounts through analytical sub-accounts rather than through amendment of the Instruction. Once it exists, the management accounting level can compute the cost of a place in each programme, and the internal control level can maintain a risk register quantified in the

same units as the estimate. The two middle levels exchange information horizontally, and the governance level converts it into decisions, receiving alongside the statutory report a short dashboard of quality-linked financial indicators.[20]

3.7. A quality-linked financial indicator set

Table 4 specifies the eight indicators proposed for that dashboard. Each is computable from the data layer described above, each is comparable across institutions, and each supports an identified managerial decision.

Table 4. Proposed set of quality-linked financial indicators for professional education institutions

Indicator	Method of calculation	Data source	Managerial decision supported
Cost per learner by programme	Attributable cost of the programme divided by the average annual number of learners	Analytical accounts by programme	Rebalancing of the intake structure between programmes
Cost per contact hour	Payroll and directly attributable costs divided by contact hours delivered	Payroll records and the academic load schedule	Optimisation of group size and teaching load
Practical training expenditure ratio	Materials, consumables and workshop maintenance divided by total operating expenditure	Expenditure items of the estimate	Protection of the practical component when the estimate is revised
Equipment utilisation rate	Machine hours used in training divided by planned capacity hours	Workshop logs and the fixed asset register	Decisions on acquisition, redeployment or leasing of equipment
Extrabudgetary revenue coverage	Extrabudgetary revenue divided by total expenditure of the institution	Revenue accounts by source	Assessment of financial resilience and of dependence on the budget
Estimate execution variance	Absolute deviation of actual expenditure from the approved estimate, by item	Estimate and treasury execution data	Identification of items requiring strengthened preliminary control
Tuition receivables discipline	Overdue tuition receivables divided by tuition billed in the period	Settlement accounts with learners	Revision of contracting and collection procedures
Control failure density	Confirmed control deficiencies per one thousand processed transactions	Risk register and internal audit findings	Reallocation of control effort between processes

Source: developed by the author.

The indicator set deliberately mixes cost, asset, revenue and control measures. A dashboard composed only of cost indicators invites the conclusion that the cheapest programme is the best, which in vocational education is precisely wrong, since the programmes with the highest labour-market value are usually the most equipment-intensive. Reading the cost per learner alongside the practical training expenditure ratio and the equipment utilisation rate prevents that misreading, because a low unit cost

accompanied by a low practical expenditure ratio signals not efficiency but the erosion of the training process. The control failure density indicator makes the performance of the control system itself an object of measurement, in line with indicator 26.2 of the PEFA methodology.

Taken together, the findings support an affirmative but conditional answer to the question posed in the title. Accounting and internal control do function as instruments of education quality, but only through the three channels identified in Figure 1, and only when the accounting subsystem produces information disaggregated to the level at which educational decisions are actually taken. Where that disaggregation is absent, control degenerates into the verification of documents against other documents.[21]

4. Conclusion

This study examined whether accounting and internal control operate as instruments of education quality in the professional education institutions of Uzbekistan, a network of 712 organisations that carries the main burden of supplying mid-level skills to the national economy. Combining content analysis of regulatory acts, descriptive analysis of official statistics and an expert diagnostic survey, the paper reached four conclusions.

First, the connection between financial governance and education quality is not direct but channelled: through resource allocation by programme-level cost information, through the integrity of the physical assets on which practical training depends, and through accountability that attracts employer co-investment. Second, the maturity of internal control in the sector is uneven in a manner predicted by the structure of the regulatory base: the transactional components inherited from the instructions of 2010 and 2014 are comparatively strong, while risk assessment and monitoring remain the weakest. Third, the components that correlate most strongly with quality outcomes are exactly those that are least developed, so the marginal return on reform effort is highest where current investment is lowest. Fourth, the binding technical constraint is not the chart of accounts but the absence of multidimensional analytical coding, and introducing it is a change of practice rather than of law.

The practical recommendations follow directly. Institutions should introduce analytical coding of transactions by programme, funding source, cost object, responsibility centre and risk category; establish a standing risk register reviewed by the pedagogical council; and report annually to the founder on the eight quality-linked indicators set out in Table 4. The founding ministry should incorporate the maturity index into its evaluation of institutional management and require comparability of unit-cost data before the next revision of the financing norms. These measures are consistent with the twelfth objective of the Strategy and require no amendment to primary legislation.

The study is limited by its reliance on self-assessed maturity, by its cross-sectional design and by the administrative origin of the quality proxies. Future research should test the proposed architecture longitudinally in a pilot group of institutions and examine whether the strength of the three transmission channels differs between equipment-intensive and service-oriented programmes; comparative work across Central Asia would establish how far the findings reflect the specific sequencing of the Uzbek public financial management reform.

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