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## THE ROLE OF INNOVATIVE TENDENCIES IN THE FIGHT AGAINST CORRUPTION IN THE HIGHER EDUCATION SYSTEM

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Received: Accepted: Published:	November 10 <sup>th</sup> 2022 December 11 <sup>th</sup> 2022 January 18 <sup>th</sup> 2023	economics, law, and information technologies, as well as faculties (majors)
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commercialization.

Education is the engine of development of any country. If you look at the path of developed countries, you will see that they have focused on education. Higher education institutions, which have turned higher education into a business due to rational strategy, marketing, and quality management, and are leading in the top rankings, are not dependent on the state today. The leading higher education institutions of countries such as Great Britain, France, Germany, USA, South Korea and China, which many dream of, are not only fully self-financing, but also bring income to the country. Harvard, Yale, Princeton, Cambridge, Oxford... These universities were able to turn their name into a "brand".

Uzbekistan is on the way to raise higher education to a higher level. In recent years, more than 80 new non-state higher educational institutions have been established, and the number of institutes and universities has reached 200. Currently, there are 25 branches of leading higher education institutions in the USA, Great Britain, Russia, Italy, South Korea, India, Singapore and other operating in Uzbekistan.

Today, it remains an undeniable fact that higher education institutions cannot achieve competitiveness by selling educational services alone. Many factors affect the competitiveness of a higher education institution, the most important of which are the following:Ўз молиявий мустақиллигига эга бўлиши ва бу орқали маблағларини эркин таъсарруф эта олиши:

• Graduating students become competitive, able to fully meet the requirements of the labor market;

• Development of scientific activity and high level of its commercialization.

Finding an effective way to achieve the competitiveness of the higher education institution through these factors, which fully meets the market requirements, is an urgent problem of today's education system. So, what is the most effective way to solve this problem? In this article, the solution to the above question is reflected for higher educational institutions specializing in the field of economics, law, and information technologies, as well as for higher education institutions with faculties (majors) specializing in the field of economics, law, and information technologies.

The first of the three factors mentioned above achieving financial independence of higher education institutions - is one of the urgent issues of today. About this, in the Decree of the President of the Republic of Uzbekistan No. PF-5847 "On the approval of the concept of the development of the higher education system of the Republic of Uzbekistan until 2030", the gradual transfer of higher education institutions to the self-financing system, ensuring financial stability, improving the system of payment for labor, effective and transparent financing introduction of mechanisms is defined. In order to ensure the implementation of this decree, higher education is being transferred to the self-financing system on a trial basis starting from January 1, 2020 with the decision No. 967 of December 3, 2019 "On the step-by-step transfer of higher education institutions to the selffinancing system" of the Cabinet of Ministers of the Republic of Uzbekistan the list of institutions was approved. In this list, there are several higher educational institutions with high scientific and pedagogical potential, stable financial activity, sufficient material and technical base, high demand for



bachelor's education and master's specialties in the market of educational services, in particular, the presence of higher educational institutions specializing in almost all economic sectors in our country, which sets before him the task of forming his permanent financial source.

In developed countries, universities are mainly financed from three sources:

• At the expense of state and other grants;

• From the amount of fees charged to students for education

• Income from commercial activities.

In most higher education institutions of Uzbekistan, it is not possible to say that the level of income from the third source mentioned above, that is, "from commercial activities, is satisfactory." Each higher education institution, based on its nature, should sell services (goods) that are in high demand in the market. For example, the Faculty of Psychology of universities - "psychological services", the Faculty of Biology - "new tree seedlings", the Faculty of Economics - "accounting services", the Faculty of Law or the Faculty of Law - "legal services", faculties specializing in information technologies - precisely in this field It has been proven in the world experience that it is also engaged in the activity of selling related services, providing additional income to higher education institutions and many other opportunities.

According to the decision No. 967 of December 3, 2019 of the Cabinet of Ministers of the Republic of Uzbekistan "On the step-by-step transfer of higher education institutions to the self-financing system", the provision of additional educational services, the improvement of the qualifications of experts in economic sectors and the introduction of other paid services are transferred to the self-financing system are defined as additional tasks of higher education institutions.

In order to ensure the implementation of this decision, HEIs specializing in the field of economics, law and information technologies, as well as having faculties specializing in economics, law and information technologies, organizing the provision of outsourcing services based on the characteristics and capabilities of HEIs that will contribute to the income of HEIs, the level of knowledge and experience of students, the research of academic staff has a significant positive effect on the results. Currently, outsourcing services and especially outsourcing of accounting and legal consulting services are widely used abroad rather than staffing. For example, in Belarus - 30%, in Europe - 86%, in the USA - 92%, and the highest indicator is in Israel, which is 96%.

For medium and small enterprises, outsourcing accounting services is the most optimal way to

maintain accounts. In this case, the enterprise will have the opportunity to receive highly qualified, responsible advice not only in accounting, but also in personnel, legal and tax matters.

Outsourcing (accounting, legal consulting, IT services) in HEIs and faculties specialized in economics, law and information technologies, as well as many other services for medium and small enterprises that are in high demand in the market, can increase their income to a certain extent. The result of a survey of 120 small business entities in Tashkent showed that, in addition to the above outsourcing service, there is a high demand for the following services in small business entities:

• Restoration of accounting;

Tax accounting;

• Personnel accounting;

• Providing tax and other legal advice to business entities;

• Providing legal and practical advice on the organization of a business entity;

• Assisting in the state registration of business entities through the online site, the business entity registration module of the YAIDXP portal;

• Assistance in creating a "Business Plan" for obtaining a loan;

• Assisting in petitioning state administration bodies and courts (writing letters and lawsuits);

• Providing legal advice and assistance in liquidation of business entities;

• IT technology services (creating a site, its continuous development, highlighting the activities of the institution in social networks);

- According to the statistics provided in the "Registration module of business entities of the YAIDXP portal", since the introduction of the registration of business entities through the "State Services Center", 82,515 or 12.3 percent of the total of 671,916 registered individual entrepreneurs and legal entities are online. registered in the mode. The fact that this indicator is at a low level shows that entrepreneurs are facing various types of misunderstandings when registering through this system. This creates a demand for a registration assistance service through the system.
- In addition, other services that are in high demand in the market, in particular, audit and evaluation services that require a license, can also be performed. By implementing services that are in high demand in the market, the higher education institution achieves a certain level of financial independence.

Implementation of the above-mentioned services in a higher education institution gives the OTM many opportunities in contrast to competitors who



provide similar services (offer goods) in the market. Higher education institution meets the main part of its demand for labor force for these services on the basis of selection at the expense of students studying in the institution of higher education. Involving students to work also creates a number of opportunities for students:

- Students increase their competitiveness in the labor market by applying the knowledge they have learned in the theoretical classes in practice at the Higher Education Institution;
- Students will have a permanent source of income through their work. This enables the student to cover his/her tuition costs, and this amount is exempt from income tax in accordance with Article 179 of the Tax Code. This creates an opportunity for the student to see an additional 12 percent more income;
- The emergence of competition among students to take advantage of the opportunity to work (to win the competition) - leads to an increase in the quality of their knowledge.

The introduction of such a service delivery system at the Higher Education Institution will not only improve the financial condition of the Higher Education Institution, the quality of personnel, but also create a number of opportunities for the employees engaged in scientific research, in particular, direct contact with business entities that are the object of research in the field of economic, legal and information technology within the scope of scientific work. , provides many opportunities, such as using statistical data of business entities in their scientific work, reaching mutual agreements for conducting necessary research (experiments) for scientific work at production sites, and most importantly, applying scientific work to production and commercializing it.

**IN CONCLUSION,** it can be said that the following measures should be taken to introduce effective mechanisms for combating corruption and ensuring transparency in the field of higher education:

consistent continuation of the "Corruption-free sphere" project in the field of higher education, elimination of any form of corruption;

formation of higher education institutions from experienced, honest, conscientious, responsible professors and employees, clearly defining their tasks; to increase the accountability of higher education institutions to the society and the responsibility of ensuring the quality of education, informing the general public with information about the quality of educational services based on the principles of transparency and impartiality; In the presence of higher education institutions specializing in the field of economics, law and information technologies, as well as faculties (fields) specializing in the field of economics, law and information technologies, the introduction of the service delivery system proposed in the article will serve the financial stability of the sector and the further development of the integration of education, science and production.

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