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Article

Main Directions of Organizing Accounting for Medical Services in Non-State Medical Organizations

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Abstract: This article examines the main directions for organizing accounting in non-state medical organizations within the context of modern healthcare system reforms and the expansion of private medical services. The study highlights the growing role of private healthcare providers in improving the quality, accessibility, and competitiveness of medical services, which in turn necessitates the development of an effective and transparent accounting system. Particular attention is given to the specific features of accounting in non-state medical institutions, including the diversity of services provided, the complexity of cost structures, and the need for accurate financial reporting.

The research analyzes the theoretical and methodological foundations of accounting for medical services, emphasizing the importance of adapting general accounting principles to the unique characteristics of healthcare activities. These include the classification of medical services, recognition of revenues and expenses, and the allocation of direct and indirect costs associated with diagnosis, treatment, and preventive care. The article also considers the role of management accounting in supporting decision-making processes, enabling healthcare managers to optimize resource allocation, control costs, and improve service efficiency.

The article further proposes practical recommendations for improving the organization of accounting in non-state medical institutions. These include the development of unified accounting policies, the introduction of cost accounting systems tailored to medical services, the use of performance indicators for evaluating efficiency, and the strengthening of internal control mechanisms. The importance of aligning accounting practices with regulatory requirements and ensuring compliance with national legislation is also discussed.

Keywords: healthcare activity, non-state medical organizations, medical services, accounting for medical services, description of medical services, classification of medical services, accounting for expenses, financial reporting

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1. Introduction

Today, it is important for medical organizations to control the expenses incurred and income received in providing medical services, and to maintain proper accounting for them. In particular, a normative legal document developed in the Republic of Uzbekistan on 13 February 2026 states that "the estimate of income and expenses related to the provision of paid medical services, and the staffing schedule, are drawn up and approved annually by treatment-and-prevention institutions, and are registered with the budget-fund allocators within the deadlines and procedure established for the expense estimate"[1], and this document serves as an important legal basis for regulating the

activities of medical organizations — including managing expenses in medical organizations and recognizing in accounting the income received from providing medical services — and for monitoring the profitability of medical services. The main difference between state and non-state medical organizations is that in state medical organizations profitability indicators are controlled by the government, and the prices of medical services provided by state organizations are always under control. In this regard, a normative legal document developed in our country states that "the payment amount for a medical service may not exceed the cost price of that medical service, for which profitability is shown, by more than 20 percent"[2]. This procedure set out in the normative legal documents serves as one of the most important legal bases for the operation of state medical organizations. Non-state medical organizations, however, being independently operating entities, have the profitability of the medical services they provide determined independently by their management staff, based on the competitive environment of the market economy. These aspects, in turn, determine the specific features of medical-service provision in non-state medical organizations. In non-state medical organizations, the profitability of medical services depends on the income the organization receives and the expenses incurred in providing the services. Therefore, properly maintaining the accounting of income and expenses related to the medical services provided by non-state medical organizations — and thereby improving the organization's financial results, including increasing the gross profit obtained from providing medical services — is one of the most fundamental and important tasks facing non-state medical organizations.[3]

In foreign literature, the activity of non-state medical organizations is defined as follows: "the provision of paid medical services to the population not covered by the state guarantee program, the sale of medical goods, the provision of services related to medical services, the provision of paid medical services to legal entities, and other types of activity permitted by law and by the owner of the institution"[4]. This definition shows that the range of activities carried out by non-state medical organizations is quite broad, and that the medical services provided by these organizations have their own specific socio-economic characteristics.

In the course of the research conducted, the scientific works of scholars who have studied the scientific and theoretical foundations of accounting in medical organizations were examined. In particular, the foreign scholar Ye.V. Prokopovich studied the features of accounting and reporting in the field of medicine. In particular, the foreign scholar conducted research into the characteristics of non-state organizations providing services in the medical field, and the existing problems of maintaining accounting in these organizations, along with scientific recommendations aimed at eliminating these problems, issues of recognizing income from various areas of medical services, the sources of financing of medical organizations, the organization of expense accounting, the classification of income and expenses, improving the informational capacity of the reports of non-state medical organizations, the features of preparing accounting reports, and the development of new forms of accounting reports[5].

B. Boronov, who has conducted research on improving the accounting of fat-and-oil products at industrial enterprises, presented a classification of fat-and-oil products as an object of accounting. According to this proposal, it is noted that at fat-and-oil product manufacturing enterprises, finished products should be reflected in accounting reports classified as main products, associated products, and by-products.[6]

In the scientific works of A. Mustafoev, who studied the features of accounting in non-state general-education and preschool-education organizations, a classification of the income and expenses obtained in providing educational services was developed for organizations in this sector. In particular, the research proposed maintaining the accounting of income and expenses classified according to the educational-upbringing,

enlightenment, non-core, and other types of activity carried out by non-state educational organizations.[7]

We believe that the above-mentioned scientific research findings are of great significance for the recognition of income and expenses in accounting by business entities and for their disclosure in financial statements, as well as for reflecting income and expenses in accounting according to their classification criteria in other sectoral entities, including non-state medical organizations.

2. Material and Methods

In the research conducted on the main directions of organizing the accounting of medical services in non-state medical organizations, scientific methods such as scientific abstraction, economic analysis, monographic observation, comparison, induction and deduction were used.[8]

3. Results and Discussion

In the course of the scientific research conducted, the definitions and descriptions of some of the medical services provided by non-state medical organizations were studied:

In medical organizations, **diagnostic services** are, in turn, carried out in two directions:

* **laboratory diagnostic services**. These include services provided by medical organizations such as blood and urine analysis to determine the type of the patient's illness, and blood-pressure measurement.[9]

* **instrumental diagnostic services**. These are services in which medical organizations carry out medical examinations using special apparatus and equipment, an example being the process of determining the patient's physiological state. This group of services includes ultrasound, ECG, EEG, echocardiography, CT, X-ray, endoscopy and other similar medical services.

In the field of medicine there are **treatment services** of two different kinds. These services and their descriptions are given below:

*** providing outpatient medical care** – this is "medical care provided to patients who do not require round-the-clock observation"[10].

*** providing inpatient medical care** – this is "medical care provided to patients who require round-the-clock observation, nursing and treatment".

The next type of medical service provided by non-state medical organizations is **medical rehabilitation services**. Rehabilitation services at organizations are understood as medical services carried out to restore the functionality of the body and relieve pain by eliminating existing deficiencies in the patient's body. This group of medical services may include services such as physiotherapy, phytotherapy, and massage.

Palliative medical services and the rules regulating the activity of entities providing such services were developed in the Resolution of the President of the Republic of Uzbekistan dated 24 June 2026 "On Additional Measures for Improving the Provision of Palliative Medical Services to the Population." In accordance with this document, with the aim of providing social support to the population in need of palliative services, the task has been set of bringing the volume of palliative medical services up to 80 percent by 2030 and improving the quality of palliative medical services, and it is further stated that "non-state medical organizations are permitted to provide palliative care". This shows that non-state medical organizations may provide palliative medical services, and it was found in this research that this type of medical service should be studied as an object of accounting.[11]

Emergency medical care services — "urgent and non-deferrable medical care is provided free of charge to the population at all medical institutions, regardless of their

form of ownership or management". These medical services are also regulated in accordance with the Resolution of the President of the Republic of Uzbekistan "On Creating Additional Conditions for Non-State Medical Organizations to Provide Emergency Medical Care Services." These normative legal documents establish the procedures for the purchase, by non-state medical organizations, of emergency medical vehicles — the most important means of providing emergency medical care — including, in particular, the rules for exemption from customs duty; these aspects serve to increase the efficiency of medical-service provision by non-state medical organizations. In addition, the Resolution of the President of the Republic of Uzbekistan "On Measures for Improving Emergency Medical Care Services in the Republic of Uzbekistan" sets out the goals and tasks of providing emergency medical care in the field of medicine, as well as the procedures for developing this service; this normative legal document states that "providing every person in need of urgent care with high-quality medical services in a timely manner is the priority task of the emergency medical care service"[12].

These services constitute the core activities of non-state medical organizations aimed at providing medical services. Today, non-state medical organizations operating in our country provide several types of medical services simultaneously; while some of these services exist within a single organization, other types of medical service continue to be provided by other non-state medical organizations. Depending on these types of activity, non-state medical organizations organize their medical-service provision activities and record, in their accounting policies, the rules and procedures relating to the accounting of medical-service provision processes.

In certain normative legal documents developed ten years ago in our Republic, which have since lost their force, the concept of "medical aid" was used, while the concept of "medical services" was not used at all. This means that in the previously developed normative legal documents, "medical aid" referred to what is now understood as "medical services." Although certain works of literature reveal the differences between these two concepts, and although the differences given in that literature are not of major significance, it was found appropriate in this study to interpret these concepts as "medical services." It should also be noted that "medical aid" is, in most cases, provided free of charge by state medical organizations, whereas "medical services" are, in most cases, provided on a paid basis. Furthermore, the main purpose of the activity of non-state medical organizations is to generate income and profit through the provision of medical services, and these organizations carry out only services. These considerations are the reason why, in this scientific research, the concept of "medical aid" is studied as a "medical service" provided by non-state medical organizations.

As a result of the scientific research conducted, it can be concluded that, in the scientific research carried out to date, the types of medical services provided by non-state medical organizations and their classification as objects of accounting have not been developed, and no clear consensus has been reached on this matter. Proceeding from this relevance, this research developed the classificatory foundations of these services as accounting objects, with the aim of properly maintaining, recognizing and reflecting the accounting of medical services in non-state medical organizations (see Table 1)[13]

Table 1.

Table 1. Classificatory foundations of medical services as objects of accounting[14]

Classification criterion	Classification group	Composition
By place of provision	Medical services provided by state organizations	Primary healthcare organizations Republican Scientific Center for Emergency Medical Care Medical organizations providing

		inpatient services
		Republican specialized scientific-practical medical centers
		Rehabilitation service organizations
		Other state medical organizations
		Non-state multidisciplinary medical centers
		Non-state specialized clinics
		Non-state rehabilitation centers
	Medical services provided by non-state organizations	Non-state emergency medical care centers
		Non-state dental clinics
		Non-state diagnostic centers
		Reproductive medicine and IVF centers
		Other non-state medical organizations
By area of provision	Domestic medical services	Medical services provided within the country
	Medical services provided abroad	Medical services provided in foreign countries
By reflection in statistical reports	Services of hospital institutions	Medical services carried out under statistical code 86100
	Services in the field of medical practice and dentistry	Medical services carried out under statistical code 86200
	Other services in the field of healthcare	Medical services carried out under statistical code 86900
By direction	Diagnostic services	Laboratory diagnostic services
		Instrumental diagnostic services
	Treatment services	Outpatient medical care
		Inpatient medical care
	Medical rehabilitation services	Physiotherapy medical services
		Phytotherapy medical services
		Orthopedic medical services
		Other medical rehabilitation services
	Medical services in other directions	Initial examination services
		Nursing services
		Emergency medical care services
		Palliative medical services
		Other medical services
By recognition of expenses	Core medical-service provision expenses	Diagnostic services
		Treatment services
		Medical rehabilitation services
		Medical services in other directions
	General medical-service provision expenses	Other generally provided medical services

By region of income recognition	Income from domestic medical services	Income received from medical services provided within the country
	Income from medical services provided abroad	Income received from medical services provided in foreign countries
	Paid medical services	Paid medical services under the types of activity indicated in the license
By payment form	Free medical services	Emergency medical care services
	Medical services financed from state budget funds	Medical services under state medical insurance and within the scope of the license, across all directions
Financing sources	State sources of financing for the provision of medical services	State budget funds
		Medical insurance funds
		Healthcare fund resources
		Funds received for providing medical services in excess of the volume set by the state
		Funds received by the state for providing paid medical services
	Sources of financing for providing non-state medical services	Voluntary funds received from individuals and legal entities
		Charitable funds received from individuals and legal entities
		Funds from bank loans
		Other funds
		Funds received from founders
		Funds received from providing medical services
		Voluntary funds received from individuals and legal entities
		Charitable funds received from individuals and legal entities
		Funds from bank loans
		Other funds

The classificatory foundations of medical services developed by us are divided into several criteria and groups, as well as their constituent components. These classification criteria serve to improve accounting from a theoretical standpoint, and are of particular importance in maintaining the accounting of medical services in non-state medical organizations[15].

4. Conclusion

The study of the main directions of organizing accounting for medical services in non-state medical organizations shows that the effectiveness of healthcare management largely depends on the quality, structure, and methodological soundness of accounting systems. In the context of the rapid development of private healthcare, increased competition, and diversification of medical services, accounting has evolved from a purely technical function into a key instrument of strategic and operational management.

The research confirms that non-state medical organizations operate under specific economic and organizational conditions that require a differentiated approach to accounting. These conditions include the complexity and variability of medical services, the simultaneous provision of paid and partially regulated services, the presence of multiple sources of financing, and high requirements for quality and transparency. As a result, traditional accounting models are often insufficient to reflect the real cost and financial outcomes of medical activities, which necessitates the improvement and adaptation of accounting methodologies. One of the main directions identified in the study is the development of a scientifically grounded classification of medical services as accounting objects. Such classification should consider the type of services (diagnostic, therapeutic, preventive), their complexity, duration, and resource intensity. This approach allows for more accurate cost calculation and facilitates better financial control. In addition, the classification of revenues and expenses according to their sources and functional purposes plays an important role in ensuring the reliability of financial information. Another important direction is the improvement of cost accounting systems. The study highlights the need to distinguish between direct and indirect costs, fixed and variable expenses, and to apply modern costing methods such as activity-based costing (ABC). This enables more precise allocation of overhead costs and improves the determination of the actual cost of medical services. Accurate cost information is essential for setting justified prices, evaluating profitability, and making informed managerial decisions. The integration of digital technologies and automated accounting systems is also a critical factor in enhancing the efficiency of accounting processes. The implementation of modern information systems allows for real-time data processing, reduces human error, and improves the accessibility of financial and operational information. This, in turn, supports timely decision-making and strengthens internal control mechanisms.

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