



Article

Construction Services Economic Analysis Object As International Standards Based on Classification

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Abstract: This article is displayed by construction companies construction works classification , calculation and analysis done increase international to standards adaptation and on the specific characteristics of construction enterprises as objects of economic analysis. Presents developments in determining the break-even point, assessing the impact of factors on it, and the expected break-even point in enterprises providing construction services.

Keywords: Construction enterprises, analysis, construction industry, object of economic analysis, purpose of economic analysis in construction enterprises, international financial accounting standards, joint-stock, partnership, private, joint and other contract construction and installation organizations . Construction services, effectiveness, efficiency, efficiency of enterprises providing construction services, critical point, expected profit amount.

1. Introduction

The steady increase in population, the desire to improve living conditions, and the continuous separation of young families from one family are leading to a rapid increase in demand for housing in all countries. Businesses operating in countries cannot operate without the main means of transportation, in particular, buildings (on their own balance sheet or on a lease basis). Developed and developing countries can to some extent show the level of development based on construction projects. Due to the above processes, the share of the construction sector in the main macroeconomic indicator of the country is always high[1].

It follows that construction is an equally important sector in the socio-economic life of developed, developing, and underdeveloped countries.

The construction services sector is one of the most important sectors of the economy, where the use of accurate economic analysis methods is of great importance to ensure the financial stability and profitable operation of enterprises. One of such methods is break-even analysis[2].

Break-even point analysis allows you to determine the relationship between revenue, costs, and profit in the activities of an enterprise. Through this analysis, the enterprise determines the minimum volume of work necessary to cover its costs. This is especially relevant in the construction industry, since the process of providing services requires large expenditures on materials, labor, equipment, and other resources[3].

Analysis of literature on the topic. Analysis of domestic and foreign literature sources on this topic, along with fundamental research in the field of construction, foreign scientists such

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as I.S.Stepanova, Arens EA, DJ.K. Lobbek, Serov VM, Gurkov I.B, and domestic economists such as M.K.Pardayev, N.T.Tukhliyev, E.V.Golesheva, M. Mirakhmedov, A.A.Eshtayev, K.B.Urazov, are conducting scientific research on various issues in the field of construction[4].

2. Materials and Methods

The scientific research used statistical and economic analysis methods, analysis, synthesis, abstract-logical analysis, as well as selective observation, sociological survey, SWOT analysis, and comparative methods.

3. Results and Discussion

A contract is a document that forms the basis for trade and service provision between two entities in the economy. NAS No. 11 "Construction contracts" construction to the contract as follows definition given. Construction contract - any one asset or his/her own project, technology and task or final use purpose according to mutual related and one to one closely related assets group build for special agreed is a contract [5].

This standard according to construction enterprises by to be compiled construction contracts two to the type separated[6].

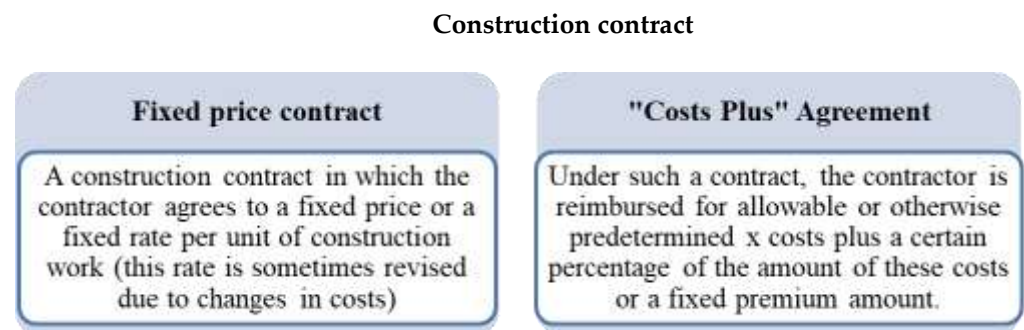


Figure 1. According to the 11th edition of the BHXS construction contracts.

Of course. structured construction in the contract to be brought necessary was primary requisites, executable construction your work size, execution deadline, customer and contractor's right and obligations, conflict issues solution to do roads cited to be condition. National standards according to construction in contracts general executable construction works quality contract subject showing passed, but international standard according to construction contract subject as construction 2 types of work classified as:

Asset construction with directly related was services show on the surface contracts;

Asset break or again restoration on the surface contracts, and asset from breaking next surroundings the environment restoration contracts[7].

From this come it turns out accounting account international to the standards according to construction of work account is also an asset construction with directly related was services account and asset break or again restoration on the surface contracts, and asset from breaking next surroundings the environment restoration with related construction services account as is carried out. The fundamental basis of the economic reforms being carried out in the country is the continuous development of all economic sectors and the establishment of a place in the world market in all economic sectors[8].

To enter the global market, it is first necessary to adapt all indicators, metrics, and accounting systems of the economy to international standards. In this regard account to conduct and construction system reform to do according to one a littlereforms done is being increased[9].

From this come it turns out construction in the field the account maintenance, construction of enterprises economic aspect assessment, international to standards based account information based on analysis to do is an important issue. Take visited analyses as a result construction in enterprises done increaseable construction their work in

classification new account object creation to the feature according to 2 types separation offer was done[10].

Asset construction with directly related was services;

Asset break or again restoration on the surface and asset from breaking next surroundings the environment restoration according to displayed services.

This from the approach come out without construction in enterprises accounting account to conduct in the process this two kind of construction services account separately active construction with directly related was services and active break or again restoration on the surface and asset from breaking next surroundings the environment restoration according to displayed services as management offer was done.

Account walking from BHMS No. 21 in the process if used and account in the conduct bills system save remaining if following bills system opening and use to the goal was found to be appropriate[11].

Table 1. International standards based on done construction services account while walking usage offer made bills system

No.	Account indicators	Account number	Account name
1	Shown service price tag meeting	2010	Asset construction with directly related was services price tag meeting
		2020	Asset break or again restoration on the surface and asset from breaking next surroundings the environment restoration according to displayed services price tag meeting
2	Shown service price tag	9131	Asset construction with directly related was services price tag
		9132	Asset break or again restoration on the surface and asset from breaking next surroundings the environment restoration according to displayed services price tag
3	Shown service income	9031	Asset construction with directly related was services from taken income
		9032	Asset break or again restoration on the surface and asset from breaking next surroundings the environment restoration according to displayed from services taken income

This accounting account of accounts opening and the account in the conduct usage construction in enterprises account and analysis done in increasing, this with one in line statistic report of forms in filling many opportunities creates. The critical point allows you to analyze the relationship between the volume of production of an enterprise and its income and expenses. By determining this point, the enterprise can determine in advance at what volume of production it will achieve profit and at what limit it will incur losses. This is of strategic importance, especially for business entities operating in the service, trade and manufacturing sectors[12].

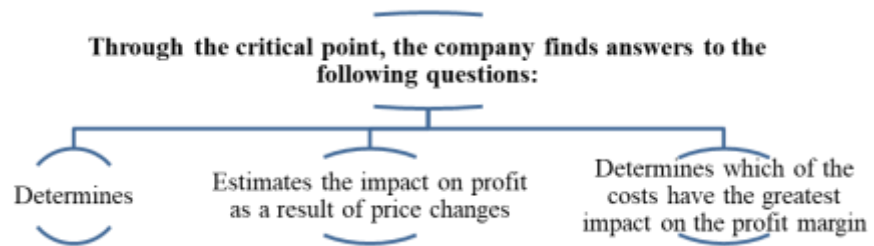


Figure 2. The practical significance of the critical point

The practical importance of the critical point is that it ensures the efficiency of the enterprise, scientifically substantiates management decisions, and reduces risk. Therefore, every enterprise should regularly analyze the critical point in its production or service process. At the same time, critical point analysis is also used in enterprises in the following areas (Figure 3).

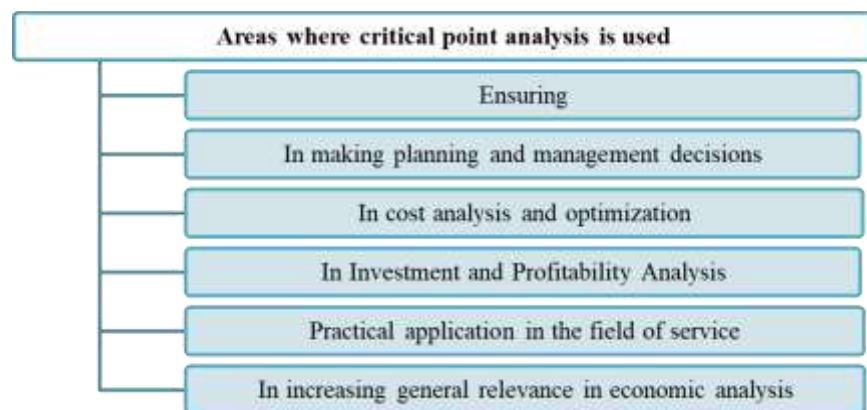


Figure 3. Areas where critical point analysis is used

By analyzing the critical point in ensuring financial stability in the enterprise, the enterprise clearly defines its profit and loss limits. This allows the enterprise to maintain financial stability in current operations and avoid loss-making production volume. In planning and management decision-making, critical point analysis helps to make scientific decisions such as production volume planning, pricing policy, selection of service types and cost optimization[13].

In risk reduction, break-even analysis allows a company to determine its margin of safety. This indicator shows how much the company can operate without loss even if the volume of activity is reduced. Analyzes the structure of enterprise costs through a critical point in cost analysis and optimization: determines which part is constant and which part is variable. Based on this information, measures to reduce costs and increase profit margins are developed. The critical point is of great importance in the evaluation of investment projects in investment and profitability analysis, because it indicates the "break-even point" of the project. If the critical point is very high, this means that the level of risk is high. In practical applications in the service sector, break-even point analysis is used to maintain a balance between service volume, prices, and costs in service industries (e.g., tourism, education, and restaurant business). In these industries, the break-even point is determined by taking into account seasonal factors. The critical point in construction service enterprises means that the amount of services provided by the enterprise in a certain reporting period will cover all costs and reach the break-even point[14].

Fixed costs, variable costs and sales prices of the service in enterprises providing construction services differ from other types of activity according to certain characteristics. The special features of the construction industry from other sectors are that

the variable cost per unit of service is in continuous motion, in view of the fact that the sales price in construction remains unchanged, and the service process lasts for a long time. Taking into account these aspects, the following methodology was proposed for determining the critical point in enterprises providing construction services.

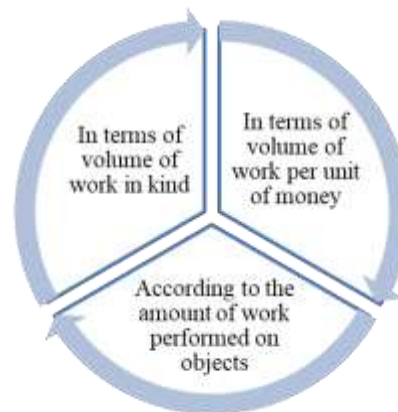


Figure 4. Methods of determining the critical point in enterprises providing construction services

From the point of view of the volume of work in kind, how many square meters of construction services are provided in enterprises providing construction services, represents the level of income and expenses of the enterprise when all costs are covered and is determined in the following order.

$$[KN] \cdot N = DX / SB - OX$$

KN – critical point volume per square meter of work performed at enterprises providing construction services;

DX – the sum of fixed costs in a given reporting period in enterprises providing construction services;

OX is the amount of variable cost per square meter;

SB is the selling price of the service provided per square meter[15].

4. Conclusion

The economic analysis of construction services, when grounded in international standards-based classification systems such as International Standard Industrial Classification (ISIC), Central Product Classification (CPC), and Nomenclature of Economic Activities (NACE), provides a structured and comparable framework for evaluating the performance and efficiency of the construction sector across countries.

The study confirms that classification-based analysis enhances transparency, consistency, and comparability of economic indicators such as value added, productivity, cost structures, and investment efficiency in construction services. It allows policymakers and enterprises to clearly distinguish between sub-sectors (residential, non-residential, civil engineering, specialized activities), thereby enabling more accurate benchmarking and strategic planning.

Moreover, the integration of international standards into national statistical and analytical systems strengthens the alignment of construction sector evaluation with global economic practices. This is especially relevant for developing economies, where harmonization with global standards improves access to foreign investment, facilitates participation in international projects, and enhances competitiveness.

At the enterprise level, classification-based economic analysis contributes to better cost control, resource allocation, and performance evaluation. It supports the identification of inefficiencies and enables targeted managerial decisions. However,

challenges remain, including data inconsistency, limited digitalization, and insufficient adaptation of international standards to local conditions.

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