

ECONOSCITECH INTEGRATION

ISSUE
9

INTERNATIONAL SCIENTIFIC
ELECTRONIC JOURNAL



**TASHKENT STATE
UNIVERSITY OF ECONOMICS**



**American University
of Technology**

Powered by Arizona State University®

ISSN: 3060-5075



**Acceptance of articles
PUBLISHED MONTHLY**



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PROFESSORS, SCHOLARS,
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ISSN

INTERNATIONAL
STANDARD
SERIAL
NUMBER
DENMARK

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2026

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THE SCIENTIFIC-POPULAR
ELECTRONIC JOURNAL
"ECONOSCITECH-INTEGRATION"
HAS BEEN REGISTERED UNDER
THE NUMBER C-5669651 BY THE
AGENCY FOR INFORMATION AND
MASS COMMUNICATIONS (AOKA)
OF THE REPUBLIC OF UZBEKISTAN,
EFFECTIVE FROM OCTOBER 9, 2024.

In accordance with Resolution No. 384/6 dated April 10, 2026, issued by the Presidium of the Supreme Attestation Commission under the Ministry of Higher Education, Science and Innovation of the Republic of Uzbekistan, this journal is included in the list of recommended international scientific publications for publishing the primary research findings of doctoral dissertations in the field of Economic Sciences.

Partners: Tashkent State University of Economics / American University of Technology in Tashkent (AUT)

Electronic publication. Issue 9. 500 pages.
Approved for publication in September 2026.

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IMPROVING THE MANAGEMENT REPORTING METHODOLOGY BY SEGMENTS AND RESPONSIBILITY CENTRES

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Abstract. The article examines opportunities for improving management reporting methodology in the dimensions of segments and responsibility centres. It highlights the potential for harmonising internal management segmentation, which follows products, services and customers, with external segmentation under IFRS 8, which follows the structure of information reviewed by the chief operating decision maker. A two-tier segmentation methodology is developed, harmonising internal management segments formed by products and services with responsibility centres and with operating segments determined in accordance with IFRS 8 requirements. The main conclusion is that connecting internal and external segmentation through a documented reconciliation bridge can enhance the consistency and practical usefulness of management and financial reporting.

Keywords: operating segments, IFRS 8, responsibility centres, two-tier segmentation, controllability, transfer pricing, chief operating decision maker, segment reporting, reconciliation.

Аннотация. В статье исследуются возможности совершенствования методологии управленческой отчётности в разрезе сегментов и центров ответственности. Рассматриваются возможности гармонизации внутренней управленческой сегментации, формируемой по продуктам, услугам и клиентам, с внешней сегментацией по IFRS 8, основанной на структуре информации, рассматриваемой главным операционным руководителем. Разработана двухуровневая методика сегментирования, гармонизирующая внутренние управленческие сегменты по продуктам и услугам с центрами ответственности и операционными сегментами, определяемыми согласно требованиям МСФО. Основной вывод заключается в том, что взаимосвязь внутренней и внешней сегментации посредством документированного моста сверки способствует повышению согласованности и практической значимости управленческой и финансовой отчётности.

Ключевые слова: операционные сегменты, IFRS 8, центры ответственности, двухуровневое сегментирование, контролируемость, трансфертные цены, главный операционный руководитель, сегментная отчётность, сверка.

INTRODUCTION

Segmentation is the point at which management reporting and financial reporting meet most directly. Internally, an entity divides itself into products, services, customer groups and responsibility centres in order to assign accountability and measure performance. Externally, it discloses reportable operating segments in accordance with IFRS 8. In principle, these two structures can be effectively aligned, since IFRS 8 applies the management approach. In practice, their appropriate integration can contribute to the development of a more consistent reporting system.

Such integration can provide important practical benefits. If internal segments are defined by product while the chief operating decision maker reviews information by geography, an appropriately designed reconciliation mechanism can connect these perspectives and enhance the usefulness of segment information. At the same time, maintaining sufficient granularity in internal reporting enables managers to obtain the detailed information required for day-to-day decisions while supporting external reporting requirements.

The aim of the study is to substantiate a methodology that harmonises internal management segmentation with responsibility accounting and with the requirements of IFRS 8. The scientific novelty consists in the development of a two-tier segmentation methodology harmonising internal management segments formed by

products and services with responsibility centres and with operating segments determined in accordance with IFRS requirements.

LITERATURE REVIEW

IFRS 8 “Operating Segments” defines an operating segment as a component of an entity that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the chief operating decision maker (CODM) to make decisions about resource allocation and to assess performance, and for which discrete financial information is available. The standard also establishes aggregation criteria, quantitative thresholds for reportable segments and a requirement to reconcile segment amounts to the corresponding amounts in the financial statements. The management approach embedded in the standard provides an important basis for strengthening the relationship between internal reporting and the quality of external disclosure.

The concept of responsibility accounting has a long tradition in management accounting literature. Anthony and Govindarajan classify responsibility centres as cost, revenue, profit and investment centres and formulate the controllability principle: a manager should be evaluated on items that they can influence. Horngren, Datar and Rajan develop the same principle in relation to performance measurement and transfer pricing, demonstrating that an appropriately designed transfer pricing system can support the effective measurement of internal unit profitability and contribute to informed managerial decision-making. Simons, in his levers of control framework, emphasises the important role of reporting structures in directing managerial attention and supporting organisational priorities.

Kaplan and Norton demonstrated that financial segment results can be effectively complemented by non-financial performance measures for strategic management. CIMA and AICPA's Global Management Accounting Principles (2015) similarly stress that information must be relevant to the decision it supports, which implies that the level of segmentation should follow decision needs and contribute to the usefulness of management reporting.

At the national level, the Law of the Republic of Uzbekistan “On Accounting” (No. ZRU-404¹ dated April 13, 2016) and the Resolution of the President of the Republic of Uzbekistan No. PP-4611² dated February 24, 2020, “On Additional Measures for the Transition to International Financial Reporting Standards”, laid the foundation for the adoption of IFRS. These measures have created important institutional conditions for the development of financial reporting in accordance with international standards. For entities preparing IFRS financial statements, segment disclosure provides an important mechanism for presenting relevant information, while the flexibility of internal segmentation allows entities to organise management information according to their operational and decision-making needs.

Comparative analysis shows that both external segment disclosure and internal responsibility accounting have well-developed methodological foundations. Their further integration through clearly defined mapping rules, aggregation logic and elimination procedures provides opportunities to strengthen the consistency between management and financial reporting and to improve the quality of information used for managerial decision-making.

RESEARCH METHODOLOGY

Methodologically, the study applies comparative analysis, systems analysis, structural modelling, and the method of expert generalisation. Artificial intelligence tools were used to a limited extent (approximately 10%) to support the technical processing, linguistic refinement, and systematisation of the research materials, while the methodological framework, analytical procedures, interpretation of results, and scientific conclusions were developed and validated by the author.

ANALYSIS AND RESULTS

The Two-Tier Segmentation Methodology. The proposed methodology separates the two purposes of segmentation into two tiers linked by a formal reconciliation bridge (Figure 1).

1 <https://lex.uz/docs/6819819>

2 <https://lex.uz/uz/docs/760214>

Two-tier segmentation methodology

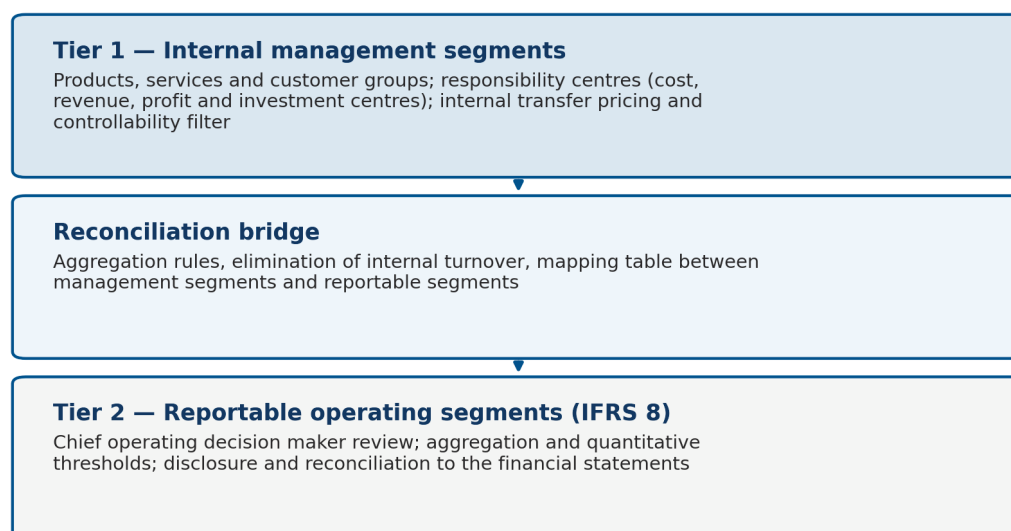


Figure 1. Two-Tier Segmentation Methodology³

The first tier serves management purposes. Segments are formed by product, service, and customer group, and each segment is linked to one or more responsibility centres. The measurement of each tier-one segment is governed by the controllability principle: only revenues and costs that the responsible manager can influence are included in the evaluated result, while non-controllable allocated costs are shown separately below the controllable margin line.

The second tier serves reporting purposes. Tier-one segments are aggregated into reportable operating segments according to the CODM's review structure, the aggregation criteria, and the quantitative thresholds of IFRS 8.

The reconciliation bridge between the tiers consists of three documented elements: a mapping table linking every tier-one segment to a tier-two segment; elimination rules for internal turnover and transfer margins; and a reconciliation statement showing the transition from the sum of management segment results to the reported segment result.

Responsibility Centres and Measurement Bases. The type of responsibility centre determines both the measure evaluated and the reporting form applied (Table 1).

Table 1. Responsibility Centres, Evaluated Measures, and Reporting Forms⁴

Responsibility centre	Manager controls	Evaluated measure	Reporting form
Cost centre	Level and structure of costs	Cost variance against budget	Cost variance report
Revenue centre	Sales volume, mix and prices	Revenue and contribution margin	Sales and margin report
Profit centre	Revenues and controllable costs	Controllable operating profit	Segment profit report
Investment centre	Profit and invested capital	Return on invested capital, residual income	Investment performance report

Transfer pricing as a methodological condition. Where responsibility centres exchange goods or services internally, the transfer price becomes an important determinant of the measured segment result. Three approaches are applicable: market-based prices, where an external market exists; cost-based prices, using standard rather than actual cost to support efficiency; and negotiated prices, where both parties have decision

³ Source: developed by the author.

⁴ Source: developed by the author.

autonomy. The methodology requires that the chosen approach be fixed in the internal regulation and that transfer margins be eliminated in tier-two aggregation, thereby ensuring that reported segment revenue accurately reflects external transactions.

The results indicate that differences between internal and external segment structures can be effectively addressed through an appropriately designed linkage mechanism. The two structures may be created by different functions, at different times, and for different purposes. The two-tier methodology accommodates these distinct purposes while ensuring that the connection between them is formally documented, transparent, and auditable.

For entities in Uzbekistan, the practical significance is considerable. The management approach of IFRS 8 provides an opportunity to strengthen the relationship between internal segmentation and external disclosure. Formalising the mapping and elimination rules can also improve reporting efficiency, since the reconciliation becomes a by-product of routine internal reporting rather than a separate year-end process.

The proposed methodology also provides opportunities for further refinement in practical application. The controllability principle can be applied flexibly by taking into account the extent to which individual costs can be influenced by responsible managers. Clearly established transfer pricing procedures can support balanced interaction between organisational units. In addition, an appropriate level of granularity in tier one can ensure a balance between the usefulness of detailed information and the efficiency of the reporting process.

CONCLUSIONS AND RECOMMENDATIONS

The study leads to the following conclusion: management reporting by segments and responsibility centres can be effectively organised in two tiers - internal management segments linked to responsibility centres and reportable operating segments determined under IFRS 8 - connected by a documented reconciliation bridge comprising mapping rules, elimination rules, and a reconciliation statement.

Practical recommendations include: (1) approving a mapping table linking each management segment to a reportable segment and maintaining it as part of the accounting policy; (2) applying the controllability principle by separating controllable and non-controllable items in every segment report; (3) fixing the transfer pricing approach in an internal regulation and consistently eliminating internal turnover; (4) matching the evaluated measure to the type of responsibility centre; and (5) preparing the segment reconciliation on a regular internal basis rather than only at the reporting date. These measures contribute to the alignment of internal accountability with external disclosure and enhance the quality, consistency, and practical usefulness of both management and financial reporting.

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5 <https://lex.uz/docs/6819819>

6 <https://lex.uz/uz/docs/760214>

Proofreader: Xondamir Ismoilov
Layout and Designer: Hasan Maqsudov

2026. № 9

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