ECONOSCITECH INTEGRATION

ISSUE 11

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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ISSN INTERNATIONAL STANDARD SERIAL NUMBER DENMARK

CONTACT: +998 94 3540880 https://econoscitech-integration-journal.uz 2026



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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.

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Electronic publication. Issue 11.
Approved for publication in Novermber 2026.

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CONTENTS

ECONOMIC SIGNIFICANCE OF REGIONAL POSTAL SERVICE INFRASTRUCTURE IN THE DEVELOPMENT OF E-COMMERCE 24
Palvanbayev Umidbek Uktam ugli

SCIENTIFIC AND METHODOLOGICAL FOUNDATIONS FOR INTEGRATING EXPERT ASSESSMENT AND ENTROPY METHODS IN EVALUATING THE EFFICIENCY OF ELECTRONIC DOCUMENT MANAGEMENT 29
Gaibnazarova Zilola Maxsudovna

ECONOMIC MECHANISMS FOR THE SUSTAINABLE DEVELOPMENT OF THE AGROCLUSTER COMPLEX 36
Berdimurodov U.S.

TECHNICAL EFFICIENCY AND DETERMINANTS OF CREATIVE EXPORTS: A STOCHASTIC FRONTIER ASSESSMENT WITH SCENARIO EVIDENCE FOR UZBEKISTAN 42
Daminova Madinakhon Bahromjon qizi

DEVELOPING BUSINESS CULTURE AMONG UNIVERSITY STUDENTS IN THE DIGITAL ECONOMY 47
Yusupova Dilnoza Maxmudovna

МЕХАНИЗМ УПРАВЛЕНИЯ ОБЕСПЕЧЕНИЕМ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ РЕСПУБЛИКИ УЗБЕКИСТАН В УСЛОВИЯХ ЭНЕРГЕТИЧЕСКОГО ПЕРЕХОДА 52
Якубов Дилшод Камилджанович

MPROVING INTEGRATED ORGANIZATIONAL-ECONOMIC MECHANISMS FOR POVERTY REDUCTION THROUGH DIGITAL SERVICES 57
Samiyev M. A.

SPECIFIC ASPECTS OF ORGANIZATIONAL MECHANISMS FOR THE DEVELOPMENT OF HIGHER EDUCATION SERVICES 64
Butayev Dilshod Eshbekovich

A REGIONAL CONDITIONS INDEX FOR FAMILY ENTREPRENEURSHIP AND FAMILY ENTERPRISE DENSITY: EVIDENCE FROM UZBEKISTAN'S REGIONS, INCLUDING SAMARKAND REGION 70
Iskandarov Sunnatillo Baxriddin ugli

SCIENTIFIC AND THEORETICAL APPROACHES TO STUDYING SOCIAL MARKETING IN HIGHER EDUCATION 77
Shoev Alim Khalmuratovich

IMPROVING THE MANAGEMENT AND FINANCING MECHANISMS OF INVESTMENT ACTIVITIES IN RADIO COMMUNICATION AND TELEVISION CENTRES IN THE DIGITAL ECONOMY 82
Khusanov Ulugbek Nishonovich

DEVELOPMENT OF AN ECONOMIC-MATHEMATICAL MODEL FOR THE APPLICATION OF KPI SYSTEMS IN INDUSTRIAL ENTERPRISES 88
Tursunov Orifali Samandarovich

INTERNATIONAL EXPERIENCE IN USING DIGITAL PLATFORMS FOR SMALL BUSINESS DEVELOPMENT 93
Rizayeva Nilufar Oblakulovna

ОБСЛУЖИВАНИЕ И ХРАНЕНИЕ ЭЛЕМЕНТОВ ЭКОНОМИЧНОЙ ИРРИГАЦИОННОЙ СИСТЕМЫ 101
Хакимов Баходир Бозорович

TAX BURDEN OPTIMIZATION AND INSTITUTIONAL TAX REFORMS IN UZBEKISTAN: EVIDENCE FROM INCOME TAXATION AND VAT EFFICIENCY 107
Azizjon Sadullayevich Rakhmonov

CONTENTS

MODELS OF INTERORGANIZATIONAL INTEGRATION IN LARGE CONSTRUCTION ENTERPRISES 114
Toshimov Azizbek Khakimovich

THE IMPORTANCE AND RISKS OF ARTIFICIAL INTELLIGENCE IN UZBEKISTAN: A SYNTHESIS OF OPEN SOURCES AND A SWOT ASSESSMENT IN LIGHT OF INTERNATIONAL EVIDENCE 131
Qodirova Laylo Otabekovna

EKONOMETRIK MODEL ASOSIDA NEFT VA GAZ SANOATI KORXONALARINING INVESTITSION FAOLIYATI IQTISODIY SAMARADORLIGINI PROGNOZLAŞ 139
Valikulov Şerzod Zaynitdinoviç

THE ROLE AND IMPORTANCE OF THE HUMAN RESOURCE MANAGEMENT SYSTEM IN ENTERPRISE MANAGEMENT 148
Aslanova Dilnoza Fatilloyevna

ВЛИЯНИЕ ЗАГРЯЗНЕНИЯ АТМОСФЕРНОГО ВОЗДУХА НА ЭФФЕКТИВНОСТЬ ИСПОЛЬЗОВАНИЯ ЧЕЛОВЕЧЕСКОГО КАПИТАЛА И УСТОЙЧИВОСТЬ ЭКОНОМИЧЕСКОГО РОСТА РЕГИОНОВ УЗБЕКИСТАНА 156
Динара Юсуббаева

ASSESSING THE EFFICIENCY OF THE ORGANIZATIONAL AND ECONOMIC MECHANISM FOR THE DEVELOPMENT OF TRANSPORT AND LOGISTICS SYSTEMS: A MULTI-CRITERIA APPROACH 163
Agzamova Marguba Mirabdullayevna

FRAGMENTED AGRICULTURAL PRODUCTION AND THE DEVELOPMENT POTENTIAL OF AGRICULTURAL COOPERATIVES IN UZBEKISTAN 170
Obloqulov Abdurauf Odiljon o‘g‘li

IMPROVING THE ORGANIZATIONAL AND ECONOMIC MECHANISM FOR ASSESSING AND DEVELOPING ENTREPRENEURIAL CULTURE IN THE TOURISM SERVICES SECTOR 176
Ollanazarov Bekmurod Davlatmuratovich

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

IMPROVING THE ORGANIZATIONAL AND ECONOMIC MECHANISM FOR ASSESSING AND DEVELOPING ENTREPRENEURIAL CULTURE IN THE TOURISM SERVICES SECTOR

Ollanazarov Bekmurod Davlatmuratovich
Head of the Department of Economics,
Urgench RANCH University of Technology,
Doctor of Economic Sciences (DSc),
Associate Professor

Abstract: The article examines the scientific and methodological foundations for assessing and developing entrepreneurial culture in the tourism services sector (TSS). A conceptual model illustrating the relationship between entrepreneurial culture, economic performance, and competitiveness, a five-level organizational maturity model, and an integral assessment algorithm are proposed. The organizational and economic mechanism for developing entrepreneurial culture, as well as the scientific and methodological conditions for its empirical assessment, are also substantiated.

Key words: tourism services, entrepreneurial culture, organizational and economic mechanism, organizational maturity, integral index, service quality, economic efficiency, competitiveness, stakeholders, tourism enterprise.

Аннотация: В статье рассматриваются научно-методологические основы оценки и развития предпринимательской культуры в сфере туристических услуг (СТУ). Предложены концептуальная модель, отражающая взаимосвязь между предпринимательской культурой, экономическими результатами деятельности и конкурентоспособностью, пятиуровневая модель организационной зрелости, а также алгоритм интегральной оценки. Кроме того, обоснованы организационно-экономический механизм развития предпринимательской культуры и научно-методические условия её эмпирической оценки.

Ключевые слова: туристические услуги, предпринимательская культура, организационно-экономический механизм, организационная зрелость, интегральный индекс, качество обслуживания, экономическая эффективность, конкурентоспособность, заинтересованные стороны, туристическое предприятие.

INTRODUCTION

In the global economy, the development of the tourism services sector (TSS) depends on the efficient utilization of tourism resources, service quality, management efficiency, and cooperation among market participants. In the formation of tourism products, coordination among business entities, corporate responsibility, and a culture of service delivery are of particular importance. In this context, entrepreneurial culture represents an organizational and economic category encompassing management principles, staff competencies, customer relations, contractual discipline, and innovative activities. In Uzbekistan, the development of the TSS is one of the priority areas for economic diversification, expansion of service exports, enhancement of regional economic activity, and employment generation.

The Law of the Republic of Uzbekistan "On Tourism[1]" regulates the principal organizational and legal relations governing TSS activities in the country. The Decree of the President of the Republic of Uzbekistan "On Measures to Increase the Role and Importance of Tourism in the Economy by Sharply Increasing Tourist Flows and Rapidly Expanding the Scale of Tourist Services in 2025–2026"[2] establishes objectives for expanding tourism services, supporting entrepreneurship in the sector, developing tourism infrastructure, and creating favorable conditions for serving tourists.

These legal and institutional conditions reinforce the need for scientific research into the economic activities, service culture, organizational management, and effectiveness of cooperation among business entities operating in the TSS.

In regions with well-developed historical and cultural tourism, such as Khorezm, Samarkand, and Bukhara, the integration of accommodation, transportation, catering, guiding, handicrafts, and other services into tourism products increases the importance of cooperation among business entities and effective organizational coordination.

At the same time, a theoretical justification of the relationships between entrepreneurial culture, service quality, economic activity, and competitiveness alone is insufficient. This necessitates the improvement of scientific and methodological approaches aimed at quantitatively assessing these relationships, systematizing relevant indicators, and identifying their connections with economic outcomes through integral assessment.

LITERATURE REVIEW

Research on entrepreneurial culture in the TSS is closely associated with scientific approaches to organizational culture, service quality, stakeholder cooperation, and economic performance. E. H. Schein and P. A. Schein interpret organizational culture as a system of values, behavioral norms, and established beliefs within an organization and substantiate its influence on internal management and employee performance[3]. The SERVQUAL approach developed by A. Parasuraman, V. A. Zeithaml, and L. L. Berry, in turn, enables the assessment of service quality by examining the gap between consumer expectations and perceived service performance[4].

Within the framework of stakeholder theory, R. E. Freeman substantiated the importance of coordinating relationships among different stakeholder groups involved in a firm's activities[5]. This approach provides an important theoretical foundation for analyzing cooperation among tourists, service providers, intermediaries, local communities, and governing bodies in the TSS.

In the scientific literature, entrepreneurial culture is interpreted as a multidimensional category associated with an enterprise's internal organizational environment, external economic relationships, quality of cooperation, organizational maturity, and competitiveness. Approaches to assessing economic efficiency presented in domestic studies may also serve as an additional methodological foundation for evaluating enterprise performance[6].

The literature review highlights the need to examine entrepreneurial culture as a multi-criteria system encompassing organizational values, service quality, stakeholder cooperation, and economic performance. Accordingly, assessing entrepreneurial culture in the TSS using measurable indicators and empirically determining its relationships with economic outcomes constitute important scientific and methodological tasks.

RESEARCH METHODOLOGY

The study employed systemic and comparative analysis, logical generalization, conceptual modeling, indicator systematization, and multi-criteria assessment methods. The assessment of entrepreneurial culture in TSS enterprises was based on indicators reflecting service delivery, organizational management, cooperation,

1 Law of the Republic of Uzbekistan No. ZRU-549 dated July 18, 2019, "On Tourism". https://lex.uz/ docs/-4428097

2 Decree of the President of the Republic of Uzbekistan "On Measures to Enhance the Role and Significance of Tourism in the Economy by Significantly Increasing Tourist Arrivals and Rapidly Expanding the Scope of Tourism Services in 2025–2026." https://lex.uz/uz/docs/-7531559

3 Schein E.H., Schein P.A. Organizational Culture and Leadership. 5th ed. Wiley, 2017. https://www.wiley.com/en-se/shop/general-introductory-business-management/organizational-culture-and-leadership-5th-edition-p-9781119212041

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5 Freeman R.E. Strategic Management: A Stakeholder Approach. Pitman, 1984. https://books.google.co.uz/books/ about/Strategic_Management.html?id=4PUJAQAAMAAJ&redir_esc=y

6 Abidxadjaev U., Karimov M., Davletov F. Davlat mablag'lari ishtirokidagi investitsiya loyihalarini baholash bo'yicha qo'llanma. T.:, 2023. https://imrs.uz/files/news/ru/507784.pdf; Xo'jamurodov A.J., Esanboyev F.J. Vaqt va samaradorlikni baholash asosida investitsiya loyihalarini boshqarish. Iqtisodiy taraqqiyot va tahlil. 2024. 2-jild, 9-son. 209–216-betlar. https://sci-p.uz/index.php/eitt/article/download/1640/1521/3008

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innovative activity, and socio-environmental responsibility. An approach to comprehensively assessing the relationships between entrepreneurial culture, economic performance, and competitiveness was proposed through indicator normalization, the justification of weighting coefficients, and the construction of an integral index. This methodology is designed to assess entrepreneurial culture in TSS enterprises on a multi-criteria basis and determine its impact on economic outcomes.

Artificial intelligence (AI) tools were used to a limited extent, accounting for approximately 10% of the overall research preparation process. Their use was primarily confined to language refinement, technical editing, and structural support. The selection of research methods, data analysis, interpretation of findings, and formulation of scientific conclusions were carried out independently by the author.

ANALYSIS AND RESULTS

In assessing the performance of TSS enterprises, identifying entrepreneurial culture as an independent organizational factor provides a basis for systematically examining its relationship with economic activity and competitiveness.

Entrepreneurial culture encompasses the characteristics that shape the organizational values, service standards, cooperative relationships, and management practices of a business entity. These characteristics are interconnected with the economic performance and market position of the business entity through its production and service delivery processes. On this basis, a three-component conceptual model is proposed, representing entrepreneurial culture, economic activity, and competitiveness as interrelated yet conceptually distinct categories (Figure 1).

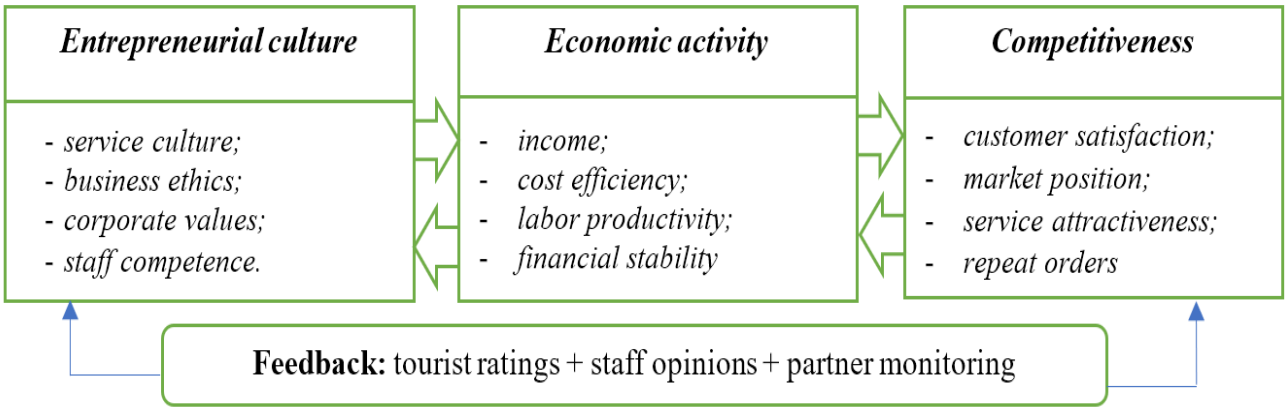


Figure 1. Conceptual model of entrepreneurial culture, economic activity and competitiveness in TSS entities[7]

In this model, entrepreneurial culture characterizes the internal organizational environment of a TSS business entity, economic performance reflects the indicators of its operational efficiency, and competitiveness represents its market position and outcomes.

The scientific and methodological significance of the model lies in its ability to establish independent measurement indicators for each component and examine their interrelationships through subsequent empirical research.

The general functional form of the conceptual model is expressed as follows:

$$C = f(EC, EP, X)$$

where: *C* – competitiveness; *EC* – entrepreneurial culture; *EP* – economic performance; *X* – control factors reflecting enterprise and market conditions.

This functional expression is intended to provide a theoretical basis for examining the relationships among the variables, while determining their parameters requires empirical analysis (Figure 2).

7 Author's development.

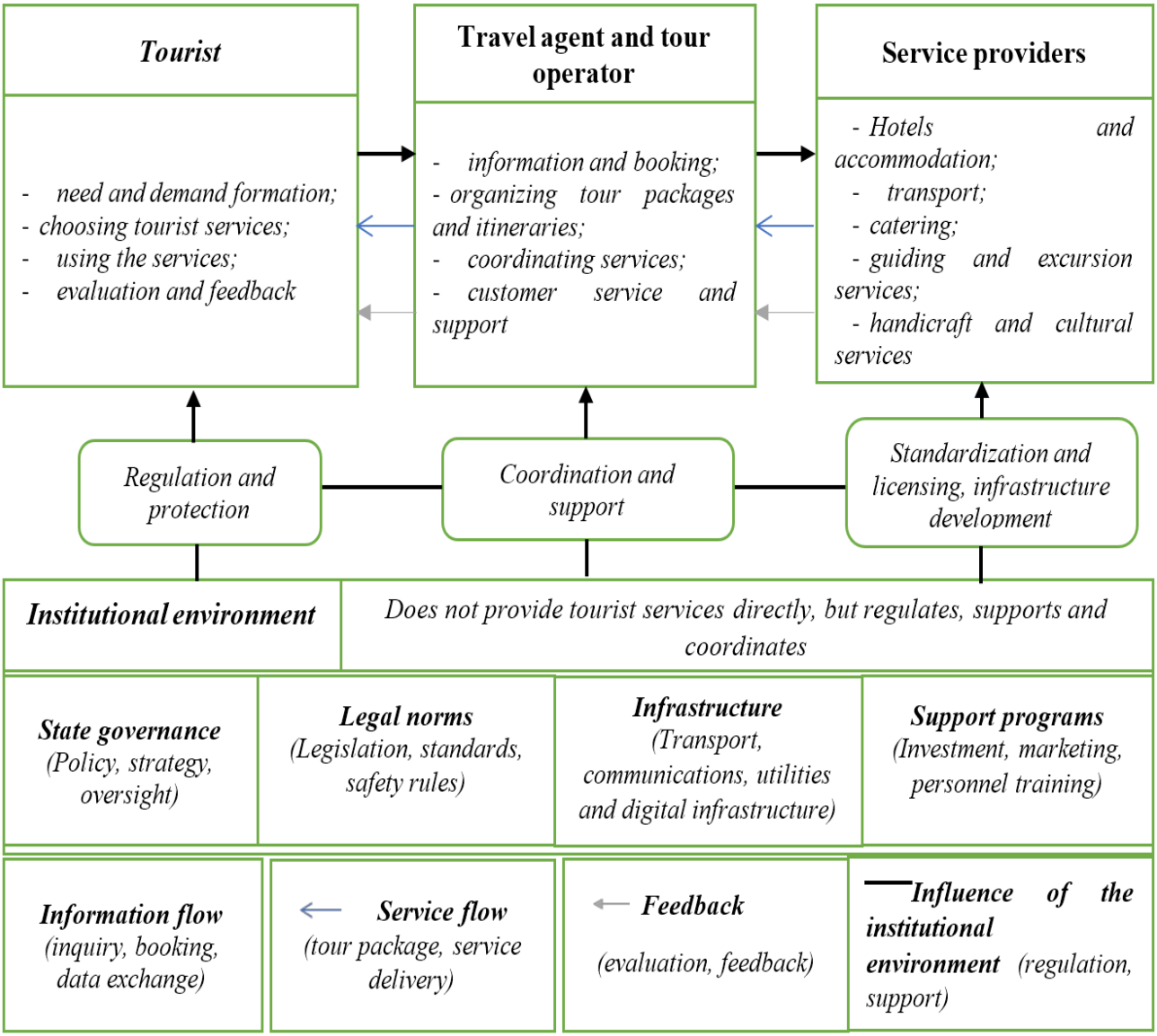


Figure 2. System of cooperation relations among participants in the tourism services market[8]

A tourism product is formed through the activities of various service providers. Therefore, examining entrepreneurial culture solely as an internal management characteristic of an individual business entity does not fully reflect the relationships within the tourism services system.

Taking the above into account, the systematic organization of interactions among tourists, travel agents and tour operators, service-providing business entities, and the institutional environment contributes to improving the efficiency of cooperative relationships (Figure 2).

Within this system of cooperative relationships, tourists act as consumers by utilizing services and evaluating their quality. Travel agents and tour operators are responsible for developing tourism products, exchanging information, managing bookings, and coordinating services. Service providers, in turn, deliver accommodation, transportation, catering, guiding, and other tourism-related services.

The institutional environment encompasses the regulation of tourism activities, the creation of favorable infrastructure conditions, and the establishment of general operating standards. It is considered separately from the direct provision of commercial services.

Based on this approach, it is proposed to use the speed of information exchange, fulfillment of service obligations, resolution of complaints, partners' satisfaction level and repeat cooperation indicators in assessing the quality of cooperation (Table 1).

8 Author's elaboration based on research.

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

Table 1. Proposed indicators for assessing cooperation among participants in the tourism services market[9]

Participant	Main function	Cooperation indicator	Information source
Tourist	Consumer of services	Satisfaction level, complaints	Survey and CRM
Travel agent, tour operator	Organizing and coordinating services	Order fulfillment, information accuracy	Contracts, order database
Accommodation facility	Accommodating guests	Booking accuracy, service quality	Internal reports
Transport and catering enterprises	Additional services	Timely service delivery	Operational data
Guides and excursion organizers	Tourist experience and information service	Tourist ratings	Surveys
State and regional institutions	Regulation and infrastructure conditions	Quality of administrative services	Official monitoring

The indicators given in this table are preliminary criteria intended for assessing relations among the various participants in the tourism services chain (Figure 3).

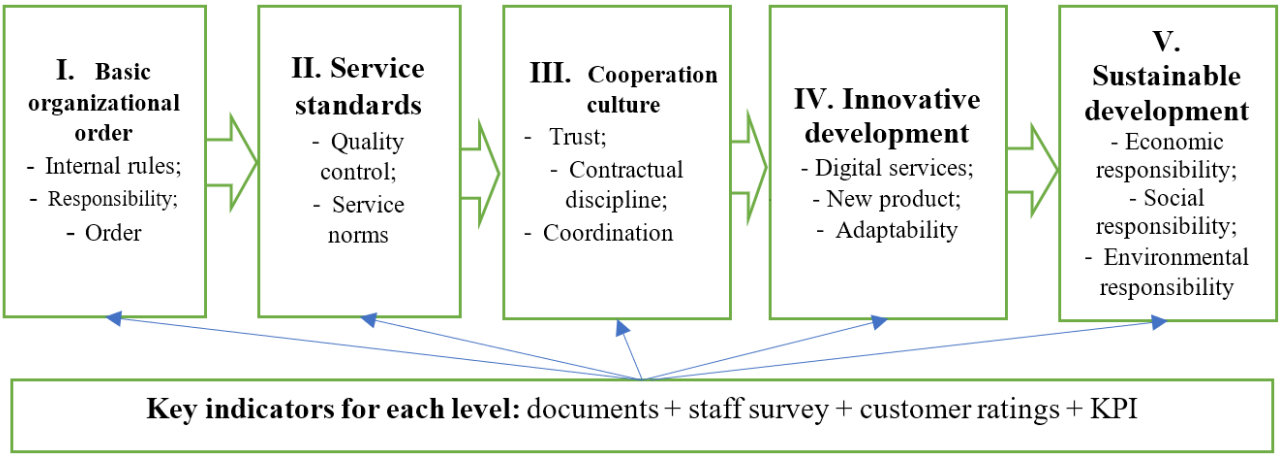


Figure 3. Organizational maturity model of entrepreneurial culture in TSS enterprises[10]

The entrepreneurial culture of TSS enterprises may differ in terms of organizational management, service quality, cooperation and innovative development. To systematize these differences, a five-level organizational maturity model is proposed.

Level I of the model represents organizational order and service rules; Level II encompasses service standards and quality control; Level III reflects cooperative relationships; Level IV represents innovative potential; and Level V involves the integration of sustainable development principles into organizational activities.

The proposed model constitutes a preliminary classification framework for assessing the organizational maturity of entrepreneurial culture. To classify business entities into distinct levels, the indicator scoring scale, minimum requirements, and classification criteria must be substantiated through subsequent empirical research (Table 2).

9 Author's elaboration based on research.
10 Author's elaboration based on research.

Table 2. Criteria for assessing the organizational maturity levels of entrepreneurial culture[11]

Level	Main characteristic	Observable sign	Data source for assessment
I. Organizational order	Existence of internal rules	Approved service instructions	Enterprise documents
II. Service standards	Systematic quality control	Audit and implementation of service standards	Audit reports
III. Cooperation culture	Regulated cooperation	Contracts and partner ratings	Contracts, surveys
IV. Innovative development	Application of new technologies	Digital processes and new services	Operational data
V. Sustainable development	Harmony of economic, social and environmental principles	Monitoring of sustainability indicators	Internal and external reports

Furthermore, since individual dimensions of organizational maturity may exhibit different levels of development, it is advisable to preserve the multidimensional profile of each business entity in the final assessment.

Assessing entrepreneurial culture in TSS business entities requires integrating its various functional dimensions into a unified system.

Based on the conducted research, the integral effectiveness of entrepreneurial culture can be determined by aligning its functional subsystems with expert assessment indicators.

Building on this scientific approach, a methodology for constructing an integral index encompassing five assessment blocks of entrepreneurial culture is proposed (Figure 4).

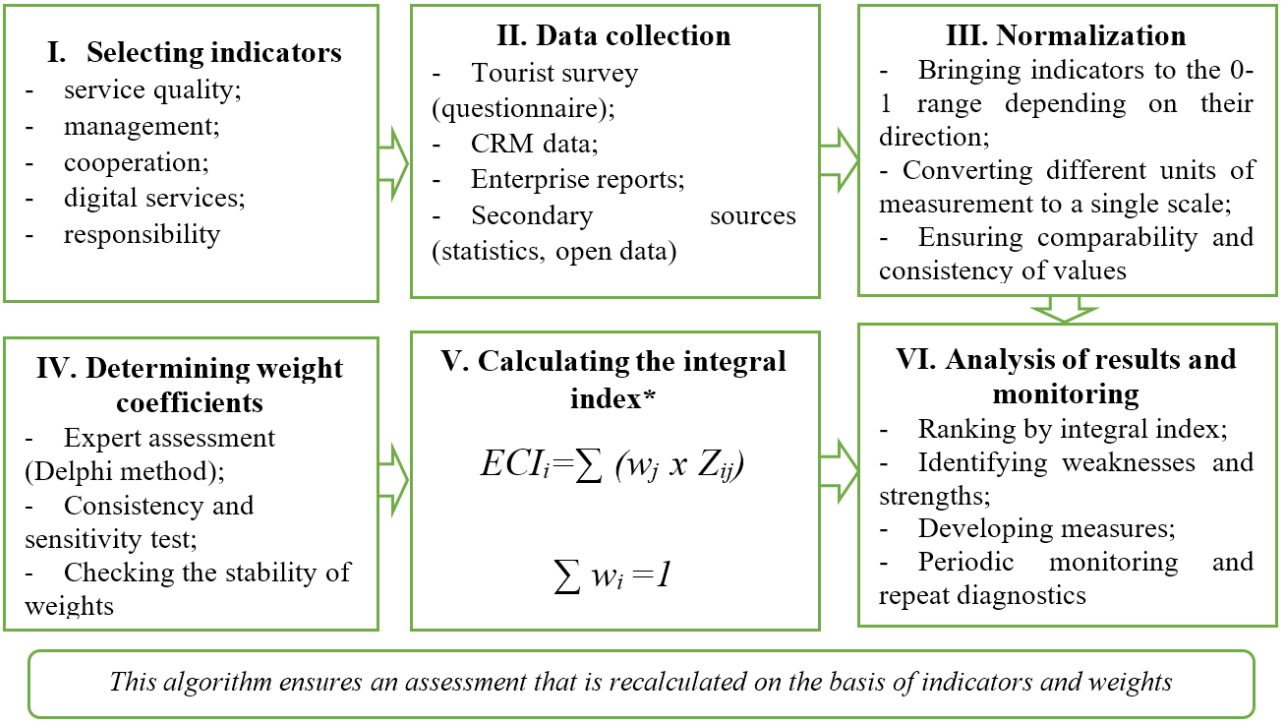


Figure 4. Algorithm for the integral assessment of entrepreneurial culture in TSS enterprises[12]

* where ECI_i - integral index for region i, w_j - weight coefficient of indicator j, z_{ij} - normalized value of indicator j for region i.

All weights must be non-negative, and their sum must equal one.

To ensure a uniform direction of the indicators, positive-direction indicators can be normalized using the min–max method as follows: $z_{ij} = (x_{ij} - x_j,min) / (x_j,max - x_j,min)$

11 Author's elaboration based on research

12 Author's elaboration based on research.

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

For negative-direction indicators, normalization is performed as follows: $z_{ij} = (x_j,max - x_{ij}) / (x_j,max - x_j,min)$

During normalization, comparison limits, units of measurement, and observation periods must be established according to consistent principles.

Expert assessment or multi-criteria decision-making methods can be employed to determine indicator weights. In this process, the criteria for expert selection, the assessment scale, the method used to calculate weights, and the degree of agreement among expert assessments must be clearly disclosed (Table 3).

Table 3. Operational description of indicators for the integral assessment of entrepreneurial culture in TSS business entities[13]

Assessment block	Indicator	Unit of measurement	Direction	Source
Service culture	Tourist satisfaction	Score or %	Positive	Tourist survey
	Share of complaints	%	Negative	CRM
Organizational culture	Staff qualification	%	Positive	HR records
	Implementation of service standards	%	Positive	Internal audit
Cooperation culture	Contract fulfillment	%	Positive	Contracts register
	Partner satisfaction	Score	Positive	Partner survey
Innovation culture	Share of digital orders	%	Positive	Order system
	Digital competence of staff	Score	Positive	Competence assessment
Social responsibility	Employee satisfaction with working conditions	Score	Positive	Staff survey
Environmental responsibility	Resource consumption per tourist-day	Physical unit	Negative	Resource accounting

When calculating the integral index, the sources and normalization parameters of all indicators must be documented, and the procedures for handling missing data must be established in advance.

An important methodological feature of the proposed index is its ability to facilitate comparisons of entrepreneurial culture across different enterprises using a consistent set of indicators. However, the theoretical validity of the index must be complemented by empirical verification of its practical results.

The organizational and economic mechanism for developing entrepreneurial culture in TSS enterprises is based on the coordinated interaction among the enterprise's internal organizational potential, the external institutional environment, cooperation among market participants, and performance outcomes.

The formation of this mechanism is based on a continuous management cycle encompassing the diagnosis of entrepreneurial culture, identification of development priorities, application of organizational and economic instruments, and monitoring of performance (Figure 5).

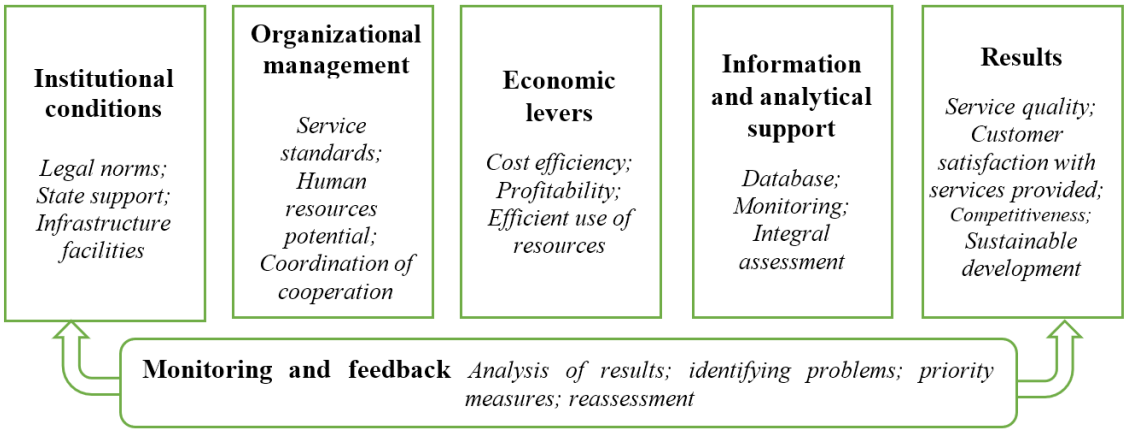


Figure 5. Organizational and economic mechanism for developing entrepreneurial culture in the TSS[14]

13 Author's elaboration based on research.
14 Author's elaboration based on research.

The proposed organizational and economic mechanism is based on the coordinated interaction of institutional, organizational, economic, and information-analytical components aimed at developing entrepreneurial culture in the tourism services sector (TSS).

The institutional component encompasses the legal and regulatory framework governing tourism activities, state support, regional infrastructure development, and the creation of a favorable business environment. The organizational component focuses on improving service standards, enhancing staff competencies, coordinating cooperation among market participants, and strengthening internal control and customer relations.

The economic component encompasses service profitability, cost efficiency, labor productivity, rational resource utilization, and financial stability. The information-analytical component, in turn, facilitates systematic data collection, integral assessment of entrepreneurial culture, comparative analysis across enterprises, and the provision of information to support management decisions.

The monitoring and feedback system within the mechanism enables the continuous observation of entrepreneurial culture development dynamics, evaluation of the outcomes of implemented measures, and appropriate adjustments to development priorities (Table 4).

Table 4. Organizational and economic levers for developing entrepreneurial culture[15]

Area	Proposed lever	Assessment indicator
Organizational management	Service standards and internal audit	Compliance with standards
Human resources potential	Professional training and retraining	Competence assessment
Cooperation	Digital information exchange and service consistency	Cooperation quality
Innovative activity	Digital booking and customer relationship systems	Share of digital orders
Economic activity	Cost management and improvement of the service portfolio	Operating profitability
Social responsibility	Taking into account the interests of employees and the local community	Labor and social indicators
Monitoring	Integral assessment and periodic benchmarking	Change in the ECI

In this regard, it is advisable to develop regional cooperation programs aimed at improving the overall quality of tourism services and coordinating the economic interests of individual business entities.

The conceptual and scientific-methodological approaches developed in this study make it possible to clarify the economic content of entrepreneurial culture in the TSS and represent it through a system of measurable indicators.

The proposed three-component model illustrates the potential relationship between entrepreneurial culture, economic activity, and competitiveness. However, the existence and magnitude of this relationship cannot be established solely on the basis of the conceptual model.

The entrepreneurial culture index can be used to assess the organizational and service-related characteristics of a business entity. Economic efficiency and competitiveness, in turn, should be evaluated using independent outcome indicators.

This distinction helps prevent methodological overlap that could arise from directly incorporating economic performance indicators into the entrepreneurial culture index.

Although the SERVQUAL methodology offers opportunities for assessing the quality of tourism services, its measurement scales must be adapted to the specific activities of business entities and the conditions of the research. Their reliability and suitability for the intended measurement purposes must also be verified.

To determine the statistical relationship between entrepreneurial culture and economic efficiency, it is advisable to apply the following econometric model, provided that panel data are available for TSS business entities:

$$Y_{it} = \beta_0 + \beta_1 ECI_{it} + \Sigma \beta_k X_{kit} + \mu_i + \tau_t + \varepsilon_{it}$$

where Y_{it} - economic performance indicator of business entity i in period t; ECI_{it} - entrepreneurial culture index; X_{kit} - control factors; μ_i - time-invariant unobserved characteristics specific to the enterprise; τ_t - general period effect; ε_{it} - random error.

In this model, factors such as the scale of operations, duration of operation, location, tourist flows, market conditions, and technological potential of the business entity can be considered control variables.

15 Author's elaboration based on research.

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

When empirically estimating the model, the observation period, sample composition, variables, and statistical diagnostic criteria must be defined in advance. Given the possibility of a bidirectional relationship between entrepreneurial culture and economic performance, caution is required when interpreting statistical associations as causal effects.

The main methodological limitation of the study is that the proposed indicator system, organizational maturity model, and integral index have not yet been empirically validated using actual data. Therefore, the findings are presented not as evidence of an empirically confirmed economic effect but as a theoretical and scientific-methodological foundation for further applied research.

CONCLUSION AND RECOMMENDATIONS

As a result of the study, the conceptual and scientific-methodological foundations for assessing and developing entrepreneurial culture in the tourism services sector (TSS) were systematized. A three-component model designed to empirically examine the relationships among entrepreneurial culture, economic activity, and competitiveness was proposed, along with a cooperation system that considers the functional characteristics of market participants.

A five-level organizational maturity model describing the organizational development of business entities was formulated. An integral assessment algorithm based on indicators of service delivery, organizational management, cooperation, innovative activity, and socio-environmental responsibility was developed. An organizational and economic mechanism integrating institutional, organizational, economic, and information-analytical instruments for developing entrepreneurial culture was also proposed.

Based on the research findings, the following recommendations are proposed:

1. Improve the assessment system for entrepreneurial culture. Tourism enterprises should introduce a comprehensive assessment framework based on measurable indicators of service quality, organizational management, stakeholder cooperation, innovation, and socio-environmental responsibility. The proposed integral index and organizational maturity model can be used to identify development priorities and support evidence-based management decisions.

2. Strengthen organizational cooperation and professional development. It is recommended to enhance coordination among tourism enterprises, travel agents, tour operators, service providers, and relevant institutional stakeholders. Particular attention should be given to improving employees' professional competencies, implementing consistent service standards, and developing effective mechanisms for exchanging information and sharing organizational experience.

3. Develop monitoring and analytical mechanisms for entrepreneurial culture. Tourism enterprises should establish systematic monitoring procedures to evaluate changes in entrepreneurial culture and their relationships with economic performance and competitiveness. Regular assessments, comparative analysis, and feedback mechanisms can facilitate the timely identification of improvement opportunities and the adjustment of organizational development strategies.

In future research, it is advisable to empirically validate the proposed approaches, substantiate the weighting coefficients of indicators and the thresholds for organizational maturity levels, and assess the relationship between entrepreneurial culture and economic performance using econometric methods. The proposed approaches can serve as a scientific and methodological foundation for applied research aimed at the comprehensive assessment and development of entrepreneurial culture in the TSS.

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INTERNATIONAL SCIENTIFIC ELECTRONIC JOURNAL

Proofreader: Xondamir Ismoilov

Layout and Designer: Oloviddin Sobir o‘g‘li

2026. № 11

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