# MUHANDISLIK & IQTISODIYOT

ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal

2026
mart


## TOSHKENT SHAHRIDAGI TURIN POLITEXNIKA UNIVERSITETI

*Xalqaro ilmiy-amaliy onlayn konferensiya materiallari to'plami*

## "GLOBAL RAQAMLI INTEGRATSIYALASHUV: 2030-YILGACHA YASHIL IQTISODIYOTGA O'TISHDA TEXNOLOGIK VA INDUSTRIAL SANOATNI RIVOJLANTIRISH ORQALI MIKRO VA MAKROIQTISODIY BARQAROR O'SISHNI TA'MINLASH DOLZARBLIGI"

## "GLOBAL DIGITAL INTEGRATION: THE RELEVANCE OF ENSURING MICRO AND MACROECONOMIC SUSTAINABLE GROWTH THROUGH TECHNOLOGICAL AND INDUSTRIAL DEVELOPMENT IN THE TRANSITION TO A GREEN ECONOMY BY 2030"

## «ГЛОБАЛЬНАЯ ЦИФРОВАЯ ИНТЕГРАЦИЯ: АКТУАЛЬНОСТЬ ОБЕСПЕЧЕНИЯ УСТОЙЧИВОГО МИКРО- И МАКРОЭКОНОМИЧЕСКОГО РОСТА ЧЕРЕЗ РАЗВИТИЕ ТЕХНОЛОГИЧЕСКОЙ И ИНДУСТРИАЛЬНОЙ ПРОМЫШЛЕННОСТИ В ПЕРЕХОДЕ К ЗЕЛЁНОЙ ЭКОНОМИКЕ К 2030 ГОДУ»

## 3-MAXSUS SON


74-91 xalqaro daraja
ISSN: 2992-8982

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ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal

*Elektron nashr.*
*2026-yil, mart.*



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05.01.00 – Axborot texnologiyalari, boshqaruv va kompyuter grafikasi
05.01.01 – Muhandislik geometriyasi va kompyuter grafikasi. Audio va video texnologiyalari
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05.01.03 – Informatikaning nazariy asoslari
05.01.04 – Hisoblash mashinalari, majmualari va kompyuter tarmoqlarining matematik va dasturiy ta'minoti
05.01.05 – Axborotlarni himoyalash usullari va tizimlari. Axborot xavfsizligi
05.01.06 – Hisoblash texnikasi va boshqaruv tizimlarining elementlari va qurilmalari
05.01.07 – Matematik modellashtirish
05.01.11 – Raqamli texnologiyalar va sun'iy intellekt
05.02.00 – Mashinasozlik va mashinashunoslik
05.02.08 – Yer usti majmualari va uchish apparatlari
05.03.02 – Metrologiya va metrologiya ta'minoti
05.04.01 – Telekommunikasiya va kompyuter tizimlari, telekommunikasiya tarmoqlari va qurilmalari. Axborotlarni taqsimlash
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05.06.01 – To'qimachilik va yengil sanoat ishlab chiqarishlari materialshunosligi
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08.00.17 – Turizm va mehmonxona faoliyati


Ma'lumot uchun, OAK Rayosatining 2024-yil 28-avgustdagi 360/5-son qarori bilan "Dissertatsiyalar asosiy ilmiy natijalarini chop etishga tavsiya etilgan milliy ilmiy nashrlar ro'yxati"ga texnika va iqtisodiyot fanlari bo'yicha "Muhandislik va iqtisodiyot" jurnali ro'yxatga kiritilgan.

Muassis: "Tadbirkor va ishbilarmon" MChJ

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ACTIVITY-BASED COSTING IN RAILWAY PASSENGER TRANSPORT ..... 376
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UDC: 656.2:338.5:657.47

# ACTIVITY-BASED COSTING IN RAILWAY PASSENGER TRANSPORT

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**Abstract.** An activity-based cost-norm system and a two-part infrastructure charge for railway passenger transport are developed to replace single network-average cost and charge figures that obscure differences across train types. The study aims to decompose managed costs into cost-driver-specific norms, redesign the infrastructure charge base according to the underlying cost drivers, and evaluate both approaches using actual 2025 data. Managed cost items are classified according to four cost drivers: vehicle-kilometres, train-kilometres, seat-kilometres, and time. This classification yields train-type coefficients ranging from 0.5 for high-speed trains to 1.0 for ordinary trains. The infrastructure charge is redesigned as a two-part tariff comprising wear-related costs based on tonne-kilometres and capacity-occupation costs based on train-kilometres. The results show that norm-based costing reduces the estimated cost of a sample trip by 7.8 percent compared with the network-average method. The two-part charge lowers the full-cost break-even threshold for the domestic route from 1.559 to 0.861, bringing it within 0.124 points of actual occupancy. For the international route, the threshold falls below actual occupancy, shifting the route into the commercial zone. Both approaches enable costs and charges to more accurately reflect the technological characteristics of train operations and provide a norm-based benchmark for state-order contracting.

**Keywords:** railway passenger transport, activity-based costing, cost drivers, infrastructure charge, two-part tariff, break-even threshold.

## INTRODUCTION

A single network-average managed cost per vehicle-kilometre and a single network-average infrastructure charge per vehicle-kilometre do not fully distinguish between a high-speed motor-unit train, an ordinary locomotive-hauled train, and a suburban electric service, even though the three consume resources through different technological processes and impose different burdens on the track. The purpose of this thesis is to replace both averages with cost-driver-specific norms and a wear- and capacity-based infrastructure charge and to test whether the resulting figures reflect actual trip-level and route-level outcomes more accurately than the network averages they replace.

## LITERATURE REVIEW

N. Teryoshina, B. Lapidus, and M. Trikhunkov developed the classical CIS railway-economics method of assigning costs to operational measures such as vehicle-kilometres and locomotive-kilometres [1]. Their method was developed for an integrated freight-and-passenger operator in which locomotive and infrastructure measures represent the carrier's own costs. For a structurally separated passenger carrier, however, traction and infrastructure constitute external contractual costs, while passenger-specific service costs may additionally be associated with seat-kilometres.

R. Kaplan and R. Cooper's activity-based costing framework [2] generalises the cost-driver principle beyond a single industry, demonstrating that assigning costs to the activities that generate them, rather than averaging them across total output, enables a more differentiated allocation of costs than a single volume-based driver. The framework's general form, however, does not specify which drivers correspond to a particular technological chain, such as passenger train operations, an assignment that this thesis makes explicit.

On the charging side, H. Link's analysis of two-part infrastructure tariffs [3] frames the charge as a balance between full-cost recovery and a marginal-cost signal, while P. Wheat and A. Smith's econometric measurement of rail wear costs [4] establishes that wear is driven by gross tonne-kilometres rather than by vehicle-kilometres. These approaches provide the theoretical and empirical basis for calculating the resulting break-even threshold for a specific passenger carrier and comparing it with the carrier's actual route-level occupancy.

Consequently, the literature separately provides a cost-driver method for an integrated operator (Teryoshina, Lapidus, and Trikhunkov), a general activity-based costing principle (Kaplan and Cooper), and

the economic rationale and cost basis for two-part infrastructure charging (Link; Wheat and Smith). Building on these approaches, this thesis combines a passenger-specific cost-driver norm system with a wear-based two-part charge and jointly evaluates both against a carrier's break-even position.

## METHODS

Managed costs were classified according to four cost drivers corresponding to the technological process of passenger service: vehicle-kilometres for repairs, materials, and attendants' wages; train-kilometres for crew and formation costs incurred once per train regardless of length; seat-kilometres for passenger service costs that scale with offered capacity; and time for depreciation and administration, which do not vary with output in the short run. Four per-unit norms and a train-type coefficient, κ, were then defined:

$$C^b = \kappa \cdot (c_v L + c_p T + c_s N) + c_0 \quad (1)$$

where *Cb* is managed cost; *L*, *T*, and *N* are vehicle-, train-, and seat-kilometres, respectively; *cv*, *cp*, and *cs* are the corresponding norms; and *c0* is fixed annual cost. The coefficient κ captures the structural differences between motor-unit and locomotive-hauled trains: high-speed and suburban electric trains carry fewer attendants and provide no bedding service, resulting in κ values of 0.5 and 0.6, respectively; express seated service has a coefficient of 0.8; and ordinary locomotive-hauled service is the reference case at 1.0.

The infrastructure charge, which accounts for 90 percent of contractual costs, was redesigned from a single vehicle-kilometre base into a two-part tariff separating wear from capacity occupation:

$$P = p_v \cdot G + p_t \cdot T \quad (2)$$

where *G* is gross tonne-kilometres, *T* is train-kilometres, and *pv* and *pt* are the wear and capacity rates, respectively. The direct-cost share of the charge — 19 percent of full infrastructure cost, as established elsewhere in this research programme — was split 60:40 between the wear and capacity components, following the relative weight assigned to wear and train-path occupation in EU practice.

## RESULTS

The classification of managed costs by driver is summarised in Table 1.

Table 1
Managed cost items classified by cost driver, 2025[1]

| Cost item | UZS bn | Cost driver | Norm unit |
|---|---|---|---|
| Vehicle capital repair | 68.4 | vehicle-km | UZS/vehicle-km |
| Materials, fuel, electricity | 113.8 | vehicle-km | UZS/vehicle-km |
| Car attendants' wages (70%) | 177.7 | vehicle-km | UZS/vehicle-km |
| Train crew, formation (30%) | 76.1 | train-km | UZS/train-km |
| Passenger service, ticketing | 110.2 | seat-km | UZS/seat-km |
| Depreciation | 72.5 | time (fleet) | UZS bn/year |
| Administration wages | 50.3 | time | UZS bn/year |
| Total managed cost | 669.0 | — | — |

The resulting norms and train-type coefficients are summarised in Table 2 and compared in vehicle-kilometre-equivalent terms in Figure 1.

Table 2
Cost-norm system by train type, 2025 conditions[2]

| Train type | κ | cv, UZS/veh-km | cp, UZS/tr-km | cs, UZS/seat-km |
|---|---|---|---|---|
| Ordinary (platskart-kupe-SV) | 1.0 | 3,289 | 7,251 | 20.0 |
| Express seated | 0.8 | 2,631 | 5,801 | 16.0 |
| Suburban electric | 0.6 | 1,973 | 4,351 | 12.0 |

1 Source: Author's classification of «O'ztemiryo'lyo'lovchi» JSC cost data.
2 Source: Author's calculations.

| Train type | κ | cv, UZS/veh-km | cp, UZS/tr-km | cs, UZS/seat-km |
|---|---|---|---|---|
| High-speed (Afrosiyob) | 0.5 | 1,645 | 3,626 | 10.0 |

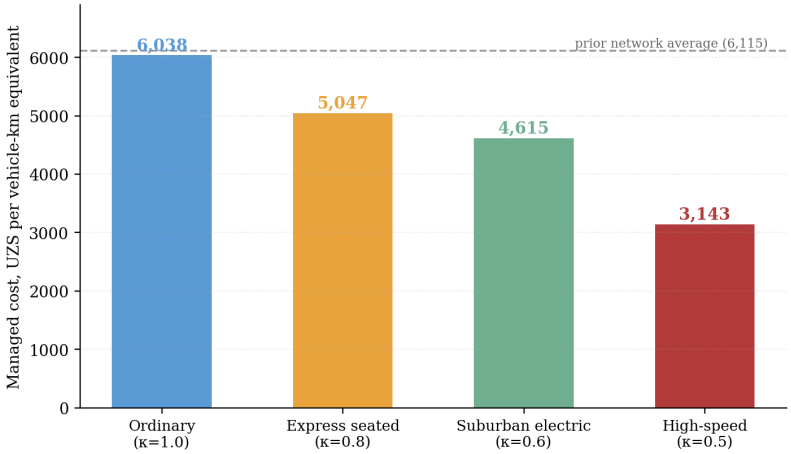



Figure 1. Managed cost by train type in vehicle-kilometre-equivalent terms[3]

Applied to the Tashkent–Urgench trip (19 cars, 1,090 km), the norm-based cost is 116.7 million UZS, compared with 126.6 million UZS under the network-average method, representing a 7.8 percent reduction because a long train distributes train-kilometre and fixed costs across a larger number of vehicles. Across the seven routes examined, the norm-based cost ranges from 0.6 to 7.8 percent below the average-based figure for long trains and up to 16.7 percent below it for the κ = 0.8 express service, while reaching up to 8.0 percent above it for the shortest, seven-car train. These results demonstrate that the cost-norm approach more accurately differentiates trains whose length or type departs from the network mean.

The effect of redesigning the infrastructure charge base is shown in Figure 2.

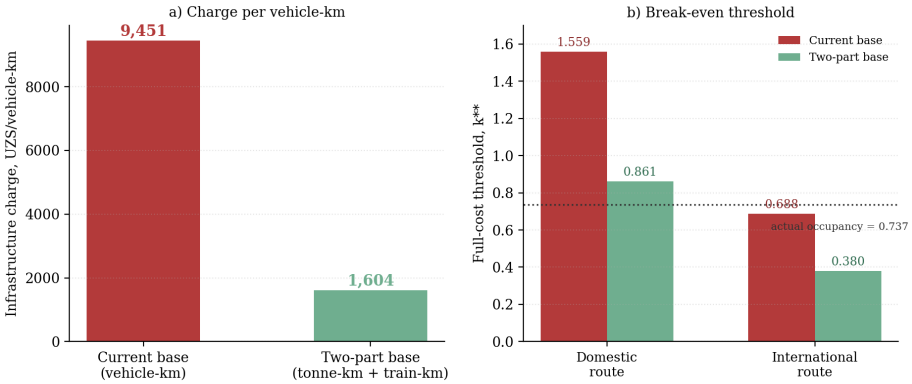



Figure 2. Effect of the two-part infrastructure charge on charge level and break-even threshold[4]

The two-part charge reduces the average infrastructure charge from 9,451 to 1,604 UZS per vehicle-kilometre, representing an 83.0 percent reduction. This result reflects the allocation of infrastructure costs according to the wear and capacity burden imposed by passenger vehicles rather than solely according to traffic volume. On the domestic route, the full-cost break-even threshold, $k^{**}$, decreases from 1.559 to 0.861, bringing it within 0.124 points of the route's actual occupancy of 0.737. On the international route, the threshold decreases from 0.688 to 0.380, placing the route within the commercial zone based on its actual occupancy level.

## DISCUSSION

The finding that a single network-average cost produces differences of up to 16.7 percent across train types extends R. Kaplan and R. Cooper's activity-based costing argument [2] to railway passenger transport

3 Source: Author's calculations.
4 Source: Author's calculations.

specifically, while adapting N. Teryoshina, B. Lapidus, and M. Trikhunkov's integrated-operator framework [1] to the structural characteristics of a separated passenger carrier. Because traction and infrastructure are contractual rather than internal costs for such a carrier, the norm system assigns vehicle-, train-, and seat-kilometre drivers to managed costs, while the wear- and capacity-based logic is incorporated into the infrastructure charge.

The break-even improvement resulting from the two-part charge represents the applied counterpart of H. Link's theoretical balance [3] between full-cost recovery and marginal-cost signalling and of P. Wheat and A. Smith's empirical finding [4] that wear is associated with gross tonne-kilometres. Because a passenger vehicle is markedly lighter than a loaded freight wagon, a wear-based charge component assigns it a proportionately smaller share of infrastructure costs than a volume-based component. This technological relationship contributes to bringing the domestic route's threshold closer to its actual occupancy level.

The practical implication is that the two reforms can be implemented jointly: the cost-norm system provides the state-order contract with a differentiated per-train-type benchmark in place of a network average, while the two-part charge aligns the charge base more closely with the technological drivers of infrastructure use. The thesis relies on a single high-speed-service coefficient estimated from reported 2023 data, while the wear-capacity split (60:40) is calibrated to EU practice rather than Uzbekistan's own track-degradation data. Accordingly, both parameters may be further refined as relevant local data become available.

## CONCLUSION

This thesis has developed an activity-based cost-norm system incorporating four cost drivers and train-type coefficients ranging from 0.5 to 1.0, as well as a two-part infrastructure charge separating wear from capacity occupation for railway passenger transport. Norm-based costing differentiates network-average cost estimates by up to 16.7 percent across train types, while the two-part charge reduces the average infrastructure charge by 83.0 percent, brings the domestic route's break-even threshold within 0.124 points of actual occupancy, and places the international route within the commercial zone.

From a policy standpoint, both reforms can be implemented jointly as a technical basis for state-order contracting and infrastructure-charge regulation. Future research should re-estimate the high-speed coefficient and the wear-capacity split using Uzbekistan's own operating and track-degradation data as such data become available.

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muhandislik & iqtisodiyot

ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal

**Ingliz tili muharriri:** Feruz Hakimov

**Musahhih:** Zokir Alibekov

**Sahifalovchi va dizayner:** Iskandar Islomov

**2026**

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"Muhandislik va iqtisodiyot" jurnali 26.06.2023-yildan
O'zbekiston Respublikasi Prezidenti Adminstratsiyasi huzuridagi
Axborot va ommaviy kommunikatsiyalar agentligi tomonidan
№S–5669245 reyestr raqami tartibi bo'yicha ro'yxatdan o'tkazilgan.
**Litsenziya raqami: №095310**.

**Manzilimiz: Toshkent shahri Yunusobod
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