

**ORGANIZATION AND ANALYSIS OF ACCOUNTING
OUTSOURCING SERVICES****Islamov Alisher Bakhtiyar ogli**

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Abstract: The article describes the development of accounting outsourcing in Uzbekistan today and its beneficial aspects, as well as analyzes the results of using the experience and services of this accounting outsourcing service. Development trends of the accounting outsourcing sector are presented.

Keywords: outsourcing, accounting outsourcing, professionalism, accounting qualification, human factor.

ОРГАНИЗАЦИЯ И АНАЛИЗ УСЛУГ БУХГАЛТЕРСКОГО АУТСОРСИНГА**Исламов Алишер Бахтияр углы**

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Аннотация: в статье описано развитие бухгалтерского аутсорсинга в Узбекистане на сегодняшний день и его выгодные стороны, а также проанализированы результаты использования опыта и услуг данной услуги бухгалтерского аутсорсинга. Представлены тенденции развития сектора бухгалтерского аутсорсинга.

Ключевые слова: аутсорсинг, бухгалтерский аутсорсинг, профессионализм, квалификация бухгалтера, человеческий фактор.

Introduction: Nowadays, the use of outsourcing services in the management of economic entities in Uzbekistan is expanding, in particular, outsourcing services are widely used in their accounting. Economic systems based on outsourcing occupy the most important place in the world economy

Accounting outsourcing can solve these problems, which are:

1. The problem of the need to create accounting staff units within the enterprise.

All of these costs are eliminated if a business orders accounting services from an accounting outsourcing firm. For a fixed subscription fee, the organization is accepted for service by specialists who have their own workplaces and working conditions. In addition, they are professionals who use their own licensed accounting software products and have their own IT systems support service.

2. The problem of spending too much time searching for staff accountants and the risk of hiring an unqualified specialist.

If the head of the enterprise decides to go the traditional way and find a full-time accountant, it is necessary to have already equipped the workplace, set the salary and created the working conditions for the accountant working on the staff.

In this case, the search and selection of candidates takes time, and there is a need to post additional recruitment ads, receive calls, and interview candidates or applicants. Even if the head of the enterprise assigns the task of selecting candidates to an employee, it will interfere with his daily work. In addition, if he himself is not sufficiently familiar with the specifics of accounting, for example, with the same 1C programs, there is no guarantee that he will choose a real professional from all applicants, or he will increase the risk of hiring a non-professional employee.

Usually, a highly qualified accountant will rarely search for vacancies through advertising, he will already have a job that pays a much higher salary, because such services are always in high demand in the business environment. In the course of events, the head of the enterprise is forced to choose candidates for the position of accountant working in the state, young professionals who are looking for their first job, or vice versa, personnel close to the retirement age who were previously engaged in accounting.

Unfortunately, in today's age of advanced information technologies, there is a very high risk that both young staff and staff close to retirement age do not know the intricacies of modern accounting and do not have sufficient skills to work with modern automation systems, and having such a staff can lead to dismissal after a professional error of an employee in late work processes. and the need to find a new accountant again, which is a huge waste of money and time for the business. In this case, all losses are covered by the enterprise itself, and not by the outsourcing company, which is financially responsible to the client of accounting services .

Switching to accounting outsourcing services is a serious proof for the enterprise that there is no risk of making a mistake with the qualifications of this specialist. Firms providing accounting outsourcing services constantly retain highly qualified professionals with many years

of experience in the field of accounting, because narrow-sector enterprises make up their teams of precisely such employees.

When new software products or other innovations appear on the market, outsourcing companies immediately train their employees. In addition, the outsourcing firm provides documentary guarantees for its services and takes full responsibility for possible incorrect calculations.

In the provision of accounting outsourcing services, outsourcers' advice is always carried out through modern means of communication (as well as input into accounting programs and databases), outsourcers begin to act in the accounting department of the subscriber client's enterprise, and the client understands all the features of the enterprise's business. As he has accumulated multi-faceted experience in solving similar problems, he fully understands the peculiarities of the client's enterprise. Knowing that accounting issues will be solved by specialists and a model procedure is established in the documents, the client is engaged in the development of his main business. This, after effective cooperation over time, gives professional outsourcing a sense of reliability and stability, the ability to fully rely on the skills of real masters of their work.

3. The problem of using the experience of an accountant and professionalism .

a firm that provides accounting outsourcing services not only prepares reports, implements operations, etc. , but also helps to optimize the work of the client's enterprise in order to innovate , improve management and compliance , and also provides tax advice on the legal reduction of the tax base or the effective use of tax credits. gives Outsourcers, as experts who are familiar with changes in legislation, help to reduce the costs of the enterprise in a reasonable way.

An in-house accountant is not always able to keep up with changes in legislation, so the knowledge of an accounting outsourcing specialist is a guarantee of the success of the enterprise. Because, for example, the outsourcers who provide accounting outsourcing services to prepare accounting, tax returns or optimize the company's accounting policy enter into a contract to perform specific tasks. Outsourcers perform each of the accounting services on time and can provide a report on their work at any time.

The problem of continuous improvement of accountant's qualification .

If the exhibition in the state If an accountant uses , there will be a need to improve his qualifications over time . Since today's software products are constantly being improved, it is necessary for the staff accountant to be aware of their new versions and to constantly master them.

Another problem of continuous professional training of accountants is to study and master the regulatory documents. In fact, the laws and regulations regulating entrepreneurship and business relations in our country were not improved for a long time. Timely familiarization with the newly adopted regulatory documents by the government has increased the demand to follow the latest changes in the regulatory framework.

Therefore, it is important that an employee of a firm that provides accounting outsourcing services is often in a professional environment, constantly communicates and consults with colleagues. Therefore, there is a constant need to send the accountant working in the staff to refresher courses, seminars and other activities that will help.

If the company outsources its accounting services, it does not need to think about this aspect of the matter. Since outsourcers are in contact with their colleagues in a professional environment, the management of the outsourcing firm always takes care of improving the skills of its employees, because this qualification is an important factor for them.

The growth of the business environment in Uzbekistan has made it clear that maintaining the reputation between the client and the outsourcers is of great importance. After all, if a smart outsourcing firm earns the respect of regular clients, they will recommend accounting outsourcing services to their colleagues and acquaintances, and as a result, their client base will increase. Therefore, accounting outsourcing firms are trying to improve the quality of their services. For all outsourcers, they care about the continuous training of their employees and specialists, because competence is useful to them.

5. The problem of unsustainability of expenses spent on accounting services.

In practice, any business or business owner should be prepared to increase their salary over time while using an in-house accountant. After all, if the enterprise finds a smart specialist without resorting to outsourcing accounting as the profit of the enterprise increases, it should retain the in-house accountant for a long time or permanently, because the professional ambitions of the in-house accountant will increase (the career growth of the enterprise always requires attention to the employee's desire for success). In this case, the company faces the problem of retaining a full-time accountant employee, and it can be very expensive for the company, or the main way to keep a valuable employee is to make him financially interested.

Such a situation cannot arise if the organization turns to outsourcing. Outsourcers always offer their services to each client at stable prices.

6. The problem of not taking advantage of the partial use of accounting outsourcing services.

Only a part of the functions that are especially necessary for the enterprise can be transferred to accounting outsourcing. For example, full or partial restoration of accounting or using the opportunity to optimize the company's accounting policy. Basically, the company, in turn, receives reports from the accounting outsourcing employee and provides specific results of the work within the specified period.

The problem of lack of human factor and motivation .

Establishment of contractual relations with an accounting outsourcing firm ensures the transparency of financial reports . Due to the existence of differences between the self-discipline of an employee of an accounting outsourcing firm and the work motivation of accountants working in the state, the priority of the human factor in the cases of effective organization of accounting work becomes clear. If the client's company does not maintain collective motivation, the accounting work is often not completed on time or the desired result cannot be achieved.

Therefore, it is necessary to continuously maintain corporate discipline with special attention to corporate discipline in the client enterprise, which is a difficult process to achieve. Spending too much time on these activities is harmful in modern business. If bookkeeping is outsourced, such problems will be solved by themselves.

8. The problem of getting professional help during sanctions .

In the case of various conflicts that may sometimes arise in the enterprise, in cases where sanctions are imposed by the tax authorities, accountants working in the state usually become the culprits themselves or cannot take actions on the measures to get out of such situations.

An accounting outsourcing firm, on the other hand, maintains a constant relationship with its client and continuously fulfills the client's or client's orders. In addition, the outsourcing firm acts on the client's side when sanctions are imposed and offers professional services and advice.

Analysis of the formation of outsourcing (accounting, tax and audit) services in Uzbekistan

N o	Business entities	Total number					Number of employees (people)				
		2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
	total number	32351	39813	47519	52892	59237	444564	471930	484886	495789	511215
		7	3	7	9	1	4	0	8	3	4
	including:										
a)	Joint stock companies	641	635	649	640	671	373905	367581	358514	339588	371776

b)	Limited liability companies	170158	219370	272890	316903	367149	984682	1280691	414393	1077605	1647730
1.	Accounting outsourcing firms	923	1093	1297	1524	1831	3826	3956	4025	4550	5255
2.	Tax advisor consulting firms	95	109	102	120	107	315	528	499	525	541
3.	Audit firms	127	140	154	178	211	1001	1004	1109	1419	1555

continuation

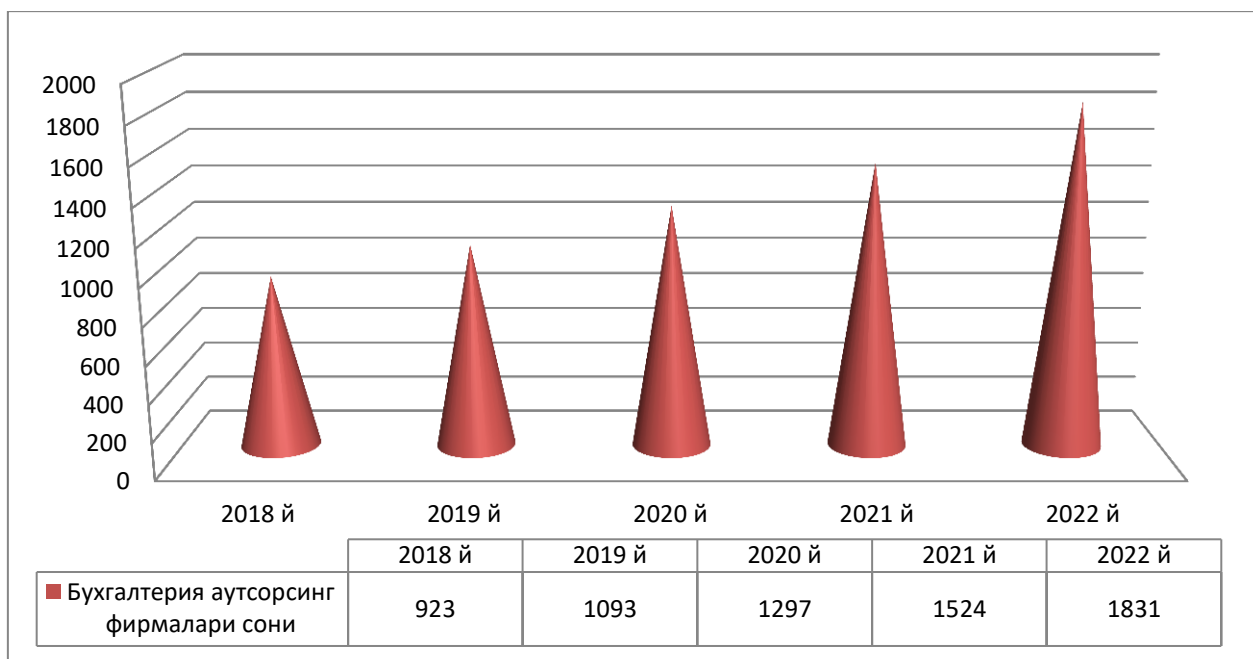
No	Business entities	Total income (in million soums)					Total expenses (in million soums)				
		2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
4.	Accounting outsourcing firms	74444.0	97185.0	107482.7	457805.4	346853.1	36059.9	67059.1	72744.2	398194.6	23766.0
5.	Tax advisor consulting firms	19170.5	35139.8	39520.0	78794.6	89879.0	10685.0	22709.1	16079.4	33582.3	64719.6
6.	Audit firms	113145.3	107355.6	155219.0	293717.3	369596.9	57352.3	68651.0	77246.8	199067.8	28181.5

this table, in 2018, the number of accounting outsourcing firms had an average of 4.1 employees, and in 2022, this indicator was an average of 2.9 employees.

If we take into account that accounting outsourcing services are not provided in joint-stock companies, compared to the total number of accounting outsourcing employees for limited liability companies, in 2018 there are 44.8 limited liability companies, that is, accounting outsourcing services are provided to 44.8 limited liability companies for one accounting outsourcing employee will be needed. According to this indicator, in 2022 one accounting outsourcing employee will serve 70.3 limited liability companies.

In practice, all accounting outsourcing services are conventionally divided into two types, which are horizontal and vertical classifications. The services provided in the horizontal position are mainly of two types, i.e. general accounting and payroll. According to the vertical

classification, accounting outsourcing services include: maintaining a set of basic documents, processing primary registers, processing final registers and checking them. In addition, it should be noted that the most common services for outsourcing are final register processing services.



A growing trend in the number of accounting outsourcing firms

In conclusion, from these analyzes and charts, we can see that the number of accounting outsourcing firms operating today is increasing according to market demand. It is worth noting that we can see that the number of accounting outsourcing firms has doubled today compared to 2018. This is evidence that this field is rapidly developing. The use of this service practice leads to a further increase in the efficiency of business entities, and as a result, we can see that they contribute to the development of our economy to a certain extent.

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