

## IMPROVING THE OUTSOURCING SERVICE

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**Abstract:** *The article reveals the positive and negative aspects of using accounting outsourcing services for small enterprises.*

**Keywords:** *outsourcing services, accounting, accounting forms, small enterprises.*

Nowadays, the attention to the development of entrepreneurial activity has increased more than ever. Therefore, improving the quality of the business environment, providing comprehensive support to small businesses, providing additional benefits to industry representatives, sharply reducing the interference of state bodies in the activities of entrepreneurs, and increasing the efficiency of crime prevention have become the first level tasks of state bodies.

According to statistics, entities providing accounting services increased by 163% in 2021 compared to 2018, i.e. from 923 to 1512.

Table 1

### The number of entities providing accounting services in our country

Areas	2018 year	2019 year	2020 year	2021 year January-November
<b>Uzbekistan Republic</b>	<b>923</b>	<b>1093</b>	<b>1297</b>	<b>1512</b>
Karakalpakstan Republic	51	59	65	70
Andijan province	59	62	73	86
Bukhara region	93	92	100	98
Jizzakh province	32	37	44	50
Kashkadarya province	27	25	34	45
Navoi province	20	33	28	35
Namangan region	36	42	48	51
Samarkand province	42	59	78	119
Surkhandarya province	27	28	33	38
Syr Darya province	25	28	29	22
Tashkent province	98	116	133	142
Ferghana province	65	71	77	85
Khorezm province	30	35	53	55
Tashkent city	318	406	502	616

As can be seen from the table, in 2018, the number of entities providing accounting services in our region was 42, and by 2021, this figure will be 119, that is, it has increased by 3 times.

When we studied the statistical data of Samarkand region, the number of enterprises providing accounting services in the region is as follows.

Table 2

### Number of entities providing accounting services in Samarkand region

Areas	2018 year	2019 year	2020 year	2021 year January- November
<b>Samarkand province</b>	<b>42</b>	<b>59</b>	<b>78</b>	<b>119</b>
Akdarya district	1	2	2	3
Bulungur district	2	3	3	4
Jomboy district	1	1	1	1
Istikhan district	4	2	3	4
Kattakurgan district				1
Kushrabort district				1
Narpay district	1	1	1	7
Payarik district	1	1	1	3
Pastdargom district	2	3	4	4
Paxtachi district				1
Samarkand district	2	4	5	6
Nurabad district				1
Urgut district	7	9	12	13
Taylaq district	1	1	1	1
Samarkand	20	32	45	67
Kattakurgan				2

From the data in the table, we can see that most of the enterprises in our region belong to the city of Samarkand, that is, 67 out of 119 are operating in the territory of the city of Samarkand.

It is not so effective for large enterprises to completely switch to the use of Outsourced accounting services, because in this case there is a possibility of a decrease in the efficiency of accounting due to remote work. To avoid this, accounting can be outsourced not completely, but partially, for example, monthly salary calculations, submission of reports, etc.

For micro and small enterprises, outsourcing accounting services is the most optimal way of keeping accounts. In this case, the enterprise will have the opportunity to receive highly qualified, responsible advice not only in accounting, but also in personnel, legal and tax matters.

- ❖ It is possible to reduce the costs of organizing accounting by outsourcing the accounting of the enterprise .

- ❖ Leakage of confidential information through accountants is prevented.

- ❖ By using the service, it is possible to have not one, but several groups of highly qualified accountants;

- ❖ It frees from mistakes and shortcomings in accounting, and unnecessary distractions;

- ❖ Outsourcers offer additional services in addition to accounting and tax, such as HR and legal services. Highlight preferably in the state accountants not always \_ such addition issues solution to reach own responsibilities they don't take it , extra experts hiring while enterprise expenses increases ;

❖ It is possible to transfer accounting to outsourcing companies at any stage. If the accounting of the enterprise was maintained without using special programs with errors and shortcomings, outsourcing accounting enterprises will restore the accounting that does not meet such requirements to a correct and accurate state.

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