

CURRENT PROBLEMS OF ORGANIZING ACCOUNTING

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Abstract: *The article reveals the issues of proper organization of accounting in outsourcing enterprises in the conditions of today's digital economy.*

Key words: *accounting, outsourcing services, accounting forms, service enterprises.*

In the conditions of today's rapidly developing economic relations, the role of the audit service in the legal and reasonable organization of free market relations is incomparable. The most important tasks of the audit service are the reliability of the accounting information of the economic entities, primarily the balance sheet, the financial results report, as well as the reliability of other reports and by confirming the truthfulness of the information contained therein, they help the legal organization of the activities of the entities being audited. In the implementation of these tasks, it is important to organize an audit in enterprises. Such conditions created for doing business, in turn, require businessmen to approach their activities from the point of view of market relations, to use modern methods. In particular, it requires the application of marketing, accounting service and management achievements to the management system. Accounting service outsourcing management system is the most important among them.

Article 11 of the Law of the Republic of Uzbekistan "On Accounting" establishes the procedure for organizing accounting and reporting by economic entities. According to the law, it is determined that the head of the accounting entity shall organize accounting and reporting. Enterprises can organize accounting through the following forms.

In the Law on Accounting, the contractual assignment of accounting to a specialized organization (auditing organizations, tax consulting organizations, and other organizations whose charter provides accounting services) created the basis for the creation of outsourcing services today.

Outsourcing is an English word with "out" meaning "outside" and "sourcing" meaning "source", meaning the connection of two different directions. That is something enterprise known a functional process another "upgrade" to organizations mean holds _ Simple by doing In other words, outsourcing is external resources, including intellectual property, workforce, production release tools and technology _ efficient means to use. For example, accounting, personnel choose and placement, technical service show like of the enterprise main from the field long has been functions thus - specialized to the company to give can _

Outsourced accounting is accounting carried out remotely by qualified specialists. Outsourcing accounting, unlike contract accounting, involves long-term contractual cooperation, not partial or temporary transfer of accounting. Outsourced accounting service providers are outsourcers. Outsourcing services, and especially outsourcing accounting services, are now widely used overseas rather than in-house

staffing. For example, in Belarus - 30%, in Europe - 86%, in the USA - 92%, and the highest indicator is in Israel, which is 96%.

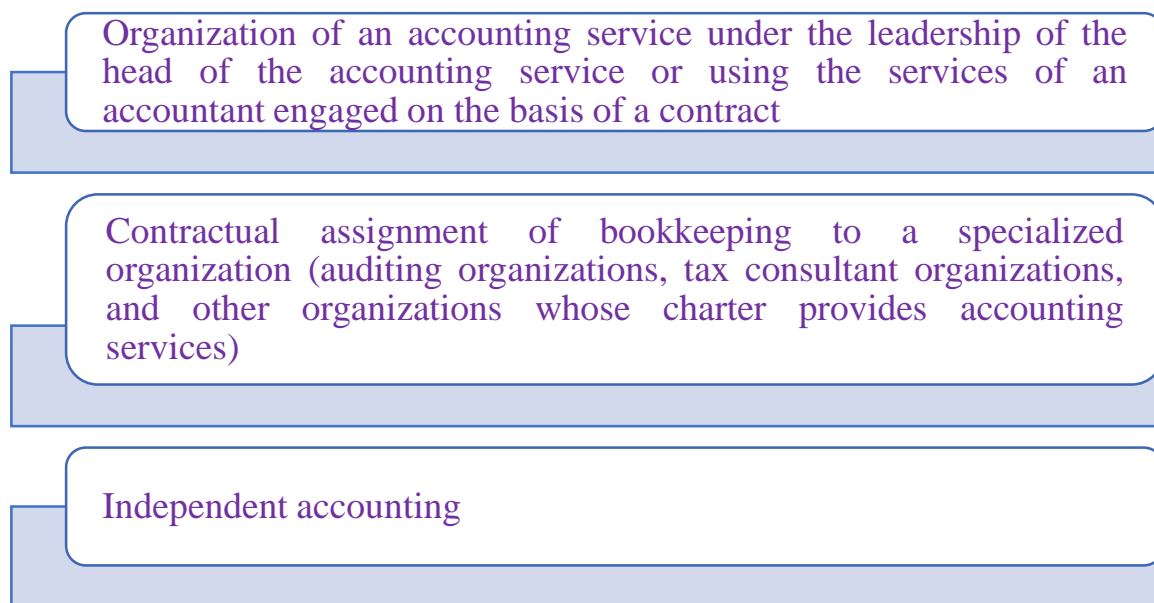


Figure 1. Forms of accounting.¹

Cooperation with an outsourcing accounting service provider provides a number of conveniences for entrepreneurs:

are exempted from monthly salary taxes, office equipment, material and technical support, rent, communication and internet expenses, as the outsourcers are not in their state. This expenses optimization through financial improve results by 20-30% enable gives _

- From outsourcing accounting services when using confidential information _ _ _ disclosed to be took is taken ;
- From service use through one not one _ how many high qualified accountant expert to the group have to be possible ;
- Accounting in management error and from disadvantages , surplus from distractions free does ;
- Outsourcers accounting and tax account from running except another addition services , for example , personnel on this and legal services too offer is enough 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.

All the listed advantages and disadvantages cannot be specific to any outsourcing company and accountant in any state, of course. Each situation is

¹ <https://lex.uz/acts/2931253> , Law of the Republic of Uzbekistan "On Accounting " . April 13, 2016, No. O'RQ-404. Article 11.

unique. Therefore, before making a decision, it is necessary to independently evaluate all its positive and negative aspects, calculate how much each accounting method requires, and guess which one is more useful for the business, and make a decision.

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