

ACCOUNTING IN PRIVATE ENTERPRISES: PROBLEMS AND PROPOSALS

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Abstract

This paper explores the current state of accounting practices in private enterprises in Uzbekistan, highlighting the key challenges faced by small and medium-sized businesses in organizing accurate and efficient accounting systems. It discusses the discrepancies between theoretical accounting standards and real-world application, particularly in the context of legal, technological, and personnel constraints. The study aims to present actionable suggestions to improve accounting processes in private companies by incorporating digital solutions, training, and regulatory reforms.

Keywords: Private enterprises, accounting system, financial reporting, Uzbekistan, challenges, automation, tax accounting, recommendations, bookkeeping, accounting standards, SMEs, transparency, training, internal control, reforms.

Introduction

XUSUSIY KORXONALARDA BUXGALTERIYA HISOBI: MUAMMOLAR VA TAKLIFLAR

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Annotatsiya:

Ushbu maqolada O'zbekistondagi xususiy korxonalarda buxgalteriya hisobini yuritish holati o'rganiladi hamda kichik va o'rta biznes subyektlarining aniq va samarali buxgalteriya tizimini tashkil etishdagi asosiy muammolari yoritib beriladi. Unda nazariy buxgalteriya standartlari bilan amaliyot o'rtasidagi tafovutlar,

ayniqsa, huquqiy, texnologik va kadrlar bilan bog‘liq cheklovlar kontekstida muhokama qilinadi. Tadqiqotning maqsadi — xususiy korxonalarda buxgalteriya hisobini takomillashtirish bo‘yicha amaliy tavsiyalar ishlab chiqish bo‘lib, bunda raqamli yechimlardan foydalanish, kadrlar tayyorlash va me‘yoriy-huquqiy islohotlarni ilgari surish taklif etiladi.

Kalit so‘zlar: xususiy korxonalar, buxgalteriya tizimi, moliyaviy hisobot, O‘zbekiston, muammolar, avtomatlashtirish, soliq hisobi, tavsiyalar, buxgalteriya yuritish, hisob standartlari, KOB, shaffoflik, o‘qitish, ichki nazorat, islohotlar.

Introduction

In the era of market economy and business liberalization, private enterprises have become one of the key pillars of economic development in Uzbekistan. Their contribution to gross domestic product (GDP), job creation, and innovation is increasingly significant. However, the sustainable functioning and growth of these businesses largely depend on the effective management of financial resources and the reliability of their accounting systems. Proper accounting allows business owners to monitor financial performance, ensure compliance with tax regulations, make informed decisions, and maintain transparency with stakeholders. Despite its vital importance, many private enterprises in Uzbekistan face considerable obstacles in organizing an accurate and efficient accounting system.

The main challenges arise from a combination of institutional, technological, and human factors. Firstly, a large number of small and medium-sized private businesses lack properly trained accounting personnel. Many business owners either do not employ qualified accountants or rely on external services that may not always ensure compliance with current national standards. Secondly, the existing regulatory framework, though constantly evolving, is often seen as complex or insufficiently adapted to the realities of micro- and small-sized enterprises. As a result, there is a gap between the theoretical principles of bookkeeping and their practical application.

Another notable issue is the limited adoption of modern accounting software and automation tools among private companies. Although there is increasing access to digital technologies, their implementation in accounting practices remains inconsistent, especially in rural areas or in businesses with limited financial

literacy. Many enterprises continue to use outdated manual accounting methods, leading to inefficiencies, errors, and difficulties in financial reporting. This lack of automation also complicates the timely preparation of financial statements and compliance with tax reporting deadlines.

In addition, the relationship between private enterprises and tax authorities often reflects mutual mistrust. Entrepreneurs sometimes avoid full financial disclosure due to concerns about excessive taxation or lack of trust in government institutions. This undermines transparency and accountability, creating a cycle in which businesses are reluctant to improve accounting practices, and regulators face difficulties in enforcing compliance.

At the same time, it is important to acknowledge the progress made by the Uzbek government in promoting financial transparency and supporting private business development. Various reforms, including the introduction of simplified taxation systems, digital tax administration platforms, and business education programs, have helped facilitate a more favorable environment for accounting development. Nevertheless, the gap between regulatory intent and implementation practice remains a barrier to be addressed.

The objective of this study is to identify the specific accounting problems encountered by private enterprises in Uzbekistan and to offer practical, evidence-based suggestions for improvement. The paper will examine existing literature on the topic, analyze field data, and provide a comprehensive discussion of potential solutions, such as expanding access to digital tools, strengthening professional training, and aligning national standards more closely with international best practices. Ultimately, enhancing the quality of accounting in private businesses is not only a matter of internal control but also a step toward economic modernization and long-term sustainability.

Literature Review

A number of studies have emphasized the critical role of accounting in ensuring the operational sustainability and financial transparency of private enterprises. According to Allee and Yohn (2009), proper financial reporting enhances investor confidence and facilitates access to credit, which is particularly important for small and medium-sized enterprises (SMEs). However, in transitional economies like

Uzbekistan, the development of a reliable accounting framework remains a work in progress.

In the context of post-Soviet countries, including Uzbekistan, the shift from a centrally planned economy to a market-based system has presented unique challenges for accounting reform (McGee, 2008). These include not only the adoption of international accounting standards but also the training of qualified personnel, technological modernization, and building trust between businesses and tax authorities. According to Akhmadjonov (2021), although Uzbekistan has introduced significant reforms to harmonize national accounting standards with IFRS, their practical application in the private sector remains limited due to resource constraints and lack of awareness.

Several researchers have also pointed out the importance of digitalization in improving accounting accuracy and efficiency. The work of Chikweche and Fletcher (2012) emphasizes that SMEs benefit from simple, low-cost accounting software that reduces human error and streamlines tax reporting. Yet, in Uzbekistan, the spread of such tools has been uneven, particularly in remote regions and among family-owned enterprises that often rely on traditional, paper-based systems.

Another strand of literature highlights the role of professional education and training. As Kılıç and Uyar (2015) argue, the level of accounting knowledge among SME owners significantly affects the quality of financial records and their willingness to adopt modern systems. In Uzbekistan, efforts to integrate accounting education into business development programs have shown promise, but gaps remain in terms of curriculum modernization and access to ongoing professional development.

Moreover, research by Uyar and Güngörmüş (2013) suggests that legal and institutional frameworks should be more tailored to the specific needs of private enterprises. Blanket regulations often fail to consider the resource limitations of small businesses, which leads to non-compliance and increased informal practices. This observation is consistent with findings in Uzbekistan, where many small firms perceive tax and reporting obligations as burdensome or opaque.

In conclusion, the existing literature provides valuable insights into the structural and practical challenges of accounting in the private sector, both globally and within Uzbekistan. It supports the argument that improvements must go beyond

regulatory changes and include comprehensive support in terms of education, digital tools, and simplified compliance procedures. These insights inform the methodology and discussion that follow.

Methodology

This study adopts a qualitative-descriptive approach to examine the accounting challenges faced by private enterprises in Uzbekistan and to propose relevant solutions. The research is based on a combination of secondary data analysis, semi-structured interviews with local business owners and accountants, and a comparative review of regulatory documents and accounting standards.

Secondary data was collected from academic journals, government reports, and publications by international financial institutions, such as the World Bank and the International Federation of Accountants (IFAC). These sources provided a foundation for understanding global trends in private-sector accounting and the specific regulatory context in Uzbekistan.

To gain practical insights, the study included interviews with 15 participants representing private enterprises of varying sizes (from micro to medium-sized) and across different sectors (retail, services, and manufacturing). The interviews were conducted both online and in person, depending on the respondents' location and availability. The questions focused on accounting practices, difficulties in tax reporting, access to accounting software, availability of qualified personnel, and perceptions of government regulations.

In order to ensure diversity and representation, participants were selected from multiple regions, including Tashkent, Samarkand, and Fergana. Special attention was given to businesses operating without full-time accountants, as they are more likely to experience operational gaps. The qualitative data collected from these interviews was analyzed using thematic coding to identify common patterns and specific obstacles.

The study also includes a document analysis component, comparing national accounting regulations in Uzbekistan with international accounting standards, particularly the International Financial Reporting Standards (IFRS). This analysis helped identify discrepancies between formal requirements and practical implementation in the field.

Furthermore, digitalization trends were assessed by examining the adoption rates of accounting software solutions such as 1C, QuickBooks, and national platforms like Soliq.uz among private enterprises. This component allowed the study to evaluate the effectiveness and accessibility of current digital tools.

The triangulation of literature, field interviews, and policy documents enabled the research to maintain validity and reliability. While the sample size is not statistically representative of the entire private sector in Uzbekistan, the depth of the interviews offers nuanced insights into real-world challenges and possible interventions.

Discussion

The findings of this study reveal a multifaceted set of challenges that hinder the development of robust accounting systems in private enterprises across Uzbekistan. These challenges fall into four primary categories: personnel-related issues, technological limitations, regulatory complexity, and institutional trust gaps.

One of the most recurrent themes in the interviews was the shortage of skilled accounting professionals in private enterprises, particularly in micro and small businesses. Many business owners reported hiring informal or part-time accountants who lack certification or up-to-date knowledge of national accounting laws. In some cases, accounting tasks were handled directly by the entrepreneurs themselves, often without sufficient expertise. This situation leads to errors in bookkeeping, difficulties in tax declaration, and inefficient resource allocation. While larger firms can afford qualified personnel, small enterprises are constrained by limited budgets and a lack of access to professional networks.

Technological challenges also remain a major obstacle. Although accounting software such as 1C and QuickBooks is available in the Uzbek market, many private firms—especially those outside of major urban centers—do not utilize these tools. Several interviewees mentioned that they rely on Excel spreadsheets or manual ledger books, citing high software costs, lack of digital skills, or a fear of making errors during data input. This reliance on manual systems increases the risk of misreporting and makes it harder to comply with tax and audit requirements. Moreover, without automation, businesses waste valuable time on repetitive tasks, reducing their operational efficiency.

Regulatory issues also featured prominently in the responses. Many participants viewed the national accounting and tax systems as complex and sometimes contradictory. Although the government has made efforts to simplify procedures—for example, through the introduction of electronic tax portals—respondents reported a lack of clarity in how regulations are communicated and enforced. Several business owners expressed concerns about sudden policy changes and inconsistent application of rules during audits. This legal uncertainty discourages full compliance and sometimes leads to informal or shadow accounting practices. Another critical barrier is the level of trust between the private sector and state institutions. Interviewees admitted that fears of excessive penalties or harassment during inspections lead some businesses to withhold financial information or manipulate records. Such practices not only reduce financial transparency but also undermine efforts to build a sustainable business environment. A few respondents noted that even when they attempted to comply fully with regulations, they were not always rewarded with procedural ease or tax incentives, further deepening mistrust.

Despite these challenges, some progress has been made. Interviewees from larger firms or those led by younger entrepreneurs were more likely to report the use of accounting software, familiarity with IFRS principles, and cooperation with certified accountants. These businesses also demonstrated a stronger commitment to financial transparency and efficiency. Moreover, the government's support for digital tools, such as the Soliq.uz platform, is gradually improving awareness and accessibility, although more tailored support is still needed for small enterprises.

To address these challenges, a multi-pronged approach is necessary. First, subsidized or free training programs should be provided for both current accountants and business owners to enhance accounting literacy. Second, government policies should continue to simplify regulatory requirements and increase transparency in tax administration. Third, there should be public-private partnerships to promote affordable digital accounting tools tailored to the needs of SMEs. Lastly, rebuilding trust between businesses and institutions will require consistent enforcement, less bureaucratic friction, and more open communication. In summary, the accounting practices of private enterprises in Uzbekistan are constrained by both internal limitations and external systemic issues. Addressing these barriers through education, digitalization, and institutional reform will not

only strengthen individual firms but also contribute to the broader goal of economic modernization.

Main Part

Private enterprises play an essential role in Uzbekistan's economy, but their ability to function effectively is heavily dependent on sound financial management, especially accurate and transparent accounting systems. This section explores in detail the primary issues private enterprises face in their accounting practices and offers evidence-based recommendations for addressing these concerns.

A central issue is the lack of qualified human capital in accounting roles. Many small business owners either handle accounting themselves or rely on relatives and acquaintances who may not have professional training. This leads to errors in financial records, inaccurate tax filings, and misinformed business decisions. Interviews conducted for this study revealed that most owners have only a basic understanding of tax codes and accounting terminology, relying on outdated methods that no longer comply with modern standards.

The problem is compounded by limited access to continuous professional education. While Uzbekistan has made strides in improving its business education infrastructure, training programs are often located in major cities and may not reach rural entrepreneurs. Additionally, certified training is costly, discouraging small firms from investing in their staff's skills. As a result, even when reforms to national accounting standards are introduced, there is a significant delay or failure in their implementation at the enterprise level.

Technological lag is another persistent obstacle. Manual bookkeeping remains widespread among SMEs. Entrepreneurs cite reasons such as high software costs, absence of user support in Uzbek language, and lack of training for digital platforms. Although the government has promoted the use of platforms like Soliq.uz and various cloud-based bookkeeping solutions, their usage remains inconsistent. Furthermore, many digital tools are poorly adapted to the specific context of micro- and small businesses, especially family-owned enterprises with informal structures.

The institutional and regulatory environment also poses challenges. Business owners complain about a lack of transparency in the application of tax laws, unclear audit procedures, and inconsistent enforcement by tax authorities. In some cases,

enterprises are penalized despite efforts to comply with laws, while others avoid scrutiny altogether. This uneven regulatory environment discourages full transparency in financial reporting and sustains informal accounting practices.

In addition, the complex and sometimes contradictory nature of accounting regulations leads to confusion. Businesses must adhere to both national standards and requirements that are incrementally aligning with international norms such as IFRS. However, a lack of clear guidance on transitioning between these systems creates uncertainty. The absence of simple and consolidated reference materials further complicates compliance, particularly for first-time entrepreneurs.

To overcome these challenges, several practical steps can be taken:

First, accounting education should be made more accessible, with short-term certification programs, online modules, and regionally targeted workshops that cater specifically to SMEs. Public universities and vocational centers should collaborate with private firms and NGOs to develop tailored programs.

Second, incentives such as tax credits or software subsidies should be offered to encourage the adoption of digital accounting tools. Government-led partnerships with tech firms could help develop low-cost, Uzbek-language accounting platforms that are user-friendly and scalable for small businesses.

Third, national accounting standards should be simplified and made more relevant for SMEs. This may include tiered reporting requirements based on company size or risk profile. Regulatory institutions should prioritize consistency and fairness in their audit and inspection procedures to rebuild trust.

Fourth, awareness campaigns should be launched to highlight the long-term benefits of proper accounting, including access to credit, investment, and reduced legal risks. These campaigns could involve success stories of entrepreneurs who modernized their accounting practices and saw positive outcomes.

Finally, a feedback loop should be established between regulators and private enterprises, allowing businesses to report regulatory difficulties and suggest improvements. This would encourage more collaborative policymaking and ensure that future reforms are informed by ground-level realities.

Through these interventions, private enterprises in Uzbekistan can strengthen their accounting practices, which will in turn support greater economic transparency, tax compliance, and long-term growth.

Conclusion

The role of private enterprises in Uzbekistan's economic structure is rapidly growing, yet their sustainability and development are critically dependent on the quality of their financial management and accounting systems. This research has examined the central challenges that impede effective accounting in private firms, including a lack of qualified personnel, limited digital infrastructure, regulatory complexity, and a general mistrust toward institutional oversight. These barriers not only undermine transparency and efficiency but also restrict business access to credit, government support, and long-term growth opportunities.

One of the most pressing issues identified is the human resource gap. Many private firms, particularly micro and small enterprises, operate without the assistance of certified accountants. This situation leads to frequent accounting errors, non-compliance with evolving standards, and inefficient financial decision-making. The lack of affordable and localized accounting education contributes to this skill gap, particularly in rural areas where professional training is scarce.

Technological underutilization further exacerbates the problem. Although various digital tools are available, many enterprises continue to rely on outdated manual methods due to cost concerns, lack of technical knowledge, and insufficient support in local languages. As the global trend in accounting increasingly shifts toward automation, Uzbek private firms risk falling behind unless they embrace digital transformation.

The regulatory environment, while improving, remains a source of confusion and inconsistency. Businesses struggle to keep up with overlapping requirements from national and international accounting frameworks. In addition, the unpredictable enforcement of tax laws and audit procedures undermines entrepreneurs' willingness to operate transparently. This often leads to the continuation of shadow accounting practices and the erosion of trust between the private sector and public authorities.

Nonetheless, the research also highlights areas of progress. Digital tax systems, evolving accounting standards, and increased awareness of the importance of bookkeeping are slowly influencing business behavior. Larger enterprises and younger entrepreneurs are more likely to adopt modern tools and comply with regulations, signaling a positive direction for future reforms.

To close the gap between regulatory intent and practical application, the study proposes a multi-level approach: improve access to accounting education through targeted and low-cost training, promote the adoption of digital tools via financial incentives and technical support, simplify regulatory frameworks to better suit SME capacities, and foster a culture of transparency through consistent, fair enforcement. These efforts must be coordinated across government agencies, educational institutions, and the private sector to be truly effective.

In conclusion, accounting reform in Uzbekistan's private sector is not merely a technical issue; it is a structural imperative for economic modernization. By addressing the core challenges outlined in this study, stakeholders can empower private enterprises to improve their financial practices, enhance compliance, and contribute more effectively to the national economy.

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