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## DEVELOPMENT TENDENCIES OF THE FIELD OF ACCOUNTING IN UZBEKISTAN

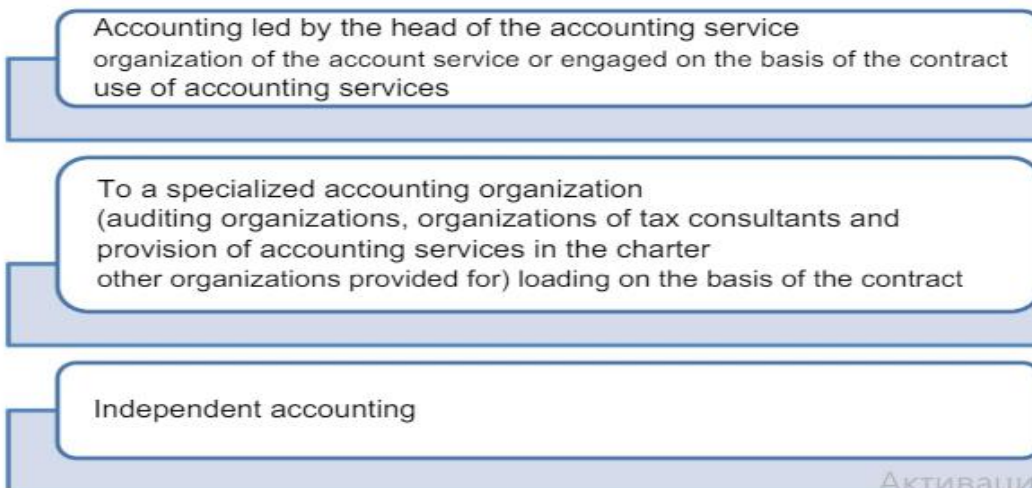
**Abstract:**The article discusses the current state of the accounting field and current trends in the development of this field.

**Keywords:**accounting, accounting services, audit, outsourcing, economics, audits, reporting.

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 accounting information in economic entities, primarily the balance sheet, the financial results report, as well as the reliability of other reports and the verification of the accuracy of the information contained in them. They help to legally organize the activities of the subjects.

In the implementation of these tasks, it is important to organize an audit in enterprises. A factor of attracting foreign investors to our country is the creation of stable, reliable and world-recognized auditing organizations. Foreign investors place their investments based on the conclusions of recognized auditing organizations. For this reason, the auditor's activity is developing day by day.

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.



**Figure 1. Forms of accounting. 66**

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Outsourcing is an English word with "out" meaning "outside" and "sourcing" meaning "source", meaning the connection of two different directions. That is, it means that an enterprise "extends" a certain functional process to other organizations. Simply put, outsourcing means the effective use of external resources, including intellectual property, labor, means of production, and technology. For example, functions that are far from the main field of the enterprise, such as accounting, personnel

selection and placement, technical service, are transferred to this -can be given to a specialized company.organization of the account service or engaged on the basis of the contract use of accounting services Outsourced accounting is accounting carried out remotely by qualified specialists. Outsourced accounting, unlike hired accounting, is partial or temporary accounting not handing over, it envisages cooperation on the basis of a long-term contract. 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%. 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	January- November 2021
<b>Republic of Uzbekistan</b>	<b>923</b>	<b>1093</b>	<b>1297</b>	<b>1512</b>
Republic of Karakalpakstan	51	62	73	92
Andijan region	59	37	44	25
Bukhara region	93	33	28	42
Jizzakh region	32	59	78	28
Kashkadarya region	27	28	29	116
Navoi region	20	71	35	406
Namangan region	36			51
Samarkand region	42			119
Surkhandarya region	27			38
Syrdarya region	25			22
Tashkent region	98			142
Fergana region	65		77	85
Khorezm region	30		53	55
Tashkent city	318		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 number will be 119, that is, it has increased by 3 times.

**List of used literature:**

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