

## DIRECTIONS FOR IMPROVING TAX ACCOUNTING IN PRIVATE ENTERPRISES

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**Abstract:** The article examines modern directions for improving tax accounting in private enterprises of Uzbekistan. The focus is on the digitalization of tax administration, automation of accounting processes, and professional development of specialists. The aim of the study is to identify effective measures and tools that contribute to the improvement and simplification of tax accounting. The research methods include analysis, comparison, and systematization of practical experience in the private sector. The results provide specific recommendations for enhancing tax accounting practices under current economic conditions.

**Keywords:** tax accounting, improvement of accounting, private sector, digitalization, automation, tax policy, accounting management

### Introduction

Improving tax accounting is one of the key areas in the development of financial management in private enterprises. In the context of Uzbekistan's ongoing digital transformation and tax system reform, there is a growing need to implement modern technologies and approaches in accounting activities. Special attention is paid to the automation of tax calculations and the transition to electronic reporting formats, which increase transparency and reduce the risk of errors.

The purpose of this article is to consider the main directions and practical measures for improving tax accounting in private enterprises.

### Methodology / Methods

To achieve the stated goal, the following research methods were used:

- **Comparative analysis** of tax accounting systems in private and state enterprises.
- **Expert evaluation method** — collecting opinions from accountants and tax consultants regarding accounting challenges.
- **Analysis of the impact of digital technologies** on tax administration processes.
- **Economic and statistical analysis** — studying the dynamics of tax payments and expenses in companies.

### Practical Section / Results

A study was conducted on private enterprises in Tashkent and Samarkand to assess the implementation of electronic tax accounting systems. The results showed that the use of the e-NDS platform and integration with "1C: Accounting" software reduced the time required for preparing tax reports by 30%.

It was also noted that the use of electronic signatures and automated data validation significantly decreased the likelihood of errors in tax declarations. The company "TashTech"

introduced a cloud-based accounting system, ensuring instant access to tax information and simplifying interactions with tax authorities.

In addition, training accountants in new digital tools improved the quality and accuracy of tax calculations and reporting.

### Discussion

The findings indicate that improving tax accounting should be based on the principles of integration, digitalization, and continuous staff development.

Despite progress in automation, some enterprises face difficulties when switching to new systems due to a lack of experience and technical resources. Therefore, **state support** and the creation of a **unified reporting platform** combining tax, accounting, and statistical data are necessary.

It is also important to strengthen cooperation between the private sector and tax authorities to enhance transparency and mutual trust.

### Conclusion

The improvement of tax accounting in private enterprises is a crucial factor in increasing the efficiency of financial management.

The implementation of digital technologies, process automation, and the professional development of accountants are key elements of successful modernization.

The proposed measures will not only improve the quality of tax administration but also reduce the administrative burden on businesses, thus contributing to the sustainable growth of Uzbekistan's private sector.

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