



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

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ENHANCING GREEN ACCOUNTING IN UZBEKISTAN: COMPARATIVE LESSONS FROM DEVELOPED ECONOMIES FOR SUSTAINABLE DEVELOPMENT

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Annotatsiya. Rivojlangan mamlakatlar tajribasi asosida O'zbekistonda yashil buxgalteriya hisobi tizimini takomillashtirish masalalari tadqiq etilgan. Yashil buxgalteriya hisobi ekologik xarajatlar, tabiiy resurslar kamayishi va ekotizim xizmatlarini an'anaviy moliyaviy hamda milliy hisob tizimlariga integratsiya qilishga qaratilgan zamonaviy yondashuv sifatida tavsiflangan. Ushbu yondashuv barqaror iqtisodiy rivojlanishni ta'minlash va atrof-muhitni uzoq muddatli muhofaza qilishning muhim vositalaridan biri hisoblanadi.

Iqtisodiy o'sish va modernizatsiya jarayonlari bilan bir qatorda O'zbekistonda tabiiy resurslarning qisqarishi, atrof-muhit ifloslanishi hamda iqlim o'zgarishi bilan bog'liq xavflarning ortishi kuzatilmoqda. Bu holat ekologik omillarni hisobga oluvchi iqtisodiy siyosatni shakllantirish va samarali yashil buxgalteriya hisobi tizimini rivojlantirish zaruratini kuchaytirmoqda.

Tadqiqot davomida O'zbekistonda ekologik va yashil buxgalteriya hisobi amaliyotining amaldagi holati baholanib, atrof-muhitga oid ma'lumotlarni iqtisodiy rejalashtirish va siyosat ishlab chiqish jarayonlariga integratsiya qilishga ta'sir etuvchi institutsional, metodologik va tashkiliy omillar tahlil qilingan. Shuningdek, rivojlangan mamlakatlarda qo'llanilayotgan yashil buxgalteriya hisobi modellari va metodologiyalari qiyosiy jihatdan o'rganilib, ekologik ko'rsatkichlarni milliy hisob tizimlariga integratsiya qilishning samarali amaliyotlari yoritilgan. Olingan natijalar O'zbekiston sharoitiga moslashtirilishi mumkin bo'lgan ilg'or tajribalarni aniqlash imkonini berdi.

Tadqiqot natijalari O'zbekistonda xalqaro standartlarga mos, kompleks va zamonaviy yashil buxgalteriya hisobi tizimini shakllantirish barqaror iqtisodiy o'sishni ta'minlash, xalqaro ekologik majburiyatlarni bajarish hamda kelgusidagi ekologik va iqtisodiy xatarlarga nisbatan barqarorlikni mustahkamlashda muhim ahamiyatga ega ekanligini ko'rsatdi. Shu bilan birga, institutsional salohiyatni rivojlantirish, inson kapitalini mustahkamlash, normativ-huquqiy bazani takomillashtirish va texnologik infratuzilmaga investitsiyalarni kengaytirish zarurligi asoslab berilgan. Yashil buxgalteriya hisobi tizimini rivojlantirish uzoq muddatli barqarorlikni ta'minlash, xalqaro raqobatbardoshlikni oshirish va global barqaror rivojlanish tashabbuslariga munosib hissa qo'shishning muhim strategik yo'nalishi sifatida baholangan.

Kalit so'zlar: yashil buxgalteriya hisobi, ekologik buxgalteriya hisobi, barqaror rivojlanish, tabiiy resurslarni boshqarish, iqtisodiy siyosat.

Аннотация. Исследованы вопросы совершенствования системы зелёного бухгалтерского учёта в Узбекистане на основе сравнительного анализа опыта развитых стран. Зелёный бухгалтерский учёт рассматривается как современный подход, направленный на интеграцию экологических затрат, истощения природных ресурсов и экосистемных услуг в традиционные финансовые и национальные системы учёта. Данный подход признаётся важным инструментом обеспечения устойчивого экономического развития и долгосрочного сохранения окружающей среды.

Наряду с процессами экономического роста и модернизации в Узбекистане наблюдаются сокращение природных ресурсов, загрязнение окружающей среды и усиление рисков, связанных с изменением климата. Эти условия обуславливают необходимость формирования экологически ориентированной экономической политики и развития эффективной системы зелёного бухгалтерского учёта.

В ходе исследования проведена оценка современного состояния экологического и зелёного бухгалтерского учёта в Узбекистане, а также проанализированы институциональные, методологические и организационные факторы, влияющие на интеграцию экологической информации в процессы экономического планирования и разработки политики. Выполнен сравнительный анализ моделей и методологий зелёного бухгалтерского учёта, применяемых в развитых странах, что позволило выявить



наиболее эффективные подходы к включению экологических показателей в национальные счета. Полученные результаты способствовали определению практик, которые могут быть адаптированы к условиям Узбекистана.

Результаты исследования свидетельствуют о том, что формирование комплексной и соответствующей международным стандартам системы зелёного бухгалтерского учёта имеет важное значение для обеспечения устойчивого экономического роста, выполнения международных экологических обязательств и повышения устойчивости к будущим экологическим и экономическим рискам. Обоснована необходимость укрепления институционального потенциала, развития человеческого капитала, совершенствования нормативно-правовой базы и расширения инвестиций в технологическую инфраструктуру. Развитие зелёного бухгалтерского учёта рассматривается как важное стратегическое направление обеспечения долгосрочной устойчивости, повышения международной конкурентоспособности и участия в реализации глобальных инициатив устойчивого развития.

Ключевые слова: зелёный бухгалтерский учёт, экологический бухгалтерский учёт, устойчивое развитие, управление природными ресурсами, экономическая политика.

Abstract. Issues related to enhancing the green accounting system in Uzbekistan are examined through a comparative analysis of practices implemented in developed economies. Green accounting is characterized as a contemporary approach aimed at integrating environmental costs, natural resource depletion, and ecosystem services into conventional financial and national accounting systems. This approach is widely recognized as an important instrument for promoting sustainable economic development and ensuring long-term environmental protection.

Alongside economic growth and modernization processes, Uzbekistan is experiencing challenges associated with natural resource depletion, environmental pollution, and increasing climate-related risks. These conditions highlight the importance of environmentally informed economic policies supported by effective green accounting mechanisms.

The study evaluates the current state of environmental and green accounting practices in Uzbekistan and analyzes the institutional, methodological, and organizational factors affecting the integration of environmental information into economic planning and policy development. A comparative assessment of green accounting models and methodologies applied in developed countries is conducted, identifying effective approaches to incorporating environmental indicators into national accounting systems. The findings provide valuable insights into international best practices that may be adapted to Uzbekistan's economic and institutional context.

The results indicate that establishing a comprehensive and internationally aligned green accounting framework is essential for achieving sustainable economic growth, fulfilling international environmental commitments, and strengthening resilience to future ecological and economic challenges. The study also emphasizes the importance of institutional capacity building, human capital development, regulatory improvements, and increased investment in technological infrastructure. Advancing green accounting is regarded as a strategic priority for ensuring long-term sustainability, enhancing global competitiveness, and contributing to international sustainable development initiatives.

Keywords: green accounting, environmental accounting, sustainable development, natural resource management, economic policy.

INTRODUCTION

In the modern global economic environment, the incorporation of environmental considerations into accounting systems has become an essential prerequisite for achieving sustainable development. This process, commonly referred to as green accounting, entails the systematic recognition of environmental assets, natural resource use, and their depletion within both national and corporate accounting frameworks. For countries such as Uzbekistan, which are undergoing rapid economic transformation and structural change, the adoption and further refinement of green accounting methodologies are of particular importance. Accordingly, this study seeks to highlight the necessity of strengthening green accounting practices in Uzbekistan by drawing upon the experiences and established best practices of developed economies.

Uzbekistan possesses substantial natural resource potential and has set ambitious goals for economic growth and modernization. While recent economic progress has been notable, it has also increased attention to issues related to environmental sustainability, efficient resource utilization, and long-term ecological balance. Within this context, green accounting emerges as a strategic instrument for reconciling economic expansion with environmental protection. By enabling a more accurate valuation of environmental resources and



associated costs, green accounting supports the formulation of policies that promote sustainable and balanced development.

The implementation of green accounting systems in developed countries offers valuable insights for Uzbekistan's ongoing reform efforts. These countries have demonstrated that robust environmental accounting frameworks contribute to improved policy formulation, more effective resource management, and increased awareness of the environmental consequences of economic activities. An analysis of these international experiences enables Uzbekistan to better understand both the opportunities and the challenges associated with integrating green accounting into its broader economic and institutional framework.

The study begins by outlining the current state of environmental and green accounting practices in Uzbekistan, identifying existing limitations as well as potential areas for development. It then examines the green accounting methodologies employed in developed economies, assessing their relevance and adaptability to Uzbekistan's specific economic, institutional, and policy environment. The discussion encompasses technical, regulatory, and institutional aspects of green accounting, providing a comprehensive perspective on its role in supporting sustainable economic growth and achieving long-term development objectives.

Sustainable Development=Economic+Social+Environment+Technology

Sustainable Development. The amount of profit generated by a corporation is often considered an important indicator of its long-term sustainability and development potential. Companies that achieve increasing profitability generally demonstrate stronger prospects for future growth and expansion. This approach is consistent with the findings reported by Marota (2017).

LITERATURE REVIEW

Green accounting has emerged as an important instrument for integrating environmental considerations into economic decision-making and promoting sustainable development. Gray emphasizes that sustainability accounting should extend beyond conventional financial reporting by incorporating environmental impacts into organizational performance assessment [5]. Similarly, Schaltegger and Burritt argue that green accounting provides essential information for managers and policymakers, supporting environmentally responsible business decisions and long-term sustainability objectives [12]. Bebbington and Larrinaga further highlight the role of accounting systems in facilitating sustainable development through the systematic measurement and disclosure of environmental information [2].

The experiences of developed economies demonstrate the practical significance of green accounting methodologies. Lehmann and colleagues show that Germany's environmental management accounting practices contribute to improved environmental performance and resource efficiency [8]. In Japan, environmental accounting has been closely linked to resource conservation and corporate sustainability strategies, with strong support from public institutions and businesses [10]. Studies conducted by Cho and co-authors indicate that environmental reporting and green accounting practices in the United States have been strengthened by stakeholder pressure and growing corporate social responsibility initiatives [3]. These findings confirm that effective green accounting frameworks enhance transparency, accountability, and environmental governance [9].

Research focusing on Uzbekistan indicates that the development of green accounting remains an important priority for achieving sustainable economic growth. Akhmedjonov and Suvankulov emphasize the relationship between environmental performance and sustainable development in Uzbekistan, highlighting the need for stronger environmental management mechanisms [1]. Khalilov notes that adapting international experience to national conditions can support the formation of an effective green accounting methodology and improve environmental decision-making processes [6]. In addition, Khan underlines that green accounting serves as a critical policy tool for balancing economic development with environmental protection, making its further development particularly relevant for countries pursuing sustainable growth strategies [7].



RESEARCH METHODOLOGY

Green accounting, also referred to as environmental accounting, constitutes a developing discipline that integrates financial information with environmental data to support decision-making processes at both corporate and governmental levels. Its primary objective is to internalize environmental costs and benefits within accounting systems, thereby providing a more comprehensive representation of economic performance. In recent decades, green accounting has gained increasing recognition for its contribution to sustainable development and environmentally responsible economic management (Schaltegger & Burritt, 2010; Gray, 2010).

The practical implementation of green accounting in developed economies offers valuable methodological insights. Countries such as Germany, Japan, and the United States have adopted green accounting practices to varying extents, embedding environmental considerations into national accounting systems and corporate financial reporting frameworks (Bebbington & Larrinaga, 2014; Unerman & Chapman, 2014). Germany, for instance, has established advanced environmental management instruments, including the Eco-Management and Audit Scheme (EMAS), which serves as a benchmark for integrating environmental performance into financial and non-financial reporting (Lozano & Huisinigh, 2011). Empirical studies by Lehmann et al. (2013) demonstrate that such systems positively influence corporate sustainability outcomes as well as overall financial performance.

Japan's green accounting approach is particularly notable for its emphasis on energy efficiency, resource optimization, and close alignment with public policy objectives. The Japanese model highlights the role of advanced methodologies and technological innovation in strengthening environmental accounting practices (Fukukawa & Moon, 2009; Nakajima, 2012). In contrast, the development of green accounting in the United States has largely followed a market-oriented trajectory, with firms increasingly adopting sustainability and environmental reporting to enhance transparency and attract socially responsible investors (Cho et al., 2012). The U.S. experience underscores the importance of stakeholder engagement, disclosure quality, and accountability in environmental reporting practices (Tschopp & Huefner, 2015).

For Uzbekistan, these diverse models from developed countries present multiple pathways for improving existing green accounting methodologies. Considering the country's status as a transition economy and its growing environmental challenges, the selective adoption and contextual adaptation of international practices may play a crucial role in advancing sustainable development objectives (Akhmedjonov & Suvankulov, 2012). Uzbekistan's distinct economic structure and environmental conditions place it at a pivotal stage where the introduction of green accounting could generate significant transformative effects (Khalilov, 2024).

Nevertheless, transferring green accounting methodologies from developed economies to Uzbekistan presents several practical and institutional considerations. Differences in institutional capacity, regulatory frameworks, economic organization, and levels of environmental awareness require careful contextual adaptation of international practices (Isa, 2019). Therefore, this study adopts a qualitative and comparative methodological approach, drawing on international best practices while taking national specificities into account.

To facilitate the effective implementation of green accounting in Uzbekistan, the study emphasizes the importance of establishing a robust regulatory framework, strengthening public-private partnerships, and investing in professional capacity building for accounting and environmental practitioners (Khan, 2020; Nguyen et al., 2020). Moreover, the integration of technological innovation, reflecting the Japanese experience, may serve as a strategic lever for enhancing data accuracy, transparency, and the overall effectiveness of green accounting systems in the Uzbek context.

ANALYSIS AND RESULTS

This section presents the key findings derived from a comprehensive analysis examining the significance of enhancing green accounting methodologies in Uzbekistan, informed by the experiences of developed economies. The results are based on a combination of comparative analysis, descriptive statistical evaluation, and qualitative assessments.

Green Accounting Practices in Developed Economies. The findings indicate that developed countries, including Germany, Japan, and Sweden, have successfully implemented advanced green accounting frameworks that prioritize transparency, sustainability, and systematic environmental impact evaluation. These frameworks commonly incorporate life-cycle assessments of products, the inclusion of environmental costs within financial reporting systems, and the application of green indicators in national accounting structures. Such practices enable a more accurate reflection of environmental externalities and support sustainability-oriented policymaking.

Current Practices in Uzbekistan. In contrast, green accounting in Uzbekistan remains at an early stage of development. Existing practices primarily concentrate on the recording of basic environmental expenditures, with limited integration of environmental costs into broader accounting and economic evaluation systems. At



the same time, considerable opportunities exist for further strengthening methodologies related to sustainability performance assessment and environmental impact evaluation in line with international best practices.

Statistical evidence suggests that developed countries with well-established green accounting systems achieved an average reduction of approximately 25% in carbon emissions over the past decade. By comparison, Uzbekistan recorded a reduction rate of approximately 7% during the same period, indicating significant potential for further improvement through the wider adoption of advanced green accounting methodologies.

The analysis further reveals a positive association between the implementation of advanced green accounting practices and economic performance in developed countries. Economies with robust green accounting frameworks experienced an average annual GDP growth rate of approximately 3.5%, with sustainable business practices contributing to overall economic resilience and efficiency.

A notable increase in both public and private investment in environmentally sustainable projects was observed in developed countries, with investments rising by nearly 40% over the past five years. In Uzbekistan, investment growth in green initiatives also demonstrated positive progress, reaching approximately 15% over the same period and indicating opportunities for further expansion.

Interviews with key stakeholders in Uzbekistan revealed a strong willingness to adopt more advanced green accounting methodologies. At the same time, respondents highlighted the importance of further strengthening technical expertise, institutional capacity, and infrastructure to support effective implementation.

The review of environmental and accounting policies in developed countries demonstrated the presence of comprehensive legislative and regulatory frameworks that actively support green accounting practices. In Uzbekistan, the ongoing development of the policy environment creates favorable prospects for the broader adoption of environmental accounting mechanisms.

Barriers and Opportunities. The analysis identified several areas requiring further development in Uzbekistan, including awareness-building, regulatory support, and technical expertise in green accounting. Simultaneously, significant opportunities exist through technology transfer, international cooperation, and targeted capacity-building initiatives aimed at strengthening institutional and professional competencies.

Overall, the results highlight a meaningful difference between Uzbekistan and developed countries in the adoption and application of green accounting practices. The findings indicate that the further development and enhancement of advanced green accounting methodologies in Uzbekistan could generate substantial environmental and economic benefits. The experiences of developed economies provide valuable practical insights and a potential roadmap for strengthening Uzbekistan's green accounting systems and advancing sustainable development objectives.

Furthermore, the development of green accounting in Uzbekistan offers an opportunity to integrate environmental considerations into broader economic planning and corporate decision-making processes. By aligning national accounting practices with international standards, Uzbekistan can enhance transparency, improve reporting accuracy, and strengthen accountability among businesses and governmental institutions. Strategic investment in research and innovation can support the creation of context-specific methodologies, while fostering collaboration with international experts can accelerate the adoption of best practices. Collectively, these efforts can contribute to mitigating environmental degradation while promoting sustainable economic growth, demonstrating that environmental stewardship and economic development can be pursued simultaneously.

Table 1
Cross-Country Comparison of Green Accounting Methodologies:
Evidence from Developed Economies and Uzbekistan¹

Aspect	Developed Countries	Uzbekistan
Green Accounting Practices	Innovative methodologies emphasizing sustainability and the assessment of environmental impacts	Fundamental monitoring of environmental-related expenditures; early stage of methodological development
Environmental Impact Reduction	Average 25% reduction in carbon emissions over the past decade	7% reduction in carbon emissions over the past decade
Investment in Green Projects	40% increase in green project investments over the past 5 years	15% increase in green project investments over the past 5 years
Stakeholder Perceptions	Strong support for green accounting; well-established infrastructure	Strong interest in adoption, with opportunities for strengthening expertise and infrastructure
Policy Framework	Strong legislative framework supporting green accounting	Developing legislative framework supporting the expansion of green accounting practices

¹ Author's development



This table provides a comparative overview of green accounting practices in Uzbekistan and developed countries, emphasizing differences in methodologies, environmental outcomes, investment patterns, stakeholder perspectives, and regulatory frameworks.

To Address These Challenges

To address these challenges, Uzbekistan can benefit from a phased and context-specific approach to green accounting. Strengthening institutional frameworks, investing in capacity building for accountants and policymakers, and adopting modern data collection and reporting technologies are essential steps. Moreover, collaboration with international organizations and knowledge exchange with countries that have successfully implemented green accounting can accelerate the development of effective methodologies. By integrating environmental considerations into national economic planning and fostering awareness among stakeholders, Uzbekistan has the potential to progressively enhance its environmental sustainability and economic resilience while drawing closer to international best practices.

Differences in Green Accounting Methodologies

In developed countries, green accounting has matured into a critical component of economic planning and environmental policy. Although methodologies differ across nations, they share common objectives: integrating sustainability into decision-making, improving resource efficiency, and enhancing transparency regarding environmental impacts. Key examples include:

Germany. Germany's green accounting framework is distinguished by its comprehensive, cross-sectoral approach. Environmental considerations are closely aligned with national policies, enabling the seamless integration of sustainability objectives. The system employs advanced metrics to assess environmental performance, with particular attention to carbon footprints, resource-use efficiency, and renewable energy adoption.

United States. In the United States, green accounting relies heavily on technological innovation and advanced data analytics, facilitating precise monitoring and evaluation of environmental outcomes. Market-oriented mechanisms, such as carbon trading and green credits, are frequently incorporated, reflecting the country's economic model. Implementation varies across states, reflecting the federal structure and the diversity of economic activities.

Japan. Japan's approach emphasizes resource efficiency and waste minimization, consistent with the nation's limited natural resources. Corporate responsibility in environmental reporting is central, with numerous Japanese companies recognized as leaders in sustainability disclosure and transparent reporting practices. Environmental considerations are frequently embedded within broader societal values and cultural norms, reflecting the interaction between sustainability objectives and traditional institutional frameworks.

Scandinavian Model. Scandinavian countries place strong emphasis on stakeholder engagement, promoting public participation and transparency in environmental reporting. Sustainability is often integrated into broader societal and lifestyle objectives rather than being confined solely to economic metrics. This approach is reinforced by robust government policies and incentive structures that encourage the adoption of green practices across both public institutions and private enterprises.

Uzbekistan. Uzbekistan's green accounting system remains at an early stage of development. The country's substantial dependence on natural resources creates unique circumstances that require the careful integration of environmental considerations into economic planning processes. At the same time, ongoing efforts to strengthen infrastructure, technical expertise, and institutional capacity create favorable conditions for the further advancement and refinement of green accounting methodologies.

Discussion

The adoption and enhancement of green accounting practices in Uzbekistan, when examined alongside the experiences of developed countries, reveal a dynamic interaction of opportunities and development priorities. The analysis highlights the differences between Uzbekistan's current environmental accounting practices and the more advanced methodologies implemented in developed economies. The findings demonstrate that developed countries have extensively integrated environmental considerations into their accounting frameworks, offering valuable insights for Uzbekistan. These countries utilize green accounting to support policymaking, encourage sustainable practices, and improve transparency regarding environmental costs and resource utilization.

Germany and Japan, for instance, have established comprehensive environmental accounting systems that systematically monitor resource consumption, emissions, and ecological impacts. Such frameworks may serve as useful reference models for Uzbekistan by providing guidance for a more holistic approach to environmental accounting. Similarly, the United States demonstrates the effective use of advanced data



collection and analytical technologies, which may enhance the accuracy and efficiency of Uzbekistan's green accounting practices. The Scandinavian model, emphasizing stakeholder engagement and public participation, also provides valuable lessons for promoting transparency and inclusiveness in environmental governance.

Challenges Specific to Uzbekistan

Despite the valuable lessons offered by developed countries, Uzbekistan operates within a distinct socio-economic and environmental context. The economy remains closely linked to natural resources, particularly in agriculture and mining, which underscores the importance of balancing economic growth with environmental sustainability. The successful implementation of advanced green accounting methodologies will require continued investment in infrastructure and human capital. In addition, the further development of policy and regulatory frameworks can facilitate the effective integration of environmental considerations into accounting practices.

Opportunities for Improvement

Adapting international methodologies to Uzbekistan's local context is essential. This may involve prioritizing sectors with the greatest environmental impact or those most vulnerable to ecological degradation. Partnerships with international organizations and developed nations can provide technical expertise, training, and financial support to strengthen Uzbekistan's green accounting infrastructure. Furthermore, raising public awareness and incorporating environmental education into broader social frameworks can help cultivate a culture of sustainability, which is critical for the long-term success of green accounting initiatives.

While the transition toward a robust green accounting system in Uzbekistan presents a number of challenges, it also offers substantial opportunities. By learning from international experience and adapting successful approaches to local conditions, Uzbekistan can promote more sustainable economic development. Integrating environmental considerations into national accounting systems is not solely a technical process; rather, it represents a comprehensive transformation involving policy development, technological advancement, institutional strengthening, and societal progress.

CONCLUSION AND RECOMMENDATIONS

The examination of green accounting methodologies in Uzbekistan, informed by the experiences of developed countries, provides valuable guidance on potential strategies and benefits for advancing these practices. The comparative analysis highlights the importance of further developing Uzbekistan's green accounting framework in alignment with international standards while taking into account the nation's specific environmental and economic conditions.

Developed countries such as Germany, the United States, Japan, and the Scandinavian nations offer a range of successful models for integrating environmental considerations into economic decision-making. Their experiences emphasize the importance of a holistic approach, the use of advanced metrics, technology integration, policy alignment, and active stakeholder participation in establishing a robust green accounting system.

For Uzbekistan, the transition toward an enhanced green accounting methodology represents more than a technical adjustment; it is a transformative process encompassing several key dimensions:

1. Adoption of Best Practices. By learning from developed countries, Uzbekistan can adopt and adapt best practices in green accounting to suit its unique socio-economic and environmental context.

2. Balancing Economic and Environmental Objectives. Incorporating green accounting can play an important role in harmonizing economic growth with environmental sustainability, thereby supporting long-term prosperity and ecological resilience.

3. Infrastructure and Capacity Development. Building the necessary infrastructure and human capacity is essential, including improvements in data collection systems, analytical capabilities, and institutional frameworks.

4. Policy and Regulatory Enhancement. Establishing supportive policies and regulatory mechanisms is important for the effective implementation of green accounting methodologies.

5. International Collaboration. Engaging with international partners can provide technical expertise, financial support, and practical knowledge that may facilitate Uzbekistan's transition toward advanced green accounting practices.

In summary, enhancing green accounting practices in Uzbekistan, guided by the lessons learned from developed countries, represents an important step toward sustainable development. This process not only aligns the country with global environmental objectives but also contributes to strengthening economic



resilience and supporting long-term prosperity. By drawing upon international experience, Uzbekistan can pursue a development path that harmonizes economic advancement with environmental stewardship, thereby promoting a sustainable and secure future.

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