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INTRODUCTION

Business process auditing serves as a foundational pillar of corporate governance, enabling organizations to systematically assess, control, and improve their internal operations. It ensures the reliability of financial reporting, compliance with regulatory requirements, risk management, and the efficient use of resources. In transitional economies where institutional frameworks are still evolving and market mechanisms are developing business process auditing plays an even more crucial role in enhancing transparency, investor confidence, and long-term sustainability.

Uzbekistan, as one of the largest economies in Central Asia, has undergone a significant transformation in its corporate and economic governance landscape, particularly following the adoption of major reform programs since 2015. These reforms were initiated in response to growing domestic demand for accountability and international pressure to improve investment climate indicators. A pivotal aspect of these reforms has been the modernization of the audit system, especially in joint-stock companies (JSCs), which form a key part of the national economy due to their mixed ownership structure and public reporting obligations.

The acceleration of audit reforms in Uzbekistan has been driven by several interrelated factors:

Legal and Regulatory Reforms: The adoption of the Law “On Auditing Activities,” alignment with International Standards on Auditing (ISA), and implementation of the Corporate Governance Code (2015) laid the legal foundation for modern audit practices.

Foreign Investment and International Obligations: As Uzbekistan aims to integrate into the global economic system and attract foreign direct investment (FDI), robust audit mechanisms have become essential to meet the expectations of international investors and institutions such as the World Bank, IMF, and OECD.

Digital Transformation and Transparency Goals: The introduction of platforms like PC-AUDIT and the push for e-governance have aimed to automate and streamline audit oversight, reduce manual interference, and enhance reporting accuracy.

Despite these advances, the business process audit landscape in Uzbekistan remains heterogeneous. There are clear disparities between the capital and regional areas, with varying degrees of adoption of internal audit units, technological infrastructure, and qualified personnel. Furthermore, the strategic role of internal audit in decision-making and risk prevention is still underdeveloped in many JSCs.

This paper aims to provide a comprehensive analysis of the evolution and current state of business process auditing in Uzbek joint-stock companies. It seeks to identify the main trends, achievements, and persistent gaps in audit practices while offering strategic recommendations for further development. Using an IMRAD framework, the study employs legal analysis, quantitative audit statistics (2018–2023), and expert insights to explore both institutional and practical dimensions of audit transformation in Uzbekistan.

LITERATURE REVIEW ON THE TOPIC

The article by B. Khamidov and D. Rakhimova[1] analyzes the relationship between corporate governance and audit in Uzbek joint-stock companies. The authors show that auditing business processes can be used to assess operational efficiency, improve resource utilization, and improve the quality of internal control mechanisms. In particular, the results of the implementation of strategic process audits in large companies such as Uzavtosanoat and Uzbekneftegaz are illustrated with statistical examples. The article also emphasizes the need for audit functions to be based on integrated technologies.

A. Karimov[2] in his study analyzes the current state, problems, and opportunities of business process auditing in joint-stock companies in Uzbekistan. The author identifies shortcomings in current legislation, insufficient qualifications of auditors, and difficulties in working with digital technologies as the main obstacles. At the same time, the article also highlights best practices in the use of Big Data and Process Mining technologies in auditing.

The World Bank report[3] provides an in-depth analysis of the role of auditing in strengthening corporate governance and effective control of business processes in Uzbekistan. The document provides recommendations on creating a mandatory internal audit system for joint-stock companies, ensuring auditor independence, and increasing the compliance of reports with international standards. The report also highlights the advantages of business process auditing in identifying financial and operational risks.

N. Yuldasheva[4] in her work justifies the need to implement a risk-based audit model in joint-stock companies. The author emphasizes the function of auditing in monitoring business processes in assessing not only financial aspects, but also strategic and operational risks. It is noted that the application of this approach in the experience of Uzbekistan is still at an early stage, but coordination between regulators and companies is important to strengthen it.



R. Kadirov and U. Iskandarov[5] examine how internal auditing is changing in the context of digitalization. The authors analyzed the use of ERP systems, cloud technologies, and automated audit tools in joint-stock companies in Uzbekistan. The article substantiates the effectiveness of digital audit approaches that allow real-time monitoring of business processes through practical examples. The issues of improving the skills of auditors and ensuring IT security are also highlighted as important areas.

RESEARCH METHODOLOGY

- Legal and Regulatory Analysis: Review of audit-related legislation (Law on Auditing, Presidential Decrees from
- Quantitative Data Analysis: Data on internal audit unit presence in JSCs by region .
- Expert Interviews: Insights from audit professionals (KPMG, local audit firms, regulators).
- Comparative Analysis: Benchmarking against international best practices (ISA, OECD) (Figure 1).

Audit Process Diagram

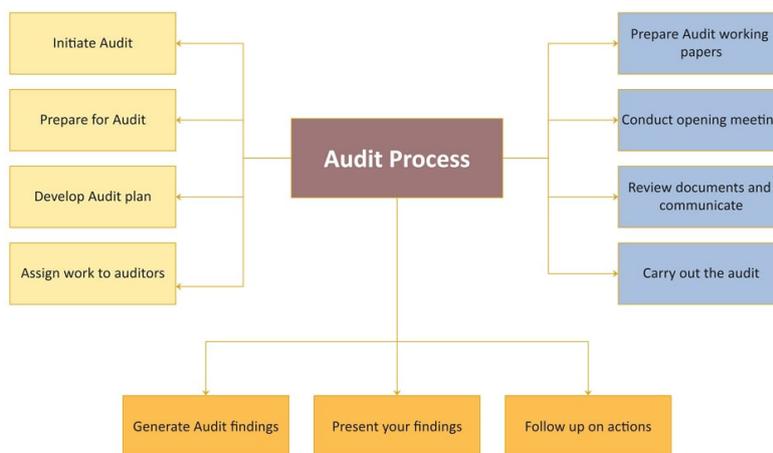


Figure 1

ANALYSIS AND RESULTS

Regulatory Modernization Reforms introduced post-2015 included the adoption of International Standards on Auditing (ISA), quality control mechanisms, and creation of the PC-AUDIT platform. These reforms improved auditor licensing, digital reporting, and monitoring systems.

Internal Audit Adoption A significant increase in internal audit units was recorded, especially in urban centers (Figure 2).

Table 2. Internal Audit Unit Adoption in JSCs by Region (2018–2023)

Year	Tashkent City (%)	Tashkent Region (%)	Samarkand (%)	Andijan (%)	Fergana (%)
2018	38	12	6	7	6
2019	42	14	7	8	7
2020	47	16	8	10	8
2021	52	19	9	11	9
2022	58	21	10	13	10
2023	63	25	12	15	11



Figure 2. Presence of Internal Audit Units in JSCs by Region (% of total JSCs).

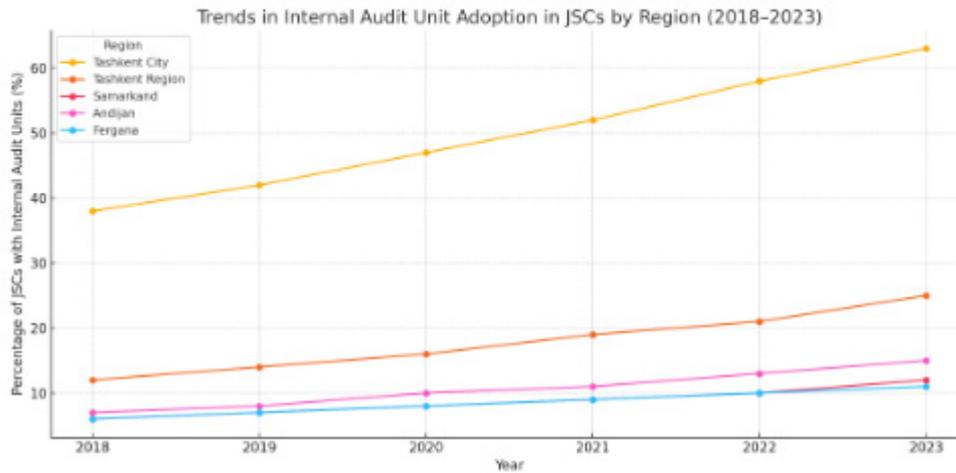


Figure 3. Trends in Internal Audit Adoption (2018-2023)

Key Challenges

Regional disparities in audit implementation.

Inadequate IT infrastructure.

Limited number of independent directors and low transparency.

Weak coordination among regulatory bodies.

The reforms have created a foundation for more robust audit processes in JSCs. However, institutional weaknesses and uneven digitalization hinder effective implementation. Comparative benchmarks show that Uzbekistan lags behind countries with mature audit ecosystems.

Recommendations:

Develop unified digital infrastructure for auditing.

Promote internal audit departments in regional JSCs.

Train audit professionals in digital and AI tools.

Strengthen inter-agency coordination.

Update the 2015 Corporate Governance Code to reflect digital realities.

CONCLUSION AND RECOMMENDATIONS

Uzbekistan has made significant strides in reforming the business process auditing system within joint-stock companies (JSCs), particularly since 2015. These reforms have been characterized by the harmonization of national audit regulations with international standards, the modernization of audit-related legal frameworks, and the implementation of digital tools such as the PC-AUDIT platform. The increased presence of internal audit units—especially in economically active regions like Tashkent City—demonstrates a growing awareness among enterprises regarding the importance of effective internal control systems.

However, the process of transformation remains incomplete. The research findings indicate that despite these advances, several persistent challenges threaten the sustainability and consistency of progress. These include:

Digital Divide: There is an uneven level of digital infrastructure development across regions, which hampers the uniform implementation of electronic audit platforms and limits the introduction of advanced technologies such as artificial intelligence and big data analytics in auditing processes.

Regional Disparities: The concentration of internal audit adoption in urban centers highlights a lack of balanced development. Many regional JSCs continue to operate without fully functioning internal audit departments, reducing transparency and increasing operational risks.

Weak Corporate Governance Mechanisms: The insufficient presence of independent directors, low board engagement in audit matters, and lack of coordination among regulatory institutions undermine the effectiveness of audit reforms.

Capacity Gaps: There is a shortage of highly qualified audit professionals, especially in rural and less developed regions, which restricts the quality and depth of internal auditing activities.



To sustain and amplify the momentum of reform, a multi-pronged strategy is essential. Policymakers should focus on expanding digital infrastructure nationwide, revising and updating the 2015 Corporate Governance Code, and introducing targeted capacity-building programs for auditors and company executives. Furthermore, mechanisms for inter-agency collaboration and audit oversight need to be strengthened to ensure accountability and consistency in audit practices across all sectors and regions.

In conclusion, while Uzbekistan's achievements in audit modernization are commendable, a strategic focus on inclusion, technology, and governance quality will be crucial for building a resilient, transparent, and internationally aligned corporate auditing ecosystem in the years to come.

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