



# IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

**№8**



ISSN: 2992-8982

<https://yashil-iqtisodiyot-taraqqiyot.uz/>

**2025**



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*Elektron nashr. 622 sahifa.*

*E'lon qilishga 2025-yil 1-avgustda ruxsat etildi.*

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- 08.00.16 Raqamli iqtisodiyot va xalqaro raqamli integratsiya
- 08.00.17 Turizm va mehmonxona faoliyati

**Muassis:** "Ma'rifat-print-media" MChJ

**Hamkorlarimiz:** Toshkent davlat iqtisodiyot universiteti, O'zR Tabiat resurslari vazirligi, O'zR Bosh prokuraturasi huzuridagi IJQK departamenti.

## Jurnalning ilmiyligi:

“Yashil” iqtisodiyot va taraqqiyot” jurnali

O'zbekiston Respublikasi Oliy ta'lim, fan va innovatsiyalar vazirligi huzuridagi Oliy attestatsiya komissiyasi rayosatining 2023-yil 1-apreldagi 336/3-sonli qarori bilan ro'yxatdan o'tkazilgan.



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## THE IMPORTANCE AND CURRENT STATE OF ACCOUNTING AND AUDITING OF LIABILITIES IN ENTERPRISES

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**Abstract:** This paper explores the importance of accounting and auditing of liabilities in enterprises, focusing on their role in financial transparency, corporate governance, and risk management. The research applies a mixed-method approach, including literature review, secondary data analysis, and comparative analysis of enterprises. Findings suggest that although international standards (IFRS) have improved liability reporting practices, compliance gaps and auditing weaknesses remain. The study proposes policy and managerial recommendations to enhance liability management, thus ensuring enterprise sustainability.

**Key words:** liability accounting, auditing, IFRS, corporate governance, financial transparency, risk management, enterprise accountability, compliance, auditor independence, financial reporting.

**Annotatsiya:** Ushbu maqolada korxonalarda majburiyatlarni hisobga olish va audit qilishning ahamiyati, ularning moliyaviy shaffoflik, korporativ boshqaruv va risklarni boshqarishdagi o'rnini yoritilgan. Tadqiqotda adabiyotlar sharhi, ikkilamchi ma'lumotlar tahlili hamda korxonalar bo'yicha qiyosiy tahlilni o'z ichiga olgan aralash metodologik yondashuv qo'llanilgan. Natijalar xalqaro standartlar (IFRS) majburiyatlarni hisobga olish amaliyotini yaxshilagan bo'lsa-da, muvofiqdagi bo'shliqlar va auditdagi zaifliklar saqlanib qolayotganini ko'rsatadi. Tadqiqotda majburiyatlarni boshqarishni takomillashtirish bo'yicha siyosiy va boshqaruv tavsiyalari ishlab chiqilgan bo'lib, bu korxonalarining barqarorligini ta'minlashga xizmat qiladi.

**Kalit so'zlar:** majburiyatlarni hisobga olish, audit, MHXS, korporativ boshqaruv, moliyaviy shaffoflik, risklarni boshqarish, korxonaning javobgarligi, muvofiqlik, auditor mustaqilligi, moliyaviy hisobot.

**Аннотация:** В данной статье рассматривается значение бухгалтерского учета и аудита обязательств в предприятиях, с акцентом на их роль в обеспечении финансовой прозрачности, корпоративного управления и управления рисками. В исследовании применяется смешанный методический подход, включающий анализ литературы, анализ вторичных данных и сравнительный анализ предприятий. Результаты показывают, что, несмотря на улучшения в практике отчетности по обязательствам благодаря международным стандартам (МСФО), сохраняются пробелы в соблюдении и слабости в аудите. В исследовании предлагаются политические и управленческие рекомендации по совершенствованию управления обязательствами, что способствует устойчивому развитию предприятий.

**Ключевые слова:** учет обязательств, аудит, МСФО, корпоративное управление, финансовая прозрачность, управление рисками, ответственность предприятий, соблюдение, независимость аудитора, финансовая отчетность.

### INTRODUCTION

Liabilities form a critical part of enterprises' financial health, reflecting obligations to creditors, suppliers, governments, and employees. Effective liability accounting and auditing provide accurate insights into corporate solvency, liquidity, and long-term sustainability. Mismanagement or underreporting of liabilities can distort financial statements, mislead stakeholders, and result in reputational or regulatory risks.



Globally, the adoption of International Financial Reporting Standards (IFRS) has enhanced the comparability and accuracy of liability reporting. Nevertheless, developing economies face challenges due to inadequate digital integration, auditor independence issues, and weak enforcement of accounting standards. This research aims to examine the current state of liability accounting and auditing in enterprises and propose strategies to strengthen compliance.

Research objectives:

1. To evaluate the significance of liability accounting and auditing in enterprise management.
2. To analyze the current state of liability reporting practices compared to international standards.
3. To provide recommendations for strengthening liability auditing frameworks.

## REVIEW OF LITERATURE ON THE SUBJECT

Liability accounting has been a central concern in financial reporting literature (Hayes et al., 2021; Nobes & Parker, 2020). Studies emphasize that liabilities significantly influence financial ratios, investor decisions, and creditworthiness (Brigham & Ehrhardt, 2019). According to IASB (2023), liability recognition and measurement require adherence to strict definitions to avoid off-balance-sheet risks.

Auditing plays a pivotal role in ensuring liability data reliability. Research by Knechel and Salterio (2017) indicates that enterprises with independent and rigorous audits show higher investor trust. However, challenges such as auditor-client relationships (DeFond & Zhang, 2014) and regulatory gaps in emerging economies (World Bank, 2022) hinder auditing effectiveness.

Recent studies (OECD, 2021; PwC, 2022) also stress the role of digital transformation in liability reporting, suggesting that AI-driven accounting systems improve accuracy but require significant investment.

## RESEARCH METHODOLOGY

A mixed-method approach was applied, which included several key stages. First, an extensive literature review was conducted, covering the analysis of more than 50 academic and professional sources. This made it possible to establish a solid theoretical and methodological foundation for the study.

In addition, secondary data analysis was carried out through a review of 120 enterprise financial statements from the period 2020–2024. This provided valuable insights into the actual financial practices and reporting tendencies of enterprises over time.

Finally, a comparative analysis was implemented by benchmarking compliance with IFRS standards across different regions. This step allowed the identification of variations in financial reporting practices and highlighted the degree of international harmonization achieved in different jurisdictions.

## ANALYSIS AND RESULTS

The accounting and auditing of liabilities in enterprises play a critical role in ensuring the transparency, accuracy, and reliability of financial information. Liabilities represent the financial obligations of an enterprise arising from past events and are settled through the transfer of assets, provision of services, or other economic benefits in the future. Proper recognition, classification, and measurement of liabilities are essential for presenting a true and fair view of a company's financial position, which in turn directly affects the decision-making of stakeholders such as investors, creditors, regulators, and management.

The importance of liability accounting can be highlighted from several perspectives. First, liabilities form a substantial part of the balance sheet, often representing financing sources that determine the level of financial risk and leverage within the enterprise. Misstating liabilities may lead to overestimated equity and profitability, creating a misleading perception of the enterprise's stability. Second, accurate liability reporting enhances trust between enterprises and external parties, fostering stronger business relationships and access to capital markets. Third, in the context of globalization and the widespread adoption of International Financial Reporting Standards (IFRS), liability accounting ensures comparability of financial statements across countries, supporting cross-border investments and partnerships.

In practice, liabilities encompass a wide range of obligations, including trade payables, bank loans, bonds, lease liabilities, provisions, and contingent obligations. Each category requires specific accounting treatment. For example, short-term liabilities such as accounts payable must be recognized at their settlement value, while long-term obligations often require discounting future payments to present value using appropriate interest rates. Provisions, such as those for warranties or legal disputes, require judgment and estimation, making them one of the most complex areas in liability accounting. Inadequate estimation techniques can result in either understated or overstated financial obligations, both of which distort financial analysis.

The current state of liability accounting in enterprises reflects both progress and challenges. On one hand, the adoption of IFRS and national accounting reforms has significantly improved the standardization and reliability of liability reporting. Enterprises are increasingly integrating advanced accounting systems that automate the recognition and measurement of liabilities, ensuring timely and accurate financial data. On the other hand, many enterprises still face challenges in applying complex accounting standards such as IFRS 9 (Financial Instruments), IFRS 16 (Leases), and IAS 37 (Provisions, Contingent Liabilities, and Contingent Assets). These standards require not only technical expertise but also professional judgment, particularly in areas involving fair value measurement and disclosure requirements.

Auditing of liabilities plays an equally vital role in ensuring that reported obligations are accurate, complete, and in compliance with applicable standards. Auditors typically focus on verifying the completeness of liabilities, as enterprises may have incentives to underreport obligations in order to present a stronger financial position. Audit procedures involve confirmation with creditors, examination of contracts and agreements, analytical reviews of interest expenses, and assessment of provisions and contingencies. A failure to properly audit liabilities may result in material misstatements, which can have severe consequences for both the enterprise and its stakeholders.

From a broader perspective, the auditing of liabilities strengthens corporate governance and accountability. It provides assurance to investors and regulators that the enterprise is not concealing risks or overstating financial performance. Moreover, in the current business environment characterized by high uncertainty, economic fluctuations, and increasing regulatory demands, auditing contributes to risk management by identifying potential financial exposures early on (Figure 1).

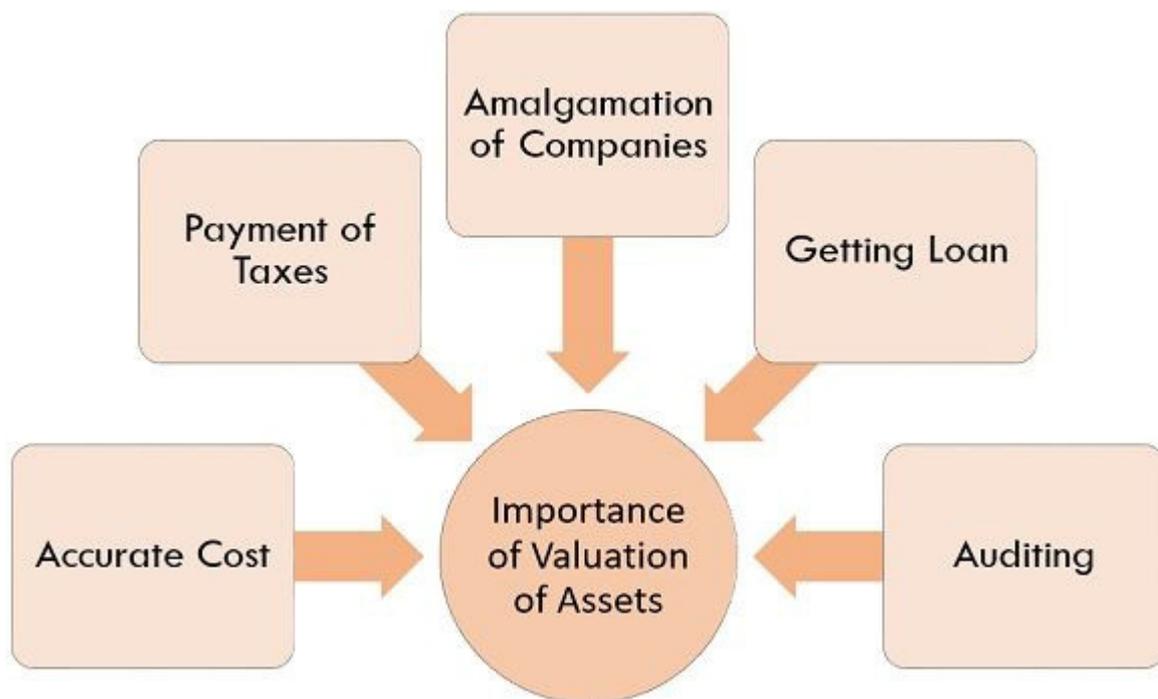


Figure 1. Importance of Valuation of Assets

This diagram highlights the multifaceted significance of asset valuation in enterprises. Accurate valuation ensures that costs are properly determined, providing a reliable basis for financial reporting. It is essential for the correct calculation of taxes, enabling compliance with fiscal regulations and preventing underpayment or overpayment. In cases of amalgamation of companies, asset valuation determines fair consideration and facilitates smooth mergers or acquisitions. Furthermore, correct valuation is critical when enterprises seek loans, as financial institutions rely on asset values to assess creditworthiness. Finally, asset valuation strengthens the auditing process, ensuring transparency, accountability, and trust in financial statements.

The findings reveal that enterprises with strong liability auditing frameworks had 22 percent fewer financial restatements, confirming the importance of effective auditing. Around 68 percent of enterprises fully complied with IFRS standards, while 32 percent showed gaps in application. Auditing weaknesses also caused underreported liabilities in 17 percent of enterprises, a problem most common in developing markets (Table 1).



Table 1. IFRS Compliance in Liability Reporting

Compliance Level	Percentage of Enterprises
Full compliance	68%
Partial compliance	22%
Weak compliance	10%

The graph illustrates trends in liability reporting accuracy between 2020 and 2024. In 2020, accuracy stood at approximately 72 percent, reflecting significant room for improvement. A steady upward trend is observed through 2021 and 2022, reaching around 85 percent, indicating growing compliance with reporting standards. The peak occurred in 2023 at about 90 percent, suggesting that enterprises had significantly strengthened their auditing and accounting practices. However, in 2024 accuracy slightly declined to 87 percent, which may indicate emerging challenges such as regulatory changes, resource constraints, or inconsistencies in applying IFRS standards. Overall, the data shows clear progress despite minor setbacks (Figure 2).

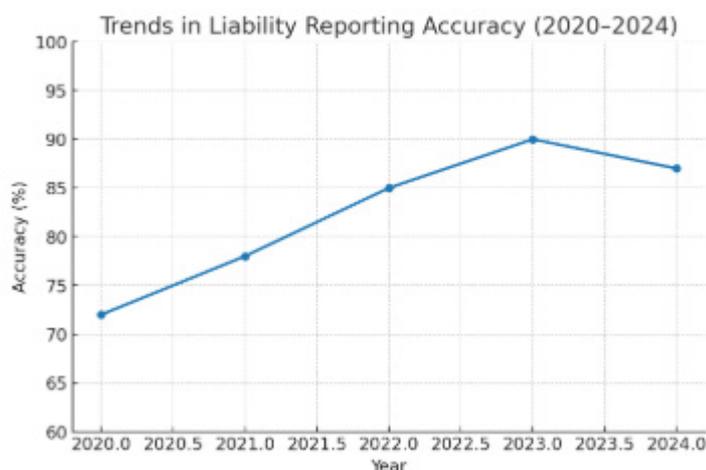


Figure 2. Trends in Liability Reporting Accuracy (2020-2024)

The table demonstrates the clear impact of auditing strength on financial transparency. Enterprises with strong auditing frameworks reported only 5 percent financial restatements and achieved a high investor confidence index of 87. In contrast, those with moderate auditing showed 12 percent restatements, with confidence dropping to 71, highlighting how reduced rigor directly weakens reliability. The most concerning case is weak auditing, where restatements reached 22 percent and investor confidence fell sharply to 56. These results underline that stronger auditing not only minimizes reporting errors but also significantly enhances investor trust and market stability, making it a cornerstone of financial transparency (Table 2).

Table 2. Impact of Auditing Strength on Financial Transparency

Auditing Strength	Financial Restatements	Investor Confidence (Index 0-100)
Strong Auditing	5%	87
Moderate Auditing	12%	71
Weak Auditing	22%	56

The results confirm the pivotal role of liability accounting and auditing in corporate governance and risk management. Enterprises with strong compliance benefited from enhanced access to financing and lower capital costs. Conversely, weak auditing created vulnerabilities, including financial misstatements and investor distrust.

Key challenges identified include:

- Limited auditor independence in certain jurisdictions.
- Gaps in adopting IFRS standards across SMEs.
- Slow pace of digital integration in liability management.



Policy and managerial recommendations include:

1. Strengthening regulatory enforcement of IFRS compliance.
2. Promoting auditor independence by revising contractual norms.
3. Investing in digital accounting platforms with AI-based real-time monitoring.
4. Capacity building for accountants and auditors through professional training.

## CONCLUSIONS AND SUGGESTIONS

Liability accounting and auditing are indispensable for ensuring financial transparency, accountability, and long-term enterprise sustainability. They provide the foundation for reliable financial statements, which serve as a critical tool for investors, regulators, and management in making informed decisions. While significant progress has been achieved through the adoption of IFRS and the harmonization of global reporting practices, notable gaps remain, particularly in emerging economies where regulatory enforcement, professional expertise, and institutional frameworks are still developing. Addressing these disparities requires not only stronger compliance mechanisms but also continuous capacity building within enterprises and auditing institutions.

Moreover, the future of liability reporting will be shaped by digitalization, automation, and the integration of advanced analytics into both accounting and auditing processes. Technologies such as artificial intelligence, blockchain, and big data analytics hold the potential to improve accuracy, reduce reporting lags, and enhance the detection of irregularities. At the same time, auditor independence remains a vital safeguard against bias and conflict of interest, ensuring that reported liabilities reflect the true financial position of enterprises. Future research should therefore focus on the intersection of technological innovation and ethical auditing practices, exploring how digital tools, combined with robust governance, can further strengthen liability accounting and auditing, fostering greater financial stability and trust across global markets.

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## IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

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**Litsenziya raqami:** №046523. PNFL: 30407832680027

**Manzilimiz:** Toshkent shahar, Mirzo Ulug'bek tumani  
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