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CONTACTS

Phone: **+998 50 737 87 88**

Website: <https://ist-journal.uz>

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ACCOUNTING AS A METHODOLOGICAL BASIS FOR FINANCIAL CRISIS MANAGEMENT IN ENTERPRISES OF THE REPUBLIC OF UZBEKISTAN

Rano Abrorovna Mannapova

PhD in Economics, Associate Professor

Department of Budget Accounting and Treasury

Tashkent State University of Economics, Tashkent, Uzbekistan,

ORCID id: 0009-0006-7579-7255 r.mannapova@tsue.uz,

Abstract. The article examines accounting as a methodological basis for financial crisis management in enterprises of the Republic of Uzbekistan. The study analyzes methods for overcoming financial crises through the optimization of human, financial, material, technological, and production resources. It is substantiated that accounting provides reliable information for making anti-crisis management decisions, assessing resource efficiency, and exercising financial control. A conceptual relationship between the areas of accounting and financial crisis management methods is proposed to improve the financial sustainability and competitiveness of enterprises.

Keywords: accounting, financial crisis management, financial control, anti-crisis management, enterprise resources, financial sustainability, financial statements, Republic of Uzbekistan.

Annotatsiya. Maqolada O'zbekiston Respublikasi korxonalarida moliyaviy inqirozni boshqarishning metodik asosi sifatida buxgalteriya hisobining o'rni tadqiq etilgan. Korxonaning inson, moliyaviy, moddiy, texnologik hamda ishlab chiqarish resurslarini optimallashtirish orqali moliyaviy inqirozni bartaraf etish usullari yoritilgan. Buxgalteriya hisobi inqirozga qarshi boshqaruv qarorlarini qabul qilish, resurslardan foydalanish samaradorligini baholash va moliyaviy nazoratni amalga oshirish uchun ishonchli axborot manbai ekanligi asoslangan. Moliyaviy inqirozni boshqarish usullarining buxgalteriya hisobi yo'nalishlari bilan o'zaro bog'liqligi taklif etilgan.

Kalit so'zlar: buxgalteriya hisobi, moliyaviy inqirozni boshqarish, moliyaviy nazorat, inqirozga qarshi boshqaruv, korxona resurslari, moliyaviy barqarorlik, buxgalteriya hisoboti, O'zbekiston Respublikasi.

Аннотация. В статье исследована роль бухгалтерского учёта как методической основы финансового кризис-менеджмента предприятий Республики Узбекистан. Рассмотрены основные методы преодоления финансового кризиса посредством оптимизации человеческих, финансовых, материальных, технологических и производственных ресурсов предприятия. Обосновано, что бухгалтерский учёт обеспечивает формирование достоверной информации, необходимой для принятия антикризисных управленческих решений, оценки эффективности использования ресурсов и осуществления финансового контроля. Разработана система взаимосвязи методов финансового кризис-менеджмента с соответствующими направлениями бухгалтерского учёта, позволяющая повысить финансовую устойчивость и конкурентоспособность предприятий.

Ключевые слова: бухгалтерский учёт, финансовый кризис-менеджмент, финансовый контроль, антикризисное управление, ресурсы предприятия, финансовая устойчивость, бухгалтерская отчётность, Республика Узбекистан.

INTRODUCTION

Overcoming an enterprise's financial crisis requires the optimization of its resource base. This optimization encompasses all types of resources and may be implemented through two principal approaches. The first approach involves expanding the enterprise's resource base to implement projects necessary for business development, strengthen its market position, and improve its financial performance. A shortage of resources constrains the enterprise's capabilities, hinders its development, and ultimately leads to stagnation.

LITERATURE REVIEW

Contemporary scientific literature regards accounting as one of the principal components of the information support system for enterprise management, financial control, and anti-crisis decision-making. Accounting

information enables managers to assess the availability, allocation, and efficiency of enterprise resources, identify emerging financial risks, and develop appropriate measures to strengthen financial sustainability. Domestic and foreign scholars have examined various aspects of accounting related to human resources, intangible assets, fixed assets, cash flows, production resources, and other accounting objects that play an important role in financial crisis management.

The financial crisis management approach aimed at attracting additional human resources is closely associated with accounting for labour productivity and individual employee performance. This issue has been examined in the studies of K.A. Perepelitsa, S.N. Shulzhenko, F.F. Safiullina, V.V. Maybuk, N.N. Trofimova, and L.V. Rudakova [1–3]. These studies emphasize the importance of reliable accounting information in evaluating employee contributions, improving workforce allocation, and supporting managerial decisions concerning the expansion of an enterprise's human resource capacity.

Another approach to financial crisis management focuses on reducing the consumption and cost of human resources. This direction is based on payroll accounting, as well as accounting for personnel management, professional development, and employee training costs. These aspects have been discussed in the works of T.V. Malofeeva, E.N. Chuykova, L.A. Khortseva, M.U. Erkenova, I.R. Abdiev, M.I. Bayramukova, and K.M. Gerieva [4–6]. Their findings demonstrate that the systematic accounting of labour-related expenditures contributes to more effective cost management and the rational use of personnel resources.

The attraction of additional technological and information resources represents another important method of financial crisis management. This approach relies on accounting for goodwill, marketing expenditures, innovation costs, and other intangible factors that contribute to enterprise development and competitiveness. These issues are highlighted in the studies of S.A. Alekseev, D.V. Vorotnikova, M.A. Khalikov, and V.N. Kirillov [7–9]. The authors emphasize that the appropriate recognition and evaluation of intangible resources provide enterprises with relevant information for innovation management, market development, and strategic decision-making.

The approach aimed at optimizing the use of technological and information resources is associated with accounting for intellectual property assets and determining their value. N.K. Akhmedova, T.V. Bubnovskaya, A.V. Gonchar, O.E. Vaganova, A.A. Volkova, and S.V. Yazykova [10–12] have examined the accounting treatment and valuation of intellectual property. Their studies indicate that reliable information on intellectual assets is necessary for assessing the technological potential of an enterprise, controlling related expenditures, and ensuring the effective use of intangible resources.

With regard to production equipment, financial crisis management measures aimed at optimizing resource consumption are based primarily on accounting for fixed assets, their value, technical condition, and depreciation. These matters have been investigated by D. Kudbiev, D. Mamarasulov, D.M. Rakhimov, R.M. Mamyrbekov, V.M. Sharapova, Yu.V. Sharapov, and Yu.U. Karimova [13, 14]. Their research demonstrates that accurate fixed-asset accounting supports the assessment of production capacity, the planning of capital investments, the control of depreciation expenses, and the timely renewal of production equipment.

The reviewed studies confirm that individual areas of accounting play an essential role in the management of human, technological, informational, material, and production resources. However, the existing literature mainly examines these accounting areas separately. The comprehensive application of accounting as a methodological and informational basis for enterprise financial crisis management, integrating different categories of resources, anti-crisis management methods, and financial control mechanisms within a unified framework, remains insufficiently explored.

This research gap determines the relevance of the present study. Accordingly, the study focuses on the accounting methodology of business entities in the Republic of Uzbekistan and examines the organizational, managerial, financial, and economic relations arising in the process of its improvement. The study aims to develop scientifically grounded proposals and practical recommendations for strengthening accounting as the informational basis of financial crisis management, enhancing the effectiveness of financial control, and improving the financial sustainability of enterprises.

To achieve this objective, the study examines the theoretical foundations of accounting within the financial crisis management system, determines the role of accounting in providing information support for anti-crisis management, classifies financial crisis management methods according to the types of enterprise resources, and identifies the relationship between these methods and the corresponding areas of accounting. On this basis, recommendations are developed for improving accounting practices and strengthening the sustainability of business entities in the Republic of Uzbekistan.

RESEARCH METHODOLOGY

The methodological framework of this study is based on the principles of the systems approach and

incorporates a combination of general scientific and specialized research methods. The study employs systematization and classification, comparative analysis, structural-functional analysis, problem-oriented analysis, and content analysis of scientific literature. In addition, trend analysis, economic and mathematical modeling, forecasting based on correlation and regression analysis, expert evaluation, graphical analysis, ratio analysis, and the balance method are applied. Artificial intelligence tools were used to a limited extent, accounting for no more than 10 percent of the manuscript preparation process, primarily for linguistic refinement and the improvement of textual coherence. The integrated application of these methods ensured a comprehensive assessment of the role of accounting in financial crisis management, facilitated the identification of relationships between accounting information and the optimization of enterprise resources, and provided a basis for developing scientifically grounded recommendations aimed at improving the accounting methodology of business entities in the Republic of Uzbekistan.

ANALYSIS AND RESULTS

Under crisis conditions, the implementation of strategic development projects becomes particularly important, as enterprise inactivity may result in the loss of target markets, reduced asset turnover, product deterioration or obsolescence, and an inability to market products profitably. When an enterprise operates under unstable market conditions caused by a financial crisis, resource-intensive anti-crisis projects become essential because they can significantly improve competitiveness, facilitate the achievement of sustainable strategic advantages, and, in some cases, create new market niches in which the enterprise may obtain a dominant market position in the short or medium term.

An alternative approach involves reducing or eliminating excessive resources that increase operating costs without generating proportional economic benefits. The rationalization of redundant resources enhances the enterprise's flexibility and adaptability, enabling it to respond more effectively to both internal operational changes and external market fluctuations during a financial crisis. Increased organizational flexibility allows enterprises to respond more rapidly to crisis signals, capitalize on emerging opportunities, minimize financial losses, and accelerate the restoration of profitable business operations.

These two approaches represent alternative strategies that may be applied to each category of enterprise resources. In practice, enterprises often combine them by increasing strategically important resources while simultaneously reducing inefficient or underutilized resources. It should be emphasized that entrepreneurial capability constitutes the core element of an enterprise's production factors because it determines the attraction and effective utilization of all other resources. However, owing to its relatively stable nature, entrepreneurial capability itself is rarely subject to optimization during a financial crisis.

Consequently, all other production factors become the primary objects of resource optimization. In this process, accounting performs a crucial function by measuring the enterprise's resource availability, monitoring changes in resource utilization over time, and providing reliable accounting information for assessing the efficiency of resource allocation. Furthermore, accounting data make it possible to evaluate the financial consequences of resource optimization and serve as the principal information base for financial control and anti-crisis managerial decision-making.

Table 5 presents enterprise financial crisis management methods from the perspective of an expanded classification of production factors. The proposed classification establishes the relationship between each crisis management method and the corresponding area of accounting, while demonstrating the role of accounting in supporting the implementation of these methods under the contemporary economic conditions of the Republic of Uzbekistan.

Table 5

Accounting-Based Financial Crisis Management Methods Applied by Enterprises in the Republic of Uzbekistan

Enterprise Resource Type	Accounting Area	Financial Crisis Management Method: Resource Expansion	Financial Crisis Management Method: Resource Reduction (Cost Saving)
Human resources	Human resources accounting	Accounting for labor productivity and individual employee performance	Payroll accounting; accounting for personnel administration and training costs

Technological and information resources	Intangible assets accounting	Accounting for goodwill; accounting for marketing and innovation expenditures	Accounting for the value of intellectual property assets
Raw material resources	Inventory and materials accounting	Inventory accounting	Accounting for production resource intensity
Financial resources	Cash flow accounting	Accounting for investments (share issuance and share valuation)	Borrowings (loan liabilities) accounting
Equipment as a production resource	Property, plant and equipment (fixed assets) accounting	Accounting for depreciation and renewal of fixed assets	Accounting for the value of fixed assets and their depreciation

Source: Developed and compiled by the author.

As shown in Table 5, one of the enterprise resources subject to optimization during a financial crisis is human resources, which constitute the labor factor of production. These resources are reflected in the human resource accounting system. The scientific and economic rationale for the proposed financial crisis management approach lies in improving the enterprise's employee incentive system by strengthening the relationship between performance-based bonuses, labor productivity, and the individual achievements of each employee. This approach also includes the recruitment of additional personnel, including highly qualified specialists from competing enterprises. To support this strategy, enterprises seek to strengthen their reputation as attractive employers by creating safer, more comfortable, and knowledge-intensive workplaces and by offering flexible working conditions and competitive remuneration.

In addition, this approach may include the implementation of corporate training programs, psychological adaptation initiatives for newly recruited employees, professional development programs for existing personnel, and team-building activities. These measures expand career development opportunities, promote effective teamwork, strengthen leadership practices, and encourage the development of employees' creative potential.

However, the implementation of this approach is associated with several risks, including excessive workforce expansion, increased complexity in coordinating labor processes, overlapping responsibilities and authority among employees, reduced individual initiative resulting from excessive collectivism within teams, and a substantial increase in payroll expenditures.

The scientific and economic rationale for the financial crisis management method based on resource cost reduction is reflected in the establishment and improvement of labor productivity standards, using accounting reports as the primary source of information. The objective of this approach is to reduce payroll expenses, optimize personnel administration costs, and minimize expenditures related to employee training and development. Within this framework, workforce reductions resulting from business process automation are also considered an acceptable managerial measure.

However, the implementation of this approach is associated with several risks, including the loss of highly qualified personnel and organizational know-how, increased workplace stress, and a decline in labor productivity. As information regarding the enterprise's workforce reduction policy becomes known in the labor market, the organization's reputation as an employer may deteriorate. This may complicate the recruitment of qualified specialists and lead to the departure of key employees, thereby creating a risk of disruption to business operations.

Among the enterprise resources subject to optimization during a financial crisis are technological and information resources, which constitute essential components of the capital factor of production. These resources are accounted for within the intangible asset accounting system. The scientific and economic rationale for the proposed financial crisis management approach lies in expanding the enterprise's marketing and innovation activities aimed at strengthening its corporate and product brands, developing new products with strong market potential, and enhancing its competitive advantages.

The adoption of advanced technologies enhances the enterprise's digital competitiveness, promotes automation, increases production capacity, and improves labor productivity. Nevertheless, marketing and innovation initiatives generally require substantial investment and are characterized by a high degree of uncertainty, resulting in extended and often unpredictable payback periods.

The scientific and economic rationale for the proposed financial crisis management method lies in selling the rights to unused and underutilized intellectual property assets in order to generate additional income, cover operating expenses, and reduce current financial losses. The method also provides for a reduction in expenditures on marketing and innovation activities. However, this approach involves the risk of weakening the

enterprise's corporate and product brands, as well as reducing its competitiveness in the target market.

In addition, raw material resources, which represent the land factor of production, are among the enterprise resources subject to optimization during a financial crisis. These resources are reflected in the accounting system for raw materials and inventories.

The scientific and economic rationale for the proposed financial crisis management approach is manifested in identifying shortages of raw materials and supplies required to utilize production capacity at the planned level. Through financial control based on accounting information, enterprises can identify specific categories of raw materials that are in short supply, estimate the expected costs of replenishment, and forecast the potential economic benefits of increasing inventory levels for production, sales, and overall financial performance.

Furthermore, the acquisition of additional inventories may facilitate the production of new products. Production diversification contributes to reducing market risks and minimizing financial losses. However, this approach also involves the risk of excessive inventory accumulation, inventory deterioration, and material losses, which may result in additional expenses and further aggravate the enterprise's financial crisis.

Conversely, the scientific and economic rationale for the resource-saving approach consists of discontinuing the production of unprofitable goods characterized by low market demand and/or products that must be sold at prices close to their production cost, either because of market monopolization by competitors or intense market competition that prevents the enterprise from influencing prices.

The application of this method is associated with several risks. Reducing inventory levels may limit the utilization of production capacity and constrain the expansion of production activities, thereby reducing the enterprise's adaptability during a financial crisis. Excessive savings on raw materials and supplies may also lead to lower product quality, increased production defects, and the subsequent need to purchase larger quantities of materials at higher prices because of inflation or less favorable supply conditions.

In addition to the above, financial resources, which also constitute an essential component of the capital factor of production, are subject to optimization during a financial crisis. These resources are reflected in cash flow accounting. The financial crisis management approach aimed at attracting additional financial resources is based on investment accounting, including accounting for share issuance and share valuation.

The scientific and economic rationale for this approach consists of monitoring the market capitalization of joint-stock companies and the market value of their shares. Based on accounting information obtained through financial control procedures, management can determine the required volume of additional share issuance needed to finance current operating expenditures and support the enterprise in overcoming the financial crisis.

The financial crisis management approach aimed at reducing the use of financial resources is based on the accounting of borrowed funds. The scientific and economic rationale for this method lies in limiting external borrowing and promoting the early repayment of loan obligations in order to reduce the enterprise's debt burden, improve its financial stability, and minimize financing costs.

Among the enterprise resources subject to optimization during a financial crisis is production equipment, which constitutes an important component of the capital factor of production. This resource is accounted for within the property, plant, and equipment, or fixed assets, accounting system. The financial crisis management approach aimed at attracting additional resources in relation to production equipment relies on accounting information concerning the depreciation and renewal of fixed assets.

The scientific and economic rationale for this approach consists of assessing, on the basis of accounting reports, both the overall level of fixed asset depreciation and the condition of each individual asset in order to identify those requiring priority replacement or modernization because of significant wear or obsolescence. Such accounting information enables management to allocate investment resources more effectively and make informed decisions regarding the renewal of production facilities.

At the same time, the renewal of fixed assets is associated with considerable financial risks, as the acquisition of new equipment requires substantial capital investment and is characterized by a long and uncertain payback period, particularly under conditions of financial instability.

CONCLUSION AND SUGGESTIONS

The scientific and economic significance of the proposed financial crisis management method lies in identifying opportunities for the accelerated depreciation of fixed assets and for postponing or canceling the acquisition of additional fixed assets if such investments were planned before the onset of the financial crisis but became economically unjustified under crisis conditions because of their high cost and uncertain payback period.

The implementation of this approach enables enterprises to optimize capital expenditures, reduce the financial burden associated with long-term investments, and improve the efficiency of resource allocation during periods of financial instability. Accounting information plays a crucial role in supporting these decisions

by providing reliable data on the value, accumulated depreciation, remaining useful life, and technical condition of fixed assets, thereby facilitating objective financial control and informed managerial decision-making.

At the same time, the application of this method is associated with certain risks. A shortage of fixed assets or their excessive physical deterioration and functional obsolescence may reduce production capacity, impair operational efficiency, and increase the proportion of defective products. Therefore, decisions concerning the optimization of fixed assets should be based on comprehensive accounting information and an integrated assessment of the enterprise's production potential, financial condition, and long-term development objectives.

The findings of this study demonstrate that accounting serves not only as a system for recording business transactions but also as a strategic information platform for financial crisis management. The proposed accounting-based approaches contribute to improving the quality of financial control, enhancing the efficiency of resource management, strengthening financial sustainability, and increasing the competitiveness of enterprises in the Republic of Uzbekistan.

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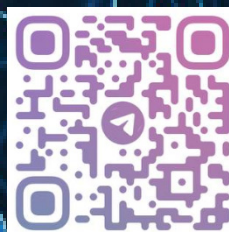
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