



IQTISODIYOT & TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal

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UZBEKISTAN'S STRATEGY FOR TRANSITION TO "GREEN ACCOUNTING": EXISTING PROBLEMS AND PROMISING OPPORTUNITIES

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Abstract: Green accounting is a new way of including environmental costs in financial decisions, which can greatly help promote sustainable development. This article looks at the significance, challenges, and opportunities of using green accounting in Uzbekistan, a country currently making important changes to its economic and environmental policies. Green accounting is vital for a country's overall growth, especially given the issues of resource depletion and environmental harm. By aligning with global sustainability trends, Uzbekistan can improve its international competitiveness and attract eco-friendly investments. This article contributes to the conversation about sustainable development in Uzbekistan by analyzing how green accounting could transform the country's economy. Through a thorough review of current literature and practical studies, the article highlights both the theory and practice of implementing green accounting in Uzbekistan. It also offers recommendations for overcoming challenges and maximizing opportunities for sustainable economic growth.

Key words: green accounting method, energy industry, sustainable development, environmental policies, the IFRS S1 and S2 Sustainability Disclosure Standards.

Annotatsiya: Yashil hisob-kitob bu moliyaviy qarorlar qabul qilishda atrof-muhit xarajatlarini kiritishning yangi usuli bo'lib, bu barqaror rivojlanishni ilgari surishga katta yordam beradi. Ushbu maqola, O'zbekistonda yashil hisob-kitobni qo'llashning ahamiyati, qiyinchiliklari va imkoniyatlarini o'rganadi. Yashil hisob-kitob mamlakatning umumiy rivojlanishi uchun muhimdir, ayniqsa, resurslar kamayishi va atrof-muhitga zarar yetkazish masalalarini hisobga olganda. Global barqarorlik yo'nalishlariga moslashish orqali O'zbekiston xalqaro raqobatbardoshligini oshirishi va ekologik jihatdan toza investitsiyalarni jalb qilishi mumkin. Ushbu maqola, O'zbekistondagi barqaror rivojlanish bo'yicha suhbatga hissa qo'shib, yashil hisob-kitob qanday qilib mamlakat iqtisodiyotini o'zgartirishi mumkinligini tahlil qiladi. Hozirgi adabiyotlar va amaliy tadqiqotlar asosida maqola, O'zbekistonda yashil hisob-kitobni joriy etishning nazariyasi va amaliyotini ko'rsatadi. Shuningdek, maqola, qiyinchiliklarni yengib o'tish va barqaror iqtisodiy o'sishni maksimal darajada oshirish uchun tavsiyalarni taqdim etadi.

Kalit so'zlar: yashil hisob-kitob usuli, energiya sanoati, barqaror rivojlanish, atrof-muhit siyosatlar, IFRS S1 va S2 barqarorlikni oshkor etish standartlari.



also points to promising opportunities for Uzbekistan in this transition. The government's commitment to sustainability, as reflected in various national strategies, creates a conducive environment for adopting green accounting practices. Studies emphasize the potential for enhancing investment in renewable energy and natural resource management, which could be supported by improved accounting practices (Shaykhutdinov, 2021; Karimova & Tashkentov, 2022). Furthermore, international cooperation and knowledge exchange with countries that have successfully implemented green accounting frameworks could provide valuable insights for Uzbekistan's strategy (Javlonov, 2023).

Overall, the existing literature underscores both the challenges and opportunities that Uzbekistan faces in its journey toward green accounting. Addressing these issues through a multi-faceted approach could pave the way for more sustainable economic practices and contribute to the country's long-term environmental goals.

ANALYSIS AND RESULTS

The analysis revealed that Uzbekistan is at the early stages of adopting green accounting principles. The existing accounting framework primarily focuses on traditional financial reporting, with limited integration of environmental costs or sustainable practices. While there have been some legislative initiatives aimed at promoting environmental responsibility, such as the adoption of the Strategy for the Transition to a Green Economy for 2019–2030, green accounting principles are not yet fully integrated into national accounting standards of Uzbekistan.

The transition to green accounting in Uzbekistan faces several obstacles:

Institutional Gaps: There is a lack of clear regulatory frameworks and standards specific to green accounting. The absence of detailed guidelines on how businesses should account for environmental costs and benefits is a major barrier to wider adoption. **Lack of Expertise:** Many professionals in the accounting field lack training in environmental economics or green accounting methodologies. This skills gap limits the ability of firms to adopt environmentally sustainable reporting practices.

Data Availability and Transparency: Data on environmental impacts (such as emissions, resource consumption, and waste) is not systematically collected or reported by most industries. Without reliable data, integrating environmental factors into accounting practices becomes challenging.

Economic Priorities: Uzbekistan is still heavily focused on economic growth, with energy and resource-intensive industries such as agriculture and mining being dominant sectors. This focus makes it difficult to prioritize green initiatives, which may be perceived as costly or as a hindrance to short-term economic goals.

Despite the challenges, there are significant opportunities for Uzbekistan to accelerate its transition to green accounting:

Government Commitment to Sustainability: Uzbekistan has demonstrated increasing commitment to environmental sustainability, as seen in its Green Economy Strategy, which highlights the need for integrating environmental concerns into economic decision-making. This provides a conducive policy environment for green accounting reforms.

International Cooperation: Uzbekistan's partnerships with international organizations such as the World Bank, the UNDP, and the Global Green Growth Institute offer access to financial resources, technical expertise, and best practices from other countries that have successfully implemented green accounting.

Technological Advancements: Advances in digital accounting systems and environmental data tracking offer Uzbekistan the potential to leapfrog some of the barriers, such as manual reporting and data collection. These technologies can help firms to integrate environmental data into their financial statements more easily and accurately.

Growing Interest in Sustainable Development: There is a growing awareness among businesses and the public about the importance of sustainable development. Several private companies, especially in sectors like renewable energy and eco-tourism, are beginning to adopt more sustainable practices and might act as early adopters of green accounting principles. A review of pilot projects and case studies within Uzbekistan shows that sectors such as renewable energy and water resource management are beginning to experiment with integrating environmental costs into their accounting systems. For example, some renewable energy projects have started reporting on carbon savings, and agricultural projects have assessed the economic value of water conservation practices. These pilot initiatives highlight both the potential benefits and challenges of adopting green accounting on a larger scale.

In organizing green accounting in the Republic of Uzbekistan, it is advisable to follow the stages below (Figure 1)

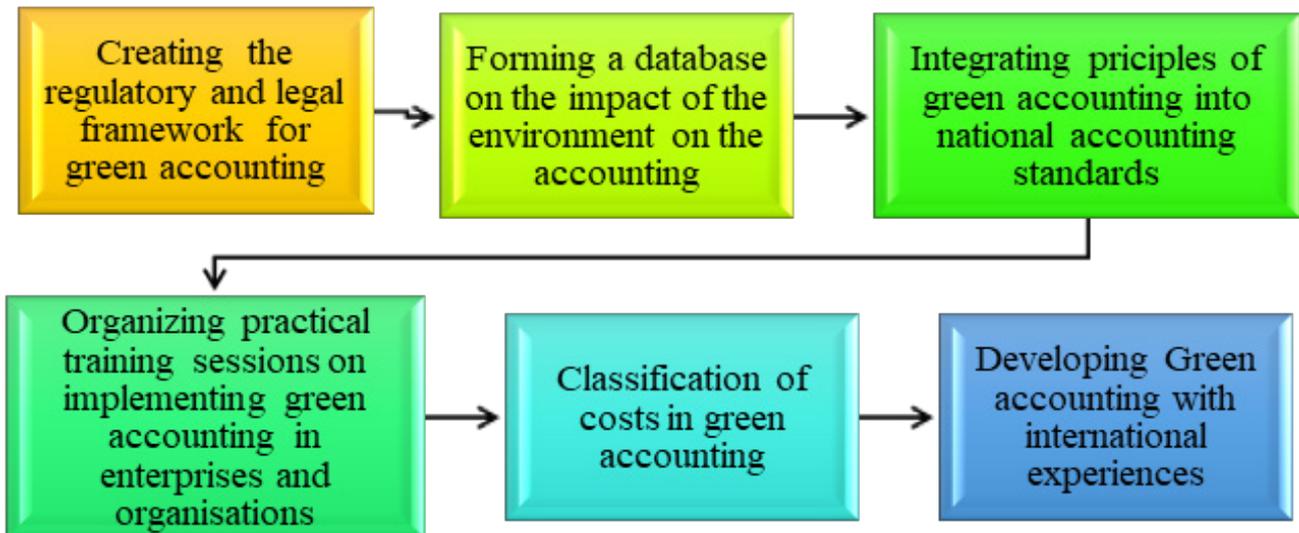


Figure 1. Stages of organizing green accounting in Uzbekistan.

By following the stages mentioned above, the organization and implementation of green accounting in Uzbekistan will enhance the country's environmental sustainability and ensure stable economic growth. IFRS S1 provides a global framework for sustainability disclosures, emphasizing materiality and comparability (IFRS Foundation, 2022). Uzbekistan could benefit from adopting similar standards to ensure that environmental and social risks are systematically integrated into financial reporting, improving transparency for investors and stakeholders.

IFRS S2 mandates companies to disclose climate-related risks, including governance, strategy, and metrics for assessing climate impacts (IFRS Foundation, 2022). For Uzbekistan, integrating these requirements into its accounting standards could help align the country's sustainability efforts with global benchmarks, particularly in sectors vulnerable to climate risks like agriculture and energy.

IFRS S1, which outlines general requirements for sustainability-related disclosures, could help Uzbek businesses and industries report material environmental risks (e.g., resource use, pollution levels, and biodiversity impacts). This would improve the transparency and accountability of firms operating in key sectors such as agriculture, mining, and energy, ensuring that environmental risks are integrated into corporate financial reports.

Climate-related risks are a core focus of Uzbekistan's Green Economy Strategy, which aims to reduce carbon emissions and increase the share of renewable energy to 25% by 2030. The application of IFRS S2 (Climate-related Disclosures) would ensure that firms disclose the financial impact of climate change on their operations, helping to align business practices with national climate goals.

CONCLUSION

Uzbekistan's transition to green accounting is a crucial step toward achieving its sustainable development goals, especially as the country faces significant environmental challenges amid rapid economic growth. While the journey toward fully integrating environmental costs into the national accounting framework is still in its early stages, there are clear opportunities for progress.

The Green Economy Strategy for 2019–2030 provides a strong policy foundation for this transition, emphasizing the need for Uzbekistan to adopt environmentally responsible economic practices. However, several obstacles remain, including institutional gaps, a lack of expertise, and limited data availability. Without robust regulatory frameworks and a comprehensive system for collecting environmental data, the integration of environmental and financial accounting remains challenging. Moreover, the country's current focus on energy-intensive industries such as agriculture and mining creates tension between short-term economic gains and long-term environmental sustainability.

Despite these challenges, there are significant opportunities that could accelerate Uzbekistan's shift toward green accounting. The government's commitment to sustainability and international cooperation with organizations such as the World Bank and UNDP can provide the necessary financial and technical support to develop green accounting frameworks. Additionally, technological advancements in digital accounting and environmental data tracking offer potential solutions to the existing data collection and reporting challenges.



Furthermore, the growing interest in sustainable development within Uzbekistan's business sector, particularly in renewable energy and eco-tourism, could position key industries as early adopters of green accounting principles.

The application of IFRS S1 and IFRS S2 standards presents a promising path forward. These international frameworks for sustainability and climate-related disclosures could help Uzbekistan align its accounting practices with global benchmarks, ensuring greater transparency and accountability in how environmental risks are integrated into financial reports.

By adopting these standards, the country can improve investor confidence, attract foreign investment, and better manage climate-related risks in sectors such as agriculture and energy, which are vulnerable to the impacts of climate change. In conclusion, while Uzbekistan faces notable challenges in its transition to green accounting, the combination of government commitment, international cooperation, and evolving technologies presents a pathway for overcoming these obstacles. By integrating environmental considerations into its accounting systems, Uzbekistan can not only meet its sustainable development goals but also secure a more resilient and diversified economy for the future.

4. By effectively utilizing the stages of organizing and maintaining green accounting in Uzbekistan, there will be an opportunity to significantly increase the reliability and accuracy of financial reports prepared based on the national accounting standards of our country.

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