

## IMPROVEMENT OF THE ACCOUNTING OF LEASING OPERATIONS IN UZBEKISTAN

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**DOI: 10.5958/2249-7137.2022.00085.4**

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### ABSTRACT

*This article analyzed the accounting sides of leasing operations in Uzbekistan. The leasing sector in Uzbekistan is booming as lease financing becomes more understood and utilized as a financial tool. But the inconsistency and complexity of the regulatory documents on leasing transactions complicate the work of the accounting service; do not provide a sufficient quality of the information base for analyzing the effectiveness of the organization's financial and economic activities. While specialized leasing companies exist, most lease financing is currently made available by commercial banks. A financial lease is used in business leasing operations according to international standards, and it is recommended that this type of lease be carried out based on separate receivables in accounting.*

**KEYWORDS:** *Leasing, Accounting, Lessors, Sale, Property, Equipment*

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