

IMPROVEMENT OF INTEGRATED ACCOUNTING SYSTEM BY ACCOUNTING OUTSOURCING FIRM

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ABSTRACT

The article highlights the results of research on accounting outsourcing activities in the economy, their provision of services to client enterprises, problems of organizing management accounting and financial accounting in client enterprises, management of response centers and cost centers in management accounting, procedures for maintaining customer financial accounting, development and improvement of an integrated model of management and financial accounting.

Keywords: *accounting outsourcing service, cost centers, procedures for maintaining financial accounting, an integrated model of management and financial accounting, the composition of expenses that make up the cost.*

АННОТАЦИЯ

В статье освещены результаты исследования бухгалтерской аутсорсинговой деятельности в экономике, оказания ими услуг предприятиям-клиентам, проблемы организации управленческого учета и финансового учета на предприятиях-клиентах, управление центрами реагирования и центрами затрат в управленческом учете, процедуры ведения бухгалтерского учета клиентов, разработка и совершенствование интегрированной модели управленческого и финансового учета.

Ключевые слова: *бухгалтерский аутсорсинг, центры затрат, процедуры ведения бухгалтерского учета, интегрированная модель управленческого и финансового учета, состав расходов, составляющих себестоимость.*

INTRODUCTION

Today, the use of outsourcing services in the management of economic entities in Uzbekistan is expanding, in particular, they are widely used in the maintenance of their accounting.

In the world economy, outsourcing-based economic systems occupy the most important place. This class of systems includes developed countries, transnational corporations and modern innovation industrial complexes that form the industrial base of integrated business groups. The outsourcing of information business processes and the creation of global alliances in the field of e-commerce have led to

fundamental changes in the relationship between producer and consumer in the economy and society as a whole. Outsourcing for innovations significantly reduces development times, shortening the life cycle of most new products. Outsourcing logistics activities has had a significant impact on the formation of a global distribution system, making any product available anywhere in the world. At the same time, outsourcing practice requires further study: the consequences of externalization, the transfer of a number of production processes beyond the borders of the organization and individual states have changed the vector of economic development of entire regions of the world.

Outsourcing covers all areas of the modern organization, including the main production processes. For an organization involved in the outsourcing process, its main competencies remain unchanged: the ability to create new knowledge, intellectual capital. The experience and qualifications of specialists, the existing system of knowledge and skills, unique techniques and technologies provide the basis for the high specificity of internal business processes, are a guarantee of success and a factor of long-term competitiveness.

Outsourcing as a management methodology in economic systems is designed to play a special role in the structural transformations of the domestic scientific and production complex. The "gold reserve" of the Russian economy consists of fundamental and applied scientific research that can make the country one of the leaders in the world innovation market. At the same time, the existing management system of the Russian scientific and industrial complex does not create a sufficient organizational and economic base for commercializing the achievements of science and bringing their results into the sphere of market circulation. This is hindered by the lack of an economic mechanism connecting certain elements of the research and production complex with a single innovative economic system. System integration based on outsourcing methodology, targeted development of scientific and production systems in such priority areas as information and telecommunication technologies, micro- and nanoelectronics, nanotechnology and nanomaterials, space technologies, energy, transport, etc.

ANALYSIS OF THEMATIC LITERATURE

The accounting system of an accounting outsourcing firm is closely connected with the management system of the client enterprise. Thus, professor V.F.Paliy notes that in the management system, management accounting is:

- ensuring control by quantitative comparison of real results with accrued results in accordance with the organizational structure of the enterprise or business segments;

- for making management decisions and planning with the help of quantitative data, assessment of alternative direction of movement [11].

L.A.Zimakova believes that "the main feature of management accounting in an accounting outsourcing firm is that a large amount of standard and non-standard information is formed within its framework, which combines some aspects of budgeting, accounting, analysis, control, reporting and management" [1].

Today, it is positioned as an effective mechanism for systematizing the information space, in which it is possible to effectively manage current expenses for pre-planned benefits in the field of ordinary business activities of an economic entity [7].

Professor K.Drury believes that "traditional management accounting does not correspond to modern levels of production development and requirements for increased competition, traditional cost accounting systems provide inaccurate information unsuitable for decision-making, the practice of management accounting loses its independence and becomes auxiliary in compliance with the requirements of financial accounting, the management account pays almost full attention to the internal aspects of the organization and does not pay attention to the current business environment" [3].

A.D.Sheremet defines management accounting as a system for collecting, processing and providing information necessary for management. The main purpose of management accounting is information support of management and control within the enterprise [12].

Accounting and analytical direction of management accounting are also noted by O.E.Nikolaev and T.V.Shishkova: "Management accounting covers all types of accounting data for internal use by management at all levels of enterprise management" [9].

G.Yu.Kasyanova and S.N.Kolesnikov give the following definition at the expense of management: "The concept of" management accounting "includes not only a system for collecting and analyzing data on the expenses of enterprises, but also a system for assessing the planning and activities of departments, that is, a budget management system that more controls than accounting technologies" [5].

M.Sh.Mamatkulov noted that "management accounting is a calculation that is carried out in order to create and effectively manage the information system necessary to make optimal management decisions in managing the processes of providing, producing and implementing or providing enterprise services" [6].

Thus, in our opinion, management accounting is an integrated whole approach to management within the enterprise, combining elements of planning,

standardization, accounting, analysis and control of data that are part of the structural divisions of the enterprise-client.

Possible options for organizing management accounting in our country and its interaction with the financial settlement system are discussed in detail by V.F.Paliy [10] and A.A.Nikolaeva [9]. We are talking about two-wheeled (autonomous version or dualism) and one-round (integrated, monism version) computing systems.

An accounting outsourcing firm can calculate the cost of accounting outsourcing services in various ways to calculate and justify management decisions in the field of profitability of the services provided.

Based on the variety of cost calculation methods in the expense accounting system and the application of other modern methods, we can observe the scale of calculation of direct and indirect costs.

At the same time, it is mainly necessary to segment the customer enterprise, that is, first of all, the customer must create the necessary conditions for the implementation of two important functions in the enterprise management system: planning, analysis and control and motivation. The content of the segments of accounting information is determined by individual features, the strategy of the enterprise. Firms in the field of accounting outsourcing services are primarily characterized by segmentation by types of activities [2].

For example, for an accounting outsourcing firm engaged in the implementation of technical projects, the design, maintenance and implementation of equipment and spare parts can be considered as an independent activity.

The division of business activities into operational segments will allow you to organize the budgeting process, monitor the progress of the plan for each segment, analyze emerging difficulties, and carry out planning and analytical management functions. Another of its functions – control and motivation – is carried out by allocating segments of information when dividing an enterprise into responsibility centers (expenses, profits, income, investments).

The subject of management accounting is the production activities of the organization, called the centers of responsibility, and its individual structural divisions (segments) [2].

"The center of responsibility at the expense of management refers to the scope and type of activity managed by the responsible person who has the right and ability to make decisions" [4].

Responsibility centers, which are divided into appropriate and incompatible according to the level of compliance with the Cost Center, include common cost centers and main cost centers. Cost centers are defined by regions (service objects, on

the territory of the customer), where preliminary consumption of production resources is carried out, planning and adjustment of production costs for control and management of expenses is carried out, and internal economic accounting is organized [8].

Often, the concept of "center of responsibility" is considered to be closely related to the concept of "cost center" and one of the goals of accounting for costs at the place of their occurrence, in addition to ensuring the reliability of cost, is to control the validity and rationality of resource consumption. The organization of accounting of expenses in the places of origin of expenses will allow to monitor the formation of expenses, increase responsibility for the feasibility of their use and rationally distribute indirect costs.

According to V.B. Ivaskevich, cost centers are a more detailed grouping of costs than cost centers, which should be considered as a set of primary cost centers [4].

The Expense Center claims that it is equated to a liability center combining several expense centers that are primary production units, accept materials and services from other centers, can receive their own expenses and transfer the materials and services produced to other centers. It also notes the difference between the cost center and the liability center that not every type of liability is related to the ability to influence the respective costs. These are definitions that are not comparable in content, and the second are broad [4].

To organize accounting, production elements of the enterprise of various levels will be allocated in the centers of origin of expense objects, where planning, accounting, direct and indirect control of expenses will be carried out, and expense centers will match with centers. Expense accounting objects are distributed in an outsourcing organization based on economic feasibility and management needs.

I.E.Mizikovsky acknowledges that "in the integrated system of financial and management accounting, cost accounting and planning methods for calculating the cost of services are important. An important indicator of the state of consumption of all types of resources of economic entities is the indicators of cost of sales as the main object of management accounting. Basic data generated against the background of costs are the basis of the information field of management accounting, are primary data in a number of tasks that it performs, determining its information capacity and configuration" [7].

RESEARCH METHODOLOGY

When preparing an article by an accounting outsourcing firm, the issues of the expediency of maintaining management accounting and financial accounts by a client enterprise in a generalized, that is, integrated procedure, improving the provision of

accounting outsourcing services by opening the necessary working accounts were studied scientifically. Methods of comparative comparison, induction, deduction, comparative and systemic analysis were used in the study.

ANALYSIS AND RESULTS

It is necessary that an accounting outsourcing firm identify the main features affecting its activities for the development and implementation of a financial and management accounting system in the accounting of a client enterprise.

The organization of financial and management accounting of a client enterprise of an accounting outsourcing company is influenced by the peculiarities of economic activities of the following types:

- the use of a certain accounting outsourcing services contract, the specificity of which is the distribution between the parties to the contract of responsibility and authority in relation to the full or partial management of business processes and assets of the client enterprise;
- each outsourcing project is often individual, outsourcing simultaneously implements several long-term projects, which leads to the need to develop and compare multi-level technological and operational management solutions, which requires an appropriate information base;
- the need to develop an outsourcing project causes a cost accounting problem at the initial stage of this project;
- outsourcing services, as a rule, on the territory of the customer's enterprise, which requires accounting of costs not only under the contract, but also for the customer's enterprise;
- the remoteness of workplaces from management, the variability of workplaces (client enterprises) make it difficult to coordinate activities at facilities, constantly change responsible persons, as well as the constant distribution of responsibility between different teams responsible for the implementation of tasks;
- the longevity of the outsourcing contract and the large share of indirect costs in the outsourcing organization's cost structure determine the specifics of the allocation of indirect costs;
- in the resource potential of an outsourcing firm, an important share is the cost of labor resources that are not included in the total assets of the enterprise;
- actual absence of work in progress or its insignificant value at the reporting date;
- the duration of the outsourcing production cycle can vary from one to several months, and as a certain stage of the financial cycle due to the absence of the concept of "finished product" for the stage of fully sold products (receivables);

- in most cases, adapt the cost of the services produced to the cost of the services sold.

In our opinion, it is advisable to form accounting outsourcing activities at the client enterprise based on the integration of financial and management accounting into the general settlement system of the outsourcing company.

The combination of financial and management accounting is an effective result of the development of accounting at the client enterprise, the complication of economic relations, the emergence of new market relations, the change in the methods and means of managing production and economic activities requires the client to receive additional information necessary for making management decisions at the enterprise. This makes it necessary to reformat the main accounting purpose (for internal and external users) for the internal management system of the customer enterprise. Thus, the need to separate management accounting data into an independent system is largely due to an increase in the requirements for the storage of commercial secrets of the organization's activities, the financial reporting system should be transparent and understandable to competent users.

Management accounting is carried out by types of activities, cost centers, responsibility centers, etc., only if necessary, the client is summarized for the enterprise, the data of financial calculations characterize the result of the work done and business operations over the past period.

The process of providing accounting outsourcing services by an accounting firm to determine the objects of accounting for its costs when maintaining an accounting outsourcing system of a client enterprise should be divided into the following business processes, that is, accepting an application for managing a client enterprise, outsourcing the accounting service, servicing and accounting outsourcing financial and technical support for projects.

Table 1 below describes the main business processes of the outsourcing organization involved in the implementation of technical projects.

Table 1

Process Classification of Accounting Outsourcing Firm

Business process	Responsible Department	Content/Classification
Accept outsourcing service application	Supply Department	The order is accepted by the department, then it is processed, the terms of the transaction are developed for the order and the contract is concluded.
Outsourcing	Supply and	The commercial department supplies equipment, raw

Application Delivery	Trade Department	materials and spare parts supplied under the project and supplies finished products.
Preparation and planning of projects	Project Department	The terms of reference and preparation of the project are carried out after receiving preliminary information from the customer on the basis of the concluded contract. Development of terms of reference and measures for project implementation, as well as calculation of material and labour resources required for project implementation.
Provision of outsourcing services	Engineering Department	Outsourcing and maintenance of a technical project, including the purchase, installation and launch of equipment in accordance with the technical requirements of the client enterprise, maintenance of equipment by technical specialists of the outsourcer, etc.
Technical assistance	Engineering Department	Consulting on outsourcing projects, completion and modernization of technical capabilities for completed outsourcing projects, verification of project implementation
Organization Management	Administration, Accounting Department	Processing of management accounting data, development of strategic benefits.

The mutual comparison of financial and management accounting comes from the commonality of accounting objects, which are the production resources of client and business activities, serve as the basis for the consolidation of financial and management accounting.

The integrated maintenance by the accounting outsourcing firm of financial and management records of the client at the enterprise is mainly based on the implementation of its two main tasks:

- 1) formation of the information system required to manage the production resources of the enterprise;
- 2) ensuring control and safety of production resources at all stages of resource turnover, assessing their increase or loss in the process of economic activity;
- 3) the first of the above tasks, solved by management calculation, includes recalculation in various purposes and centers of financial responsibility of the enterprise, budgeting of revenues and expenses, standardization and calculation of the cost of outsourcing services, management accounting and management report within the company.

At the same time, the second task will be fully solved with the help of financial calculation, in which the financial condition and financial results of the organization, reflecting the availability and movement of production resources at all stages of

turnover, data will be generated for shareholders (participants) and potential investors.

As a result of studying the technological and organizational features of an accounting outsourcing firm, we propose to divide the production process into three independent processes for the provision of accounting outsourcing services:

- managing a client that has received accounting outsourcing services;
- management of resource supply (labor and material resources);
- provision of accounting outsourcing services (implementation and support of business projects).

The separation of services in the same order as above means that in the course of the accounting outsourcing firm (as well as any other) there are costs directly related to the services provided – basic costs and indirect costs not directly related to the process of providing outsourcing services. The composition of the departments of an accounting outsourcing firm develops and determines the composition of cost centers.

Table 2 shows the following responsibility centers and cost centers, as well as the composition of cost centers of an accounting outsourcing firm.

Table 2

**Classification of Responsibility Centers and Expense Centers of an
Accounting Outsourcing Firm**

Business process	Response Center	Response Center	Expense Center and Place of Origin	Expense Account in Management Accounting
Accept outsourcing service application	Supply Department	Expense Center	Raw Materials Warehouses	1000, 4410, 1500, 1600
Outsourcing Application Delivery	Trade Department	Revenue Center	Finished Product Warehouses	4000, 9410, 9000
Preparation and planning of projects	Project Department	Expense Center	Experimental Design Department or Laboratory	2000, 2300, 2500
Provision of outsourcing services	Engineering Department	Expense Center	Plant, brigade, section	2000, 2300, 2500
Technical assistance	Engineering Department	Expense Center	Plant, brigade, section	2000, 2300, 2500
Catering	Transportation	Expense	Warehouses of	1000,4410,

	and Logistics Department	Center	raw materials, materials and finished products	1500,1600 2800,2900 4000,6000
Organization Management	Administration , Accounting	Expense Center	Administrative and Management Departments	9400

In order to improve the organization of management accounting of expenses of an accounting outsourcing firm, it is advisable to group expenses on the basis of direct and indirect division of expenses into variables and sustainable ones, which are costs for production and processing. Below, the recommended cost grouping and accounting system of an accounting outsourcing firm are based on the distribution of costs that make up the cost price by their characteristics.

The composition of expenses that make up the cost of an accounting outsourcing firm:

1. Direct costs for core production.

a) fixed costs:

- labor costs of the main production workers
- depreciation of production assets
- social tax deductions
- other direct expenses

b) variable costs:

- expenses for salaries (bonus part) of the main production workers;
- expenses for raw materials and materials of main production;
- other variable costs.

2. Indirect costs.

a) production costs;

b) overhead costs (expenses for equipment, production areas, depreciation, routine repair and maintenance of equipment, labor remuneration of maintenance workers, heat and electricity, lighting and other expenses);

c) variable overhead costs (transportation costs not covered by the buyer, travel expenses of the main production workers, etc.).

3. Out-of-production costs:

a) expenses for the period (expenses for the remuneration of administrative and managerial employees, depreciation, maintenance and repair of buildings and structures, expenses for business trips of the administrative apparatus, expenses for retraining and advanced training, labor protection costs, etc.).

b) implementation costs:

- costs for sale (costs for sale, costs for transportation and advertising of goods, etc.).

According to our research, the integration of financial and management accounting systems should be carried out within the framework of the accounting system, since the subject of financial and management accounting is the homogeneous resources of the client enterprise, their availability, turnover, storage and improvement and effective use, as well as the management of the economic activities of the organization.

Thus, the creation of a holistic management and financial accounting system in the enterprise is based on two systems under consideration: the unit of the subject of financial and management accounting.

Currently, there are various options for the relationship between financial and management accounting, the procedure for dividing accounting into financial and management accounts:

- management accounting transactions are recorded in the general accounting system for the relevant synthetic accounts (main production, auxiliary production, etc.);

- the difference between the financial settlement data and the management account can be carried out at the analytical calculation level.

A customer produced by an accounting outsourcing firm is recorded on the company's financial records throughout the enterprise in the form of expense elements, without division into expenses and revenues, responsibility centers and other analyzing centres. The financial results obtained from the sale are determined by comparing total expenses and total revenues. Management accounting uses this data in summary by comparing the final items of expenses and profit through management with the indicators of financial accounting issue.

When accounting for expenses and income, financial and management accounts use a single integrated accounting system. The final financial result of the enterprise is determined by extracting costs from the proceeds from the sale and adding to the result the difference in the amounts of other income and expenses. To determine the financial results during the year, taking into account the changes in the balance of work in process and finished products in the calculation of production and sales costs, you must close all financial accounting master accounts, determine the current balance and the final balance on them.

The integrated system usually works without the use of special management accounts. For management purposes, the financial data is grouped in special accumulative registers and populated with all the data and settlement results.

Further improvement of the integrated system for the accounting outsourcing firm is connected with the allocation of a special management account for each element of expenses.

The main disadvantage of the integrated accounting system is that when two parallel computing systems are maintained, the amount of work assigned to the accounting department is doubled (accounting data are must be processed twice), and due to the re-entry of accounting, the risk inevitably increases.

When maintaining accounting for a customer enterprise by an accounting outsourcing firm, it is advisable to use between 3300 and 3900 open locations in the chart of accounts. Materials in them can be used for elements of expenses, labor costs, social tax payments, depreciation expenses and other expenses, for accounting for the results of production activities at the enterprise, production volumes and sales.

CONCLUSIONS

An integrated accounting system in an accounting outsourcing firm allows you to create financial calculation data for cost elements and obtain management data through consolidated management based on user needs. At the same time, it is relevant to form expenses for an accounting outsourcing company, that is, various types of activities, facilities, clients, cost centers, contracts, etc. This approach to the formation of expenses is due to the uniqueness of accounting outsourcing projects, therefore, the need to form an objective cost indicator is the implementation of accounting outsourcing projects for the client enterprise.

Thus, in our opinion, the integrated management and financial accounting model includes the following main issues:

- use from 3300 to 3900 accounts in the integrated model of financial and management accounting;
- organization of accounting for financial expenses using account 3300, implementation of accounting for expenses under them;
- calculation based on accounts reflecting the relationship between financial and management accounting systems.

Integration of different accounting systems in an accounting outsourcing firm allows:

- creation of a single structural subdivision responsible for financial and management accounting;
- elimination of repeated entry of information on business requests for the needs of various accounting systems;

- ensuring a high level of reliability of management data by entering inaccurate data by various accounting systems and minimizing the possibility of multiple data processing;
- ensuring mutual comparison and thus sequence of data obtained from different accounting systems, using an integrated accounting system;
- optimization of the number of employees involved in parallel accounting of each type;
- optimization of document flow and document management at the client enterprise;
- improving the quality of the information function of the client in the enterprise management system.

The data for the calculation of the cost of accounts 3300-3900 of accounts is grouped together by means of special analytical accounting. This approach to the management accounting system provides numerous necessary groups of data for places of origin, centers of responsibility, etc., as well as data on the partial cost using the straight-line costing method, as well as data. It is useful to use different basics (ordering method) or ABC method elements to distribute indirect costs at full price.

Now we will consider the procedure for organizing financial accounting of the client enterprise in an accounting outsourcing firm. In an accounting outsourcing firm, it is useful to be based on the use of 3300-3900 accounts in financial accounting of the customer company, which are characterized only by the organization of analytical accounting in the context of cost elements.

In an accounting outsourcing firm, the operating schedule of the financial accounting system of the client enterprise provides for the following primary accounts to reflect the costs of normal activities by elements, that is:

- 3300 - "Raw Materials and Material Expenses";
- 3400 - "Labor Expenses";
- 3500 - "Social tax deductions";
- 3600 - "Amortization Charges";
- 3700 - "Distribution of total expenses";
- 3800 - "Other general expenses";
- 3900 - "Other Expenses."

It is advisable to close the balances of accounts 3300-3900 only based on the results of work during the year. This will allow you to reflect real expenses from the beginning of the year using the calculation method on the balance sheet of accounts from the beginning of the year with a detailed distribution to the corresponding

elements. Cross-settlement of expenses for objects and elements is carried out with the help of specially open reflecting the above elements.

A holistic system of management and financial accounting ensures the further dynamics of accounting, its adaptation to the changing conditions of the internal and external environment, while maintaining the unity of the accounting system of the enterprise.

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