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FEATURES OF ORGANIZING OF GENERAL ACCOUNTING IN THE ASPECT OF PENSION INSURANCE SYSTEM IN CONDITION OF SUSTAINABLE DEVELOPMENT OF TAJIKISTAN

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Abstract

This article considered basic organizational aspects of general accounting of pension system in sustainable development condition of Republic of Tajikistan. Theoretical bases of pension system accounting are analysed. The key aspects of research work are based in the regulations confirmed on the “Instruction about general accounting organization and recording pension operations in accounting”. The problems of transformation of accounting and the pension system are pushing scientists to pay attention to the issues of organizing pension accounting. This scientific article is based on the research regarding to the theme of my candidate dissertation on theme: “Features of development and modernization of social insurance system in the national economy of Tajikistan”. This study should bring some clarity to the process of accounting for pension provision in Tajikistan in the context of sustainable development. To determine the general accounting organization features in the direction of the pension system, methods of analysis of definitions were used and the most frequently used accounting accounts were grouped. As a result of research work and studies of regulatory legal acts on accounting for pension provision, accounting entries were determined in accordance with international accounting standards in the context of sustainable development of Tajikistan. The theoretical foundations of accounting are determined, and the most used definitions of the investigated sphere are highlighted. In conclusion, it should be noted that to effectively organize the accounting of pensions, it is proposed to constantly improve the qualifications of accounting employees not only in the republic, but also in foreign countries that apply international accounting standards. Since the study of accounting from outside contributes to the correct organization and maintenance of modern pension accounting. The basic steps of social tax accounting in the context of sustainable development of Tajikistan are improved by author.

Keywords: Sustainable development of Tajikistan; Social tax accounting; financial report; Balance-sheet; Insured, Insurer; Basic steps of social tax accounting in the context of sustainable development.

1. Introduction

It is proved by world practice that pension system counts one of the most important expenses of the state budget in condition of sustainable development of Tajikistan (Abdurahmonova, 2020). Thus, in September 2015, 170 leaders from around the world gathered at the UN Summit on Sustainable Development in New York to adopt the 2030 Agenda. The new agenda includes 17 Sustainable Development Goals (SDGs) and 167 targets. The Sustainable Development Goals had an overarching agenda that guides global and national action over the next 15 years. These 17 SDGs include no poverty, no hunger, good health, quality education, gender equality, clean water and sanitation, renewable energy, good jobs and economic growth, innovation and infrastructure, reduced inequality, sustainable cities and communities, responsible consumption, climate action, life below water, life on land, peace and justice, and partnerships for the goals.

This meeting is the basis in which the selected problem relates with features of general accounting organization in the aspect of pension insurance system in terms of sustainable development of Tajikistan. World experience has proven that the basis of each activity and accounting policy of enterprises are regulatory legal acts on accounting, which are a guide to this area (Abdurahmonova & Bukhadirov, 2020). Tajikistan, in connection with the economic transformations since 2011, the main regulatory document in the field of accounting is the Law of the Republic of Tajikistan dated March 25, 2011 No. 702 “On accounting and financial reporting”.

Thus, the process of organization pension tax accounting in the Republic of Tajikistan is dictated by the “Instruction about general accounting organization and recording pension operations in accounting”. This instruction installs united rules of general accounting of pension insurance in the structure, composition and content financial reports, order, periods and periodicity of presentation, as well as sizes of insurance fees in the aspect of kinds of social insurance.

Aspects of this instruction spread to all employers, registered in the system of state social insurance Republic of Tajikistan, independently of property category. The aim of research works in the direction of social tax. Therefore, this study considered several theoretical definitions, such as

- 1) general social tax accounting;
- 2) collection of accounting methods (primary observation, cost measurement, current classification and total generalization of charging salary facts and insurance fees);

- 3) money accumulation - process of gradually money accumulation by insurer, accepting to the bank accounting of insurer for purpose of obligatory pension insurance;
- 4) accept - agree of insured for cashless calculation with insurer;
- 5) report period - calendar date for making financial report of insured;
- 6) insurer - physical or juridical person which include paying insurance fees to the obligatory pension insurance in accordance to the legislation of Tajikistan;
- 7) insurance institution (insurer) - representative state organ of obligatory pension insurance;
- 8) insurance indemnity - obligatory execution of insured obligations to the insurer persons at the time of insurance events by social payments;
- 9) insurance fee - obligatory payment to the pension insurance enrollment by insured to the insurer accordingly to the law; and
- 10) transit account - bank account of insured, opened in the banks and intended for accounting social tax operations, accepted from insurers.

The concepts of the above terms in the aspect of accounting for the pension system contributes to the acquisition of a correct understanding of the organization of accounting in the context of sustainable development of Tajikistan (Abdurahmonova, 2017a). It is impossible to solve the problems of organizing the accounting of the pension system without understanding the key concepts of this area. In this regard, we consider the idea that the theoretical basis of each problematic contributes to effective research, and to obtain a greater result is valuable (Abdurahmonova, 2017b). However, since the analysis of the conceptual apparatus of accounting for pensions is not the object of our study, we provide definitions of terms given in the regulatory legal acts of this aspect of accounting. Since the accounting must be carried out strictly in accordance with the established rules, law and regulations.

It is well known that the sustainable development of each state is directly dependent on the development of various types of enterprises. As a result, a purposeful and legally supported organization of accounting for all activities pension provision, becomes relevant (Abdurahmonova, 2017c).

2. Methods

During the research process of pension insurance accounting and determination, the main features of organizing used observation, classification, conceptual analyze, comparison,

measurement. In combination with research methods, this also practiced some methods of accounting as documentation, calculation, double - entry system, balance-sheet and financial reports. To the methods of accounting in the context of sustainable development, this refers to classification and assessment facts of adding, payments, paying off obligations, organization of document circulation, using of accounting accounts, organization accounting rolls, information handling (Anders, 2020). Accounting organizing of insurance fee and pay of insurance cover in condition of sustainable development realizes by the next methods (Figure 1).

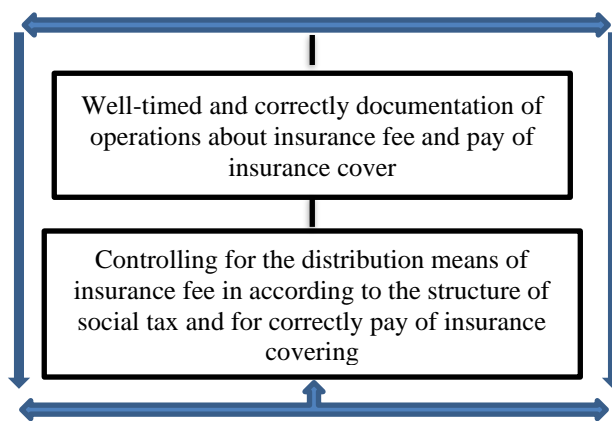


Figure 1. Methods of accounting organizing of insurance fee and insurance cover in the context of sustainable development (compiled by the author)

Source: Instruction about general accounting organization and recording pension operations in accounting (2017)

Insured organizes general accounting of social tax on the basis of accounting and use chart of accounting accounts of financial-economic activity and Instructions of its usage is confirmed by dictation of Ministry of finance of Republic of Tajikistan. Forms of financial reports and other documents, noted in Instruction are fixed by insurer. Basic feature of organizing of primary accounting of social tax expresses in realizing by lowest structure departments of insurer at using cash method to the date of receipt means to their transit accounts.

For this aim, the lowest structure departments of insurer receive extract from bank institution, which services the accounts of insured. Extract from the transit account of insurer is bank document which gave correct information about condition of transit account and money movement in transit account of lowest structure department of insurer (Bubnovskaya, & Skalkin, 2018).

Extract is a secondary example of bank personal account of insurer and is performed by bank institution, serviced accounts of insurer on each operation day regarding to the enrollment money to the transit account of lowest structure department of insurer. Bank institution in condition of sustainable development in a moment of receipt realizes that transferring information about receipt pension fee in the electron form regarding to the each underwrites to the insurers (Vakhrushina & Prunenکو, 2020).

Information transferring in the electron form is realized on the basis of Agreement and Technical specification, confirmed by join serviced bank institution and insurer. In the modern sustainable development condition, one of the most effective methods of accounting process is checking and processing. Just by checking and processing of accounting documents and ledgers, this provides correct accounting process in order to the national legislation (Instruction about general accounting organization and recording pension operations in accounting, 2017). Hence, checking and processing extracts the lowest structure department of insurer must be made just in the day of receipt. Both should note that the processing consists of several stages. Processing includes next steps (Figure 2)

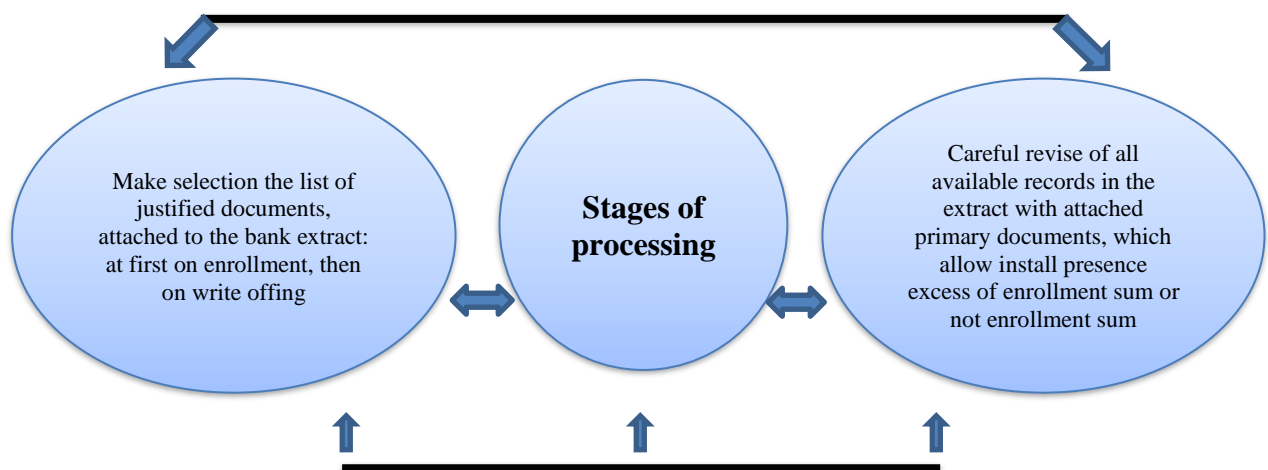


Figure 2. Stages of the processing extract of insurer

Source: Instruction about general accounting organization and recording pension operations in accounting (2017)

Defined differences should report immediately to the bank institution, which handles accounts of insurer. In the lines of checked extract on the right from appropriate sum enters codes of accounting accounts. Insurer is present monthly (till 15th date of month, next after report month) operative report on receipts of social tax, which is presented to the high management organs of insurer.

At the time of accept of financial report of insured, the lowest structure department of insurer compare all received information, which received by extracts with the presented data of insurers on transferred sums of pension fees (Lehmann, 2020). The methods of accounting, selected by insured at accounting of social tax uses data from the first January of the year, to next for confirmation year of appropriate organizational-dictation document.

The method of social tax accounting is confirmed by insured used by all their branches, representations and other departments (including chosen to the separate balance sheet), regardless from the place of finding (Loskutova, 2020). Newly registered insured makes accounting of social tax in accordance to the “Instruction about general accounting organization and recording pension operations in accounting” no later than 30 days from the day of state registration of juridical person. Thus, by our opinion, the presented methods influenced the efficiency research of accounting issues in the aspect of organizing pension insurance and also correctly record of accounting operations in accounts as well as making financial reports in accordance to the national regulations (Abdurahmonova, 2021).

3. Results and discussion

Modern transformation period of accounting systems in combination with changes in of pension system dictate mixed system and basic rules of pension insurance accounting. Key points of research work and results of the used research methods brought as discussion of the chosen problem. It is important to note that the main contribution of the author expresses are focused in the systematization of the pension system accounting. Accounting of social tax of insured in the condition of sustainable development is organized by general accountant or another person, which in according to the legislation of Republic of Tajikistan leads accounting of insured. This is because it is important to realize the process of accounting of pension insurance in combination with transformation of accounting and pension system simultaneously.

Insured realize that accounting of insurance fee is done by the adding method to the date of accept on salary (another pay) (Millman, 2019). At accounting of social tax by insured confirms next (Figure 3).

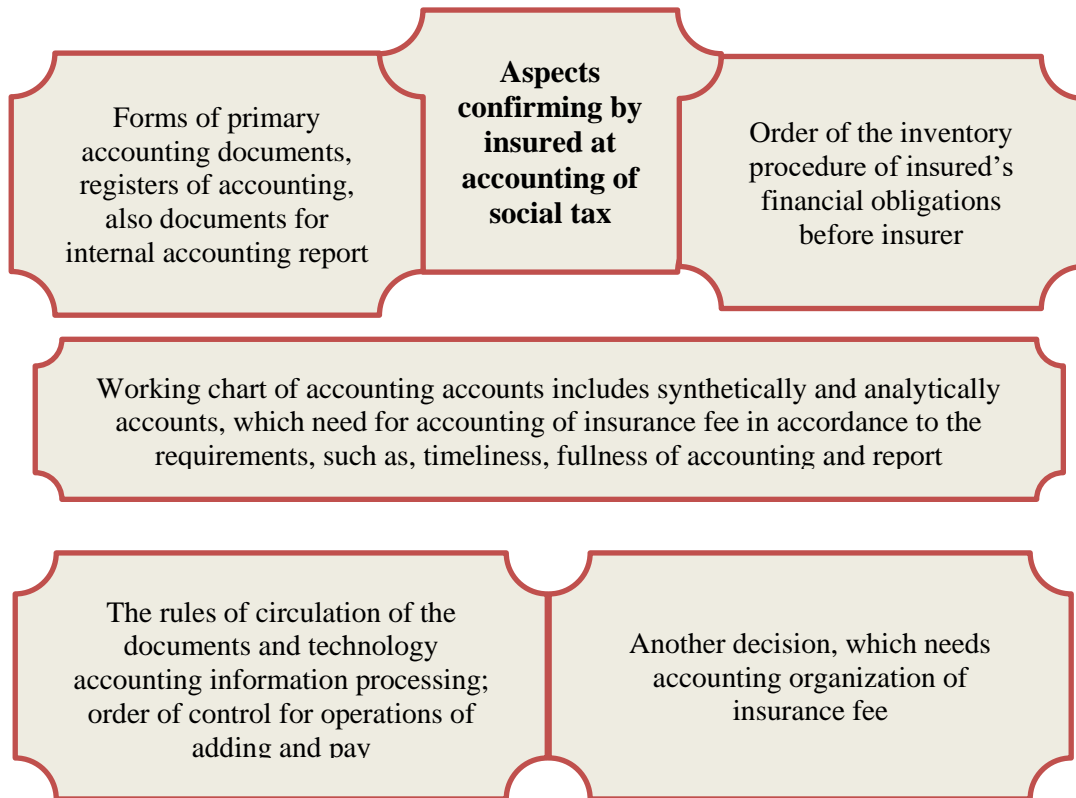


Figure 3. Confirming aspects by insured at the moment of social tax accounting

Source: [Plaskova \(2020\)](#)

This study systemized aspects of social tax accounting confirmation by insured, organizing requirements of social tax accounting, aspects of social tax accounting by in insurers and so on ([Smirnov, 2020](#)). At organization accounting of social tax in condition of sustainable development, this has to execute next requirements (Figure 3).

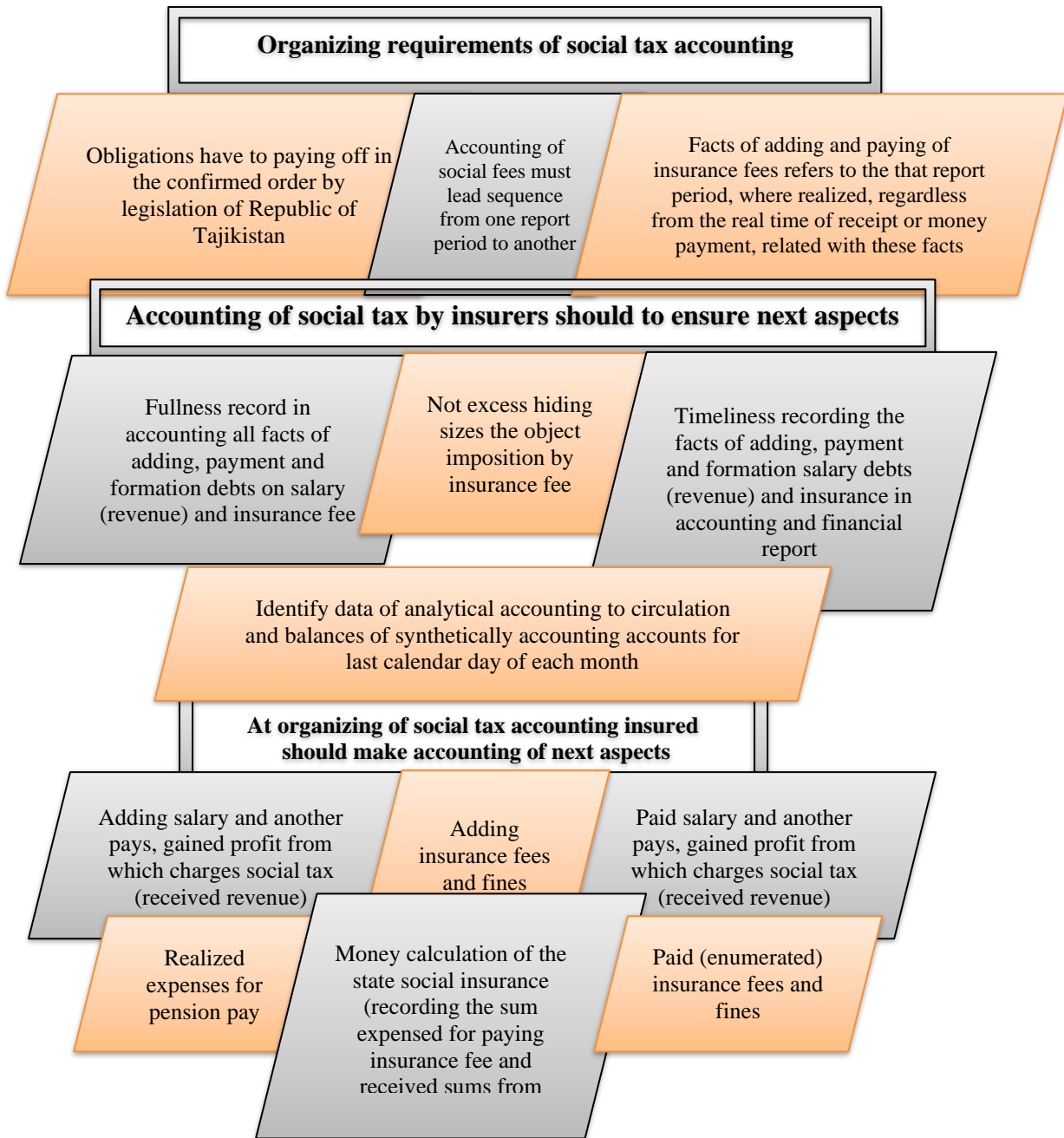


Figure 3. Basic steps of social tax accounting in the context of sustainable development

Source: Soboleva & Zuga (2020)

Accounting of insurance fee leads on each worker fto definite month and growing total from the start of month. Accounting of insurance fee leads in national currency. Accounting expenses on money means of state social insurance need record in Tajik currency (somon and dirams). Calculation tariff of insurance fee on each kind of social insurance is realized by multiplication tariff of social tax to the size of insurance fee in the structure of social tax.

Insurance fee, calculated on definite kind of insurance, recording strictly in accordance with the structure of social tax (Spira & Page, 2003).

For individual entrepreneurs with fixed social tax calculation insurance fee on each kind of social insurance, this is realized by the multiplication fixed rate of social tax to the size of insurance fees in the structure social tax. Calculations with insurer about covering money to the insured is realized by special method, stated by the legislation of the Republic of Tajikistan. Insured should transfer all sums of added social tax (Schroeder et al., 2019). The main component for confession insurance covered by insurer is presently in corrected registration of primary accounting documents.

In the case of paying pensions and allowances to the assured persons, allowed by legislation about state social insurance of the Republic of Tajikistan, it is possible to reduce the calculated social tax to the value of paid pensions and allowances just after presentation, which proved primary documents to the insurer. Calculating the size of insurance cover includes computation of the sum of paid insurance cover to the assured persons by insured on the basis of presented financial reports and other primary documents about realized payments. At the moment of accounting sums, which are possible to reduce the value of transferred money to the insurer includes such payments:

- 1) allowances on temporary disability;
- 2) allowances on pregnancy and birth;
- 3) family allowances;
- 4) burial allowance; and
- 5) expenses for recovery workers and members of their family.

Accounting of insurance cover makes by insured for the quarter, next for report quarter, to account means of state social insurance. For the reason of provision, the validity of financial report of insurer, including debtor and creditor debts, acknowledgement fully record of operations on social tax in accounting, and timeliness accepting decisions regarding to the removal expired debts of insured, conducts inventory procedure of obligations quarterly (Jayeola et al., 2017).

Total data of inventory have revealed sums of debtor or creditor obligations with expired terms and terms of its redemption. Timelines and following the order of redemption of expired debtor and creditor obligation allow to the insurer to accept operative decisions about timeliness financing of insurance pay. For recording operations on money assets of state

social insurance in the chart of accounting accounts, this is confirmed by appropriate orders of Ministry of finance of the Republic of Tajikistan, where considered definite accounts for insurers with different form of properties. Regarding to accounts about accounting and adding social tax, these should consider the next subaccounts:

- 1) Computation on state social insurance;
- 2) Computation on mandatory pension insurance; and
- 3) Computation on insurance from unemployment.

In subaccount “Computation on mandatory pension insurance” records adding and paying of pension fee. For accounting insurance fee to the mandatory pension insurance, this opens additional definite subaccount for separately recording insurance fees in regard to formation insurance and accumulation parts of insurance pension, as well as professional pension.

Consequently, the following must be accounted:

- 1) Adding and paying pension fees, directed to the insurance part of insurance pension; and
- 2) Adding and paying pension fees, directed to the professional pension (Jordan & Clark, 2017).

In the moment of recording operations on calculation (adding), sums of social tax and insurance fees in accounting should take into account the following:

- 1) social tax and insurance fees adding simultaneously with adding salary (other pays) of the assured person; and
- 2) sum of calculated social tax and insurance fee refers to the same accounts of accounting, as and adding sum of salary (other pays) of the assured person.

The sum of tax, which pays in the content of social tax, should reduce insured to the sum of their expenses for the aim of state social insurance, provided by the legislation of the Republic of Tajikistan. In the moment of recording operations in accounting calculation (adding) of social tax in the aspect of tax, this refers to the enrolment of social insurance and paying to the budget of the insurer, with need to record operations relates to the realized pays to account money assets of state social insurance by assured people. Accounting of expenses in condition of sustainable development, this depends on the method of revenue and expenses accounting used by insured:

- 1) cash method - in the content of expenses adding sums of insurance fees should include just after transferring their social insurance budget to the state; and
- 2) adding method - expenses to the pay of insurance fee refers to the month, when were charged salary (other pays) of assured person.

Herewith the moment of including insurance fee to the object imposition depends from the salary classification to the direct or indirect (other pays), from which the fees are charged. Insurance fee, which refers to the direct expenses, should to take into account at computation profit tax on measure selling products (goods), by accounted cost. After accepting salary (other pays), the need to record adding of insurance fee on kinds of social insurance by accounting entries arises. Insurance fees on each kind of social insurance should be added in relation with salary account (other pays), from which the fees are calculated (Wells, 2018).

In the aspect of operations on accounting of movement insurance fees about each kind of social insurance, this study uses “Bank account in national currency”. The sums of adding insurance fees on each kind of social insurance should express debit of same accounts, as adding of salary and other revenue of workers. On credit of subaccount “Social tax” records sums of insurance fee, adding about each kind of social insurance and sum of accepted redemption debts and other expenses related with debit accounts.

On debit of subaccount “Computation on state social insurance”, record sums of adding allowances on temporary disability, allowances on care for child till achievements 1,5 age, health service of workers and their family members, as well as other payments for money assets in relation to state social insurance. Accounting entries realizes in the last day of the month by total sum of all pay, adding in this period. Further, by entries expresses next operations:

- 1) when insured expensed money to the state social insurance, the sum of which decrease the sum of insurance fees should be transferred to the budget of state social insurance; and
- 2) paying of all insurance fees by kinds of social insurance.

By the aim of correctly recording all information on accounting accounts and practicability, including the financial report as well as defining differences, this appears in mutual computation with insurer. Insured have to check debtors obligations on calculated social tax year by year. Debtor obligation inherent to all underwrites and appears in the result of not paying or not fully paying social tax.

Insured analyzing the debtor obligation by the process of inventory calculations on the same accounts as 10590 “Computation with other debtors”, 22040 “Other payable accounts”, 22210 “Payable salary”. The process of inventory of all calculations on social tax in obligatory order is conducted before making quarter financial reports. For information with fully validity of high numerated accounts and exclude possibility of mistakes in debtor obligation accounts, insured must sign once in a year comparison act of confirmed form.

The result of inventory insured should record in the act of confirmed form. This act makes in two copies and are signed by the members of inventory commission. The First copy is given to the accounting department and the second copy is kept by the commission. Based on data inventory act of debtor obligation, it is necessary to make corrections in accounting rolls to correctly record calculation condition with insurers. It is possible to make any corrections just in that period when mistakes were found. However, it is impossible corrections in the data of the last period. Debtor obligation about state social tax should record in non - balance-sheet accounts of insured.

Financial report of insured must present reliable and full picture about mutual computation and obligations of social tax with insurer. Reliable and fully report is made to the rules, confirmed regulated acts of accounting. If now of making financial report defines data insufficiency for the formation of full presentation about mutual computation, then insured should include appropriate additional indicators and explanations in financial report. Financial report of insured should include all indicators of branches, representatives, and other departments (excluding separated to the definite balance-sheets).

Insured should make financial report and explanations in order to the accepted content and form of consecutively transferring from the one report period to another one. The article of financial report without digital indicator of obligations, revenue, expenses, cross out or not brought in the explanatory note should also be disclosed. For making financial report, report date of the last calendar day of report period is used.

At the moment of making financial report for report year period from January, 1 to December, 31 the reports include accepts as report period. For the newly created company, as first report year counts period from the date of state registration until the December, 31 of appropriate year. Every component part of financial report should contain the following data:

1. name of component part;
2. indicate report date or report period;
3. name of insured with indicating organization-law form; and

4. the form of presentation of digital indicators of financial report.

Financial report should be made in national language of the Republic of Tajikistan. Financial report must be signed by director and general accountant of insured. Report of state social insurance assets consists of financial report of insured, attachments to the financial report and explanation note. Financial report in condition of sustainable development should characterize financial position of the insured of mutual computation with insurer about condition for the report date. Financial report should contain the following digital indicators:

- 1) salary fund, average amount of workers;
- 2) debts of salary, debts of social tax; and
- 3) charged insurance fees, and it's paying and fees, percentages, insurance pay and underpay.

Explanations to the financial report should disclose information by referring to the social tax accounting by insured and provide insurer additional data, which is inadvisable to be included in the financial report, but is needed for the insurer for real assessment of financial position of insurer, financial results of their activity and changes in financial position. Explanations to the financial balance-sheet should disclose the following additional data:

- 1) about presence debts for the begin and finish of report period and salary, insurance obligations in the structure of social tax during the report period;
- 2) about presence from the beginning and end of report period and movement during the report period of paid pensions and compensation;
- 3) about presence for the begin and end of report period of debtor debt about kinds of insurance;
4. about content of forthcoming reserves of expenses and payments, assessment reserves, its presence from the beginning and end of report period, movement of money of each reserve during the report period;
5. about the content of other revenue and expenses; and
6. about exceeding facts of economic activity and its results.

Explanations to the financial report disclose information as separate report forms (payment report, report about the personnel movement, report about paid pensions and compensations and others) and as explanation note. The article of financial report with explanations should

have indication to the same disclosing.

In the financial report in condition of sustainable development, the party should disclose information about money movement in the report period, characterizes presence, receipt, and expenses of money about salary (and other payments) by insured. Money movement report should characterize changes in the financial position of insured of current financial activity. Insured should make intermediate financial report for the month, quarter growing total from begin of report year. Intermediate financial report consists of operative data about charging and transferring sums of social tax. General requirements to the intermediate accounting report, its content, rules of assessment of articles are defined by insurer. Insured should form intermediate accounting report no later than 10 days of the end of report period.

Compulsory copy of financial report should present by insured directly to the organs of state social insurance of the registration place in the printed form. In the moment of coincidence, last day of presentation term of financial report copy with off day, so as finish day of report presentation will be next working day after day off. Financial report and other primary documentation, which confirm calculation and payment of social tax, should be saved by insured in terms to the legislation of Republic of Tajikistan for accounting documents:

- 1) quarter financial report with explanation notes, also its primary documents fixing the facts of operations during 5 years; and
- 2) annual financial report with explanation notes during 10 years.

Insurer have right to produce revision of financial report of insured. The process of revision includes the presented financial report of insured and documents related to the calculation and paying of social tax. Revision is conducted by responsible people of structural department of insurer. It is not necessary to specially allow for conducting of this revision. Revision of insured cannot be organized suddenly.

At conducting revision procedure, correctly checking calculation of insurance fees in the structure of social tax is done by workers of structural departments, which compare indicators of financial report to define possible mistakes. If the revision procedure defined mistakes in the financial report and contradictions between information of presented documents, or defined data discrepancy presented by insured with information of documents presented by insurers, the result of revision is messaged to the insured with demand about presentation need explanations or appropriate corrections for 5 days.

Insurer after revision presents information for calculation fees and percentages to the Tax committee at the Government of Republic of Tajikistan. Responsible people of insured for breach of the requirements of “Instruction about general accounting organization and recording pension operations in accounting” attracts to the responsibility to the legislation of Republic of Tajikistan.

Responsibility for organization general accounting of social tax and following legislation at execution operations about insurance fees in the structure of social tax carry directions of the insured. In the result of the discussions of the accounting problems by different methods increased possibilities in the context of time and correctly accounting activity in the aspect of pension system based on the national legislation.

4. Conclusion

Modern conditions for sustainable economic development in Tajikistan coincide with the adaptation period for organizing the accounting of pension savings and payments in connection with the transition to international accounting standards. To solve the problem of the lack of pensions, it is necessary to reduce the rates of contributions to the Agency for Social Insurance and Pensions under the Government of the Republic of Tajikistan on the part of employers, which encourages employers not to hide the real wages of workers.

This reform will lead to the fact that out of high wages, the percentage of social tax will also increase and the accumulation of employees on the IIN (insurance individual number) accounts will increase in proportion to the salary. Consequently, workers in the future, having become retirees, will be confident in the sufficiency of pension payments. In order to optimize and efficiently operate the pension system, as well as encourage employees to pay mandatory social contributions, in our opinion, the following measures should be taken:

- 1) it is necessary to optimally increase the transparency of information about the pension system; and
- 2) gradually raise the retirement age, since there is a need and, according to our observations, most workers of retirement age are still able to work.

In this regard, it should be noted that the accounting procedures in the field of the pension system have their own characteristics, reflected in the use of special accounts for social insurance. We believe that the most key feature is that pension accounting transactions are closely intertwined with the insurance industry. Since the transition of the funded pension

system to the insurance pension system has attracted a close intertwining of the pension system with insurance activities, and subsequently with accounting.

Acknowledgment

My present article related with my previous papers, such as “Skills of vocational education in the aspect of development accounting in the organs of social insurance”, “Innovative teaching methods of accounting in conditions of digital economy”, “Sustainable development in the aspect of auditing in conditions of transformation of social insurance system” and so on. I am grateful for supporting me during the research process scientific team of JESSD and Institute economy and trade of Tajik state university of commerce.

Author Contribution

As a result of research work and studies of regulatory legal acts on accounting for pension provision, accounting entries were determined in accordance with international accounting standards in the context of sustainable development of Tajikistan. The theoretical foundations of accounting are determined, and the most used definitions of the investigated sphere are highlighted. In conclusion, it should be noted that to effectively organize the accounting of pensions, it is proposed to constantly improve the qualifications of accounting employees not only in the republic, but also in foreign countries that apply international accounting standards. Since the study of accounting from outside contributes to the correct organization and maintenance of modern pension accounting. The basic steps of social tax accounting in the context of sustainable development of Tajikistan are improved by author.

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