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xalqaro ilmiy va innovatsion jurnali

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*"Iqtisodiyot va turizm" xalqaro ilmiy va innovatsion jurnali*

"Iqtisodiyot va turizm" xalqaro ilmiy-innovatsion jurnaliga taqdim etilgan ilmiy maqolalarga qo'yiladigan asosiy talablar falsafa doktori (PhD), fan doktori (DSc) dissertatsiyalarining asosiy ilmiy natijalarini xalqaro standartlar va O'zbekiston Respublikasi Vazirlar Mahkamasi huzurida "Oliy attestatsiya komissiyasi to'g'risidagi Nizom" talablari, shu jumladan elektron ilmiy-texnik jurnallarga qo'yiladigan talablar tizimi hisoblanadi.

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Основные требования к научным статьям, представляемым в международном научно-инновационном журнале «Экономика и туризм» являются научные труды, рекомендованные для публикации основных научных результатов докторских (PhD), (DSc) диссертаций в соответствии с международными стандартами и «Положением о Высшей аттестационной комиссии» при Кабинете Министров Республики Узбекистан, в частности требования к электронным научно-техническим журналам.

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## CONVENIENCE AND ADVANTAGES OF OUTSOURCING IN THE REGIONAL MARKET OF TOURIST SERVICES

### **Abstract:**

**Introduction.** *The article discusses and analyzes the features of the development of the use of outsourcing services in the service networks of the region. Analysis of the service sector in the region, especially in the Bukhara region: the potential of the tourist services market, the structure of services and their narrow and wide range.*

**Research methods.** *The research used methods of comparison, trend analysis, horizontal analysis, vertical analysis, comparative analysis and factor analysis, as well as traditional methods of economic analysis.*

**Results and discussions.** *Based on the above information, it can be concluded that our country, despite its rich cultural, historical, tourist and natural resources, cannot effectively use them. In particular, the economic and geographical position of the Bukhara region shows that the glory of the holy prophets who lived in the city is second only to Mecca Medina. This affects the number of tourists from their Muslim countries. However, the lack of tourist infrastructure in the region gives tourists a number of inconveniences.*

**Conclusion.** *To improve the efficiency of the service sector in our country, to increase its share in GDP, it is desirable to increase the share of income by reducing the cost of services. World experience shows that the use of outsourcing services in the process of increasing revenues and optimizing the costs of service networks is advisable.*

**Keywords:** *services, tourism, tourist services market, economic activity, economic efficiency, outsourcing, outsourcing accounting.*

**Introduction.** The article discusses and analyzes the features of the development of the use of outsourcing services in the service networks of the region. Analysis of the service sector in the region, especially in the Bukhara region: the potential of the tourist services market, the structure of services and their narrow and wide range. There is interesting information about the features, advantages and disadvantages of using outsourcing services in the domestic market. Proposals were made for the development of outsourcing services in the service networks of the region.

The service industry is a generalized category that includes the production of various services provided by enterprises, organizations, and individuals. Today the scale, composition and level of development of the service sector play a special role in assessing the economic situation in the country. The expansion and development of the service sector is a key factor in increasing national income and ensuring a decent standard of living for

the population. The high quality and variety of services increase the productivity of staff, reduce consumption costs, save time and increase the efficiency of leisure activities.

**Research methodology:** The research used methods of comparison, trend analysis, horizontal analysis, vertical analysis, comparative analysis and factor analysis, as well as traditional methods of economic analysis.

According to preliminary data, the volume of market services in January 2021 amounted to 20504,6 billion uzbek soum. Its nominal volume reached 2608,8 billion uzbek soums increased by the uzbek soum. Compared to the same period last year, the growth rate was 104,6%.

Table-1

Work by economic activity as of January 2021 key performance indicators.<sup>1</sup>

By type of economic activity key performance indicators (January 2021)	The size, billion uzbek soum	Change, in%
Total services	20 504,6	104,6
Communication and information services	1 170,4	113,4
Financial services	4 300,3	119,0
Transport service	4 567,5	90,1
including: road transport services	2 438,3	101,0
Accommodation and meals	696,4	102,7
Sales service	5 507,1	102,4
Real estate services	576,1	103,2
Educational services	705,9	117,9
Medical services	379,5	99,5
Rental services	547,3	146,3
Repair of computers and household appliances	325,7	102,1
Services	481,6	101,6
Personal services	448,1	104,1
Other services	798,7	107,5

By type of economic activity, trade services make up the largest share of market services. In January 2021, their share was 26,9%. The volume of services for the repair of computers and household appliances slightly increased, their share reached only 1,6%. In January 2020, trade services accounted for 26,4% of the total. In the same period of 2020, the share of services for the repair of computers and household appliances was also the smallest – 1,6%. In January 2021, the largest growth was in the rental sector (46,3%), financial services (19,0%), education services (17,9%), communication and information services (13,4%). The volume of services in the field of transport (9,9%) and healthcare

<sup>1</sup> <https://www.stat.uz/uz/rasmiy-statistika/services-2>

(0,5%) decreased. In January 2020, the highest growth rates were recorded in the financial services sector (136,9%).

Services in architecture, engineering surveys, technical testing and analysis grew slightly (0,2%). Despite a significant reduction in the market for services in the transport sector, their share in the total volume of services remains high – 22,3%. In total, 14,971 enterprises and organizations operate in the service sector. Compared to the same period in 2019, their growth increased by 28.4%. As of December 1, 2020, the share of enterprises and organizations in the service sector amounted to 64,5%. For comparison: in the period under review, the share of enterprises and organizations working in industry increased to 15,4%, in construction - to 10,6%, and only 9,5% - in agriculture, forestry and fisheries.

As of December 1, 2020, the largest share in the structure of enterprises and organizations in the service sector is made by enterprises and organizations engaged in trade activities (37,7%). The number of enterprises and organizations providing accommodation and catering services amounted to 12,1%.

Table-2

Composition of enterprises and organizations operating as of December 1, 2020,%  
(excluding farms and dekhkans).<sup>1</sup>

Areas	2019 year	2020 year
Service provider	<b>64,5</b>	<b>68,2</b>
Agriculture, forestry and fisheries	<b>9,5</b>	<b>9,3</b>
Construction	<b>10,6</b>	<b>10,2</b>
Industry	<b>15,4</b>	<b>12,3</b>

The volume of financial services is calculated based on the amount of interest income received from financial intermediation (in the amount of a flat service fee), as well as the amount paid by the financial institution for credit or deposit services. The experience of developed countries shows that the development of ICT directly affects the level of competitiveness of the country, allows the collection and synthesis of large amounts of data, opens up great opportunities for management at the strategic level.

Practice shows that the most important condition for the formation of an economy of knowledge and services is a developed system of training and retraining. In the process of ongoing reforms, the country needs highly qualified specialists in various fields. Highly skilled workforce will become the driving force behind an innovative economy.

Food and beverage services are a renewable value that includes the cost of food used to prepare food and sold unprocessed, in addition to food and beverage delivery charges. Accommodation services include the cost of short-term accommodation services (hotels, motels and other accommodation).

The scope of medical services is provided by the health services of health care institutions, as well as organizations and medical enterprises, dentistry, physiotherapy, homeopathic clinics, cosmetology clinics, drug treatment clinics, laboratories and sanitary and epidemiologists rendered. Prospects for the socio-economic development of a modern region depend on the rational use of all resources by each economic region and region of the republic, taking into account national and local interests.

The service sector includes multinational corporations, banks, airlines, computer centers, telecommunications, insurance, legal and consulting firms, governmental and non-governmental organizations, and non-profit organizations. Small business has become an

<sup>1</sup> <https://www.stat.uz/uz/rasmiy-statistika/services-2>



integral and important part of the national economy, a leading force in solving many economic and social problems, developing services and ensuring the well-being of people.

Table-3

As of January 2021, the volume of services provided in Uzbekistan by region.<sup>1</sup>

Shown by region key performance indicators (In January 2021)	The size, billion uzbek soum	Change, in%	
		2021 year	2020 year
The Republic of Uzbekistan	<b>20 504,6</b>	<b>104,6</b>	<b>111,6</b>
Republic of Karakalpakstan	<b>558,6</b>	<b>104,4</b>	<b>108,6</b>
provinces:			
Andijan	<b>1 026,3</b>	<b>106,5</b>	<b>109,7</b>
Buxoro	<b>898,9</b>	<b>109,5</b>	<b>109,5</b>
Jizzakh	<b>441,3</b>	<b>108,5</b>	<b>113,3</b>
Kashkadarya	<b>931,6</b>	<b>106,2</b>	<b>111,0</b>
Navoi	507,0	108,3	111,6
Namangan	770,4	105,1	108,5
Samarkand	1 276,6	102,2	113,3
Surkhondarya region	775,8	107,9	115,2
Syrdarya	309,2	113,7	116,9
Tashkent	1 567,9	103,9	109,7
Fergana	1 163,8	104,2	108,0
Khorezm	609,2	109,1	109,8
Tashkent city	7 976,7	110,5	113,6

Total volume of market services provided in January 2021. The largest share belongs to the city of Tashkent – 38,9% (36,6% in 2020). The lowest rates in the service sector were recorded in the Syrdarya region – 1,5% (1,4% in 2020). In January 2021, the volume of market services provided per capita reached 599,0 thousand soums.

Compared to January 2020, the growth rate was 102,7%. In January 2020, the volume of market services provided per capita amounted to 532,9 thousand soums. As of February 1, 2021, the share of enterprises and organizations working in the service sector reached 65,0%, industry – 17,6%, agriculture, forestry and fisheries – 8,8%. The construction sector accounts for 8,6%. Based on the above information, it can be concluded that our country, despite its rich cultural, historical, tourist and natural resources, cannot effectively use them. In particular, the economic and geographical position of the Bukhara region shows that the glory of the holy prophets who lived in the city is second only to Mecca Medina. This affects the number of tourists from their Muslim countries. However, the lack of tourist infrastructure in the region gives tourists a number of inconveniences.

[4]

#### Tourist potential of Bukhara region

- 121 travel agencies;
- 211 accompanying translators.

At present, the Bukhara region has the ability to serve about 6,000 guests a day. About 829 historical and architectural monuments are under state protection.

118 historical monuments are included in the UNESCO World Heritage List.

<sup>1</sup> <https://www.stat.uz/uz/rasmiy-statistika/services-2>

- 367 hotels;
- More than 76 national and foreign restaurants;

Diagram- 1

Analysis of the dynamics of tourists visiting Bukhara region, in percents  
(2018-2020 years)<sup>1</sup>

Years	2018 y		2019 y		2020 y		Change compared to 2019, in%
	number of tourists	%	number of tourists	%	number of tourists	%	
1. Local tourists	1 864 026	92,5	2 671 645	93,4	572 910	98,1	21,44
2. Foreign tourists.	150 623	7,5	182 715	6,6	10 933	1,9	5,98
Total tourists	2 014 649	100	2 854 360	100	583 843	100	20,45

Analyzing the dynamics of the number of tourists visiting the Bukhara region over the past three years, we came to the following conclusions. As of 2018, the number of local tourists visiting the province was 1864026 and their share in the total number of tourists was 92,5%. The number of foreign tourists visiting the Bukhara region amounted to 150 623 people, their share in the total number of tourists was 7,5%. As a result, 2 014 649 tourists visited in 2018.

The number of foreign tourists visiting the Bukhara region amounted to 182 715 people, or 6.6% of the total number of tourists. As a result, 2854360 tourists visited it in 2019. In 2020, due to the pandemic epidemic in our country, the flow of tourists has significantly decreased. This can be seen from the numbers below.

As of 2020, the number of local tourists visiting the province was 572910, accounting for 1,9% of the total number of tourists. The number of foreign tourists visiting the Bukhara region amounted to 10933 people, their share in the total number of tourists was 1,9%. As a result, 583843 tourists visited it in 2020.

As a result, the number of domestic tourists by 2020 decreased by 78.56% compared to 2019, while the number of foreign tourists decreased by 94.02%. The figures show that by 2020, compared to 2019, the total number of tourists visiting the region decreased by 79.55%.

**Conclusions and discussion:** To improve the efficiency of the service sector in our country, to increase its share in GDP, it is desirable to increase the share of income by reducing the cost of services. World experience shows that the use of outsourcing services in the process of increasing revenues and optimizing the costs of service networks is advisable.

There are several types of outsourcing services, one of which is accounting outsourcing. Accounting is an area in which a number of confidential and very important corporate information is stored. Any rash actions, even small mistakes and shortcomings, can lead to an incompetent approach to work, uncertainty in calculations and even large fines. This is why there is a great demand for qualified accountants. This is how they calculate taxes paid to the budget. In large states, it is possible to hire accountants who meet the above requirements and, in turn, require high salaries. However, newly created, micro and small enterprises are not ready for such expenses. Many problems can arise due

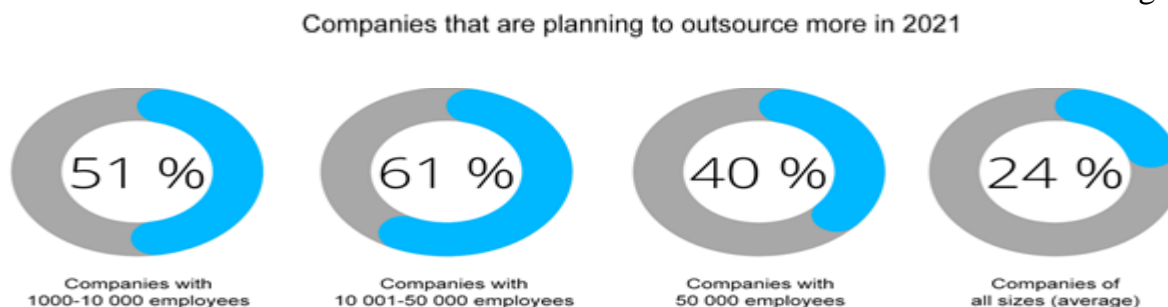
<sup>1</sup> <https://www.buxstat.uz/uz/rasmiy-statistika/services-2>

to the fact that hired accountants provide services without documents, based on an oral agreement.

If a company is engaged in more than one activity, hiring a qualified accountant for each activity, providing them with a salary, job, software, etc. is expensive.

Outsourcing services, especially accounting services, are now more widely used than recruiting personnel abroad. For example, in Belarus - 30%, in Europe - 86%, in the USA - 92%, and the highest rate is in Israel - 96%. In Europe, in the context of the same pandemic, the need for outsourcing services has increased. In particular, large companies have begun to use outsourcing services more efficiently based on the total number of employees. An example of this can be seen in the diagram below.<sup>1</sup>

Diagram-2



Large-scale transition of large enterprises to the use of outsourced accounting services is not very effective, since in this case there is a possibility of a decrease in the efficiency of accounting due to remote work. To prevent this, accounting may not be outsourced entirely, but partially, for example, for monthly payroll reports, reports, and so on. For micro and small businesses, outsourcing of accounting services is the most optimal way of maintaining documentation. In this case, the company will be able to get highly qualified, responsible not only in the field of accounting, but also in personnel, legal and tax issues.

Table-4

Benefits and features outsourcing accounting.<sup>2</sup>

Benefits of outsourced accounting:	Features of outsourcing accounting
The tasks set for outsourcers require high quality, efficiency and low cost.	Service companies are exempt from taxes on outsourcing, office equipment, logistics, rent, communications and the Internet, because outsourcers are not on their state. This allows you to improve financial results by 20-30% due to cost optimization.
The use of external accounting services prevents the disclosure of confidential information.	Government accountants do not always take it upon themselves to resolve such additional issues.
By using the service, you can have more than one team of highly qualified accountants.	Hiring additional specialists will increase operating costs.
No errors and omissions in accounting.	Eliminates unnecessary hassle.

<sup>1</sup> <https://www.twai.com/Blog/post/8-benefits-of-outsourcing-your-travel-business-tasks>

<sup>2</sup> Source. Developed by the authors.

Outsiders offer additional services besides accounting and tax accounting.	Also offers human resources and legal services.
Outsourcing companies have the ability to hand over accounting at any stage.	If the accounting in the company is kept with errors and omissions without the use of special software, outsourcing accounting companies will bring it to the correct and accurate position by restoring accounting that does not meet such a requirement.

In fact, outsourcing is a contract for the provision of long-term services. The performer is equally responsible for maintaining the accounting records of the company served by his management, and may represent its interests in the tax authority.

Working with an outsourced accounting company provides service providers with a number of benefits:

Table-5

Convenience of using outsourcing in service enterprises<sup>1</sup>

Convenience	a comment
1. Allows large enterprises to save on costs.	It is almost always financially more profitable to outsource the accounting department of a large company than to maintain a staff of accountants. It is enough to compare the tariffs for outsourcing with the salary that you pay to the accounting service - chief accountant, material accountant, accountant-economist, cashier, assistant accountant and others.
2. Exemption from payroll taxes.	In outsourcing, you pay a flat rate and the company provides the specialists you need. When you outsource accounting, you only pay for the service, just like with regular providers. And you don't need to worry about social security and social taxes.
3. The need to create a workplace.	There is no need to allocate your own or rented additional premises for accounting, buy computers, office equipment, licensed accounting software, office supplies and much more. You will have more room to work or your rent will be reduced.
4. Outsourcing companies usually employ highly qualified specialists.	Any outsourcing company wants to maintain its reputation and strive to be competitive in its field. They care about their customers and value every company they serve. As a result, there are several accountants on the staff, each of whom specializes in a specific area. Together they solve complex problems, which reduces the likelihood of error. At the same time, serving many companies, outsourcing companies form law enforcement practices in all regions of the country that work with tax authorities. is also very important. They are one step ahead of

<sup>1</sup> Source. Developed by the authors.

	government accountants in practical experience and knowledge of all the "intricacies" of the industry.
5. The presence of constant contact with the outsourcing company.	Unlike a government accountant, the company does not get sick and does not go on vacation. If a company employee who works for you is temporarily absent from work, someone else will continue to keep your accounting records. You don't even have to pay for disability benefits and vacation pay.
6. Availability and continuity of responsibility of the outsourcing company for the mistakes of its specialists.	If the tax office imposes fines or penalties on the company through the fault of the outsourcing contractor, the outsourcing company will cover these costs. To do this, you need to keep this in mind when concluding a contract for the provision of outsourcing services. Agree in advance that the outsourcing company should be responsible for all issues that arise with the state accounting and tax authorities - from tax control to courts.
7. Lack of staff turnover.	Managers understand this: you invest in employees, you "train" the right specialist, and when he gains knowledge and experience, he goes in search of a better job. If the chief accountant decides that he is worthy of a job in a more prestigious position, the problem cannot be solved even by raising his salary. Labor law does not allow an employee to be detained during a tax audit or reporting period.

Of course, not all of these advantages and disadvantages are inherent in any outsourcing company or accountant in any state. Each situation is unique. Therefore, before making a decision, independently evaluate all its pros and cons, calculate how much each accounting method will cost, accurately assess which one is more profitable for your business, and make a decision.

Based on the analysis, we make the following proposals regarding the prospects for the development of the use of outsourcing services in regional service networks:

1. Effective use of outsourcing services
2. When using outsourced accounting services, enterprises are exempt from payroll tax.
3. The outsourcing company ensures the availability and continuity of responsibility of its specialists for their mistakes.
4. The absence of the need to create a workplace reduces the costs of service companies.

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