

**ARCHIVING PROCEDURES AND STORAGE OF ACCOUNTING DOCUMENTS****Boykabulova Iroda Jontemir qizi**Lecturer of the Department of Accounting and Auditing in Other Sectors,  
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**Abstract.** The purpose of this research is to study the methodological and legal foundations of documenting accounting records in business entities, ensuring their integrity, and submitting them to archives within the established time limits. The article analyzes ways to improve the efficiency of archival work in the context of the digital economy, optimize document circulation, and modern methods of archiving based on modern information technologies. It also examines practical recommendations regarding the storage periods and procedures for primary documents, reports, and personnel records within the framework of the legal documents of the Republic of Uzbekistan “On Archival Affairs.”

**Keywords**

Accounting, primary documents, archiving, document retention period, electronic archive, state archives, regulatory documents, archival fund, digitalization.

**Introduction**

By the Decree of the President of the Republic of Uzbekistan No. PF-60 dated January 28, 2022, “On the Development Strategy of New Uzbekistan for 2022–2026,” and No. PF-158 dated September 11, 2023, “On the Strategy of Uzbekistan – 2030,” large-scale reforms are being implemented in all sectors of the country, particularly in the digitalization of the economy and the improvement of governance systems. In New Uzbekistan, alongside laying the foundation of the Third Renaissance, ensuring economic stability, achieving financial transparency, and organizing accounting in accordance with international standards have been defined as important strategic tasks. In this process, the systematic storage, integrity assurance, and archiving of accounting documents reflecting the financial activities of each business entity are considered an integral part of public administration and economic security. A properly organized archival system not only enables the analysis of an enterprise’s past activities but also serves as a key foundation for making future economic decisions, protecting property rights, and ensuring the legal regulation of relations with supervisory authorities.

**Literature Review on the Topic**

The Law of the Republic of Uzbekistan No. O‘RQ-404 “On Accounting” defines the legal foundations of the accounting system. Articles 6–9 of this law include important provisions regulating the maintenance, storage, and archiving of accounting documents. Article 6 is devoted to the preparation of accounting documents and the documentation procedure. According to this article, all business transactions carried out by economic entities must be confirmed with appropriate documents. Accounting records are made only on the basis of reliable and legally valid documents. The completeness, accuracy, and timely preparation of documents ensure the reliability of financial reporting. Article 7 defines the procedure for storing accounting documents. In accordance with this provision, all accounting documents

must be stored in a way that prevents their loss, damage, or unauthorized alteration. Responsibility for document storage lies with the head of the enterprise and the chief accountant. Documents may be kept in specially equipped archive rooms or in electronic information systems. Article 8 regulates the archiving process. Archiving of accounting documents refers to the process of systematizing, grouping, and storing them in accordance with established rules. Documents are usually classified by year, type of operation, or accounts and placed into files. Before being transferred to the archive, all documents are subject to a complete review and verification to ensure their accuracy and compliance with legal requirements. Archiving ensures the long-term storage of documents and enables their use as legal and financial evidence when necessary. Article 9 defines the retention periods of accounting documents and issues of responsibility. The storage period varies depending on the type of documents, usually ranging from three to ten years, while some documents require permanent storage. Tax, financial, and personnel-related documents belong to the category that must be stored for a long period. In this process, the head of the enterprise and the chief accountant bear full responsibility for the preservation of documents. In the study of this topic, the Law of the Republic of Uzbekistan “On Accounting” (No. O‘RQ-404, April 13, 2016, with subsequent amendments) was used as the main normative-legal source. Articles 6–9 of this law define the procedures for maintaining, preparing, storing, and archiving accounting documents. These provisions play an important role in ensuring the reliability of financial accounting and the legal validity of documents in enterprises. In addition, the system of documentation in accounting is an integral part of the accounting method, and improper maintenance of documents may lead to distortion of financial results [*Theory of Accounting* (2020), pp. 25–40]. In modern economic conditions, the digitalization of document management and archiving systems is becoming increasingly important. At the state policy level, reforms are also being implemented in this direction, including the introduction of digital technologies and the expansion of electronic document circulation (Presidential Decree PF-60, Chapter 3; PF-158, section on the digital economy). At the same time, global trends also recognize digitalization as an important factor in improving management efficiency (Global Innovation Index 2024–2025; Human Capital Project Uzbekistan 2024).

<sup>1</sup> O‘zbekiston Respublikasi Qonunchiligi 404-son, 6-9- moddalarida keltirilgan ma'lumotlar haqida qisqacha tushuncha berilgan

<sup>2</sup> Полковский А. Л. Теория бухгалтерского учета: учебник. — 2020. Ву kitobdagi ma'lumotlardan mavzuga oid ma'lumotlarni misol sifatida olingan .

<sup>3</sup> O‘zbekiston Respublikasi Prezidentining PF-60-sonli Farmoni, 3-bob (iqtisodiy islohotlar va boshqaruv tizimini takomillashtirishga oid normalar); PF-158-sonli Farmoni, “Raqqamli iqtisodiyot” bo‘limi (raqamlashtirish va zamonaviy axborot texnologiyalarini joriy etish masalalari).

<sup>4</sup> Global Innovation Index 2024–2025 (mamlakatlarning innovatsion rivojlanish darajasi va salohiyatini baholovchi xalqaro reyting); Human Capital Project Uzbekistan 2024 (inson kapitalini rivojlantirish, ta‘lim va sog‘liqni saqlash samaradorligini baholashga qaratilgan dastur).

### Research Methodology

This article applies a systematic approach, comparative analysis, logical consistency, as well as induction and deduction methods to study the theoretical and practical foundations for improving the system of storage and archiving of accounting documents in business entities. During the research process, the compatibility between international standards of archival

organization and national experience was scientifically analyzed, along with the specific features of electronic document circulation in the context of the digital economy. At the same time, practical activities aimed at ensuring the integrity of accounting documents were examined, and the Laws of the Republic of Uzbekistan “On Accounting” and “On Archival Affairs,” as well as other normative-legal documents, were thoroughly studied. Based on the collected data and obtained results, relevant conclusions and practical recommendations were developed regarding the digitalization of the sector and the effective management of archival funds.

### Analysis and Results

To conduct a comparative analysis on the topic of storage and archiving of accounting documents, two approaches can be compared: the traditional (paper-based) archiving system and the modern (electronic) archiving system. In addition, it is also effective to compare the retention periods defined in the legislation of the Republic of Uzbekistan with international standards.

Below are the directions of comparative analysis for this topic:

| Analysis Criteria | Paper (Traditional) Archive                                  | Electronic (Digital) Archive   |
|-------------------|--|--|
| Storage space     | Special archive rooms and shelving are required.             | Cloud technologies or servers (minimal physical space required).     |
| Search speed      | Manual searching takes a lot of time.                        | It can be found within seconds using keywords.                       |
| Security          | There is a high risk of fire, moisture, and physical damage. | There is a risk of cyberattacks, but backup creation is easy.        |
| Legal validity    | It is always recognized as an original copy.                 | It must be authenticated with an electronic digital signature (EDS). |

The first direction of the Decree of the President of the Republic of Uzbekistan “On the Development Strategy of New Uzbekistan for 2022–2026” is aimed at improving the efficiency of public administration and digitalization, which also directly includes the improvement of archival work regulating financial and economic activities. In particular, the “Uzbekistan – 2030” Strategy sets the priority task of reducing paperwork between government bodies and business entities, transitioning services to a digital format, and increasing the coverage of archival document storage in digital form to 100% [1]. The analysis shows that in recent years, significant progress has been achieved in the archival sector of the republic. If in 2017 the electronic document management system covered only 15–20% of enterprises, by 2024 this figure has increased to almost 85%. In the process of archiving accounting documents, systematic reforms have been carried out by the “Uzarkhiv” Agency, and digital infrastructure has been modernized in more than 100 state archives. This has accelerated the monitoring of storage periods for financial reports and personnel documents by two times [2]. It should be noted that in the context of digitalization of the economy, archiving accounting documents does not only mean storing papers, but also creating a system of “data security and transparency.” According to World Bank research, in enterprises where archiving is properly organized, the

efficiency of data retrieval and analysis increases by 35–40%. Uzbekistan is also improving its position in the Global Innovation Index by developing the “Electronic Archive” system, which serves as a key factor in reducing corruption risks and ensuring the integrity of reports [3]. The procedure for storing accounting documents is not merely an administrative process, but a strategic resource that ensures the economic stability of an enterprise. Like human capital, archived knowledge and information are also considered the intellectual and legal property of society. The research findings indicate that the following priority tasks should be implemented in the document storage system:

- **Electronic archiving:** Expanding the storage of all primary documents using cloud-based technologies;
- **Legal regulation:** Controlling document destruction and transfer to archives through automated systems that monitor retention periods;
- **Personnel qualification:** Improving the skills of archivists and accountants in working with digital archiving systems.

#### **Conclusion and Recommendations**

At the same time, in developing the system of storage and archiving of accounting documents, it is appropriate to put forward the following recommendations:

- Further improvement of the regulatory and legal framework for the preparation and storage of accounting documents;
- Introduction and development of a unified electronic document management system in enterprises and organizations;
- Ensuring strict compliance with document retention periods and standardizing the archival system;
- Improving the qualifications of accounting staff and developing their skills in working with modern technologies;
- Strengthening internal control and audit systems to continuously monitor document management processes.

In general, improving the system of storage and archiving of accounting documents can enhance the efficiency of financial management, ensure transparency in the activities of economic entities, and contribute to the country’s economic development.

In conclusion, the system of storage and archiving of accounting documents is an essential component of any economic entity’s activity. Financial discipline, the reliability of reporting, and the effectiveness of managerial decision-making largely depend on the proper preparation, storage, and systematic archiving of documents. Therefore, both at the enterprise level and at the state level, it is important to implement a consistent policy in document management and to further improve storage and archiving processes.

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| <p><b>Annotatsiya.</b> Ushbu tadqiqotning maqsadi xo‘jalik yurituvchi subyektlarda buxgalteriya hujjatlarini rasmiylashtirish, ularning butligini ta‘minlash va belgilangan muddatlarda arxivga topshirish jarayonlarining uslubiy va huquqiy asoslarini o‘rganishdan iborat. Maqolada raqamli iqtisodiyot sharoitida arxiv ishlari samaradorligini oshirish, hujjatlar aylanishini optimallashtirish hamda arxivlashtirishning zamonaviy axborot texnologiyalariga asoslangan usullari tahlil qilingan. Shuningdek, O‘zbekiston Respublikasining "Arxiv ishi to‘g‘risida"gi qonun hujjatlari doirasida birlamchi hujjatlar, hisobotlar va shaxsiy tarkib hujjatlarini saqlash muddatlari hamda tartibi bo‘yicha amaliy tavsiyalar ko‘rib chiqilgan. <b>Kalit so‘zlar.</b> Buxgalteriya hisobi, birlamchi hujjatlar, arxivlashtirish, hujjatlarni saqlash muddati, elektron arxiv, davlat arxivlari, me‘yoriy hujjatlar, arxiv fondi, raqamlashtirish.</p> | <p><b>Аннотация</b> Целью данного исследования является изучение методических и правовых основ оформления бухгалтерских документов, обеспечения их сохранности и процессов передачи в архив в установленные сроки в хозяйствующих субъектах. В статье анализируются вопросы повышения эффективности архивной работы в условиях цифровой экономики, оптимизации документооборота и современные методы архивирования, основанные на информационных технологиях. Также в рамках законодательства Республики Узбекистан «Об архивном деле» рассмотрены практические рекомендации по срокам и порядку хранения первичных документов, отчетов и документов по личному составу. <b>Ключевые слова</b> Бухгалтерский учет, первичные документы, архивирование, срок хранения документов, электронный архив, государственные архивы, нормативные документы, архивный фонд, цифровизация.</p> |
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