

“IQTISODIYOTNI GLOBALLASHUVI SHAROITIDA RESPUBLIKA MOLIYA VA BANK TIZIMI BARQARORLIGINI TA’MINLASH VA YANADA RIVOJLANTIRISH ISTIQBOLLARI” mavzusidagi Respublika ilmiy-amaliy anjuman



5-SHO‘BA. RAQAMLI IQTISODIYOT SHAROITIDA SAMARALI MOLIYA TIZIMI, BUXGALTERIYA HISOBI VA IQTISODIYOT TARMOQLARINI RIVOJLANTIRISH MASALALARI.

ACCOUNTING AND DEVELOPMENT OF SECTORS OF THE ECONOMY IN DIGITIZATION

Babadjanov Abdirashid Musayevich

National Research University “TIIAME”, associate professor

Abstract: This article examines the changes that occur in accounting in the context of the digital economy and the problems associated with the usefulness of accounting reporting information for a number of stakeholders.

The rapid development of digital technologies, the formation of a scientific economy based on digital transformation and the transition to information technology, such changes, of course, affect the entire system of information provision of socio-economic processes, in which accounting is traditionally carried out.

Keywords: agrarian sphere, digital economy, digital technology, digital transformation, information technology, accounting and reporting, economics.

Аннотация: В данной статье рассматриваются изменения, происходящие в бухгалтерском учете в условиях цифровой экономики, и проблемы, связанные с полезностью информации бухгалтерской отчетности для ряда заинтересованных сторон.

Стремительное развитие цифровых технологий, формирование научной экономики, основанной на цифровой трансформации и переходе на информационные технологии, подобные изменения, безусловно, затрагивают всю систему информационного обеспечения социально-экономических процессов, в которой традиционно осуществляется бухгалтерский учет.

Ключевые слова: аграрная сфера, цифровая экономика, цифровые технологии, цифровая трансформация, информационные технологии, учет и отчетность, экономика.

Annotatsiya: Ushbu maqola raqamli iqtisodiyot sharoitida buxgalteriya hisobidagi o'zgarishlar va bir qator manfaatdor tomonlar uchun buxgalteriya hisoboti ma'lumotlarining foydaliligi bilan bog'liq muammolarni ko'rib chiqadi.

Raqamli texnologiyalarning jadal rivojlanishi, raqamli transformatsiyaga asoslangan ilmiy iqtisodiyotning shakllanishi va axborot texnologiyalariga o'tish, bunday o'zgarishlar, albatta, buxgalteriya hisobi an'anaviy tarzda amalga

“IQTISODIYOTNI GLOBALASHUVI SHAROITIDA RESPUBLIKA MOLIYA VA BANK TIZIMI BARQARORLIGINI TA’MINLASH VA YANADA RIVOJLANTIRISH ISTIQBOLLARI” mavzusidagi Respublika ilmiy-amaliy anjuman



oshirilayotgan ijtimoiy-iqtisodiy jarayonlarni axborot bilan ta’minlashning butun tizimiga ta’sir qiladi. .

Kalit so'zlar: agrar soha, raqamli iqtisodiyot, raqamli texnologiya, raqamli transformatsiya, axborot texnologiyalari, buxgalteriya hisobi va hisoboti, iqtisodiyot.

As the main trend of socio-economic development, it was characterized by the transition to Information Technology, the formation of a digital economy characterized by changing the information environment in order to support businesses and ecosystems.

This affects the entire system of information provision of socio-economic processes, in which accounting traditionally plays an important role with the functionality of collecting, processing and providing economic information about the activities of economic entities.

In the digital economy, it is necessary to revise the place and place of accounting, study the changes in its structure, methodological and conceptual foundations under the influence of the technological capabilities of digitization and the requirements for the content of information.

The decline in the functionality of accounting is due to the fact that problems have arisen with the usefulness of reporting information for a number of stakeholders, which leads to a radical revision of the rules of its theory, concepts and paradigms.

The economic aspects of the development of the industry, as well as the subjective aspects, are primarily related to the perception over the years of the traditional methods of obtaining, processing, presenting and using information, including accounting and future uncertainty associated with the digital transformation of the economy.

Lack of specialists of the required level [1].

Information technology and digital technologies provide the opportunity to accelerate processes, introduce modern achievements in the field of computer technology. The request to determine the general mechanism of transformation of Accounting, Management and management systems, the creation of a single information space determines the need for a conceptual study of the synergistic impact of the modernization of digital technologies in accounting.

Analysis and practical level of the role of Management in the formation of an information environment, the search for specific ways to update accounting and increase the relevance of its data. Determines the relevance of research in this area.

Accounting is an important indicator of the economic policy of an enterprise and fully reflects its property and financial condition.

“IQTISODIYOTNI GLOBALASHUVI SHAROITIDA RESPUBLIKA MOLIYA VA BANK TIZIMI BARQARORLIGINI TA’MINLASH VA YANADA RIVOJLANTIRISH ISTIQBOLLARI” mavzusidagi Respublika ilmiy-amaliy anjuman



Accounting in enterprises has the same requirements. They arise from regulatory legal acts, since time and scientific and technological progress do not act in a measurable way, which is due to the following signs: automation and the introduction of digitalization in the field of business.

Qualified accounting is able not only to provide information about the structure of the property and the financial condition of the enterprise, but also to reflect the effectiveness of financial and economic activities and give an objective assessment of the value of the business.

There are several promising technologies that can not only be successfully implemented into accounting processes by all participants: accounting services, audit organizations, tax authorities [2].

In the context of economic development, enterprises should be able to adapt to new ways of doing business in a short time.

Sectors of the economy digital technologies in accounting consist of the following:

- information and analysis; the speed and quality of data processing affect the efficiency and performance of the enterprise; economic analysis is used in the analysis of the size and formation of data.

- digital doubles; a digital pair is a synchronized virtual model of any objects, systems, people, processes, and environments. A digital couple, it follows the past and tries to predict the future. The synchronized virtual enterprise model, which reflects the current date status, also predicts the future based on current data.

- electronic document management; electronic document management between enterprises. Electronic document management is a process that speeds up and simplifies data transfer to customers, suppliers, government agencies and within a company. Allows control of mutual calculations between organizations or territorial remote units.

- electronic signature; electronic signature using cryptographic transformations. Cryptographic transformation is the modification of information based on certain algorithms that depend on a variable parameter and have the property that it is impossible to recover original information from a modified key without knowing the real key, with less than predefined labor intensity.

To give students not only the knowledge that is actively required by the market in the accounting field today, but also those that will be needed in the future [3].

One of the indicators of business success in the country is an increase in its value, which not only determines the long-term and stable functioning of the enterprise, but also becomes indicators of the socio-economic well-being of the whole society.

The theory and practice of accounting and the profession of an accountant with them are developing and changing in the context of modern information technology

“IQTISODIYOTNI GLOBALLASHUVI SHAROITIDA RESPUBLIKA MOLIYA VA BANK TIZIMI BARQARORLIGINI TA’MINLASH VA YANADA RIVOJLANTIRISH ISTIQBOLLARI” mavzusidagi Respublika ilmiy-amaliy anjuman



integration. Representatives of the profession must have the appropriate tools and competencies to be competitive in the digital socio-economic environment. Financial services, including accounting, will develop and become more dependent on information technology.

Information becomes the main source of competitiveness. Data collection, description and processing make it possible to obtain valuable information for use in economic processes. But the use of digital thinking is not focused solely on new technologies. Of great importance is the ability of a specialist to evaluate, synthesize analytical conclusions and strategic proposals. Therefore, a combination of innovations of a technological nature and accounting competencies can be effective.

In the context of digitization of socio-economic relations, the development of accounting is associated with the use of media and technologies aimed at eliminating the shortcomings of the existing control-analysis and accounting system. Attempts to increase the intelligibility, brevity and relevance of management information will become a driving force in the creation of an effective accounting unit that adopts management strategies and goals.

In the future, the update of the digital transformation of accounting will only grow, since the use of Information Technology - Innovations will help to solve new problems, modernize the concepts of information processing and transmission, and increase the efficiency of accounting processes. Added to the usual functions of accounting and reporting is the need to combine management processes and Information Technology Services. As a result, the quality of the information supply of individual units and users, combined with a single digital platform, increases. This is ensured not only by converting data from paper to digital format, but also by searching, processing, synthesis of reports, control of errors and comparisons, visualization of processes and their results using information technology - tools.

Information technology - modernization of accounting in accordance with the requirements of the information economy should consist of software, information, organizational and methodological components. These components become basic information systems that are integrated around and between the web system. A reliable and mass information and analytical system provides support and automation of management processes of all components of the organization's activities.

The qualitative development of digital services in accounting is aimed not only at minimizing the human factor in decision-making, but also at Timely obtaining quality information about processes. At the same time, digitization is a tool for creating, implementing and using the benefits of an accounting system, which is enhanced by Information Technology.

A well-organized centralized and process control system is able to provide a high level of effective activity of the object. While enterprises use modern systems,

“IQTISODIYOTNI GLOBALASHUVI SHAROITIDA RESPUBLIKA MOLIYA VA BANK TIZIMI BARQARORLIGINI TA’MINLASH VA YANADA RIVOJLANTIRISH ISTIQBOLLARI” mavzusidagi Respublika ilmiy-amaliy anjuman



it is necessary to actively introduce complex solutions to automate y business processes. Enterprises are an example of a new stage of internal information technology – infrastructure modernization: the transition from automation to integrated management systems.

The purpose of this study is to assess the changes in the structure of the elements of the accounting method under the influence of digital technologies of innovation introduced into the accounting process [4].

The effective implementation of automation, first of all, will have a good idea of what automated accounting is when applied in amaliyyot.

It should be understood that the implementation of the accounting program is effective only if the result of its implementation is to increase the efficiency and improve the quality of accounting at the enterprise. This can be expressed as: streamlining accounting – if you are using the paper variant of documents for any information in accounting and financial statements; increasing the amount of information obtained from accounting; reducing the number of accounting errors – this is a very important factor if we take into account the amount of fines and penalties for concealing taxable amounts, the cause of which, as a rule, is accounting errors, and not some malicious intent; increasing the speed of accounting-if earlier, at the time of paper registration, accountants did not comply with the initial documents and sent messages late, and the quarterly and annual report was filed at the last minute, now this has stopped; increasing the economy of accounting-as practice shows, in most cases, by changing the plan and sample correspondence of accounts applied at the enterprise, the forms of preliminary documents and other "subordinate" parameters of accounting, you can reduce the amount taxed.

Artificial intelligence should become a powerful assistant to an accountant, but it does not replace human intelligence in accounting [5].

It is analyzed what can be changed to improve accounting. To carry out optimization, a highly qualified and experienced specialist in accounting and taxation is required. He chief accountant must regularly monitor many changes in the guidelines and laws governing accounting and taxation and, if necessary, quickly make the necessary adjustments.

Another important problem of automation of accounting is the lack of qualified personnel. For the successful implementation of accounting automation, it is necessary to organize trainings for employees who will use the program or replace them with qualified personnel. It is also possible to replace the main users of the program, who will share their knowledge with the rest of the employees in the process of further work.

One of the most important processes is the integration of the world economy. This fact takes time to automate accounting and is the key to a successful transition to International Financial Reporting Standards.

“IQTISODIYOTNI GLOBALASHUVI SHAROITIDA RESPUBLIKA MOLIYA VA BANK TIZIMI BARQARORLIGINI TA’MINLASH VA YANADA RIVOJLANTIRISH ISTIQBOLLARI” mavzusidagi Respublika ilmiy-amaliy anjuman



When an enterprise enters the foreign market, it is necessary to achieve compliance of the organization of business with international standards. This problem is easily solved by automated systems, which allows you to calculate a large number of indicators in a short time when entering one-time initial data and present them in different forms of reporting.

The prospects for the introduction of automated information systems of accounting are inextricably linked with the transition to international standards. In turn, the widespread use of these standards is currently an economic necessity.

In conclusion, it can be said that it is necessary to study the problems, socio-economic conditions and limiting factors of the development of accounting as information technology, to use strategic methods of analysis to assess its functionality and relevance, to identify gaps between the information environment and the real state. The study of the influence of digital technologies on the method and method of accounting determines the possibilities of determining changes in the elements of the method, expanding their scientific classification, the scientific method of analyzing objects or phenomena in the totality of any characteristics.

The proposed account provides for an approach that is ensured by the execution of a number of interconnected elements: identifying the problems of positioning accounting in the modern information economy and assessing the necessary conditions; accounting, adopted by the scientific community at a certain stage of the development of Science and used as a model for scientific research, as a standard, the possibility of changing theoretical and methodological rules, interpreting, evaluating and systematizing scientific data, understanding hypotheses and solving problems arising in the process of scientific knowledge; modernization of the accounting method and method, taking into account the emergence of new accounting objects in the context of business digitization and social orientation; improving the content of the report based on new technologies and formats for its presentation.

References:

1. Kamordzhanova N.A. (2017) Digital economy: changing the accounting paradigm//N.A. Kamordzhanova//Accounting, analysis and audit: history, modernity and development prospects. – Pp. 31-36.
2. Guzov Yu.N., Soboleva G.V. (2018) Digital technologies in accounting: opportunities and problems of using the blockchain system//Audit. – No. 4. – Pp. 22-25.
3. Soboleva G.V., Popova I.N., Terentyeva T.O. (2019) Digital economy and its impact on personnel training in the field of accounting and auditing//International accounting. – Vol. 22. – No. 4 (454). – Pp. 464-480.