



DIGITAL ACCOUNTING

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Abstract. The nature, advantages, and disadvantages of forms of accounting organization based on innovative technologies in the conditions of the digital economy are described. The essence of the concept of the digital economy and the conveniences and disadvantages of using software, national technologies, and blockchain technologies used in accounting in foreign countries at the present time are researched.

Key words: Digital economy, informatization, accounting, cloud technology, accounting, computer.

Introduction

Accounting consists of a system of continuous and interrelated monitoring and control over the economic activities of enterprises, organizations and institutions with the acquisition of current and final information for the purposes of internal management and external consumers. With the help of accounting, information is obtained about the various types of material values and amounts of money available in the firm, the status of settlements with other enterprises and organizations, and the total amount of other resources in it; the prepared materials, volume and cost of manufactured and sold products are determined; financial results of economic activity - profit or loss are calculated; profitability of the enterprise and a number of other indicators of the enterprise and its components are determined. One of the most important features of accounting is that all business transactions are recorded in it. This is necessary to obtain a complete description of all economic processes. Another feature of accounting is its documentation. Each transaction recorded in the accounting system must be documented first. The document is the only source of accounting information. The availability of documents that cover all operations provides an opportunity to use accounting information to control the activities of materially responsible persons and obtain information based on management.

Due to the rapid economic changes in our country, the sharp development and improvement of the economy in our country. The introduction of digital technologies in production (providing services) in the new Uzbekistan, that is, in economic



entities, is one of the urgent issues of today. remains. Development strategy of New Uzbekistan for 2022-2026 (hereinafter - development strategy) for 2022-2026 consisting of 7 priority directions developed based on the principle of "From action strategy to development strategy" as a result of recently approved public discussion and its The state program (hereinafter referred to as the State Program) for the implementation of the "Year of Human Dignity and Active Neighborhood" was duly approved. According to it, the Development Strategy - Section 3 is aimed at rapid development of the national economy and high growth. It is called ensuring the speed of the economy, and it is precisely in the 25th goal of this section that it is necessary to turn the digital economy into the main "driver" sector and carry out work aimed at increasing its volume by at least 2.5 times. It is known that today the digital economy is gaining importance in the creation of added value. Various algorithms, processes and digital information are having the main decisive power in the strategic development of corporate business. is using the software, including 1uz, 1c, uzasbo, estat programs. For some objects of accounting, he regularly uses the sites my.soliq.uz, faktur.uz, internet banking, didox.uz.

The main technical tool of information processing technology in modern society is a personal computer [4]. In many organizations, accounting is carried out using special software products designed for convenient storage of information, creation of documents and reports, analysis of accounting data [11]. They allow accountants to manage interdependent accounting departments, and executives can access up-to-date information and make management decisions. Accounting automation greatly simplifies the work of accountants and provides the following advantages over manual information processing:

- automatic filling of requisites in main documents;
- fast processing of large amounts of data;
- presentation of analytical data in a form that is easy to understand (diagrams, graphs, tables);
- creation of reporting registers (billing and payment statements, balance sheets, cash book);
- reducing the number of paper carriers;
- immediate exchange of information between management and subordinates, organizational units;
- exclusion of arithmetic errors;
- online communication with supervisory state bodies and banks;
- the ability to quickly respond to changes in legislation.



Research methodology

In this study, statistical data, logical and comparative analysis, grouping methods, as well as research works of foreign and local scientists on the subject and official statistical websites were widely used.

Analysis and results

Types of software. As a result of the digitization of the economy in our country, the following methods of accounting can be used:

- Conducting activities by connecting software such as 1.uz, 1c, uzasbo, estat to the database;
- Use of cloud technologies, use of Googledrive (disk), yandyexdisk, Onedrive, dropbox technologies;
- Use of blockchain technology.

Today, there are many software products for processing accounting data. Criteria by which an accounting program can be evaluated against desired benefits:

1. Functional completeness.
2. A comprehensive service that includes timely updating of software products based on changes in regulatory documents, reporting forms, billing rules, etc.
3. Ease of use of the system. Special attention should be paid to the program's intuitive interface, quick start-up capabilities, and independent learning of the program.
4. Technical support.
5. Professionalism of the supplier.
6. The ability to work remotely, which allows you to work with one database at the same time on several local networks.
7. The main task of automation is to enter data into the system once, so the criteria for selecting the program is the availability of data exchange and synchronization.
8. Ability to adapt to business development and introduction of new accounting systems.
9. Protection of information.
10. The ability to adapt to the expansion of the presented accounting requirements and the increase in the volume of tasks to be solved.
11. Software product price.

Today, the leading company in the delivery of accounting software is the 1C firm. The company's product "1C: ACCOUNTING" allows you to adjust the parameters of the accounting policy, taking into account the specific characteristics



of the organization, creating preliminary documents, compiling reports, and adjusting catalogs in accordance with accounting requirements in organizations.

Conclusions and suggestions

The digital economy expands the capabilities of a modern accountant, increases the quality and speed of accounting, and forms modern innovative approaches to the integration of various calculations. With the help of personal computers and special accounting programs, the replacement of paper work with automated accounting made it possible to free the accountant from regular work and improve their work results.

Today, special Internet services have appeared that allow the production of all online accounting operations, banks and information technology portfolios that apply to the daily activities of an accountant. Cloud technologies - a service for renting space on the Internet for storing and processing information. Cloud technologies have enough advantages to be used for accounting, but there are also disadvantages, the main part of which is an uninterrupted Internet connection.

Changes in technology have led to a change in accounting, which requires scientists and practitioners to formulate a model of basic concepts, develop legislation, regulations, guidelines and regulations for accounting in the new digital economy.

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