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Efficiency of the Use of Information Technologies in Accounting

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ABSTRACT

The article shows the legal foundations and tasks of accounting and considers the main approaches to its automation and the introduction of information technologies to improve the efficiency of management functions of economic sectors. The features of informatization and computerization of accounting in modern economic conditions are studied. The most common computer programs in practice are disclosed and analysed.

Keywords:

economics, management, accounting, legal basis, information, automation, enterprise, tasks, information systems and technologies, programs, computer, processes.

Introduction

At present, information technologies play an important role in the life of society, largely determining the level of its development. Almost every business entity has an accounting department that processes, stores, and transfers data on property and financial obligations. In the age of digital information technology, the bookkeeping process has become simpler, data automation systems are widely used [1-7]. To work now, you do not need to use calculators, or tons of paper, it is enough to have access to the software system.

Methodology

The use of information technology in accounting greatly increases its speed. The accountant quickly receives the desired results for any period, without resorting to manual selections. The process of grouping data also differs from manual methods in that the same information is used repeatedly for analysis, and

tabulation and this helps to facilitate and speed up the accounting process.

The development of the Internet contributes to the widespread introduction of information technologies (IT) in the enterprises of the country, which allows for efficient and rational solving of the issues of the development of the national economy [8-13].

A lot of work is being done by the leadership of the Republic to ensure information security (IS) in the field of information technology of the country's economy. At the same time, information security for any organization is controlled and ensured by the relevant regulatory legal acts.

In the Republic, the main regulatory document regulating the processes of accounting automation is the law of the Republic of Uzbekistan No. 439-11 of December 12, 2002, "On the principles and guarantees of freedom of information" [1], and the law of the Republic of Uzbekistan No. 560-11 of December 11, 2003 "On Informatization" [1]. The existing

legislative framework creates favourable conditions for more active activities of the country's enterprises in the field of automation of accounting processes.

It was the adoption in 2003 of the Law of the Republic of Uzbekistan "On Informatization" that determined the first steps in this process of computerization and informatization. The document allowed at the legislative level, first of all, to form the main principles, goals and objectives of this process and the regulation of relations related to it. The Law "On the Principles and Guarantees of Freedom of Information" regulates measures to ensure information security at all three levels: the individual, society and the state. This document is rightfully considered fundamental, based on which public relations are regulated when receiving, using, and storing data, in the field of information technology, including information security.

Also, to increase the efficiency of applications in the information technology industries, the following was adopted: the Decree "On measures to further improve the field of information technologies and communications" dated February 19, 2018, and the Presidential Decree "On measures to improve the control system for the implementation of information technologies and communications, organizations for their protection" dated November 21, 2018. Paying great attention to this issue, the Decree of the President of the Republic of Uzbekistan "On measures to raise the sphere of information and communication technologies to a new level in 2022-2023" PP No. 357 of 08.22.2022 was adopted [3-9]. Following the Decree, the main tasks for the further development of the field of information and communication technologies in 2022-2023 were determined through the introduction of information systems and software products in government bodies, including enterprises in the real sector of the economy.

The existing legislative framework creates favourable conditions for the vigorous activity of enterprises in the field of automation of accounting processes. Today, it is impossible to imagine accounting without the use of automated information technologies, which

help to speed up and improve the process of using information, and actively develop and constantly improve the accounting system.

Therefore, the development and creation of an accounting information system is the main task of automating the management of any enterprise. At the same time, the accounting system must comply with a number of the following requirements, namely:

- the correct methodological basis for the construction of planned and accounting indicators;
- coverage of all business processes and operations;
- reliability, completeness, and accuracy of accounting data;
- the efficiency of accounting operations;
- the effectiveness of the organization of accounting.

The use of information technology in accounting greatly increases its efficiency, i.e. the accountant quickly obtains the desired results for any period without resorting to manual sampling. At the same time, the data grouping process differs from manual methods, the same information is used many times to compile tables, and this contributes to facilitating and accelerating the accounting process [14-219].

Currently, in accounting, the main tool for working with information is a personal computer, and therefore, accounting automated systems (AAS) are actively used here. BAS is a functional software that is designed to perform the processing of complex accounting tasks by a computer. In an accounting system with manual data processing, the results are usually recorded on paper media in the form of various accounts, reports, accounting registers, etc. The same documents are used in an automated system but presented in electronic form. That is, the computer system performs operations automatically, and they are not necessarily documented, as is done with manual accounting [20-23].

Results and discussion

The use of information technology implies the uniformity of operations, which almost eliminates the occurrence of random errors that are usually inherent in manual processing. Along with this, there is a separation of functions, suggesting that the computer system itself can qualitatively and quickly carry out internal control procedures that would be performed by various specialists in non-automated systems with the risk of error and spending a lot of working time [24-28].

Thus, accounting automation is the transfer of monotonous tasks from a person to software, while the program performs the following main functions:

- ensuring clear and fast data entry, the minimum probability of errors due to human inattention;
- storage of information entered by the operator in the form of journals and directories during the designated period;
- calculation of the main indicators, namely the total expense, tax deductions, wages, equipment depreciation and some others;
- creation of summary tables and reporting, if necessary;
- filling out forms, which can be waybills and invoices (tax accounting).

An important point in the automation of accounting is the right choice of the software product. Information technologies are constantly evolving, and along with them the process of development of accounting programs is underway, due to this, there are a fairly large number of them on the market [5].

Currently, there is no generally accepted classification of accounting programs. In most cases, they differ in the composition of their functions. They can perform both a minimum and an extended set of operations, depending on the size of the enterprises they target. In this connection, there are four groups of accounting programs:

1. Packages "mini-accounting". These accounting programs are designed for small businesses where there is little information.
2. "Integrated accounting system" packages, programs designed for small and medium

businesses, developed based on "mini-accounting" packages, and this group is one of the most common today.

3. Packages "complex accounting system" designed to process complex accounting tasks.
4. Packages "corporate financial and business management systems" are used to automate the functions of enterprise management, and have a complex structure of components, including the accounting subsystem.

To implement automation, software products should be selected based on the tasks and available resources.

Automation of accounting is one of the main tasks for the enterprise, as it will provide a better performance of the necessary operations and facilitate the entire process of accounting. However, the successful use of information technology without a qualified specialist is impossible, they will be useless for the enterprise if you do not find an experienced and competent accountant.

Summarizing the above, the following conclusions can be drawn:

- accounting information systems reflect the industry specifics of enterprises;
- information support is aimed at organizing the information necessary for the implementation of management activities and is divided into non-machine and intra-machine information support;
- technical support is a set of technical means used, computer networks, network data processing technologies;
- software is a set of programs that implement the goals and objectives of the system and ensure the functioning of complex technical means.

Conclusion

Thus, today information technology plays an important role in accounting activities. They cover various aspects of accounting and have significant advantages over the manual method. Accounting automation is a process in which, as a result of performing accounting operations on a computing device, the

efficiency and quality of accounting in any enterprise increase. Modern information technologies allow an accountant to be a specialist mobile and in demand.

Despite the indisputable advantages of using digital technologies in accounting, we should not forget that this increases the requirements for the qualifications of accounting employees, it becomes necessary to change the structure of enterprise management, recruit new personnel and train existing personnel. The introduction of information technology will strengthen the control and quality of managerial decision-making.

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