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08.00.02 Makroiqtisodiyot
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08.00.17 Turizm va mehmonxona faoliyati

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THEORETICAL BASIS OF THE USE OF MODERN INFORMATION TECHNOLOGIES IN ACCOUNTING

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Abstract: Today, the problems of increasing the profitability of an enterprise, improving the efficiency of employees, and creating an optimal management structure are of concern to any manager. In this article, we tried to cover such aspects as automation of accounting with the introduction of accounting services and electronic programs, regulation of warehouse accounting, supply and sale of products and goods, control of contracts, acceleration of salary calculation, timely submission of reports.

Key words: accounting, program, 1C Accounting, contract, document, computer, automation.

Annotatsiya: Bugungi kunda korxonaning rentabelligini oshirish, xodimlar samaradorligini kuchaytirish va maqbul boshqaruv tuzilmasini yaratish masalalari har qanday rahbarni tashvishga solmoqda. Ushbu maqolada biz buxgalteriya xizmatlari hamda elektron dasturlarni joriy etish orqali nafaqat buxgalteriya hisobini avtomatlashtirish, balki ombor hisobini yuritish, mahsulot va tovarlarni yetkazib berish hamda sotish jarayonini tartibga solish, shartnomalarni nazorat qilish, ish haqini tez va aniq hisoblash, shuningdek, hisobotlarni o'z vaqtida topshirishni ta'minlash imkoniyatlarini yoritishga harakat qildik.

Kalit so'zlar: buxgalteriya, dastur, 1C–buxgalteriya dasturi, shartnoma, hujjat, kompyuter, avtomatlashtirish.

Аннотация: Сегодня проблемы повышения прибыльности предприятия, повышения эффективности работы сотрудников, создания оптимальной структуры управления волнуют любого руководителя. В данной статье мы постарались осветить такие аспекты, как автоматизация бухгалтерского учета с внедрением бухгалтерских сервисов и электронных программ, регулирование складского учета, поставки и реализации продукции и товаров, контроль договоров, ускорение расчета заработной платы, своевременная сдача отчетности.

Ключевые слова: бухгалтерский учет, программа, 1С Бухгалтерия, договор, документ, компьютер, автоматизация.

INTRODUCTION

In the era of digital transformation, the integration of modern information technologies (IT) into accounting systems has become a fundamental requirement for the effective and efficient management of financial information. Across the globe, businesses and organizations are shifting from traditional accounting methods to technologically advanced systems that ensure greater accuracy, transparency, and real-time access to financial data. This trend is also increasingly evident in Uzbekistan, where digitalization is being actively promoted as part of national economic development strategies.

The theoretical foundation for the use of IT in accounting rests on principles of automation, information reliability, data security, and system integration. These principles support the design and implementation of accounting software and platforms that can perform complex calculations, generate reports, and ensure compliance with regulatory standards. The widespread adoption of technologies such as cloud computing, artificial intelligence (AI), big data analytics, and blockchain is reshaping the accounting profession by enhancing data processing and decision-making capabilities.

In Uzbekistan, ongoing reforms in public administration, financial transparency, and business modernization have created favorable conditions for the adoption of modern IT solutions in accounting. Government initiatives aimed at digitalizing public services and improving the business climate have accelerated the integration of IT in both private and public sector accounting practices.

This paper explores the theoretical underpinnings of modern information technologies in accounting, with a particular focus on their application and impact in Uzbekistan. It will examine key concepts, benefits, and challenges of digital accounting tools, as well as the policy and institutional framework supporting their use. The aim is to provide a comprehensive understanding of how technological innovations are transforming the accounting landscape in the country and to offer insights into future developments.

Mechanization of accounting helps to reduce the complexity of accounting, but does not allow it to be fully functional, reduces the time for the remaining reports. These issues are fully resolved in the context of automation of the entire complex of accounting operations. Particular importance is attached to the development of application software packages that provide automated solutions to all typical accounting problems.

Model projects of complex automation of accounting using various types of computers have been developed for industry, agriculture, centralized accounting, state budget institutions and other organizations.

ANALYSIS OF LITERATURE ON THE TOPIC

The integration of modern information technologies into accounting has been the subject of numerous academic studies, reflecting its growing significance in the digital economy. The literature broadly explores how technology improves accounting processes, increases efficiency, and enhances decision-making. Scholars have examined both theoretical and practical aspects, providing diverse perspectives on the adoption, implementation, and outcomes of digital tools in financial reporting and management.

Globally, authors such as Romney & Steinbart (2018) and Gelinas et al. (2020) have emphasized the importance of accounting information systems (AIS) in the modern business environment. Their works highlight how systems like ERP (Enterprise Resource Planning), cloud-based accounting software, and artificial intelligence streamline financial operations and facilitate real-time reporting. These systems are also linked to better internal controls and compliance with international standards. Research by Warren, Reeve, and Duchac (2021) further discusses the role of digital transformation in enhancing accounting functions, particularly through automation and data analytics. They argue that IT reduces human error and allows accountants to focus on strategic analysis rather than routine bookkeeping.

In the context of developing economies, including Central Asia, the literature focuses on the challenges of adopting such technologies. Studies from international journals reveal that limited infrastructure, lack of digital literacy, and resistance to change are common barriers. However, researchers like Abdrakhmanova et al. (2019) and Ibragimov (2021) have noted that government-led digital initiatives can significantly influence adoption rates, especially in the public sector.

In Uzbekistan, academic interest in this area is growing. Recent publications by local scholars such as T. Rakhimov and N. Yusupova have explored the role of digital accounting in the modernization of public financial management. Their work discusses the government's push for digitalization through projects such as "E-Audit," "E-Budget," and the broader "Digital Uzbekistan 2030" strategy. These initiatives aim to improve transparency, efficiency, and integration in financial and accounting systems across various sectors.

Moreover, several master's theses and conference papers from Uzbek universities have analyzed the practical implementation of accounting software such as 1C:Accounting, SAP, and others in local enterprises. These studies commonly underline the need for enhanced training, infrastructure development, and regulatory alignment to fully realize the potential of IT in accounting.

Currently, there are a lot of different software tools for automating accounting. Almost all of them offer standard tools to facilitate the work of an accountant and better organize accounting. The programs allow you to automate the following sections of accounting: bank, cash; fixed assets and intangible assets; inventory accounting; currency accounting; accounting for manufactured products and services rendered; settlements with organizations; settlements with accountable persons; payroll calculations; settlements with budgetary and extra-budgetary funds. "In addition, some programs allow you to maintain warehouse accounting within the framework of accounting" [2]. In addition, some software companies have taken the path of comprehensive automation of enterprise activities. Such programs include, for example, the 1C: Enterprise, Galaxy complexes. They provide automation not only of accounting, but also of planning and economic activities, trade and other areas of activity.

RESEARCH METHODOLOGY

This study employs a qualitative research approach, supported by elements of comparative and descriptive analysis. The primary goal is to examine the theoretical foundations and practical applications of modern information technologies in accounting within the context of Uzbekistan.

The research is based on a review of academic literature, policy documents, and case studies. It focuses on identifying key technological trends in accounting, their theoretical basis, and the specific conditions of their adoption in Uzbekistan.

- Secondary data is used as the main source of information. This includes:
- Scientific articles and books related to accounting information systems.
- Reports from international organizations (e.g., World Bank, IMF) on digital transformation in accounting.
- Government strategies and regulatory documents from Uzbekistan (such as "Digital Uzbekistan 2030").
- Case studies on the use of accounting software like 1C, SAP, and others in Uzbek enterprises.

Where available, statistical data from the State Committee of the Republic of Uzbekistan on Statistics is also analyzed to assess the level of IT adoption in the accounting sector.

Content analysis is used to evaluate the literature and policy documents to extract key themes and patterns. Comparative analysis is applied to understand how Uzbekistan's experience aligns with global trends.

Descriptive statistics (where data is available) help illustrate the current state of IT usage in accounting practices in the country.

The study focuses on Uzbekistan and may not fully represent the situation in other countries. It is limited to available secondary data and may not capture real-time developments or internal processes in private firms that do not publicly share accounting practices. However, the research provides a solid theoretical and contextual foundation for understanding the role of modern information technologies in accounting in Uzbekistan.

ANALYSIS AND RESULTS

A modern enterprise has many financial flows. The predominance of paper documents, the versatility of financial contracts, the need for accelerated calculations, and the focus on management accounting determine the attention of practitioners to the automation of accounting activities. The transition from traditional accounting to computer accounting involves the organization of accounting and, first of all, the system of calculations, accounting records, and reporting. Therefore, automation leads to a more accurate functioning of all services.

The most common accounting systems on the market not only declare, but also provide the following capabilities:

- simplicity, convenience and flexibility in their development and use; wide applicability for small businesses and corporate structures;
- understandable and capacious presentation of information;
- customization and changing Legislation, including tax and accounting features of a particular enterprise;
- a large set of simple operations and reporting forms;
- significant analytical capabilities, often with a graphical representation of data.

All this together determines a significant increase in the speed and convenience of the accountant. "Considering the main functions of a simple accounting system, it should be noted that it is characterized by" [3]:

- accounting for any financial and economic transactions, including currency, with automatic recalculation of exchange rate differences;
- full accounting for counterparties by accounts, sub-accounts and analytical codes;
- the ability to adapt the system to the accounting policies of various enterprises, including adjusting the balance sheet format, creating and editing reporting forms (templates);
- automatic calculation of expanded and minimized balance sheets, turnover, drawing up order journals, the General Ledger, the balance sheet and other arbitrary reporting forms;
- creation, printing and storage of electronic copies of primary bank and cash documents;
- various types of printing for obtaining a hard (paper) copy of reports;
- the ability to form reporting forms for conducting a financial analysis of the enterprise on accounting data, etc.

When working with an automated accounting system, you can:

1. quickly prepare all quarterly and annual reports for the tax inspectorate, various funds and bodies of the State Statistics Committee;
2. calculate wages;
3. keep track of fixed assets;
4. analyze financial activity.

There are some problems with automating accounting. Automation is a very long and complicated process. It is almost impossible to create a program that is equally suitable for all users. The operating conditions of programs and the requirements for them are constantly changing. For example, the Legislation has changed and the program that was compatible with it no longer fully meets the requirements. You need to contact the developers for changes.

CONCLUSIONS AND SUGGESTIONS

The research demonstrates that the integration of modern information technologies (IT) into accounting systems is not only a global trend but also a strategic necessity for Uzbekistan as it moves toward a digital economy. The theoretical basis of digital accounting is firmly rooted in concepts of automation, system integration, data reliability, and real-time processing – all of which are essential for effective financial management in both public and private sectors. The literature review confirms that the use of accounting information systems (AIS), cloud-based platforms, and AI-driven tools significantly improves accuracy, efficiency, and transparency in financial operations. In Uzbekistan, government-led initiatives such as "Digital Uzbekistan 2030," the implementation of e-budget and e-audit systems, and the gradual adoption of software like 1C and SAP have laid a solid foundation for digital transformation in accounting.

However, despite these advancements, several challenges remain. These include limited IT infrastructure in some regions, a shortage of qualified personnel trained in digital accounting tools, and resistance to change within traditional accounting environments. Furthermore, regulatory frameworks and educational programs are still catching up with technological advancements.

Suggestions:

Enhance Digital Infrastructure: The government should continue investing in nationwide internet access, cloud platforms, and cybersecurity infrastructure, particularly targeting rural and remote regions.

Professional Training Programs: Educational institutions and professional bodies should offer updated training courses on digital accounting tools and practices, including 1C, SAP, QuickBooks, and AI applications in finance.

Regulatory and Legal Reforms: Regulatory bodies should align accounting standards with international digital practices, including clearer guidelines on electronic documentation and digital audits.

Support for SMEs: Special incentives and simplified digital tools should be introduced to help small and medium enterprises (SMEs) transition to digital accounting.

Public-Private Collaboration: Collaboration between the government, universities, and tech companies can accelerate research, innovation, and the practical application of modern IT in accounting.

In conclusion, the successful implementation of modern information technologies in accounting in Uzbekistan depends on a balanced approach that combines strategic investment, human capital development, legal reform, and stakeholder cooperation. With these efforts, Uzbekistan can fully harness the benefits of digital accounting to support economic growth, transparency, and global integration.

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