

## WAYS OF INTRODUCTION OF DIGITAL TECHNOLOGIES IN THE DEVELOPMENT OF ACCOUNTING

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### Annotation

The article describes the essence, advantages and disadvantages of innovative forms of organization of accounting in the digital economy. The essence of the concept of digital economy and the advantages and disadvantages of the current software used in accounting in foreign countries, cloud technologies, blockchain technology are studied.

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**Introduction:** Due to the rapid economic changes in the country, the further development and improvement of the economy, the introduction of digital technologies in production (services) in New Uzbekistan remains one of the most pressing issues today. The New Uzbekistan Development Strategy for 2022-2026 (hereinafter referred to as the Development Strategy), consisting of seven priorities based on the principle of "From Action Strategy to Development Strategy" approved as a result of the recently approved public discussion, and its "Year of Human Dignity and Active Neighborhood" approved in accordance with the state program for implementation (hereinafter - the State Program). According to this strategy, Section 3 of the Development Strategy is called "Accelerated development of the national economy and high growth rates", and the 25th goal of this section is to make the digital economy the main "driver" sector and work to increase its volume by at least 2.5 times.

**Analysis of the literature on the topic:** So what is the digital economy itself? This term is approached differently in different sources. According to S.Soatova: Digital economy is defined as a system of economic, social and cultural communication based on the use of digital technologies. Sometimes it is also represented by the terms internet economy, new economy or web economy.

In order to further accelerate the development of the state and society in our country, our government has taken a number of important decisions. In particular, the President of the Republic of Uzbekistan named 2020 the "Year of Science, Enlightenment and Digital Economy", the Presidential Decree PF-5349 of February 19, 2018 "On measures to further develop the field of information technology and communications" and "In the Republic of Uzbekistan Resolution PQ-3832 of 03.07.2018 "On measures to develop the digital economy", as well as the adoption of the Resolution of the Cabinet of Ministers of August 31, 2018 "On additional measures for the introduction and further development of the digital

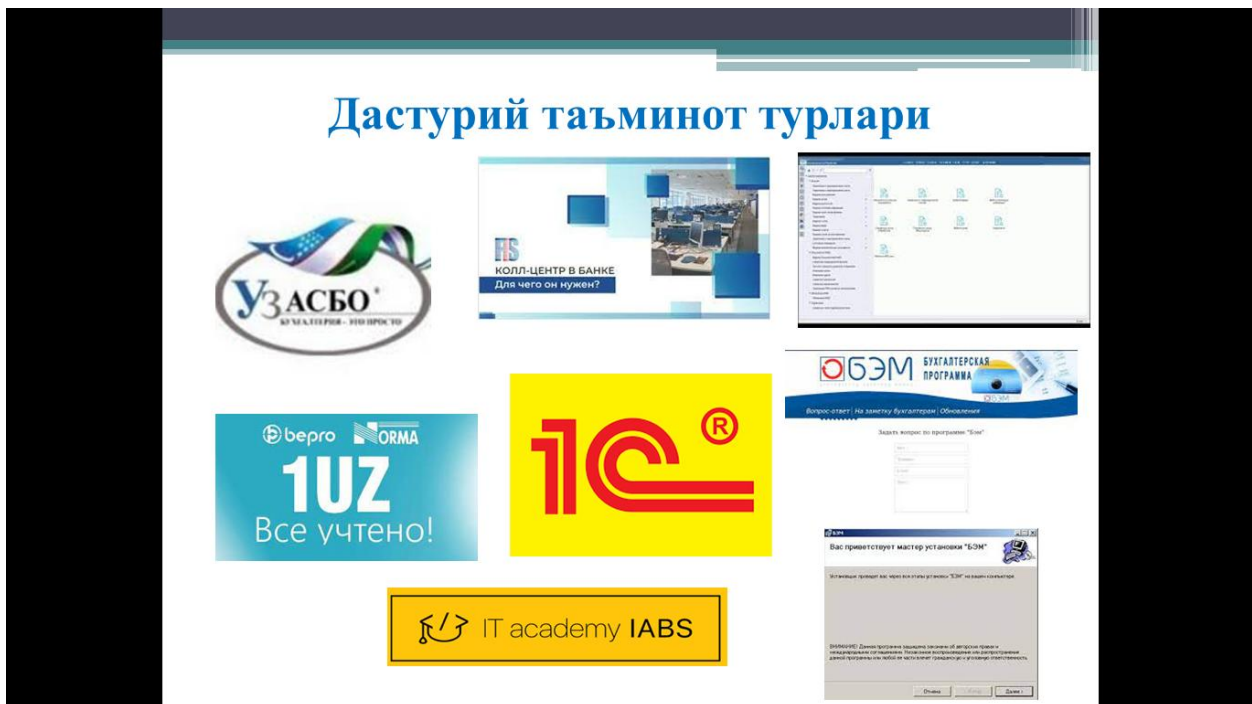
economy in the Republic of Uzbekistan", which defines the goals and objectives of the digital economy. Created a legal basis for the development of the digital economy in our country in order to create conditions and ensure information security.

**Research methodology:** The research process used a systematic approach, abstract-logical thinking, grouping, comparison, factor analysis, and sampling.

**Analysis and Conclusions:** It is well known that today the digital economy also plays an important role in creating added value. Different algorithms, processes and digital information are becoming a key determinant in the strategic development of corporate business. Digital non-financial factors determine the competitiveness of banks, affect their efficiency.

The development of the world economy and information technology has also laid the foundation for the development of accounting. This made it possible to use automated accounting systems. Today in our country a number of accounting software is used, including 1uz, 1c, uzasbo, estat. (Figure 1) For some objects of accounting the sites my.soliq.uz, faktura.uz, internet banking, didox.uz are regularly used. (Figure 2)

### Types of software



**Picture 1**

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

- Carrying out activities by connecting software such as 1uz, 1c, uzasbo, estat to the database;
- use of cloud technologies Google drive (disk), yandex disk, Onedrive, dropbox technologies;
- use of blockchain technology;
- Use of mobile accounting.

There are pros and cons to using each technology in accounting. Software such as 1uz, 1c, uzasbo, estat allows accountants to manage interconnected areas of accounting, have relevant information for management staff, and make management decisions.

## Types of electronic reporting



Picture 2

Accounting automation makes accountants' work and data processing much easier compared to manual processing. Accounting automation is the ability to automatically fill in the details of the initial documents, the processing of large amounts of data, the availability of opportunities to present information to users in various forms, eliminates the need for excessive paperwork, facilitates users with the ability to quickly exchange information between management and subordinates, organizational units, eliminate arithmetic errors, communicate online with regulators and banks, respond quickly to changes in legislation

**Conclusions and Recommendations:** In conclusion, digital technologies are very important in creating and maintaining databases in enterprises. Enterprises need a lot of precision in maintaining accurate and systematic accounting records and correct accounting entries, and digital technologies in the broadest sense help us to reduce errors and easily correct them, reducing the importance of the workplace and the tool.

Digital technologies help us to increase labor efficiency, regular control of operational accounts and reports, accurate calculation of product costs and calculations, ensure rapid circulation of financial information and documents, correct preparation of accounting and tax reports and save on accounting costs.

Our proposals are as follows: 1. improving the skills of employees with information technology. 2. Development of information technology used in accounting in the state language. 3. Fully automate the exchange of documents and information in the enterprise. 4. Development of special measures to ensure information security

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