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USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES IN THE ACCOUNTING OF ENTERPRISES

Abstract: In this article, the issues of effective use of information and communication technologies in enterprises and the improvement of the process of information use in all branches of enterprises, including construction, production, service, and other economic activities, are considered. Recommendations for increasing the economic efficiency of enterprises using ICT are given.

Key words: Accounting, software products, information and communication technologies, competition, production, economic entity, economy, financial accounting, management accounting.

Аннотация: В данной статье рассмотрены вопросы эффективного использования информационно-коммуникационных технологий на предприятиях и совершенствования процесса использования информации во всех отраслях предприятий, включая строительство, производство, сферу услуг и другие виды экономической деятельности. повышение экономической эффективности предприятий с использованием ИКТ.

Ключевые слова: Бухгалтерский учет, программные продукты, информационно-коммуникационные технологии, конкуренция, производство, хозяйствующий субъект, экономика, финансовый учет, управленческий учет.

Enter. In the conditions of modernization of the economy, all business entities are inextricably linked with the use of information and communication technologies (ICT) in accounting. In accounting, ICT is used to increase speed, reduce labor capacity, and improve the process of using information in the implementation of

many types of activities (production, construction, service and other business entities). accounting is unimaginable. Production, In order to develop the field of construction services and their activities, they are required to prepare accounting records in accordance with updated legal documents and requirements.

Analysis of literature on the topic. In the conditions of the digital economy, important changes are being made in the direction of economic and social development. This, in turn, leads to the creation of innovations in the effective use of ICT in the field of education. In this regard, a number of Uzbek scientists, including I.T. Abdukarimov, E.A. Akramov, O. Bobojonov, A.V. Vahobov, E.F. Gadoev, M.M. Tolakhodjaeva, D. Kudbiev, R.D. Dostmurodov, M.E. Polatov, M.Q. Pardaev, K.B. Urazov, R.A. Abdullaev, H.N. Musaev, A.I. Alikulov, S.N. Tashnazarov, D.R. Rafeev, D.J. Pashakhodjaeva, U.A. Shirinov, B.F. Boronov, Z.U. Mukhammadiev and others.

Also from foreign scientists Adamenko A.A., Bashkatov V.V., Golkina G.E., Kuzina A.F., R. Robertson, Dodge, P.I. Kamyshanov, Hermanson, Roger H., James Don Edwards, Pizzey, V.F. .Paliy et al. have extensively discussed the preparation and auditing of private equity statements in their work, as can be found in their published textbooks, manuals, and articles.

Research methodology. Abstract-logical thinking, comparative analysis, systematic approach, data grouping methods were used in the article.

Analysis and results. Information and communication technologies - a set of technological processes, methods and methods of information, collection, storage, archiving, transmission, search, analysis, processing and distribution, as well as providing products and services to the market, to meet various levels of information needs based on the use of computing and communication technologies . In different sources, the concept of ICT is interpreted differently, but they have the same meaning, in particular, ICT are the processes and methods of interaction with information carried out using computing techniques, as well as telecommunication tools.

Improving the classification of information and communication technologies in the

organization of accounting is one of the urgent tasks of today. Table 1 presents the systematization of ICT by objects of use.

Classification of information and communication technologies **Table 1**

Computing tools classification	Classification of communication equipment
Classification of system programs	Organizational techniques and computing tools classification
Classification of practical programs	Specialized software products classification

The classification presented in the table does not cover all ICT objects. There is also another classification in the accounting structure (Table 2).

Account classification of ICT **Table 2**

The classification of ICT is classified as follows:	Equipment used in ICT
	Communication techniques and tools
	Various software (1S. 1UZ.)
	In the field of information and communication services

The role of accounting in the economy of our country is incomparable, because the correct organization of the accounting system of enterprises and organizations is important not only for investors, but also for the timely payment of taxes and fees. The use of information technologies allows to replace manual work with automated work, while increasing the work of accountants in terms of quantity and quality, as well as saving work time. Mistakes in accounting include:

When issuing accounting records

- ✓ In keeping the account of fixed assets
- ✓ In accounting for goods and material assets
- ✓ Management of receivables (contractors and types of taxes).

- ✓ When keeping an account of funds
- ✓ In keeping accounts of liabilities
- ✓ A mistake made at the same time in the accounting of private capital allows to eliminate the shortcomings.

The systematic organization of accounting allows for timely identification of existing problems and taking measures to solve the problem when making management decisions. It allows for the correct calculation of fees and mandatory payments to the budget and the timely fulfillment of obligations to the budget. External users of financial accounting are investors and higher authorities. ensures the reliability of information in the eyes of tax, customs, statistics, authorities, etc. At present, many economic entities operating in our republic are assigned to individual responsible persons for accounting, generalization analysis of completed work and reliability of received information, It is not guaranteed, that is, the level of reliability is low, the decisions made by the management staff have a negative effect on their results. Therefore, the use of ICT in accounting incorporates all the links of information in one program. the realism of net profit indicators increases.

- **Conclusions and suggestions.** The real situation in the economic market imposes such requirements on the management of the organization, according to which every company must strictly choose new technologies for effective accounting and continuous improvement of existing accounting systems. , the application of ICT in accounting and its wide application in our national practice of improvement provides the following opportunities. **First,** the implementation of the President's decision PQ-4611 of February 24, 2020 "On additional measures to transition to international standards of financial reporting" on the transition to international financial reporting standards, which are widely used in foreign practice in our republic, will be accelerated.

Secondly, the number of errors and omissions made by accounting staff in the enterprise will decrease, mistakes and omissions will be eliminated, and labor costs will be saved.

Thirdly, it helps in the development of an effective decision by the management.

Fourthly, accurate and realistic reflection of information in the analysis of financial reports makes the work easier for accountants and auditors.

In the preparation of financial reports in accordance with international standards, the reliability and accuracy of the information indicators shown in accounting, their integration into a single system, satisfy the information needs of external and internal users, including:

External users. Investors, authorities, tax, statistics, etc.

Internal users. Administrative management staff of the economic entity. Interested in real information indicators..

- It is determined by the development of scientifically based recommendations and suggestions on the use of information and communication technologies in accounting in enterprises.
- These are expressed in the following:
- Disclosure of information transparency in the application of information and communication technologies in accounting in enterprises;

It is based on the development of a number of proposals regarding the application of information and communication technologies in accounting in enterprises, the implementation of additional measures to more effectively organize the improvement of various software in accordance with the needs of the times in the provision of quality and quantity indicators of information in the conditions of today's digital economy.

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