

## ACCOUNTING AUTOMATION SYSTEMS IN ENTERPRISES

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A clearly visible important aspect of the process of change in society is the global information system. Currently, under the influence of the general system of information exchange processes, an information society is being formed that is capable of using modern knowledge in all areas related to human activity.

The problem of accounting automation in organizations and enterprises is one of the most important tasks of our time. First of all, it consists in collecting, processing and analyzing large volumes of information and its timely use for making management decisions.

In the era of large computers, the first automated accounting systems for industrial enterprises were created. This calculation made it possible to automate the development of information. Economic changes in our republic, as well as the rapid spread of personal computers, led to the almost complete disappearance of this class of computing tools and made it possible to widely distribute decentralized accounting information.

The use of personal computers brings sources of information closer to the user's accounting of this information, bypassing intermediaries (data processing centers, information preparation departments of enterprises, etc.), and leads to the creation of an **automated accountant operator's workstation based on a personal computer**. All actions to generate accounting information can be automated directly at the workplace.

The use of personal computers when creating accounting automation systems for small and medium-sized businesses allows you to automate all activities related to the development, storage and transmission of information at the accountant's workplace.

There are several approaches to creating such accounting automation systems. Small businesses with a simple and less developed structure do not need to maintain a management system as a separate system.



**In the first approach**, only a financial accounting automation system is created. This accounting automation system belongs to the class of mini-accounts. As a rule, accounting in this system is carried out by one person - an accountant.

**In the second approach**, in addition to financial accounting, a partial management system is fully automated. In this case, accounting is maintained by two people: an accountant and his assistant, or by restricting access (using passwords and keywords) at one workplace or at two workplaces.

Automation of financial and management accounting based on modern computer technologies is achieved with **the third approach**. In such a system, when large volumes of information are being developed, the reuse method is used. It has several computers connected to a local network. Each of the personal computers is considered as a separate accountant's workstation.

The choice of approach depends on the type of organization and enterprise and its size. Unlike large enterprises, small enterprises focus on financial accounting, which requires a lot of work and ranks first in importance. It will be aimed at summarizing and synthesizing information on accounts.

Accounting is maintained by separate departments, such as labor and wages accounting, accounting of finished products and their sales, collective accounting, etc., using separate software modules. Using the principle of the possibility of making changes, a single software package is created, designed for the user account and covering all manual accounting work. The main role of an accountant in these conditions is to analyze and control the correctness of registration of business transactions, decision-making, and the correctness of drawing up reporting documents. The work of an accountant will become more productive; a personal computer will become the main tool in his work.

The software package for accounting automation, covering financial and management accounting for small and medium-sized businesses, consists of **two modules: a management accounting module and a financial accounting module.** **general economic accounting** allows you to keep records in sums and quantitative reflection by sections of the book of goods - fashion assets and cheap and perishable goods, accounting for finished products, accounting for wages. The set of these sections can be changed based on user needs.



**The financial accounting module** allows you to track all accounting schemes.

An important element of accounting automation in organizations and enterprises is its software. The computer software market offers accounting programs for various enterprises, firms, organizations, the most popular of them are “**1C-Accounting**”, “**Intellect-Service**”, “**Turbo-Accounting**”, “**Info-soft**” and others.

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