



ISSUES OF ACCOUNTING AND ANALYTICAL SUPPORT OF PRODUCTION PROCESSES OF TRANSPORT ENTERPRISES

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Abstract: Traditional bookkeeping in the digital economy requires complex, intensive, hard work from accountants, includes various regular operations, repetition of the same sequential and calculation operations, as well as preparation of various documents, registers, journals and reports. takes the use of digital technologies makes it possible to replace manual work with automated work, while accountants work more as analysts and controllers than as data entry and processing operators. The accounting system is actively developing and constantly improving. An accountant has the opportunity to get information as quickly as possible without resorting to manual labor. The procedure for grouping data in software products differs from manual methods in that the same information can be displayed many times in different report forms, which helps to simplify and significantly speed up the calculation process.

Keywords: computerization, digital transportation, auditing, objective assessment.

Introduction

The traditional forms of organizing the accounting information system and its computerization have undergone major changes. An accountant is required to know the objective assessment of the company's financial condition, master the methods of financial analysis, know how to work with securities, justify investments of funds in market conditions, etc.

Accounting information systems traditionally include the following sets of tasks:

- fixed assets account;
- accounting of material assets;
- bill of lading and wages;
- account of finished products;
- account of financial calculation operations;
- production cost accounting;
- compilation of summary accounts and reports.

The organization of automated workplaces on the basis of personal computers, the creation of local computer networks in enterprises, the organization of an information base and the formation of a set of economic tasks put forward new requirements. Creation of a system of distributed data bases, exchange of information between different users, creation of digital technologies of initial documents on the computer appeared.

Accounting systems are divided into complex internal and external relationships (**Fig1**).

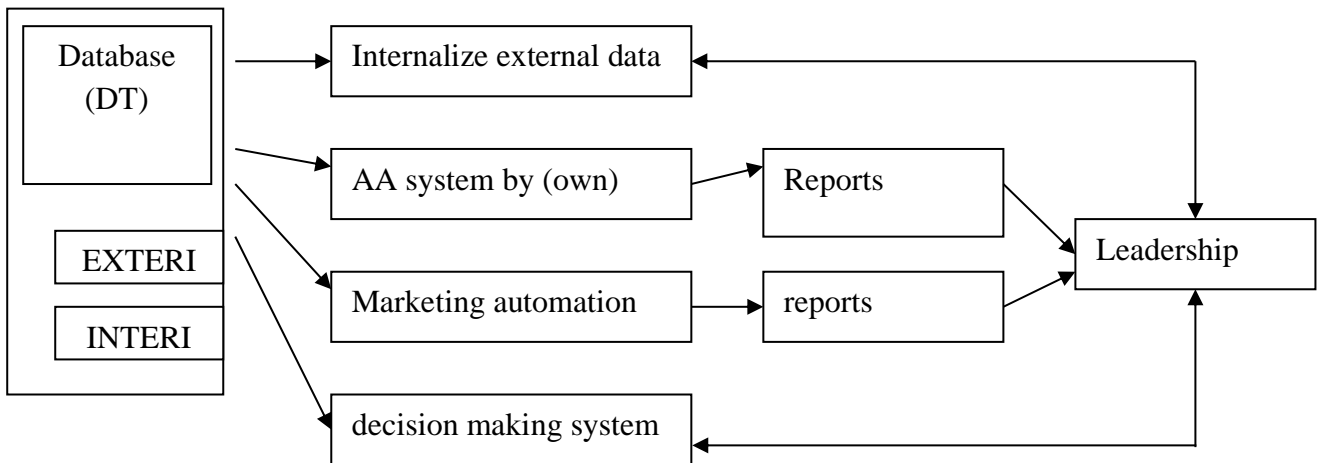


Fig1. Accounting sets

Internal relations - describes the informational interaction of certain tasks, complexes and sections of accounting. External relations - reflect the interaction with other departments of management that perform their tasks, as well as with external organizations.

Main part

Automated management systems consist of several stages, collecting, storing, processing and decision-making based on the results of information using digital economy technologies at the enterprise, ministry and national level. In automated control systems, the decision is made by an expert.

In electronic documentation, all tasks are managed without human intervention, i.e. information technology tools. The situation that has arisen in Uzbekistan makes it an important task to intensify the development of the economy, rational use of all types of resources, and the introduction of increasingly improved crafting tools. All of this makes the most effective use of the enormous potential of informatization the most urgent task of strengthening its impact on the processes of transition to market relations.

The problem of automation of accounting in large enterprises is one of the most important tasks in the current conditions. Because accounting based on old technologies is obsolete in material and spiritual system. First of all, it consists in collecting, reproducing, analyzing and making timely and accurate management decisions. Personal of computers appear to be big count cars almost complete to obsolescence and lost to go take will come . Account information decentralized in case work release , wide dispersed and account information work of exit all events directly the work in places of automation possibilities appear was Current at the time consumers of digital technologies , large enterprises managers market conditions not enough account duties automation with , perhaps of enterprises of management efficiency raise , financial balance save to stay stable benefit get opportunity important That's why for big in enterprises with the help of comprehensive technologies the following provide required :

1. Accounting account in the planning process enterprise financial economy of activity analysis and internal audit duties whole complex automated in case the solution take to go

2. In the enterprise is performing of work current the situation is the same fast , always changed standing information get

This provide requirements answer giver big enterprises the digital economy is centralized to management have account networks automated the work place complex based on creation to the goal suitable Big in enterprises accounting account 2- level of management , system management and financial account according to organize will be done . Information on this only users for intended . Management account objects estimate , standard , calculation are expenses .

Management account information internal to use have From him work issuer manage employees administration by all management account information , often commerce the secret as is considered

Financial account information generalization and enlargement synthesis in doing is used . This account information certain period according to enterprise activities fast respectively determination of the enterprise report balance in the form of asset and passives to generalize proprietary and financial activities to rate possibility will give . This in the report from information except users wide uses , and enterprise economy in planning and in prediction of information economic the analysis get for is used . Financial and management account primary information single information to the collection based on accounting account while independent maintained , but they mutually connected are systems .

Digital technologies using account information work exit , default management and financial accounts three stage take will go Each in the stage account information collection , list get , work release methodology according to economist , financier and of analysts mutually connected automated the work places is created .

Accountant automated the work of place big in enterprises information work release for previous the work the place directly account each different the bosses according to of experts the work in place enslavement paper sources happy the most less to use information reliability and completeness provides.

The former the work in places performing task and function according to in the plots and in sections organize done of them each one or primary account (materials ready products), tabel account or economy operations (material wealth , the main tool), labor and the work right account according to continuously list get and work release done to be increased accounting account defined objects as well do not collect account and reports compilation , analysis to do and with internal audit connected (Figure 2).

The accountant is special in the workplace to plots or to departments in separation the following requirements attention get required :

1. His own economy operations and to the complex have to be
2. His own another plots with relationship of accounts many plans have to be
3. His own only to himself special has been primary households and account to the forms have to be
4. Under certain conditions account of politics feature

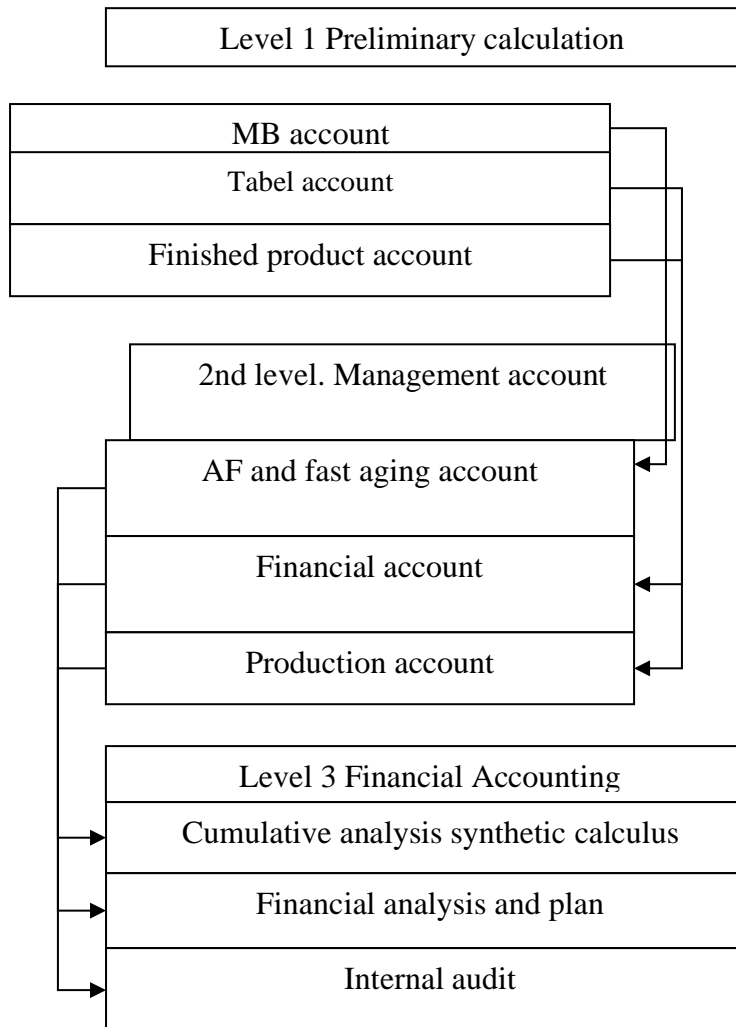


Fig 2 . Accounting in the digital economy mutually connections

Each previous the work in place and their groups for develop an independent model they release This software substances one one with connected in case one to the model is gathered .

Primary in the report primary account take going of employees automated workplace using of the enterprise work release economy in divisions to the body came information collection , list get , collect and partially work release will be done .

Second in step i each one account received the result giver data to the network information based on come falls In the 2nd stage in hand labor intensive operations or account of nomenclature big in size information with is defined .

This is it stage all economy operations precious in prices accounting of records files in the form of reflection bringer consequential data is formed . of information information the last one high from stage 2 financial account is transmitted .

Third stage analytical and account information based on main account accounting balance financial results report and slow private account contracts doubted . Management employee , decision acceptance doer of the person goals fulfillment support booster provider and service information of technologies complex automated the work places based on external will be done . Automated the work of places determination decision acceptance to be done of the person to the front choked goals reach for decisions formation and acceptance to be done information in terms of from support consists of will be

In the conditions of the digital economy, there are also changes in the objects of accounting. Because this in the circumstances intangible of assets total in assets share increased goes In this regard N. Jumayev¹ the following thoughts stated : " Digital technologies development eventually intangible assets , ie physicist in terms of there is didn't happen non-monetary assets to increase take is coming For example , in 1975 of America big of corporations intangible assets are 17% reached if so , by 2019 come , this the indicator exceeded 85% . More precisely explain accounting in the balance sheet material and intangible assets own places replaced . Digital assets are financial reports in making account removable digital in the form of intangible are assets . of the world of the famous McKinsey experts assessment on , today in the day the world of GDP about 10% are digital to assets right will come , that's it with together , them work exit pace the world economic 30% of growth will come ." ²

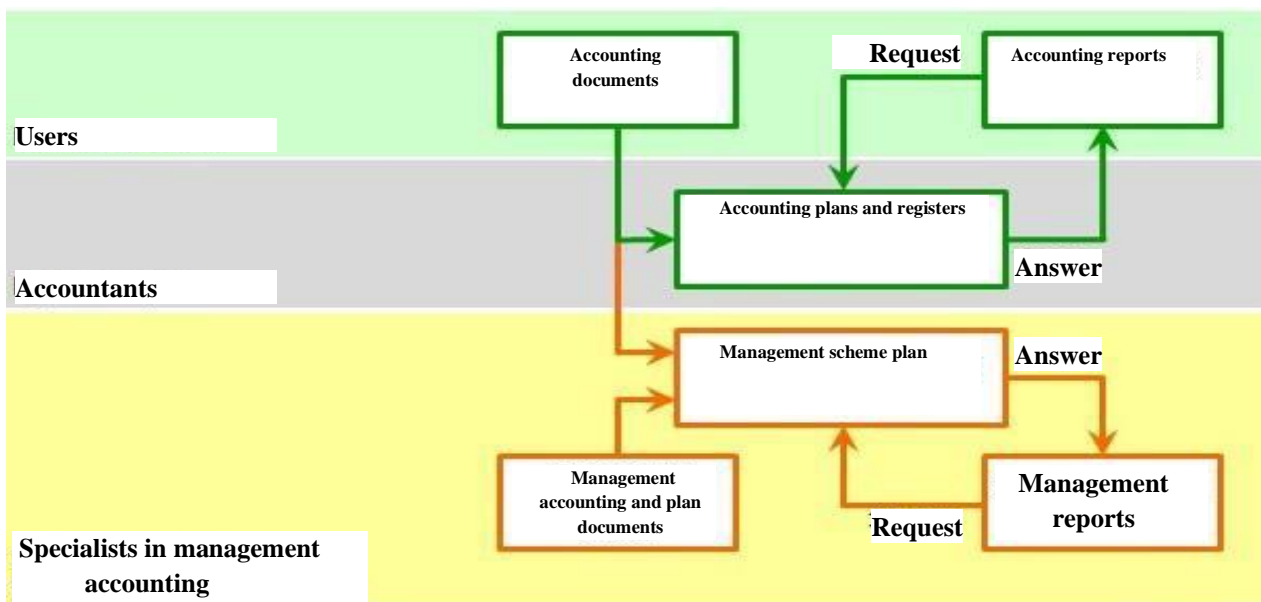


Fig 3. Operation scheme of the automated management system in the digital economy

¹N. Jumaev. "What will the development of the digital economy give to the country?" <https://finance.uz/index.php/uz/fuz-menu-biznes-uz/6699-ra-amli-i-tisodijotni-rivozhlandaran-mamlakatga-nima-beradi>

² <https://finance.uz/index.php/uz/fuz-menu-biznes-uz/6699-what-does-the-development-of-the-economy-give-to-the-country> 10.02.2020.

In our country digital products accounting at the expense of reflection carry on according to normative documents work released and to practice current done . This is obvious example in Uzbekistan Republic Ministers On August 16, 2018 of the court " Program products and information from products use the right done increase and of formalization customs formalization (declaration) and accounting account conduct order about regulation " 670 - no decision is considered This In the statute digital to the product as follows definition given : Digital products - intellectual property of objects electron copies (digital goods), as well as electron information in the environment material to the result have was not certain actions or certain activity done increase , that's it including « cloudy technologies » service purchase to do and to him subscription to be services (digital services)".

There are new opportunities with the help of information technologies to reduce costs in the enterprise and at the same time to increase labor productivity and efficiency in many sectors of the economy. The technological changes inherent in the digital economy can create new market rules for producers and buyers. In such an environment, companies need to search for new competitive strategies and improve their competitive performance. In order to survive and at the same time develop in the new environment, companies need to increase their competence in the field of digital information technologies. Accounting in the Republic of Uzbekistan is organized on the basis of the established system of regulation in the market economy, which determines the set of mandatory rules and norms for the organization and maintenance of accounting by the state, preparation of accounting reports in economic entities (organizations, enterprises) . Adaptation of accounting to the conditions of the digital economy begins with primary documents. An obvious example of this is an electronic invoice.

Conclusion

Traditional bookkeeping in the digital economy requires complex, intensive, hard work from accountants, includes various regular operations, repetition of the same sequential and calculation operations, as well as preparation of various documents, registers, journals and reports. takes The use of digital technologies makes it possible to replace manual work with automated work, while accountants work more as analysts and controllers than as data entry and processing operators. Of course, the software cannot replace the chief accountant, but it can save his work time, find and eliminate all mathematical errors in accounting, evaluate the current financial situation of the company and its prospects, and learn about changes in the legislation that often changes. 'can free up time for learning and supervisory functions.

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