AUTOMATED INFORMATION SYSTEMS AND TECHNOLOGIES IN ACCOUNTING

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https://doi.org/10.5281/zenodo.10653309

The accounting automation system is a structural, relative, independent part of the economic information processing automated system (IAIAT) and includes a specific management function. In practice, there are various components of subsystems of work; most often among them are "Process management", "Accounting", "Planning", "Demand study and forecasting" systems. It is necessary to increase the scientific basis of decisions.

It is necessary to ensure that all economic structures of the administration cover their own expenses, provide themselves with funds and be independent. One of the main directions of improving management is the use of computer technology, first of all, electronic computing machines (ECM) within the framework of automated accounting systems (BHAT), which helps to create multi-alternative solutions for gathering information and speeding up work. it should increase labor productivity in the field of information collection, processing and transmission, and will allow to raise management work to a qualitatively new level. Access to timely and complete information makes it possible to make such decisions. Electronic computing machines, when used separately, can automate only the stage of information processing, and partially only the stages of its storage and transmission. Such use of EHM does not give the desired effect.

It is also necessary to automate other stages of the technological process, because they are also laborious and make up almost half of the total labor of the management process. Therefore, great attention is paid not only to the use of EHM in management, but also to the creation of integrated automated control systems in all its stages. In particular, the general-purpose BAT includes the automated system of plan calculations (RHAT), the automated system of financial accounts (MHAT), the automated system of state statistics (DSAT), etc. Automated accounting system (ABS) is a part of BAT and is a "man-machine" system that automates the collection, recording and transmission of information using EHM and other technical means. Automating the development of appropriate task solutions for projects or their own decisions, their execution control distinguishes BAT from economic information processing systems (IAQIAT) and BHAT. It means the design, construction and operation of automated systems of work, processing.

The economic data processing system goes through several stages in its development.

The first step is manual data processing. In this case, the calculations are performed manually using auxiliary devices (asses). This stage is characterized by the extremely laboriousness of calculations and the daily increase in documentation.

The second stage of the development of the data processing system is the partial mechanization of economic information processing.

The third stage is total mechanization, in which all information processing activities are performed by machines. The set of technical tools at this stage includes EHM. It envisages a seamless integration of accounting, accounting and statistical accounts.

In the fourth stage, the automated system of data processing will be replaced by an automated system of data processing based on the use of personal electronic computing machines (PSCs). At the stage of partial automation, the solution of some tasks and sections is automated without interrelationship. Coordination of work and management of the information processing process is carried out by a person.

The fifth stage is the integrated automation of economic information processing, in which all tasks from the collection of information to the transfer of the calculation process are formed into a single technological process and are automated.

At this stage, automated systems of economic information processing and, in general, automated management systems (BAT) of various levels and services appear. According to the specified purpose, information-reference, information-recommendation, economic-organizational automated systems, technological process management It is divided into automated systems (TJBAT).

According to work procedures, it is divided into the actual scope of time, time distribution, distribution procedure, interactive groups, etc. According to the level of data processing, it is divided into types of centralized, local and collective use. Non-machine and machine information supply is a unified system of classification and coding of technical and economic information, documentation used in automated control systems and systems of unification of information groups. Technical supply includes a set of technical tools and documentation of the use of technical tools. The supply includes a set of tools and methods that allow creating economic and mathematical models. The software includes a set of programs and software tools that allow solving the assigned tasks. It includes the total number of people who provide it processes, includes tools that allow increasing their aesthetic level. Legal provision consists of a set of normative and legal acts that regulate the development, implementation and use of IAIAT. , which includes a specific task of management. Principles of creation of automated systems of accounting information processing (BHAT) in the creation, implementation and development of BHAT, it is necessary to comply with a number of requirements and fulfill certain rules, which are called principles (principles).

The first principle is chaos, which is classifies the view of the object of operation as a sum of interrelated elements, interdependent many-to-many models. The second principle is the inclusion of new tasks in BAT.

The establishment of BAT should be done objectively, taking into account technical capabilities, along with the emergence of new management tasks, which cannot be solved without the use of EHM. The use of EHM makes it possible to solve the tasks of rapid management of commodity turnover, commodity reserves, multi-dimensional analysis, artificial (simulation) modeling. Holds ultimately, the manager and the resulting managed systems are directly responsible for the success of the manager. Therefore, the head of the enterprise or organization has the decisive word when concluding an agreement on the development of an automation project and the definition of a list of tasks to be solved.

Currently, projects that often repeat each other are implemented in railway transport enterprises. As a result, the efficiency of automation of information processing is greatly reduced. The next important principle is the creation of BAT on the basis of a new organizational-operational structure. In this case, it is considered necessary to raise the

quality of the management system to a much higher level, to increase its adaptability, dexterity and efficiency in making management decisions.

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