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THE ROLE OF ICT IN THE DEVELOPMENT OF THE SCIENCE OF ACCOUNTING

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Abstract: This article is devoted to the theoretical foundations of accounting science and the role and importance of ICT in the development of accounting science and the factors that cause it. Scientists who contributed to the development of the chain of systems used in accounting and their opinions, reefs are reflected.

Key words: Accounting, accountants, accounting system in enterprises, EHM, 1S accounting, Excel.

Introduction: During the following years, many reforms are being carried out to create an accounting system that fully meets international standards. The fact that the range of users of accounting is expanding, the integration processes are deepening, joint ventures are being established, the world financial market is entering the world financial market, the need for free movement of investments, labor force and currency between some countries requires the transfer of the accounting system to world standards.

Discussions and results

Accounting is a system of comprehensive, continuous monitoring and control of economic activities of any type of ownership, recording of events in account registers, processing them, and presenting information to users in the form of financial reports based on documents. Economic accounting mainly performs the following functions:

a) monitoring economic processes occurring in economic sectors;

b) expressing the data obtained through observation in quantitative instructions;

c) record the results of monitoring the activities of the enterprise, organization, institution in special documents;

d) summarizing and grouping the information reflected in special documents, establishing control over economic processes and influencing them.

It is difficult to determine the period of existence more precisely. The development of arithmetic and writing became the basis for the emergence of accounting. The first accounting methods in the ancient world were inventories and ledgers.In the valleys of the Euphrates and Tigris rivers - Babylonia, the Nile - archaeologists have recorded the first traces of the emergence of accounting in Ancient Egypt. A new era of accounting is associated with the emergence of EHMs. In 1925, W. Bush created the first calculating machine assembled on an electric relay. It was a new step in technology, not automation. It was still up to humans to manage the computing process. In 1944, a "Mark-1" type relay machine with automatic control of calculations was created. A new element of this machine is the control unit. However, like any mechanical device, the Mark-1 machine did not have the speed that could lead to a qualitative change in computing technology. Several generations of exposures improved to look like today's modern computer. The fourth generation EHMs have been created since the 1975s and were created on the basis of large integrated circuits (KIS). When dividing EHMs into generations, we should pay attention not only to what elements they are made of, but also to how their work is organized and based on what programs they work on. It made accounting easier by automating calculations through EHMs. First in 1979, Visicals was a spreadsheet software from Software Arts, and by 1997, Microsoft introduced Excel, which was very, very convenient compared to others. After that, "1C Accounting" software designed to automate accounting activities will be developed. 1S Accounting software is produced by the Russian company 1C. Conclusion: It is not a secret to anyone that conducting the same accounting through information technology is highly effective. In this regard, enough practical experience has been gained in our country. It has been proven in practice that the automation of accounting will further increase the efficiency of the enterprise and organization.

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