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INFORMATION AND ANALYTICAL BUSINESS ENVIRONMENT AND ITS INTERACTION WITH ACCOUNTING IN THE DIGITAL ECONOMY

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Abstract:

The role of automated information and analytical business support and its future in the system of cloud services of the digital economy is highlighted. The measures to create a digital economy, its elements, capabilities and features of the functioning of industries in the cloud are revealed. The place of an accountant in the system of the digital economy, its functions, requirements for professional qualities, questions of the demand for the accounting profession in automated information information systems of artificial intelligence are highlighted.

Keywords: intelligent technologies, digital economy, information design, smart manufacturing, Internet of things, new industries, accounting personnel, demand for the profession of an accountant

INTRODUCTION

At the end of the global cycle of industrial development of society, a new cycle of information development is gaining strength. In order to keep up with evolution, leadership in the industrial sphere is not enough. The most effective management of industrial development is possible only on the basis of innovative achievements in digital informatization. Automated information support is becoming an important resource, international competition for the possession of which is becoming more and more acute.

In solving the problems of digitalization of the Uzbek economy, significant progress has been achieved in the development of a digital platform for the provision of state and municipal services, the use of information from other systems, including payment systems that meet the requirements of interoperability. The state automated information system "Unified Identification and Authentication system in the infrastructure providing information technology interaction" is involved, information systems used to provide state and municipal services in electronic form" and payment platforms created by credit organizations, provided by the digital economy of the RU program.

Problems and solutions

Digital platforms tap into huge potential and create value for economic sectors in three directions:

1. cloud services and AI are becoming fundamental tools of progress;

2.Sensor technologies and networking integrate data arrays into the cloud;

3.Computing power and intelligent technologies transform data sources into an intelligent source of large-scale innovation[1, p. 36].

All kinds of devices with automatic control will be installed at the plant of the future, working throughout the plant. Production processes throughout the production site will be held mainly without human participation. Real-time data from finished products, raw materials, workers and other sources will be transmitted to the desktop of the terminal computer managing the projects. Boundary (terminal) calculations will provide an effective solution to a number of tasks, such as reduced device response time, increasing the scale of nodal points and increasing the demand for data and their transmission [2, p. 49].

Thanks to the possibility of automatic reading of information from objects, the generated large data arrays will be actively integrated in all industries, forming new industries, such as the industrial Internet of Things [3, p.15].

Intelligent algorithms and big data analytics will become increasingly important and in demand as economic sectors change their business models. The application of artificial intelligence to the main services and production process is necessary in order to fully use the advantages of artificial intelligence, [4, p. 42]. This will help organizations to make more full use of their large data arrays, increasing computing power and contributing to breakthrough changes due to the removal of the need to process a huge amount of data on their own, requiring additional financial and labor costs, machine resources for processing them.

Flexible production in the form of quickly reconfigurable production operations, promising optimization and intelligent supply chain can be realized thanks to the industrial Internet. From the cloud environment, enterprises will be able to receive ready-made production solutions at any time, regulate technological processes and their sequence

on the production line and systematize input and output logistics data, supporting decentralized flexible production and distribution of resources and products. Adaptable algorithms and technologies become the basis of machine learning through the analysis of relationships with simultaneous improvement in the field of machine "vision", that is, automated perception of the entire spectrum of objects being considered using digital sensors. This allows fundamental intelligent platforms to implement intelligent optimization in the field of logistics throughout the supply chain. An example of a digital simulation model for the implementation of orders and sales is disclosed in the source [5, pp.125-128].

From the user's point of view, "smart production in one click" will mean a complete process from placing an order to mobile network users to organizing automated production, creating a finished product and delivering it personally to the user [6, p. 51].

In this regard, an increase in the number of small non-systematic, single orders will require the expansion of sub-accounts in synthetic accounting with corresponding changes in accounting policy, as well as additional items in analytical accounting. But this increased detailed amount of work will not require additional labor costs of an accountant when accounting for multiply increasing business transactions. From the cloud environment, the accounting department will be able to receive accounting operations and solutions for numerous single operations in a ready-made form at any time, which did not justify themselves without digital technologies, as they were unnecessarily expensive, time-consuming, unprofitable, inefficient.

There is an opinion that automation and digitalization of accounting will lead to the lack of demand for higher education in the accounting profession. In real economic practice, automation is primarily subjected to the technical functions of reflecting business transactions in accounting, for which secondary rather than higher education is sufficient. But is secondary education enough for professional design and management of financial and information flows of organizations? The ability to manage business information and finances in modern economic conditions requires extensive knowledge, and highly professional actions, the highest qualifications in the field of accounting, management, tax accounting, financial management and law (especially in financial legislation). In a real assessment of professional qualities, not only secondary, but also higher education in its existing form is not enough to achieve such high professionalism.

Let's consider what requirements employers have for a modern accountant involved in the management processes of information and analytical support for business (1-table).

Obviously, the financial and accounting functions of employees reflected in the table cannot be implemented at the level of secondary education. At the same time, digital intelligent technologies and their capabilities, disclosed above, are able to automate only a small part of these functions. Consequently, the financial and accounting functions of employees require qualifications that exceed the capabilities of bachelor's and secondary education, and on the other hand, these functions cannot be replaced by automated intelligent systems of the digital economy.

1-Table

Functions of employees of the financial and accounting sphere in the information and analytical support of economic activity management [7]

№	Current position	Job responsibilities	Composition of work tasks
1	Chief expert on the methodology of accounting and tax accounting of the company "Raena"	Project activity:	Development and improvement of the regulatory and methodological framework in the field of tax accounting of the group's enterprises;
			Participation in projects aimed at optimizing and improving the efficiency of the processes of the functional financial expertise service for tax accounting;
		Linear activity:	Support for the management of the group's enterprises and the service center on accounting methodology (RAS/NU) and reporting preparation;
			Methodological support for the development of template solutions in terms of procedures and rules for tax accounting, reporting (1C and ERP SAP);
			Conducting consultations on the application of the unified methodology of tax accounting;
			Work to reduce tax and audit risks: monitoring changes in legislation on accounting and tax accounting;
			Control and implementation of system changes: improvement of accounting and other information systems, improving the analyticity and quality of systems by automating and implementing

			organizational changes;
			Interaction with auditors and regulatory authorities in the process of conducting audits of accounting (financial) statements in the group's enterprises (consideration and settlement of comments, development of a plan for the elimination of comments, control of its implementation, development of measures for error management).
2	Project Manager for the transformation of the reporting process of the company "Raena"	Project management "End -to-end Reporting Process (RTR)":	Development of approaches to the organization of accounting and reporting processes;
			Comprehensive analysis/diagnostics of the current process
			Identification of areas for process optimization, development of a strategy for reforming and organizing the work of employees in order to reduce the steps of the process and optimize labor costs;
			Elaboration of initiatives to improve operational efficiency and quality of reporting, including through automation of business processes;
			Development of plans for the preparation and implementation of initiatives
			Justification of the chosen business process reengineering strategy
			Implementation and protection of initiatives to improve operational efficiency
3	Head of the group: Department of preparation of tax reports of the company "Raena"	Methodological support within the service, work on the development of accounting processes and systems;	
		Carrying out expertise and consulting on tax accounting and reporting of serviced enterprises;	
		Conducting project work, supporting the process of implementing strategic initiatives of the service;	
		Improving the quality of tax accounting, service efficiency, improving the quality of services;	
		Organization and implementation of the training program for the personnel of the division, cross-functional divisions and clients;	
		Introduction of advanced methods of personnel management.	
4	Head of the Finance Service of the company "ОУВ", specializing in outsourcing	Preparation of financial statements and submission in due time in corporate formats Management financial accounting – data entry into the 1C system. Control of all accounting sectors (cash register, shopping center, services) in the branch	
		Calculation and economic justification of the minimum wage for projects attracted by the branch	
		Preparation of analytical materials on the economics of the branch, calculations for customers	
5	Financial Director of PJSC "Print-Site"	financial planning and reporting, management of financial flows of the enterprise Formation and strategic planning of the company's financial policy	
		Control over the conduct of the company's activities in accordance with the current legislation	
		Preparation of financial statements	
		Accounting team management	

CONCLUSION.

Thus, by automating small single operations, digital technologies allow each act of consumption to be brought as close as possible in time to the act of production, which means that the production of a specific single product is stimulated not by an indirect statistical factor of the consumption market, but by the order of a specific consumer [8, pp. 43-57], thereby ensuring the most flexible production, distribution of resources and products. Thus, various areas of the economy will be combined with the cloud environment, boundary (terminal) computing and artificial intelligence, supporting a closed cycle of collection, processing, analysis and application of credentials in digital production and intelligent services [9, p. 20]. As the last feature of the modern process of development of automated information technologies (AIT), convergence is considered, which consists in erasing the differences between the spheres of material production and information business, in the maximum diversification of the activities of firms and corporations, the interpenetration of various industries, the financial sector, the service sector.

Thus, intelligent information technologies are becoming the main means of transition of world social development from the industrial to the information age with artificial intelligence [10, pp. 163-164; 18, p. 72].

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