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ANALYSIS OF MODERN INFORMATION TECHNOLOGIES AND SYSTEMS IN ACCOUNTING OF FIXED ASSETS

Iskhakova Nargiza Patkhillaevna
Independent researcher of Tashkent Institute of Finance
npiskhakova@mail.ru

Abstract: This article examines the analysis of modern information technologies and systems in accounting for fixed assets. In the article, modern information technologies used in the accounting of fixed assets, namely "Automation of accounting", "Cloud technologies", "Data analysis technologies", "Internet of things (IoT)", "Blockchain", "Robotization of processes" and other technologies reviewed and analyzed. The article analyzes the most common 1S Enterprise system and the SAP system in the automation of accounting.

Key words: Technology, System, 1C Enterprise, SAP, Blockchain, Data, Key Tools.

Introduction.

In order to obtain the information necessary for accounting of fixed assets, the enterprise creates an information system (IT) for storing, processing and transmitting its data based on modern information technologies.

Modern IT makes it possible to consolidate and significantly ease the time-consuming process of forming accounting information, i.e., keeping records of fixed assets, and to ensure the effectiveness of the received financial reports of the enterprise for decision-making. In this regard, the information system of accounting for fixed assets is considered as an important tool for managing the activities of a voluntary company in market conditions. Such an information system serves as a link between economic activity and decision makers. It collects, registers and processes information about the accounting of fixed assets in the enterprise in primary documents, compiles financial and economic indicators of reports, transmits data to users for analysis and decision-making. [1].

Thus, information about fixed asset accounting is the way into IT and the way out for the right decision makers. The main purpose of IT working in an enterprise is to provide enterprise management, work with financial information to make informed decisions when choosing alternatives for using limited resources. Some businesses also use non-fixed asset accounting data. In this case, the company serves as an automated enterprise management system consisting of interrelated subsystems. These subsystems provide the information necessary to manage the enterprise. However, the accounting subsystem is the most important, because it plays a leading role in managing the flow of information, sending it to all departments of the enterprise, as well as to interested parties outside it. IT provides accounting information that fully reflects the economic activity of the enterprise [2].

Considering the main tools, we can divide modern information technologies and systems into the following directions depending on their characteristics:

1. Automation of accounting: the fixed asset accounting process is much simplified module when using automated fixed asset accounting systems such as 1C: Enterprise or SAP. This includes automatic processing of information on the receipt, transfer, write-off and depreciation of fixed assets, which reduces the time and effort spent on accounting.

2. Cloud technologies: the use of cloud services allows organizations to store and process information about fixed assets in real time. Benefits of using the cloud include reduced hardware costs, access to data from any device, and simplified data management.

3. Data analytics technologies: Data mining, machine learning, and other data analytics techniques can be used to identify trends and patterns in asset data, helping to make more informed decisions in asset management.

4. Internet of Things (IoT): IoT technology enables the collection of real-time data on the status and usage of fixed assets, enabling businesses to track and manage assets more effectively.

5. Blockchain: Blockchain technology can be used to ensure transparency and security of transactions with fixed assets, as well as control over their use. [3].

6. Robotization of processes: Robotization and automation of fixed asset accounting processes can reduce the time and cost of routine tasks such as document processing and data comparison.

7. Social networks and mobile technologies: social networks and mobile applications can be used as a means of communication with customers and partners, as well as a means of advertising the company's products and services.

8. Big Data: The use of big data processing technologies enables the analysis of large amounts of information about fixed assets and the use of this information for decision making in the field of accounting and asset management.

We will analyze ITs from the direction given above.

Accounting for basic tools is carried out in a separate multi-level tree directory, which allows flexible and visual work with it. Accounting for fixed assets provides the necessary parameters for accounting and tax accounting. These parameters of the main tool are fully compatible with primary documents and tax registers. Based on the entered data, depreciation is calculated for both accounting and tax purposes.

We analyze the 1S Enterprise system and the SAP system, which are the most common in accounting automation [4,5].

The positive aspects of the SAP system include the following:

- Works with International Financial Reporting Standards (IFRS) in the SAP system;
- Parallel conversion of the SAP system from MXHS to International Accounting Standards (IAS).
- SAP system is an international system, many large companies use this system;
- The WEB interface in the new version is very user-friendly (the old SAP GUI was quite awkward);
- The interface is similar to a mixture of Windows and Excel, uses Windows libraries and is visually appealing;
- Better accounting of receivables and payables, there is a reminder system.

The disadvantages of the SAP system are as follows:

- Narrowly focused. Few people know about the relevant modules. But at the same time there is a unity of concepts;
- High value of SAP system licensing;
- Time consuming process that requires knowledge of specific system tables.

The positive aspects of the 1S Enterprise system include the following:

- accounting works in BHXS, which generates our financial statements;
- it is easy to choose a package that meets the user's requirements;
- the software has its own interface and its syntax is in Russian.

If we consider the software in the context of a certain function, then both SAP and 1C have their advantages. As for software in general: SAP has more functionality, but takes a long time to use. 1C also has an easy interface, supports the currently used BHXS legislation and its features, but does not have a part of the performance compared to the SAP system. A general analysis is presented in the table below.

Parameters Group	SAP ERP	1C ERP
Price	With the current euro exchange rate, the price of SAP is quite expensive	1C offers an inexpensive product, which in most cases is effective in the combination of price and quality
Completeness	The SAP solution is based on thousands of applications in large companies that have established best practice	1C solutions were developed together with the development of business in the CIS countries, so they include the business management practices of the CIS countries
	The system has been on the world market for more than 20 years. Many large companies use it due to the large enterprise management practices implemented in the system	1C is a software product that is mainly specific to the CIS countries
	SAP is truly the world standard of ERP system. Most of the multinational corporations operating in our country use SAP	in our practice, there have never been cases where the client did not get the required functions as a result of the search
Functionality	SAP has multi-vertical functionality: for automotive, finance, trading, oil and gas industry and many other industries. Functionality specific to a specific vertical is activated for a specific customer, who is immediately offered the opportunity to use the best practices embedded in SAP to run their business. Nothing should be invented. This helps to avoid mistakes that occur in the process of "inventing the bicycle".	if we are talking about Russian accounting and advanced functions of ERP are not required, 1C may have an advantage over SAP.
	a unified working environment for all departments of the company, including production, logistics, sales, international operations,	the scale, performance and fault tolerance of the platform enable large projects for thousands and tens of thousands of jobs

	efficiency (data from the transactional level to the level of management reporting is transferred to the system daily)	
Performance	the quality of logic and execution is much higher than in 1C	in modern 1C – 1C ERP structures, there are still significant shortcomings in the stability of the system core
	documents cannot be backdated. The so-called "audit trail" allows you to see and understand the origin of any number in the final statements. SAP provides transparency of the situation for both company owners and tax authorities.	Supports document processing. With each processing of the operation, the cost of materials for all documents of the system is recalculated. This leads to significant performance issues. 1C architecture is not designed for processing a large number of documents
	The SAP implementation methodology is focused on large projects and, if followed, allows projects of any scale to be implemented with minimal risk.	1C approaches are primarily aimed at small and medium-sized businesses
Техник ёрдам сифати	centralized support provided by the seller himself, as well as partners with a certified support service. The quality of this support is regulated by SAP standards, which are the same for all customers	The quality of 1C support depends entirely on the integrator or even a specific person on the integrator's side who implemented 1C at the client
Refresh rate	SAP meets the legal requirements of the country in which it operates	The speed of 1C products to changes in the requirements of the legislation of the Russian Federation has long been an unattainable standard, and even these changes can feel that they are being developed with the direct participation of representatives of the 1C company
Ability to adjust and improve	In SAP, the kernel is significantly better isolated, which allows for version upgrades with less effort	there is a wide network of partners, a huge number of programs, so for almost any situation in the project, you can find something previously implemented, certified and similar according to the 1C compatible program

	SAP has expanded its development toolset. The Web Dynpro platform can use the JAVA programming language and the Fiori platform uses HTML 5	the means of adjustment and processing of their products are the most convenient and efficient, and this must affect the final price for the buyer
		allows to use once-written programs in different versions - local, client-server, distributed, cloud, different operating systems, different databases. In addition, the platform allows the development of mobile applications for iOS and Android

From this we can conclude that the 1C program is a simplified and compact version for users of this system. SAP, on the other hand, has more functionality, but it will not be clear to the user at a glance.

Conclusion.

In the context of the transition to international accounting standards, the direction of accounting information has changed. If recently its main users were public administration bodies, now accounting information serves as a basis for making management decisions both inside and outside the enterprise. First of all, it provides quantitative information for the management functions of the enterprise's production and commercial activities, such as planning, control and analysis.

At the planning stage, the accountant should provide a report on the estimated profit and the need for cash resources.

At the control stage, the accountant is required to compare the actual income and expenses with the planned ones. At the analysis stage, based on accounting data, it is known whether the goal was achieved or not, and if not, for what reasons.

Based on the results of the analysis, decisions are made to improve the management system of the enterprise.

In the stages of this IT, the fixed asset accounting module plays an important role [4,5].

Therefore, the accounting of fixed assets in the information system will have a number of features related to the automation of processes and the use of modern technologies, and they will have the following:

Accounting automation: IT allows you to automate your fixed asset accounting processes, including data entry and processing, asset movement management, depreciation and reporting. This greatly simplifies and speeds up the work, as well as reduces the possibility of errors.

Integration with other systems: accounting for fixed assets is usually integrated with other functional areas of the information system, such as personnel management, enterprise resource planning, accounting, etc. This allows you to optimize resource management processes and ensure data consistency.

Use of modern technologies: fixed asset accounting can use technologies such as machine learning, big data, blockchain, Internet of Things, etc. to improve the efficiency and accuracy of accounting, as well as to optimize asset management processes.

Flexibility and scalability: To account for fixed assets, IT must be flexible and adaptable to changing business requirements and conditions. It should provide the ability to scale and expand to meet the growing needs of the company.

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