

Amanbekova A.E., 2 year student (KarU named after  
academician Ye.A. Buketov)  
Scientific supervisor - M.E., senior lecturer Amirkulova M.B.

## MODERN TECHNOLOGIES IN ACCOUNTING

High-quality, effective accounting is impossible to imagine without modern technologies. The classic paper or, as it is also called, "barn" accounting is gradually becoming a thing of the past. It is being replaced by electronic document management. Accounting is being improved, automated to the maximum. All this requires functional software and reliable specialized equipment.

The work of any accounting company is largely tied to electronics and IT. In fact, such a company is a computerized complex, where highly qualified accountants act as operators, who are always aware of the latest changes in legislation, innovations in the field of functional specialized software.

What do modern technologies provide?

The use of recent technologies in accounting ensures uniformity of operations. Additionally, it allows you to quickly process, effectively analyze, systematically and safely store information. As a result, the danger of accidental errors and data loss is significantly reduced, and that we shouldn't ditch the knowledge leak. Modern accounting technologies allow you to reliably protect confidential data.

Here are some ways technology has changed the accounting industry:

### 1. Cloud systems

The work of an accounting outsourcer is nearly impossible without the utilization of cloud technologies. The latter are improving, becoming more complicated, becoming more convenient and reliable. Cloud processing of data and its storage significantly facilitate the user's software base. Huge amounts of knowledge are often analyzed virtually. As for the physical component of the cloud, there could also be several servers, and that they are usually located in several places. All this complicates unauthorized access to information, makes its physical destruction unrealistic. Many accounting software systems have access to the cloud. What can we be saying about reporting programs, financial transactions (like a client-bank), etc.

### 2. Mobile accounting

Perhaps it might be obvious to mention that we are getting more and more hooked in to our mobile devices. Nevertheless, despite their ubiquity, mobile devices have many advantages that tiny businesses have yet to require advantage of.

### 3. Artificial Intelligence and Robotics

Artificial intelligence and robotics automate complex and repetitive tasks and processes with extreme precision, reducing operating costs and increasing efficiency.

Here are a number of the new technologies supporting the transitional role of the fashionable accountant to more critical thinking. It is clear why modern technologies

are beneficial to outsourcers. And what are the benefits of using them for the top user, the customer of accounting services?

Firstly, modern technologies make it possible to make sure the safety of knowledge, the standard of their analysis, the reliability of storage, high processing speed and issuance at the request of the customer.

Secondly, the utilization of recent technologies ensures the convenience of scaling solutions. The amount of users and therefore the amount of knowledge can both increase and reduce. At an equivalent time, the whole interaction system won't need to be changed. Accordingly, the difference period during the transition to outsourcing, changing its format is maximally reduced.

Thirdly, modern technologies provide mobility. The customer of the services can control the method and quality of labor at any time and from anywhere within the world. The method of communication with the performer is additionally significantly simplified.

Fourth, accounting costs are getting more predictable, regulated, controlled.

In conclusion, the automation of accounting is one among the most tasks for the enterprise, because it will make sure that kexit performs the required operations and facilitate the whole accounting process. To implement automation, you ought to choose the required software products supported the tasks and available resources. However, without a professional specialist, it's impossible to use information technology. They're going to be useless for the corporate if you are doing not find an experienced and competent accountant. Thus, it are often concluded that today information technologies play a crucial role in accounting activities.

#### References

1. Reardon, J., R. Hasty, and B. Coe. 1996. The effect of information technology on productivity in retailing.

2. Ясенев, В.Н. Информационные системы и технологии в экономике: учебное пособие / 2012. - 560 с.

3. Голкина, Г.Е. Бухгалтерские информационные системы: учебное пособие 2011. – 230с

Аманжолова А., 1 курс (КарУ им. академика Е.А. Букетова)  
Научный руководитель – к.э.н., профессор Сыздыкова Э.Ж.

#### АНАЛИЗ ДЕЯТЕЛЬНОСТИ РЕВИЗИОННЫХ КОМИССИЙ РЕСПУБЛИКИ КАЗАХСТАН

Целью государственного аудита является повышение эффективности управления и использования бюджетных средств, активов государства и субъектов квазигосударственного сектора. Ревизионные комиссии являются уполномоченными органами внешнего государственного аудита и финансового контроля [1].

Основные задачи Ревизионной комиссии: осуществление внешнего государственного аудита и финансового контроля на местном уровне за