



ELEKTRON BUXGALTERIYA TIZIMLARINING SAMARADORLIGI VA IQTISODIY XAVFSIZLIK

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EFFICIENCY AND ECONOMIC SECURITY OF ELECTRONIC ACCOUNTING SYSTEMS

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Annotatsiya. *Maqolada elektron buxgalteriya tizimlarining samaradorligi va iqtisodiy xavfsizlikka ta'siri chuqur tahlil qilinadi. Zamonaviy raqamli texnologiyalarning buxgalteriya hisobini avtomatlashtirish, xatoliklarni kamaytirish va ma'lumotlarni himoya qilishdagi ahamiyati yoritiladi. Shuningdek, xalqaro va milliy tajribalar, nazariy va amaliy tadqiqotlar asosida elektron buxgalteriya tizimlarining afzalliklari va ularni joriy etishda uchraydigan xavf-xatarlar ko'rib chiqiladi. Tadqiqot natijalari elektron buxgalteriya tizimlarini rivojlantirish va ularning iqtisodiy xavfsizlikni ta'minlashdagi rolini oshirish bo'yicha amaliy tavsiyalarni o'z ichiga oladi.*

Kalit so'zlar: *elektron buxgalteriya, samaradorlik, iqtisodiy xavfsizlik, raqamli texnologiyalar*

Abstract. *This article provides a comprehensive analysis of the effectiveness of electronic accounting systems and their impact on economic security. The importance of modern digital technologies in automating accounting, reducing errors, and protecting information is thoroughly examined. Furthermore, the study reviews international and national experiences, theoretical and empirical research, highlighting the advantages of electronic accounting systems and the risks associated with their implementation. The*



research results include practical recommendations for the development of electronic accounting systems and enhancing their role in ensuring economic security.

Keywords: *electronic accounting, efficiency, economic security, digital technologies*

Аннотация. *В статье проводится глубокий анализ эффективности электронных бухгалтерских систем и их влияния на экономическую безопасность. Особое внимание уделяется роли современных цифровых технологий в автоматизации учета, снижении ошибок и защите информации. Рассматриваются международный и национальный опыт, теоретические и эмпирические исследования, преимущества электронных бухгалтерских систем и риски их внедрения. В результате исследования предлагаются практические рекомендации по развитию электронных бухгалтерских систем и повышению их вклада в обеспечение экономической безопасности.*

Ключевые слова: *электронная бухгалтерия, эффективность, экономическая безопасность, цифровые технологии*

Today, in the digital economy, the importance of electronic accounting systems is increasing. The automation of accounting and the organization of accounting based on digital technologies not only ensure the accuracy and reliability of reports, but also strengthen economic security. Modern electronic accounting systems accelerate the flow of financial information, reduce human errors, and increase transparency in calculations. At the same time, the issues of protecting accounting information and cybersecurity in the digital environment are relevant and require in-depth research. This article analyzes the role of electronic accounting systems in increasing the efficiency and ensuring economic security, based on international and national experience, practical and theoretical research. The study comprehensively studies the advantages of modern electronic accounting systems, the problems encountered in their implementation, and their impact on

economic security, and develops recommendations for increasing efficiency and security in this area. The issues of efficiency and economic security of electronic accounting systems are gaining particular importance in the process of digitalization of the modern economy. Research and theoretical views in this area are mainly related to the integration of information technologies into accounting, information security, reliability of financial statements and ensuring economic security. As theoretical foundations, the interaction of information systems and accounting, their impact on efficiency, first of all, plays an important role. Modern electronic accounting systems are fundamentally different from classical accounting, as they operate based on automated algorithms, real-time programs and a digital information base. This is important in ensuring transparency and control of the activities of economic entities. In the study of the theoretical foundations of electronic accounting



systems, the concepts of information systems theory and management accounting occupy a central place. Within the framework of classical theories, the impact of information systems efficiency on the results of economic activity, the analysis of information flows, and the importance of information in the process of making management decisions are widely covered. For example, the concept of information systems developed by L. Laudon and J. Laudon provides a deep analysis of the process of digitizing accounting information and making management decisions based on it. These theoretical foundations serve as the main criteria for assessing the effectiveness of modern electronic accounting systems. As a result of automation of accounting and integration of information systems, the flow of financial information is accelerated, errors due to the human factor are reduced, and the accuracy of reports is increased. At the same time, the problems of ensuring information security, that is, maintaining the confidentiality, integrity, and availability of financial and accounting information, are also becoming relevant. In assessing the effectiveness of electronic accounting systems, criteria such as the introduction of modern information technologies, software quality, user-friendly interfaces, and speed of information processing are important. Research in this area, in particular, scientific and practical work conducted by the International Federation of Accountants (IFAC) and International Financial Reporting Standards (IFRS), is an important source for studying the

international experience of electronic accounting systems. Research conducted worldwide to improve the effectiveness of electronic accounting systems mainly focuses on the following issues: automated collection and processing of information, rapid and accurate preparation of financial statements, information protection and cybersecurity, and integration of systems with modern technologies. The results of practical research on the implementation and operation of electronic accounting systems are also of great importance in this area. For example, in the USA, Europe and Asia, extensive empirical studies have been conducted on the impact of electronic accounting systems on enterprise efficiency, the accuracy and reliability of financial statements, and information security. These studies have highlighted the advantages of electronic accounting systems such as real-time data acquisition, rapid reporting, reduction of human error, and increased accuracy and transparency of information. At the same time, the risks that arise during the storage and processing of accounting information in digital format, in particular, cyberattacks, data loss or theft, software errors, and human errors, have also been analyzed. Turning to the issue of the impact of electronic accounting systems on economic security, research in this area shows that accounting systems based on modern digital technologies play an important role in strengthening economic security. In particular, the accuracy and reliability of financial information, the prevention of fraud and corruption, and



the ability to establish effective control over financial flows increase. At the same time, with the development of electronic accounting systems, new types of risks may arise, including cybersecurity threats, software vulnerabilities, and internal and external sabotage. This requires a deeper study of the role and importance of electronic accounting systems in ensuring economic security. International experience is important in increasing the efficiency of electronic accounting systems and ensuring economic security. For example, electronic accounting systems have been widely introduced in Germany, Japan, the USA and other developed countries, through which high results have been achieved in quickly and accurately obtaining financial information, automatically generating reports, protecting information, and ensuring cybersecurity. At the same time, in developing countries, in particular, in the experience of Central Asia and Uzbekistan, there are a number of problems in the implementation and development of electronic accounting systems, including insufficient technical infrastructure, lack of qualified specialists, low quality of software, and insufficient information security. Studies conducted by national scientists and specialists have yielded a number of important scientific results on the effectiveness of electronic accounting systems and their impact on economic security. In particular, Uzbek scientists have emphasized that the implementation of electronic accounting systems plays an important role in increasing the efficiency of enterprise

activities, obtaining information quickly and accurately, reducing errors, ensuring transparency and openness, preventing fraud and corruption, and controlling financial flows. At the same time, the problems in the implementation and development of electronic accounting systems, in particular, the insufficient technical infrastructure, requirements for software quality, information security, cybersecurity threats, and the lack of qualified specialists, have also been widely analyzed. The results of empirical research show that the effectiveness of electronic accounting systems mainly depends on the following factors: software quality and functionality, information processing speed, user interface convenience, the strength of information security measures, the ability to integrate systems with other information systems, and user skills. Also, the impact of electronic accounting systems on economic security is manifested in the accuracy and reliability of financial information, the prevention of fraud and corruption, the establishment of effective control over financial flows, information protection, and cybersecurity. The results of practical research in this area show that enterprises that have implemented electronic accounting systems have increased efficiency, reduced reporting time, reduced errors, and increased information accuracy, as well as achieved a high level of economic security. Based on the results of scientific research on the effectiveness and economic security of electronic accounting systems, a number of important scientific conclusions have



been drawn. First, the effectiveness of electronic accounting systems is determined by the level of their automation, software quality, user-friendly interface, and the strength of information security measures. Second, the impact of electronic accounting systems on economic security depends on the accuracy of financial information, prevention of fraud and corruption, effective control over financial flows, and the level of information protection. Third, factors such as insufficient technical infrastructure, low software quality, problems with information security, and a shortage of qualified specialists remain significant obstacles to the implementation and development of electronic accounting systems. Fourth, to increase the effectiveness of electronic accounting systems and ensure economic security, it is necessary to widely use modern digital technologies, improve software, simplify user interfaces, strengthen information security measures, and train qualified specialists. Scientific research on the effectiveness and economic security of electronic accounting systems shows that accounting systems based on modern information technologies play an important role in increasing the efficiency of enterprise activities, obtaining information quickly and accurately, reducing errors, ensuring transparency and openness, preventing fraud and corruption, and controlling financial flows. At the same time, there are factors that hinder the implementation and development of electronic accounting systems, such as insufficient technical

infrastructure, low software quality, problems in ensuring information security, and a shortage of qualified specialists. This indicates the need for widespread use of modern digital technologies, software improvements, user interface simplification, information security measures, and training of qualified specialists to increase the efficiency of electronic accounting systems and ensure economic security. In this regard, a number of important scientific conclusions can be drawn based on the results of scientific research on the efficiency of electronic accounting systems and economic security. First, the efficiency of electronic accounting systems is determined by the level of their automation, software quality, user interface convenience, and the strength of information security measures. Second, the impact of electronic accounting systems on economic security depends on the accuracy of financial information, prevention of fraud and corruption, effective control over financial flows, and the level of information protection. Third, factors such as insufficient technical infrastructure, low software quality, problems in ensuring information security, and a shortage of qualified specialists remain significant obstacles to the implementation and development of electronic accounting systems. Fourth, to increase the efficiency of electronic accounting systems and ensure economic security, it is necessary to widely use modern digital technologies, improve software, simplify user interfaces, strengthen information security measures,



and train qualified specialists. All this indicates the importance of modern scientific and practical approaches in increasing the efficiency of electronic accounting systems and ensuring economic security.

CONCLUSION

From the above analysis, it can be seen that increasing the efficiency of electronic accounting systems and ensuring economic security is an important task of management and information systems based on modern digital technologies. The results of the study show that electronic accounting systems provide the opportunity to quickly and accurately obtain financial information, reduce errors, prevent fraud and corruption, automate reporting, protect information and ensure cybersecurity. At the same time, factors such as insufficient technical infrastructure, low software quality, problems in ensuring information security, and lack of qualified specialists remain significant obstacles to the development and implementation of electronic

accounting systems. Based on modern scientific and practical approaches, the following priority areas should be identified to increase the efficiency of electronic accounting systems and ensure economic security: improving software and introducing modern technologies, strengthening information security measures, simplifying user interfaces, training qualified specialists, and integrating systems with other information systems. Based on the results of the research, practical recommendations were developed to improve the efficiency of electronic accounting systems and ensure economic security. Their implementation will allow to increase the accuracy and reliability of financial information in enterprises, prevent fraud and corruption, strengthen economic security, and form management systems that meet the requirements of the modern digital economy. The development of electronic accounting systems and their role in ensuring economic security remains one of the most urgent tasks for the modern economy.

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