THE MINISTRY OF EDUCATION OF THE REPUBLIC OF AZERBAIJAN

AZERBAIJAN STATE UNIVERSITY OF ECONOMICS

INTERNATIONAL CENTER OF GRADUATE EDUCATION

MASTER DISSERTATION

on the topic

"IMPLEMENTATION PROBLEMS OF ACCOUNTING SOFTWARE PROGRAMS IN AZERBAIJAN"

Gahramanov Rashad Asif

BAKU – 2022

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Head of the International Center for Graduated Education

Assoc. Prof. Dr. Ahmedov Fariz Saleh

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MASTER DISSERTATION

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Code and name of the specialty: 060402-Accounting and Auditing

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Master's Student:
Gahramanov Rashad Asif
_____signature

Supervisor:
Ph.D in Econ. Sultanov Firudin Ogtay
_____signature

Program Manager:
Ph.D in Econ. Valiyev Jabrayil Khalil
_____signature

Head of the Department:
Dr. of Econ.Prof. Kalbiyev Yashar Atakishi
_____signature

BAKU – 2022

Elm andı

Mən, Qəhrəmanov Rəşad Asif oğlu and içirəm ki, “Implementation Problems of Accounting Software Programs in Azerbaijan” mövzusunda magistr dissertasiyasını elmi əxlaq normalarına və istinad qaydalarına tam riayət etməklə və istifadə etdiyim bütün mənbələri ədəbiyyat siyahısında əks etdirməklə yazmışam.

AZƏRBAYCANDA MÜHASİBATLIQ PROQRAM TƏMİNATLARININ TƏTBİQİ PROBLEMLƏRİ

XÜLASƏ

Tədqiqatın aktuallığı: Texnologiyanın sürətli inkişaf etdiyi dövrdə iqtisadiyyatın bütün sahələrində yeniləmələr və əhəmiyyətli dəyişikliklər hiss edilmişdir. Bu yeniliklərin fonunda iqtisadiyyatın inkişafı istiqamətində müxtəlif metodlar ortaya çıxmış, nəzarət mexanizmi təkmilləşdirilmişdir. Nəzarət mexanizminin səmərəli davam edilməsində əsas pay mühasibat uçotunun öhdəliyinə düşür. Bu səbəbdən dolayı, mühasibat uçotunun təkmilləşdirilməsi, müasir texnologiya və proqram təminatlarının tətbiqi olduqca vacibdir. Lakin, heç kəsə sirr deyil ki, müxtəlif məsələlərdə proqram təminatlarının istifadəsində müxtəlif problemlər ortaya çıxa bilər. Azərbaycan Respublikasında mühasibat uçotu sahəsində əhəmiyyətli addımlar atılmasına baxmayaraq müxtəlif proqramların istifadələrin çətinlik yaratması bu mövzunun tədqiq edilməsini aktual edir.

Tədqiqatın məqsədi: Mühasibat məlumatlarının kompüterlə işlənməsinin xüsusiyyətləri və təhlili, mühasibat uçotunun avtomatlaşdırılması problemləri, mühasibat uçotu proqramlarının və sistemlərinin təsnifatını qeyd etmək mümkündür

İstifadə olunmuş tədqiqat metodları: deduksiya, müşahidə, müqayisəli təhlil, iqtisadi hadisələrin qiymətləndirilməsinə kompleks sistemli yanaşmalar, nisbi dəyərlərin hesablanması kimi elmi biliyin üsul və üsullarından istifadə edilmişdir.

Tədqiqatın informasiya bazası: Azərbaycan Respublikasının Mühasibat Uçotu haqqında qanunu, Azərbaycan Respublikasının Audit haqqında qanunu, Milli Məclisin müvafiq sahə ilə bağlı verdiyi qərarlar, Prezidentin sərəncamları, müxtəlif normativ-hüquqi aktlar, beynəlxalq və yerli araşdırmaçıların əsərləri hesab edilir.

Tədqiqatın məhdudiyyətləri: Əsas məhdudiyyətin yerli müasir ədəbiyyatların az olmasıdır.

Tədqiqatın elmi yeniliyi və praktiki nəticələri: Azərbaycan Respublikasında Beynəlxalq Maliyyə Uçotu Standartlarının tətbiqinin sürətləndirilməsi və mühasibat uçotunun informasiya sistemi anlayışının tədqiqidir.

Nəticələrin istifadə oluna biləcəyi sahələr: Dissertasiya işində əldə edilmiş elmi nəticələr və tövsiyələr müəssisə və təşkilatların, habelə dövlət orqanlarının maliyyə hesabatlarının səmərəliliyinin artırılmasında istifadə oluna bilər.

Açar sözlər: Azərbaycan, mühasibat uçotu, audit, proqram təminatı.

IMPLEMENTATION PROBLEMS OF ACCOUNTING SOFTWARE PROGRAMS IN AZERBAIJAN

SUMMARY

The actuality of the subject: During the period of rapid development of technology, innovations and significant changes were felt in all sectors of the economy. Against the background of these innovations, various methods have emerged in the direction of economic development, and the control mechanism has been improved. The main share in the effective continuation of the control mechanism falls on the obligation of accounting. For this reason, it is very important to improve accounting and apply modern technology and software. However, it is no secret that different issues can arise in the use of software on different issues. Despite the fact that significant steps have been taken in the field of accounting in the Republic of Azerbaijan, the difficulty of using various programs makes it relevant to study this topic.

Purpose and tasks of the research: Features and analysis of computer processing of accounting information, problems of accounting automation, classification of accounting programs and systems can be noted.

Used research methods: Methods and techniques of scientific knowledge such as deduction, observation, comparative analysis, complex systematic approaches to the assessment of economic events, calculation of relative values were used.

The information base of the research: The Law of the Republic of Azerbaijan on Accounting, the Law of the Republic of Azerbaijan on Audit, decisions of the Milli Majlis in the relevant field, Presidential decrees, various normative legal acts, works of international and local researchers.

Restrictions of research: The main limitation is the lack of local contemporary literature.

The novelty and practical results of investigation: Acceleration of the application of International Financial Accounting Standards in the Republic of Azerbaijan and the study of the concept of accounting information system.

Scientific-practical significance of results: The scientific results and recommendations obtained in the dissertation can be used to increase the efficiency of financial statements of enterprises and organizations, as well as government agencies.

Keywords: Azerbaijan, accounting, auditing, software programs

ABBREVIATIONS

AIS	Automatic Information System
EEA	European Economic Area
EC	European Commission
EU	European Union
FASB	Financial Accounting Standards Board
FTP	File Transfer Protocol
GAAP	Generally Accepted Accounting Principles
HTTP	Hypertext Transfer Protocol
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
NASBO	National Accounting Standards for Budget Organizations
NASCO	National Accounting Standards for Commercial Organizations
NASNGO	National Accounting Standards for Non- Governmental Organizations
UK	United Kingdom
USA	United States of America
USSR	Union of Soviet Socialist Republics

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INTRODUCTION

Relevance of the research topic: The application of software packages in accounting is not only the automation of accounting, but also the maintenance of warehousing, timely payment of wages, management of supply, production and sale of products, monitoring the implementation of contracts, timely submission of various reports, etc. allows.

The computer cannot replace an experienced and competent accountant, but it allows you to streamline accounting, increase the efficiency of accounting, reduce the number of errors in the calculation, assess the current financial condition of the enterprise and its prospects. Mechanization to some extent facilitates accounting, but does not make it fully operational, resulting in less time left to prepare other reports. To this end, special attention is paid to the development of a package of applications for the automation of accounting to address all typical issues. The use of computers distributes the workload of employees in the field of accounting, frees them from time-consuming paperwork, increases the time for analytical work to improve the financial condition of the organization. At present, there is an objective need to automate accounting processes and further improve them on the basis of modern technical means. One of the main tools of the professional activity of the accountant is information and communication technologies, which increase the efficiency of accounting and financial activities in the enterprise through the automation of accounting. It is expedient to choose the accounting automation system from the market of offered software products that meet the maximum needs of the enterprise, in accordance with the accounting system in the enterprise. Thus, the use of Information and Communication Technology significantly increases the efficiency and effectiveness of the accountant's professional activity, which has a highly positive impact on the activities of the enterprise. At present, the automation of accounting with the help of personal computers is not a difficult task for the user and developer of accounting software. The current situation in accounting has developed from the programming of individual accounting departments to the acquisition of the balance sheet of the enterprise associated with various databases. The mastery

of computer skills by accountants requires a thorough review of the strategy of accounting software, not at the level of a computer user, but at the level of a programmer. Given that this trend should continue in our country, the issues of overcoming the problems in the implementation of accounting programs have always remained important and relevant.

Statement of the problem and learning level: As an important component of its sustainable development the works of a number of local and foreign researchers have been used to improve financial reporting and ensure the effective use of accounting software. As an example to these individuals Abbasov İ.M., Hacıyev F.Sh, Aliyev.S.H., Onaolapo, A., Odetayo, T., Urquía, G., Pérez, E., Muñoz, C., Çidem.I., Borhan, O., Bader, O and others can be named.

Purposes and objectives of the research: The dissertation studied the features of the use of information technology in accounting and auditing, for this purpose, the following issues were considered:

- features and analysis of computer processing of accounting data;
- problems of accounting automation;
- classification of accounting programs and systems;
- principles of accounting program selection;
- obstacles to the implementation of accounting programs in Azerbaijan.

Object and subject of the research: Object of the study is the accounting system of Azerbaijan, the directions of development of accounting were identified, the shortcomings in the application of accounting programs were studied.

Subject of the research is information technologies used in accounting, their classification, types and modern methodologies in building the principles of interaction between the auditor and the computer. The main software used by the auditor in the course of his activities was also considered.

Research methods: The methodological basis of the study is the use of systemic and complex, historical and logical approaches that provided a reasonable disclosure of the essence and content of the organizational and technical structuring of accounting activities in the process of automation.

The basis of the study was formed by the scientific works of domestic and foreign scientists-economists who studied the problems of the development of the organization of automated accounting and audit, legislative and regulatory acts on the organization and methodology of accounting enterprises, materials of scientific and scientific-practical conferences as well as implying the study of economic relations and facts in their development and interaction.

In the process of work, such methods and techniques of scientific knowledge were used as induction, deduction, observation, comparative analysis, complex systemic approaches to assessing economic phenomena, calculating relative values. In defining and solving the tasks, such general scientific methods of cognition as the ascent from phenomenon to essence, analysis and synthesis, substantiation of cause-and-effect relationships, as well as specific scientific methods of cognition, observation, comparison, classification, grouping, interpretation, judgment and other methods were used.

Research database: The Law of the Republic of Azerbaijan on Accounting, the Law of the Republic of Azerbaijan on Audit, decisions of the Milli Majlis in the relevant field, Presidential decrees, various normative legal acts, works of international and local researchers.

Research limitations: The main limitation is the lack of local contemporary literature.

Scientific novelty of the research: The most important results of the research, which reflects the scientific innovation, are as follows:

1. Acceleration the application of International Financial Accounting Standards in the Republic of Azerbaijan.
2. Exploration the concept of an accounting information system.
3. Investigation the effectiveness of accounting software.
4. Emphasizing the importance of training in the application of the software.
5. Improving the quality of teaching in the study of accounting programs.
6. Ensuring access to software for accountants.

Scientific and practical significance of the results: The practical significance lies in the fact that the results of the dissertation work can be used:

– in the practice of audit organizations;

– software developers;

– in the process of training and advanced training of audit specialists, consultants and accountants in higher educational institutions and specialized training centers.

CHAPTER I. ACCOUNTING INFORMATION SYSTEM

1.1. Theoretical and methodological foundations.

Accounting is a system that can be useful to the extent that it can meet the information needs in the business. When considered as an information system, accounting refers to a process that consists of collecting, processing and transmitting data that will help inform users make accurate decisions (Yazıcı, 2010: 203). The oldest and most advanced management information system is the accounting information system. The main area of the accounting information system is to monitor the asset movements of the enterprise.

Data on financial transactions that cause changes in the assets and resources of the enterprise should be collected, classified, reported, analyzed and presented to the relevant person or groups. In this respect, the accounting information system can be expressed as a system that produces information to business managers about the formation of business assets and resources, the way they are used, and the information that explains the financial situation of businesses and transmits this information to the relevant persons and organizations in a usable form. When many definitions in the literature are examined, there is a common view that the accounting information system is an information system that presents the information necessary for the healthy continuation, planning and auditing of the business activities to the internal and external financial information users, with financial statements. From the smallest business to the largest business, all organizations need accounting. An AIS is a combination of personnel records, production-related data, and financial data (Horngren et al., 2005: 282).

The basis of the accounting information system is to provide coordination between departments in the enterprise, to evaluate the collected data on a common basis and to convey it to inform users in a meaningful way when necessary. The main feature that distinguishes the accounting information system from other basic information systems of the enterprise is that this system is related to the economic effect of transactions (Ömürbek, 2003: 123).

The sub-information systems that make up the accounting information systems consist of three sub-information systems: financial accounting, cost accounting and management accounting.

Financial Accounting.

It will provide information about the assets, resources and changes in them and the results of operations, provide information that will be useful in evaluating future cash flows, will help and guide the internal and external information users, namely managers, partners, investors, lenders and other interested parties, who want to benefit from this information. It is a system that prepares and presents information (Feyiz, 2009: 127). The information produced by financial accounting is generally financial. This information is the basic financial statements expressed as the balance sheet and income statement, and additional (auxiliary) financial statements such as the fund flow statement, cash flow statement, equity change statement prepared based on these statements (Kutlu, 2008: 48). The reports prepared through these tables are transmitted to the information users. The objectives of financial accounting are included in the question of "what is accounting". The answer is that accounting is an information system. In this context, the purpose of financial accounting can be summarized as providing and presenting useful information needed for economic decisions (Kutlu, 2008: 49). Decisions to be taken by parties outside the business are also limited to the information reported by those inside the business.

Outsiders of the enterprise do not have the opportunity to enter the enterprise and obtain first-hand information. If they leave the reporting job to the internal managers, they are less likely to receive sufficient and accurate information. In this case, information prepared according to the same standards is needed. Here, we come across accounting standards and principles that only concern the financial accounting system. Accounting standards include the elements that the information to be reported should have in terms of quantity and quality. External information users can benefit from independent external audit reports to be sure of the accuracy of the published financial statements (Varıcı, 2007: 60). The importance of accounting

standards emerges here once again. Because the only objective information is available to a person who wants to invest in the financial statements prepared following the standards.

Cost accounting.

Cost accounting has been defined comprehensively as follows. To obtain the goods and service units produced in an enterprise and to deliver them to the buyers and convert them into money, it determines the costs, which show the monetary measure of the sacrifices made by the enterprise, which expenses consist of, records and monitors the said expenses following the classification in the chart of accounts in terms of their types, functions and expense places, and examines this information. It is the whole of the processes aiming at the preparation of reports and the control of expenses that will allow the interpretation and interpretation (Abdioğlu, 2012: 3). Cost information should be of a nature to meet the varying needs of management. For this reason, cost calculation and reporting methods will change in line with the demands of the managers. In other words, different needs in the business necessitate different cost information.

For this reason, when a cost accounting information need is encountered, it is necessary to know whether the information to be obtained will be used for management or financial purposes. For example, whether the information will be used for stocks, for success valuation, or decision-making should be known and decided in advance. This situation will guide the manager in choosing the necessary information from many according to the needs (Varıcı, 2007: 63). The most important task of cost accounting is to contribute to the managers' determination of the best option while making decisions by presenting the correct and sufficient information about the production costs to the management on time (Çidem, 2013: 31).

The objectives of cost accounting can be summarized under four main headings:

- to determine the cost of manufactured products/services and semi-finished products.
- to assist with planning.
- assisting with expense control.
- assisting with specific management decisions.

The cost accounting system fulfils a very important function by realizing these purposes. Cost accounting information fulfils two important functions in the decision-making phase of the management. The first is to present some warning information about the management activities to the manager who will take the decision. For example, if there is a cost that is more than a planned cost, it can provide warning information to management to reduce costs. The second is to offer alternative options most of the time for the work to be done by the management and to help it choose the most viable one among these alternatives. For example, cost accounting information can generally be used in price determination or in the selection of a fixed asset to be purchased (Varıcı, 2007: 64).

Management Accounting.

Management accounting is a system that uses the information produced by financial accounting and cost accounting as data and produces new information and provides the numerical information that business management needs when making decisions for the future. The information produced by this system, which aims to contribute to the effectiveness and efficiency of management functions in enterprises, is for information users within the enterprise (Çidem, 2013: 31). Management accounting appears as a tool to determine the business objectives and operating standards, control the activity and make the necessary corrections. Management accounting, beyond the operations such as bookkeeping and recording undertaken by financial accounting, has a quality that compiles and interprets the information that business managers will use in decision-making (Kutlu, 2008: 49).

Information Processing Stages in Accounting Information System.

The data obtained from inside and outside the business go through various stages and enter a form that will be beneficial to the internal and external information users. These stages of information processing are recording, classifying, calculating, summarizing, storing and transmitting.

The accounting information system consists of the methods and tools used by a business to monitor the financial activities of the business and summarize these activities in a way that is useful to decision-makers. In all accounting systems, whether simple or complex, data about the financial activities of the enterprise are recorded, classified and summarized. Financial statements are the primary source of data and information for business management and outsiders. The purpose of financial statements is to assist decision-makers in evaluating the financial structure, profitability and future perspective of the business (Tekşen et al., 2011: 101).

Accounting information responds to the legal/justifiable needs of foreign users, provides communication between parties that have a business relationship with each other and is the basis for the decision-making mechanism of the management. Basic and auxiliary financial statements; Statements such as income statement, balance sheet, fund flow statement, cash flow statement are prepared for investors, creditors, unions, vendors, customers and other foreign partners. Financial statements are regularly read and analyzed by brokers and financial analysts (Heagy et al., 2013:4). Many parties use the information produced by AIS. Data providers transfer data to this system. Accountants and AIS generate information from these data. This information is maintained by information technologies and managers. Top management, internal auditors and other information users use this useful information.

Records are kept in accordance with the relevant laws and regulations, in chronological order with various accounting terms (account codes, debit, credit, etc.). Journal books are kept for these records in enterprises. The record-keeping activity carries out the conversion of monetary transactions into accounting records under certain disciplines and ensures that they are kept unchanged thanks to journal

books (Çidem, 2013: 24-25). The recording phase is one of the most important functions of accounting. Because the financial statements and reports that will be formed when proper records are not kept will not give proper results. Businesses should be very careful and meticulous at this stage.

Classification is the division of data or information into sections or groups based on various characteristics.

For example, the separation of assets such as current and non-current assets, current assets such as liquid assets, securities and trade receivables. Coding systems are used in classification. Coding is the systematic arrangement of data or information. Coding systems enable easy classification of data or information and easy access to them, thus making it easier to record, monitor and report transactions according to subjects or qualities (Sürmeli, 2008: 62). A good business manager can make comments on assets, resources, liabilities and receivables using accounting classification. For this, good accounting knowledge and foundation is required.

Calculation.

It is the phase of applying arithmetic operations to data or information or applying mathematical models or analysis techniques according to the characteristics of the information or report to be obtained. The calculation, which is one of the most important stages of information processing, is seen in many different ways. The calculation activity covers a wide area, from calculating the salary to be paid to the employees, calculating the cost of goods sold, calculating the tax payable and calculating the profit or loss at the end of the period.

Summarizing. During the recording and classification phase, a large amount of information is accessed in the accounting information system. This information may be too long, complex and unnecessary to be useful to internal and external information users. In order to prevent this situation and to make the information produced more useful and usable, it should be summarized with certain methods (Çidem, 2013: 25). At this stage, the formation of tables such as income statement,

balance sheet and trial balance are done by summarizing a large number of information obtained from this system in a certain way.

Storage.

Storage is the accumulation of data or information, archiving it in files prepared according to different subjects and environments in order to be able to be reused and proven in the future. The storage and filing process differs according to the information processing method used. While paper documents, folders and files are used in manual information processing, microfilm, disc, cd or other magnetic media are used in computer-based electronic information processing methods (Sürmeli, 2008: 63).

Transmission.

Financial information obtained as a result of processing the accounting data of financial events or transactions can be transmitted in the form of text, tables or graphics and in electronic media as a result of developments in communication and information technologies. Information designed to cover different structures and areas can be delivered to the relevant information users instantly, thanks to computer and communication networks (Sevilengül, 2011: 13). An effective information flow can only be achieved through a well-organized communication activity (Sürmeli, 2008: 64).

1.2 The essence, purpose and objectives.

Elements of accounting information system; personnel, communication tools, equipment and reports. Undoubtedly, an effective and efficient accounting information system depends on the coordination and harmony of all these elements. As in all systems, the first and most important element of the accounting information system is human. Because it is the person who establishes and uses the system. Analyzing the reports obtained from the system also depends on the human being. Therefore, systems cannot work without human contribution (Canbolat, 2006: 56-57). Human is at the center of the accounting information system. Although reports and

tables are produced by information systems, it is people who interpret them and make decisions. These systems assist business managers in decision making. Accounting information system, in order to meet the information needs of business management and other people and institutions related to the business; It is a system that collects data about business activities, records, classifies, summarizes, reports and transforms them into necessary information.

According to this definition, in order to fulfill these duties, there must be personnel who know the subject and operate the system. The structure of accounting personnel is shaped according to the organizational structure of the enterprise. The number of accounting information system personnel varies depending on the operation intensity and scope of the system and the importance given to information systems. However, the quality of the staff is also important. The general characteristics sought in the personnel who will carry out the accounting information system are vocational education, work experience and personality (Yavuz, 2014: 40). Businesses should employ the required number of accounting personnel according to the characteristics of the sector they are in, the size of the business, and the importance of the need for accounting information.

Communication tools are documents necessary for storing and transmitting data and information. The recording medium and the communication tools that make up the communication opportunity are important in order to reveal and prove the data or information in different aspects such as time, quality, place and person. Communication tools are generally divided into two as initial transaction documents and registration documents. Initial transaction documents are the documents in which data on business activities are recorded for the first time. These include invoices, expense slips, checks, bonds, policies, raw material request slips, etc. example can be given. Registration documents, on the other hand, are documents used for recording and processing initial transaction documents. Diary book, general ledger, inventory book and stock cards can be given as examples for registration documents (Yavuz, 2014: 40).

In the accounting information system, some methods are used in the process of converting data into output. These methods are; manual information processing, mechanical information processing and computer information processing. However, accounting information, which was previously produced manually (manually) or mechanically in accounting information systems, has begun to be produced in a computerized environment in parallel with the development in information technologies. Because computerized accounting systems enable the activities within the scope of the accounting function in the business world to be performed faster, safer and at lower cost. Information technologies; software covers hardware products and covers terms such as the development of software-hardware systems, automation of management processes and activities related to this subject (Canbolat, 2006: 27-28). The success of the business management depends on the quality, operability and response of the accounting program or software to the business needs. The ability of business management to make sound decisions also depends on the quality reports produced by this system.

Reports are the outputs of the accounting information system and are the material products expected from the system (Sürmeli, 2008: 41). As with all reports, the purpose of accounting reports is to meet the information needs of users and to support them in making decisions accordingly. Reports are addressed to internal and external users. Internal reports include all kinds of reports submitted to all levels of management for control purposes. Internal reports also referred to as control reports, generally allow managers to see the progress and results of business activities and compare them with planned targets. Therefore, they form the basis for the decisions to be taken by the managers. Internal reports vary and vary in number according to the needs and circumstances of the business.

External Reports are the reports prepared for the third parties related to the enterprise, those who need information about the activities of the enterprise. Examples of external reports are the Balance sheets, income statements, annual activity reports, tax refund reports, reports given to credit institutions, reports

announced to capital markets (Sürmeli, 1996: 42). Some of these reports may be for special purposes and some for general purposes. There is a condition that these reports are prepared in a determined form, in accordance with the principles and in a timely manner.

These studies should be done for each system that is considered to be installed in the enterprise. For example, general ledger cost accounting or their sub-systems, such as sales, receivables, wages, cash budgets, etc. System development usually begins when top management needs such work. This need arises as a result of the desire to establish an information system or to eliminate the inadequacies or deficiencies of the existing information system in the enterprise. Accounting information system development work is usually carried out by a team. As a result of the organized work of this team, the accounting information system that the business needs will be established in a healthier way.

Cost-Effective Principle.

This principle is one of the most important of the accounting information system development principles. The cost usually arises in the form of personnel expenses, expenses to be made on tools and equipment required for information processing, and problems that cannot be determined beforehand and may be encountered over time. Since the costs of rarely encountered problems cannot be determined in advance, the main costs are personnel expenses and expenses to be made for information processing. While creating the system, the appropriate cost is determined by comparing the money spent for any element of the system with the benefit that that element will provide to the system (Çidem, 2013: 32). The benefit to be obtained from the information or information system should exceed the cost to be incurred. The important thing here is to establish a system that is capable of meeting the information needs of the enterprise with the least cost.

Reporting Policy.

The information obtained from the accounting information system is formative for the decisions to be taken by the business management and other interested

parties. For this reason, the reports obtained from the accounting information system should be clear and understandable to everyone. The fact that the information constituting the accounting information system is a decision tool or that the decisions taken are of a type that can be changed depends on the effective operation of the feedback system. The purpose of the report in the accounting information system is to monitor and conclude financial events (Canbolat, 2006: 62). Reports are the most effective tools for decision making, so the quality of the reports prepared by the system is of particular importance for businesses.

Human Factor Principle.

People are responsible for the effectiveness of the accounting information system. These people form the social structure of the system. It is necessary to establish an order based on certain foundations in the relations of these people, who come from different environments and have different characteristics, with each other. After the personnel using the system are in harmony with each other, adopt the system and see themselves as a part of the system, the system will work successfully.

Organizational Structure Principle.

The authority and responsibilities of all members of the organization forming the system should be fully determined. With the full definition of the organizational structure, decision-makers, control points and work areas can be determined accurately. The defined organizational structure ensures that the flow of information operates in a healthy way (Çidem, 2013: 33). The accounting information system works more effectively and efficiently in institutionalized businesses. Because the authority and boundaries of such organizations are predetermined. It should provide the information flow needed by the accounting information system in a timely and accurate manner (Canbolat, 2006: 62).

Principle of Flexibility.

The accounting information system should be designed in a way that allows flexibility. Businesses are dynamic and open systems. Therefore, it is constantly affected by internal and external conditions. Responding to the new information and control needs of the business can only be possible by adapting to the changes. A flexible system is a system that can respond to new needs only with a new set of additions, without requiring a re-arrangement in the face of changes (Sürmeli, 2008: 60). Flexible systems can easily meet the information needs of businesses, even if the conditions change. Since inflexible systems cannot keep up with different conditions, they cannot provide these competencies in different conditions.

Principle of Being Clear and Understandable.

It is possible to monitor the activities of the accounting information system easily, by designing the system in a clear and understandable way. The effectiveness of the system is not achieved by having a complex structure, but by being clear and understandable. Clarity and intelligibility depend on the very good definition of all the elements that make up the system (Çidem, 2013: 33). Clarity and intelligibility in transactions facilitate the people responsible for the operation of the system to follow the system (Sürmeli, 2008: 61). The greatest convenience for the users of the system is that the system is a clear and understandable system. Otherwise, system users may lose a lot of time in systems that are not clear and understandable.

Data Collection and Processing Policy.

The system should be developed in such a way that the information is meaningful, timely and relevant. In the system, data and information move with the input-process-output flow. This principle is about the data to be used as input, the operations to be applied to these data and the desired outputs to be obtained. It is possible for the information to be produced to be meaningful and to be accessed on time if the data to be used as input are accurate and sufficiently detailed (Çidem, 2013: 34). Especially the accuracy and detail of the first records to be made into the system are of great importance. The more accurate and detailed information is entered into the system, the more accurate and detailed reports and information can be obtained

from the system. This principle of the accounting information system is related to the flow of data within the system. It concerns the input-processing-output stages; therefore, it is important in terms of business management. Because the information in the financial statements and other reports is formed by going through these processes.

Accounting Information System Development Stages.

System development studies in general; covers many activities carried out within the scope of research, design and implementation phases. Research phases also referred to as planning, begin with the need of information users in the business for an accounting information system or a sub-system that will provide the necessary information for the activities of business management in the most appropriate and effective way and on time. "Will the business fix its current system? Or will a new system be installed?" It starts the research and design phases by looking for answers to the questions. After the direction and target of the studies are determined, an action plan is prepared according to the determined target, showing the money, staff and time required to carry out these studies, and approval is requested from the management. After the approval, very important and detailed studies are carried out for the design, installation, operation and monitoring of the system (Sürmeli, 2008: 253).

Computer processing of data of an economic entity occurs when a significant amount of accounting information is processed using computer technology, regardless of the following conditions:

- the computing device is used by the subject autonomously or under a contract with a third-party organization;
- a computing device is used by an economic entity to reform economic data in many respects of economic activity and automate accounting or solely to automate changes in information on various areas of accounting, various types of facts of economic activity (Иванова А.,2017).

During the audit, the purpose of the audit and the key elements of its methodology are stored in a computer data processing system. The presence of a computer data processing environment significantly affects the process by which the auditor checks the accounting system and internal control interconnected with this system (Баранова О.В.,2018).

As a result of the use of technical means, there is a change in various elements of the organization of the accounting process and internal management:

- to verify economic transactions, along with traditional accounting documentation, primary accounting documentation stored on a machine medium is also used;
- regular reference assessment can be checked against data stored in computer memory or on a machine storage medium;
- instead of the main manual forms of accounting, a form of accounting can be used that is focused on progressive methods of generating output data and ensuring its reliability, combining synthetic accounting with analytical, systematic and chronological, as well as increasing the efficiency and ease of use of accounting and generating output information.

The specialist auditor should not force (directly or indirectly) the audited economic entity to use computer data processing systems that are known to the auditor. The recommendation of a specialist regarding the use of any computer data processing system is possible only if the auditor provides a service for building a computer data processing system at the request of an economic entity (Иванова А.,2017).

The economic entity must provide the audit organization with the necessary access rights to the computer data processing system. Non-fulfillment (partial fulfillment) of this condition is a reduction in the scope of the audit within the computer data processing system, as a result of which the audit organization may require the provision of paper documents necessary for it. The auditor should be aware of the software, technical, mathematical and other applications of computer

technology, as well as the economic information processing system (Иванова А.,2017).

In the absence of the necessary knowledge, it is necessary to involve an expert in the field of information technology. Also, a specialist should determine the impact on the organization, formation and conduct of an audit in the conditions of using a computer data processing system of a controlled economic entity, including the study of internal management and accounting systems, risk assessment systems that are associated with the audit activities (Сиротенко Э.А.,2017).

For an audit organization, it is desirable to have a library of the most used computer data processing systems and make efforts to study the features of their practical use. In the case of using the work of an expert in assessing the used computer data processing system:

- recommendation of an expert, approval and implementation of the results of his activities must comply with the requirements of the rule “Application of the work of an expert”;
- the audit professional must have sufficient understanding of the user's computer system as a whole to plan, manage and control the work of the examiner, leaving a dominant position.

The dominant position of the auditor in comparison with the expert is that the expert gives an assessment for the information processing system, when, as an auditor, he evaluates the reliability of the reporting generated by this system (Сиротенко Э.А.,2017). An audit organization cannot transfer to anyone (including an expert) its obligation to express an opinion on the reports of the audited economic entity and the audit report drawn up on its basis.

The main task of the expert is to support the auditor in the process of conducting an audit in terms of:

- assessment of the degree of reliability of the computer data processing system as a whole;

- evaluating the patterns of acquisition and licensing of accounting software used in the system of computer processing of data of the audited subject;
- study of calculation algorithms;
- generation on the computer of the main registers for the auditor of synthetic, analytical accounting and reporting (Чистова Д. В.,2018)

The participation of the auditor in the environment of computer data processing consists in studying and drawing up in the form of a ready reporting document all significant issues of the organization, processing accounting information in the system of computer data processing of the subject, outlining the following key points:

- an organizational data processing company, for example, does it process special departments (computer center, computing center, automated enterprise management section), are computers located at user sites of the accounting department staff, information processing occurs directly by accountants; whether the information is processed by the subject independently or by agreement with third parties;
- accounting units that operate in the environment of computer data processing;
- placement of a computer data processing system on one or more computers;
- the use of local data processing on each computer or the use of a network method;
- Archiving and storage of data in digital storages;
- method of data transfer: the use of communication channels, using external media (for example, flash drives) or data entry is performed using the keyboard (Чистова Д. В.,2018).

The specialist auditor should study and draw up a working document report on the following types of security used:

- technical support;

- software for computer data processing (a brief description is made of who developed it, the moment of implementation of software for computer data processing, the frequency and methodology of updating in accordance with the reforms of current legislation);
- technological support, which should be drawn up in the form of a scheme, which includes several separate elements of the technological process of data processing (information entry, verification, etc.);
- other types of security and its brief description.

The working documentation for accounting programs should indicate the available licenses for each of its components (Сиротенко Э.А.,2017). The auditor should evaluate and formalize in the working paper the capabilities of the system in terms of:

- instant response to changes in economic and tax laws in terms of software settings;
- preparation of accounting and internal management reports;
- implementation of analytical procedures;
- expanding the functionality of computer systems.

It is also important for the auditor to assess the degree of qualification of accounting personnel in terms of computer data processing, first of all: whether the specialists have the appropriate higher or secondary specialized education, whether a training course in the field of information technology was completed or an independent study of the computer data processing system took place (Иванова А.,2017). In the process of planning audit observations according to the "Audit Planning" standard, each level of the plan must be accurate, taking into account the impact on the audit process of information technologies used by economic entities and computer data processing systems. The degree of automation of accounting data processing should be specified when determining the scope and characteristics of each audit procedure (Баранова О.В.,2018).

The audit process planning document should address the following questions: methods of performing audit processes using computer processing of data;

- use the knowledge of an independent expert to study the computer system of economic entities, a description of the questions proposed to the expert for evaluation;
- the start date of the audit must correspond to the date when the data were presented to the auditor in the form agreed with the business entity in the audit contract.

The organization of accounting affects the professional risk of the auditor. Audit risk is increased when:

- decentralized computer environment;
- geographical location of computer installations;
- insufficient set of staff knowledge about information technology;
- lack of internal control over the functioning of the system;
- necessary procedures to prevent unauthorized access to the system.

The auditor's risk is reduced if (Баранова О.В.,2018):

- automated systems are licensed;
- it is possible to deepen certain types of control with the help of software designed specifically for auditors;
- software is controlled;
- management skillfully determines the information policy;
- all branches, divisions and other separate divisions, subsidiaries operate in a unified environment for computer data processing, use a single software;
- the information policy has been agreed with the main part of the users of the computer data processing system;
- An economic entity has a strategy for the development of a computer data processing system.

The auditor should evaluate the stability of the internal management system of the inspected entity in accordance with the auditing standard “Studying and evaluating accounting and internal management systems in the audit process” and assessing the impact on this reliability of the current system (Сиротенко Э.А.,2017):

- control of data collection at the user level and at the information service level;
- control over the prevention of errors and falsification of data in the process;
- management of operations with data (accessibility, completeness, correctness), also for permanent data (reference data);
- implementation of changes in the software structure, primarily methods of receiving primary information;
- level of coordination and assistance between information services and users of the system.

The specialist performing the audit should check the level of compliance of the analyzed algorithms with the standards of regulatory documentation describing the technologies for the implementation of accounting and the construction of financial statements using the basic automated calculations of an economic entity (Баранова О.В.,2018). Also, the auditor should make sure that the information base can ensure the safety of data, archiving, the degree of access, encryption of information, compliance with the restriction of unauthorized access to it. Up-to-date information (its compliance with the changing conditions of the economy) should be ensured by regulating the sources and users of information, the frequency and criteria for updating it (Сиротенко Э.А.,2017).

When collecting audit evidence about the organization of data processing in a computer data processing environment, the audit organization must adhere to the requirements established by the standard “Audit Evidence”. The main sources of collecting audit evidence in the course of audit procedures are data prepared from the subject's computer system in the format of tables, reports, accounting registers of the subject. The auditor can use these data, their copies, photocopies, as the main audit documentation, attaching links, notes, special characters to the processing of

documents (Чистова Д. В.,2018). In the event that the auditor uses in his activities a system of computer processing of the subject's data (without printing information), the working documents used, which can describe the fact of the process of collecting audit evidence, must be compiled by the auditor independently. Documents that are generated during an audit in the conditions of a computer data processing system and differ significantly from working documents (for example, documents prepared on a digital medium) can be stored separately in the audit organization in the archive of audit files on a digital medium (Баранова О.В.,2018).

The audit organization, according to the standard of the auditor's activity "Audit Documentation", is obliged to ensure the safety of audit files on digital media, their structural formation and assembly in the archive. The system of identifiers of working documents in audit files on digital media is used by the audit organization. For these organizations, it is advisable to store audit data for each individual subject of the audit organization on separate digital media (Баранова О.В.,2018).

The execution of automated processes by a specialist regarding files is allowed in cases where there is sufficient confidence that they comprehensively correspond to the source files of the verified subject. The auditor can perform automated processes using digital files that have been received from third parties who act in agreement with the subject (Сиротенко Э.А.,2017).

1.3. Accounting information systems in international practice.

The International Congress of Accountants in 1904 in St. Louis in the United States was considered to be the beginning of initiatives aimed at harmonizing accounting rules. After this Congress, a working group was appointed. This group was forced to conduct international comparative studies for accounting rules and principles in selected countries in order to prepare a recommendation to reduce these differences. Harmonization efforts were implemented in 1973 when the International Committee on Accounting Standards (IASC) was established. In 2001, this organization was transformed into the International Accounting Standards Board (IASB), which took responsibility and exclusive rights to create international

standards. The new constitution introduced a new name for the developed standards until 2001, the International Accounting Standards existed, while since 2001 all-new standards were called International Financial Reporting Standards. In light of the new constitution, the IASB is responsible for developing, in the public interest, a set of high quality, understandable and affordable global accounting standards. Other goals include promoting the application and strict adherence to standards, as well as efforts to harmonize local accounting standards and International Financial Reporting Standards to make them comparable and based on high-quality solutions (https://www.wcoa2022mumbai.org/history-wcoa)

Thanks to Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002, adopted in the European Union, international accounting standards have been approved (). This provision obliges member states to implement, no later than 1 January 2005, IFRS adopted by the European Commission as the basis for the consolidated financial statements of companies registered in the regulated capital markets of the European Economic Area (EEA). Work is also underway to align IFRS with US accounting principles (USGAAP). Such cooperation, even if full compliance is difficult to obtain, may lead to convergence of the rules included in these standards, in order to avoid misunderstanding of financial statements. The implementation of the IAS required huge changes in the national financial systems in all the member states of the European Union. This has the greatest impact on tax and administrative regulations. These changes have often been associated with uncertainty and a lack of full understanding of the wording of international rules. An additional problem was the relatively short period of companies' activity in a market economy (Regulation (EC) No 1606/2002 of the European Parliament).

In 1989 was the period of the socialist regime and the centralized planned economy ended, and the period of political and economic transformations began. The process of replacing the universal information system with a new system adapted to the requirements of the global world has begun. The transformation stages

were implemented in the form of subsequently issued legal acts. The first was the Ordinance of the Ministry of Finance of January 15, 1991, on accounting rules. This was extremely important for the development of the accounting system since for the first-time excellent principles were introduced such as the historical cost assumption on the basis of the accrual principle, reasonable valuation, the principle of proportionality and the basic rules for the valuation of assets and liabilities. Moreover, the regulation contained models of the main elements of financial reporting.

The application of the Accounting Law of September 29, 1994, allowed accounting solutions to come closer to international accounting standards and European Union directives. In addition, balance sheet rules were separated from tax legislation while the purpose of the accounting system was defined and defined as presenting a clear and reliable picture of the business entity. Understanding the motives behind the transformation of accounting requires careful analysis of its political, economic and sociological context. In a centrally planned economy, an accounting system is a form of control over the government and a source of statistical information needed to plan the future goals of the government. Companies were engaged in political functions that were more important than economic goals. In most cases, prices were set artificially and the accounting system was responsible for the safety of the company's assets and provided input data related to costs. A competitive economy operated alongside a nationalized industry that did not seek transformation but wanted to maintain a centrally protected position. Changes in the perception of accounting appeared only as a continuation of the privatization process in the following years.

The Accounting Law of September 29, 1994, has been amended several times before this date. The last relevant amendment was introduced in 2000 and entered into force in 2002. The amendments eliminated gaps, precise definitions and assessment rules and made the provisions consistent and in line with IAS resolutions, EU directives and amending Polish law. It should be emphasized, however, that this

commitment does not apply to all organizations and, when researching claims, the reader should be aware of which organization is represented and which claims are being used. Many companies in 2002 decided to take advantage of some of the solutions proposed by international standards since it was possible on the basis of the revised accounting. However, it should be emphasized that the introduction of international standards is relatively expensive and the obligation to use IFRS for all companies at the same time would be an unnecessary financial burden on the economy (https://www.paih.gov.pl/files/?id_plik=18598).

At the same time, as with accounting harmonization issues, policymakers are working to standardize prospectuses to make securities eligible for trading on European exchanges equal. This requires the use of a universal reporting language that is understandable to all potential users. In addition, issuers will have the right to select virtually every stock exchange in Europe for their securities. Fulfilment of the obligation to prepare financial statements based on IFRS contributed to the assessment of listed companies by analysts. This is due to the fact that international accounting standards are largely based on estimates presented in the balance sheet and profit and loss account. Subsidiaries that have not decided to implement reporting in accordance with the standards are often forced to prepare reports using three methods for national, tax and consolidation purposes. Accounting was created as a group of practical methods for describing the economic reality of micro-companies.

The popularization of the application of this method is due to the fact that in the management of business entities, a rationally selected method of measuring and recording economic events and identifying associations between causes and consequences is necessary. T. Kizyukevich argues that the problem of accounting functions should not be considered statically: “Just as the scale of accounting changes along with economic transformations, the function of the system is transformed. This applies specially to changes in the hierarchy. Depending on the needs, new functions can also be defined. " Initially, these changes were the result

of direct experience of practitioners, but over time, the basis was found in specific theoretical concepts.

The purpose of financial statements is to provide accurate information about the financial position, results, cash flows and changes in the financial position of an entity, which is useful for a number of users, both internal and external, when making economic decisions about the allocation of scarce resources. In addition, the financial statements present the results of management or the responsibility of management for the allocation of resources entrusted to them. Users can estimate the value of assets, the maturity of liabilities and receivables, as well as assess the uncertainty about future cash inflows and outflows, liquidity and solvency, an estimate of the net cash inflows that will be used to return investments to investors and creditors in the form of a profit. Standardized financial reporting is not an end in itself. It is a means of communication, a "single language" of the global business environment. The trend towards harmonization of financial reporting is an integral part of the business globalization process. The standardization and harmonization of financial reporting is carried out by convergence of international accounting standards and international financial reporting standards, which would reduce the differences in the preparation of financial statements and information presented in the reports in order to facilitate and improve the quality of mutual reporting.

Communication of entities in different national economies. The existing differences in national accounting standards make it difficult to compare information on the status and success of domestic companies by companies from other national economies. The need for high-quality and standardized financial reporting in most developed countries and markets has increased in recent years due to an increase in the number of links to provide useful information for both parties, on the one hand, domestic and foreign lenders, and on the other, capital investors. The internationalization of accounting standards is an important requirement for the harmonization of financial reporting. The expansion of capital markets and international investment brings with it the need to establish uniform global

accounting standards. The harmonization of financial reporting correlates with the harmonization of the education of ethics and responsibilities of authorized accountants as developers of financial statements. The use of information in financial statements is of particular importance for the further development of the company and, indirectly, for the development of the national economy. The International Accounting Standards Committee, created in 1973, was the first international standard-setting body. The International Accounting Standards Board (IASB) was reorganized in 2001 to become an independent international standards body. Since then, the use of international standards has moved forward. Since 2013, the European Union and over 100 other countries have either required or permitted the use of International Financial Reporting Standards (IFRS) issued by the IASB, or their local version (https://www.ifrs.org/groups/international-accounting-standards-board/).

The harmonization of accounting standards has become a highly sought-after issue of discussion and debate among accounting professionals around the world. Accounting Standards are authoritative reports of accounting best practices issued by recognized expert accounting bodies pertaining to various aspects of the measurement, processing and disclosure of accounting transactions and events related to the codification of Generally Accepted Accounting Principles (GAAP). They are defined as accounting policies and practices through codes or guidelines that govern the accounting for items that make up the financial statements in accounts and are presented in annual reports. In fact, such statements are designed and prescribed to improve and determine the quality of financial statements. They ensure consistency in financial statements and ensure consistency and comparability of data published by enterprises. They aim to provide useful information to various users of financial statements, such as shareholders, creditors, management, investors, suppliers, competitors, researchers, regulators and society at large. The harmonization process gives the world community a single whole. The variety of stocks doesn't matter today if the accounting system can generate general purpose financial statements in a real sense. Thus, along with the process of globalization,

the awareness of investors in the capital markets has increased many times and the size of investors is multiplying (Nicolas A. Pologeorgis,2022).

Efforts to harmonize accounting requirements are further strengthened and often guided by the actions of companies themselves, especially European multinational corporations, which have adopted accounting practices that exceed national requirements, but which meet international expectations. They did this because they want access to international capital markets. In the 1970s, many continental European multinationals published consolidated statements long before they were required to do so. In the 1990s, these same companies began to publish financial statements that comply with international accounting standards, even if the requirements of the standards exceed the corresponding national requirements. The FASB and IASB have worked together since 2002 to improve and converge between GAAP and IFRS. Since 2013, Japan and China have also been working to align their standards with IFRS. The Securities and Exchange Commission (SEC) consistently supports the convergence of global accounting standards. However, the Commission has not yet decided whether to include International Financial Reporting Standards (IFRS) in the US financial reporting system.

II CHAPTER. ACCOUNTING IN THE REPUBLIC OF AZERBAIJAN

2.1. Current state of accounting system.

As in most countries of the former USSR, the accounting system in Azerbaijan, serving the interests of the planned economy, was formed in the 1920-1930s. This system made it possible to satisfy the needs of central planning in financial, tax and statistical information. One of its main features was the unification and standardization of accounting policies, reporting forms and registers, as well as accounting based on double entry. At the time of the restoration of independence in 1991, Azerbaijan was in conditions similar to other post-Soviet countries. On the one hand, the country had a fairly qualified army of accountants and auditors, but on the other hand, the existing accounting system did not meet market realities. It should be noted that the active stage of reforming the national accounting system in Azerbaijan began much later than in other countries of the Commonwealth of Independent States that emerged after the collapse of the USSR («Международный бухгалтерский учет», 2009).

The most significant events in the field of reforming accounting and financial reporting in Azerbaijan in the period up to 2004 were the adoption of the Law "On Accounting" in 1995 and the adoption of the Civil Code of the Republic of Azerbaijan in 1999. The Law "On Accounting" in 1995 was the first law that established regulation in the field of accounting accounting at the legislative level. However, in practice, he rather confirmed the existing legal status quo and the distribution of powers to regulate accounting. The later adopted Civil Code of the Republic of Azerbaijan, largely oriented to the German model, contained a section on the principles and rules of accounting and financial reporting. Despite the fact that the norms included in the Civil Code of the Republic of Azerbaijan were of a progressive nature, they were not implemented in full, since they were not always properly taken into account when improving by-laws. Thus, the formats of the balance sheet and income statement provided for by the Civil Code of the Republic of Azerbaijan have not found their practical implementation. Financial reporting

continued to be prepared in accordance with the unrepealed Law “On Accounting” (1995) and by-laws developed on its basis. In 2005, the norms related to the organization of accounting and forms of financial reporting were removed from the Civil Code of the Republic of Azerbaijan, since the adoption of the new Law “On Accounting” in 2004 radically changed both the approach to accounting regulation in Azerbaijan and the hierarchy of regulatory documents.

The adoption of the new Law "On Accounting" on 29.06.2004 marks the beginning of a stage of active reform of the national accounting system in Azerbaijan in accordance with the best world practice. The law was published on 02.09.2004, and on 07.02.2005 the decree of the President of the Republic of Azerbaijan “On the application of the Law “On Accounting” was signed, which finally determined the areas of responsibility of individual executive authorities and other state structures in the field of accounting regulation. The adopted law proclaimed the provision of transparency of financial reporting and the development of accounting in the country on the basis of international standards as the main goal of state regulation of accounting in the Republic of Azerbaijan. This goal is to be achieved “by developing and applying International Financial Reporting Standards (IFRS) and National Accounting Standards for Business Organizations based on them and National Accounting Standards for Non-Profit Organizations based on International Public Sector Accounting Standards (IPSAS)” (Law of The Republic of Azerbaijan On Accounting).

Note that according to the definitions given in the law, IFRS means "accounting standards, financial reporting standards and interpretations of the Standing Committee on Interpretations, developed, adopted or approved by the International Accounting Standards Board, as well as any applicable interpretation of the International Committee on Financial Statement Interpretations ”, and under IPSAS - “accounting standards developed, adopted or approved by the Committee on the Public Sector of the International Federation of Accountants”. Thus, in Azerbaijan, the goal is explicitly stated - to ensure the transition to IFRS and IPSAS both through

their direct application by a certain circle of reporting entities (in the case of IFRS) and by harmonizing national standards with IFRS or IPSAS.

According to the current legislation, state regulation in the field of accounting is carried out by the Ministry of Finance of the Republic of Azerbaijan. According to the Accounting Law (2004), the Ministry of Finance:

- organizes the translation of IFRS and IPSAS into Azerbaijani and the approval of these translations as official texts in Azerbaijani in the International Accounting Standards Board, the International Federation of Accountants or other relevant bodies;
- develops and approves National Accounting Standards, Comments and recommendations on the application of National Accounting Standards and accounting rules;
- gives consent to the relevant executive authorities and extra-budgetary state funds to apply the normative legal acts developed by them within their competence, as well as documents that are advisory in the field of accounting;
- collaborates with the International Accounting Standards Board and the Public Sector Committee of the International Federation of Accountants in order to monitor changes in IFRS and IPSAS and reflect these changes in National Accounting Standards in a timely manner;
- develops and approves the Rules for Simplified Accounting in Small Businesses;
- cooperates with professional accounting organizations in order to improve the national accounting system (Law of The Republic of Azerbaijan On Accounting).

The law allows the development of normative legal acts and recommendatory documents related to the field of accounting by other executive authorities and extra-budgetary state funds within their competence. However, the status of the Ministry of Finance as the main regulator of accounting in Azerbaijan is enshrined. The Law "On Accounting", which establishes the obligation to coordinate these documents with the Ministry of Finance before their approval. In the absence of such agreement,

their use is not allowed. Despite the fact that the Law “On Accounting” specifically stipulates that “accounting rules, as well as the form, content and frequency of reporting by credit organizations are established by the National Bank of the Republic of Azerbaijan”, coordination with the Ministry of Finance is also mandatory in this case. One of the innovations of the Law “On Accounting” (2004) was the requirement to create an Accounting Advisory Council (AAC) designed to advise the state accounting regulatory body on accounting and financial reporting issues. The Ministry of Finance, which acts as the state accounting regulatory body in Azerbaijan, is required to consult with the AAC before making decisions on the implementation of IFRS and IPSAS, the development of national accounting standards and other important issues related to the development of accounting in the country. The Accounting Advisory Council consists of representatives of government authorities, commercial and non-profit organizations, the accounting profession and educational institutions with a fundamental knowledge of IFRS and IPSAS. Members and chairman of the Council are approved by the Cabinet of Ministers of the Republic of Azerbaijan, and its charter by the Ministry of Justice. At the same time, there is a legislative ban on the participation in its composition of representatives of the Ministry of Finance as a body regulating accounting. This ban is intended to ensure the relative independence of the AAC from the state regulator. However, the limited resources of the AAC and its reliance on funding provided mainly from the budget of the Ministry of Finance significantly limits its independence («Международный бухгалтерский учет», 2009).

Nevertheless, the Law "On Accounting" provides for the possibility of financing the activities of the AAC from other sources not prohibited by law. With an increase in the share of such funding, the independence of the Advisory Board will increase. No less revolutionary than the announced transition to IFRS and the creation of an Accounting Advisory Council relatively independent of the Ministry of Finance was the new procedure for developing national accounting standards provided for by the Law “On Accounting” (2004). In general, this procedure is in accordance with the so-called "due process of the International Accounting

Standards Board". The main principles and stages of this procedure are described directly in the Law “On Accounting”, which also obliges the state regulatory body (Ministry of Finance) to develop and approve the procedure for the development and adoption of national accounting standards («Международный бухгалтерский учет», 2009).

According to the approved order of the Ministry of Finance "Rules for the development and adoption of national accounting standards", the procedure for adopting new and changing existing national accounting standards is as follows:

- in order to obtain advice from the AAC on the development of a national accounting standard, the Ministry of Finance sends to its address a step-by-step work plan for the development of a standard with an indication of the time frame for its development;
- the Advisory Council provides advice to the Ministry of Finance on the standard being developed in accordance with the time frame established by the work plan;
- the Ministry of Finance, taking into account the proposals of the AAC, develops the initial draft of the standard, sends it to the AAC and organizes its publication in order to receive comments on it;
- within 60 days from the date of publication of the initial draft, the Ministry of Finance organizes the collection of comments to it from all interested parties. After 60 days, the Ministry of Finance sends all received comments to the AAC;
- the AAC Committee, within 30 days, considers the primary draft submitted by the Ministry of Finance together with the comments provided and sends its official comments on it to the Ministry of Finance;
- the Ministry of Finance re-examines the initial draft, taking into account the comments of the AAC and other interested parties. At the same time, the Ministry of Finance has the right to make changes to the previously published primary draft or keep it unchanged;

- if the Ministry of Finance decides to approve the draft standard in the edition in which it was published as a primary draft, it approves it and determines the date from which it comes into force;
- if the Ministry of Finance decides to make changes to the primary draft, it develops and approves the amended draft standard and determines the date from which the amended standard comes into force (Decree of the president of the Republic of Azerbaijan on application of the Law of the Republic of Azerbaijan "On Accounting").

When approving a proposed initial draft, with or without amendments, the Ministry of Finance takes into account the conformity of this initial draft with IFRS or IPSAS, as well as the recommendations of the AAC. If the standard approved by the Ministry of Finance differs from IFRS, IPSAS or the recommendations of the AAC, it indicates the existing differences and discloses their reasons in an appendix to its decision to adopt the standard. This procedure is applied to the development of national accounting standards for both commercial and non-commercial organizations. With its help, participation in the process of developing national accounting standards of all interested parties is ensured at the earliest stages of project development, which makes it possible to improve the quality of the developed standards and reduce the number of subsequent adjustments to already adopted regulatory legal acts. The exception is, as already noted, only regulatory legal acts on accounting for credit organizations, which are developed by the National Bank of the Republic of Azerbaijan in agreement with the Ministry of Finance. However, the legislation does not prohibit the Ministry of Finance from contacting the AAC and other interested parties for comments at the stage of consideration of the draft regulatory legal act on accounting submitted for approval by the National Bank («Международный бухгалтерский учет», 2009).

2.2. Regulatory framework.

The principles of organization and regulation of accounting in the Republic of Azerbaijan should be considered in connection with the model classification of the

accounting system of the world countries. In this regard, the regulation of accounting in the world is carried out mainly in two forms: the continental European countries and the British-American model of accounting. In the first group of countries (Germany, France, Italy, Argentina, etc.) a wide range of laws have been adopted in connection with the regulation of accounting. In the second group of countries (USA, UK, etc.) accounting is managed mainly on the basis of accounting systems and principles adopted by professional accounting organizations. Thus, the current accounting model used in our country is consistent with the continental accounting model. Article 4 of the Law of the Republic of Azerbaijan "On Accounting" dated June 29, 2004, in connection with the state regulation in the field of accounting, states that the main purpose of state regulation in the field of accounting in the Republic of Azerbaijan is to prepare standard financial statements for commercial organizations (Law of The Republıc of Azerbaijan On Accounting).

Develop financial accounting in the country on the basis of international accounting standards by developing and applying National Accounting Standards based on International Accounting Standards for non-profit organizations and for the public sector for non-profit organizations. State regulation in the field of accounting is entrusted to the Ministry of Finance of the Republic of Azerbaijan. "Article 1 of the Law of the Republic of Azerbaijan on Accounting dated June 29, 2004 states that this law applies to legal entities operating in the territory of the Republic of Azerbaijan, regardless of ownership and organizational-legal form, as well as individuals engaged in entrepreneurial activities without establishing a legal entity regulates the rules of organization and maintenance of accounting, as well as preparation and submission of financial statements. All normative legal acts related to accounting developed by the executive authorities and extra-budgetary state funds in the territory of the Republic of Azerbaijan within their competence may be applied after coordination and approval with the executive authority. The Ministry of Finance of the Republic of Azerbaijan, with the participation of relevant bodies, shall establish a unified accounting and reporting system in the Republic, constantly develop, improve and monitor this work. The National Bank of the Republic of

Azerbaijan, the State Statistics Committee, the State Insurance Supervision under the Cabinet of Ministers, the Ministry of State Taxes and other bodies in accordance with the legislation of the Republic of Azerbaijan in coordination with the Ministry of Finance. Creation and distribution of all new normative documents in the field of accounting in the Republic of Azerbaijan, their forms and requisites cannot be carried out without the consent of the Ministry of Finance of the Republic of Azerbaijan. The main purpose of state regulation of accounting and reporting is the formation of a unified accounting system that meets the principles of financial reporting of the Republic of Azerbaijan in accordance with international standards, its accounting and reporting on the relevant legal and methodological bases in this area.

Basics of accounting and reporting regulation responsibilities are:

- the establishment of uniform accounting standards for the preparation of unified accounting and reporting as a protector of the interests of participants in business operations;
- establishment of mandatory regulations as a basis for the preparation and use of accounting information in the interests of government agencies, owners and other users;
- defining the rights and responsibilities of professional employees engaged in accounting and reporting;
- development of national accounting and reporting in accordance with the principles of the international accounting system and standards.

Important in the regulation of accounting and reporting document Ministry of Finance of the Republic of Azerbaijan October 20 Approved by order of 1995 and since January 1, 1996 The current "Accounting Plan of Enterprises and Instructions for its application". All economic entities engaged in entrepreneurial or other activities in the territory of the Republic of Azerbaijan, which are considered legal entities and operate regardless of their subordination and form of ownership, shall maintain accounting records. Accounting reports are a single basis for grouping and

storing information about business transactions and other information in accounting. In accounting, synthetic accounts are used to measure an entity's assets, capital, financial results, and so on. Analytical accounts group the information in personal, material, and other accounts within synthetic accounts in more detail. Sub-accounts, on the other hand, are expressed as part of a synthetic account, containing grouped analytical records. Chart of accounts of accounting - is the sum of synthetic sub-accounts on certain features of accounting. The Instruction on the implementation of the chart of accounts regulates issues related to the basic methodological principles of accounting in banks and budget departments and all other enterprises. Here is a brief description of synthetic calculations and subaccounts. The description of the accounting accounts by sections is presented in the sequence defined in the Chart of Accounts. At present, the development of the country's economy, the expansion of economic relations with various countries, the adaptation of the existing accounting system in our country to international financial reporting standards are important issues. The Republic of Azerbaijan is located at a natural pole, which is highly developed in terms of economic issues and attracts the attention of other small countries, international and regional organizations. Here, many countries around the world are trying to expand their spheres of influence by expressing their interests. In this context, it is important to adapt domestic economic information to international requirements and prepare them in a form that is understandable to foreign investors.

In this regard, in order to harmonize and regulate the existing accounting system and standards of the Republic with the International Financial Reporting Standards, the Cabinet of Ministers of the Republic of Azerbaijan adopted on February 20, 2003 the International Accounting Standards 2003. The decision "On the Program" is of special importance.

The decision consists of three sections and covers the following issues:

1. Development of a regulatory framework and methodological guidelines in accordance with international accounting standards;

2. To the requirements of modern accounting information technology adaptation;
3. Training of specialists in the field of accounting.

The implementation of these measures should be an important tool in regulating the principles and concept of accounting in accordance with international accounting standards. An important issue in the transition of the national accounting system to the form of international standards is the training of high-quality accounting staff and the organization of professional development of existing accountants at the level of modern requirements. The training of accountants with high quality indicators can start from secondary vocational schools. In connection with the transition to international accounting standards, cooperation with specialized international and other national accounting organizations is an important condition. To this end, a special program should be developed and regular cooperation should be established in a systematic form with the International Committee of Financial Reporting, the International Federation of Accountants and national accounting organizations of other countries. The Regulation on Accounting Policy of Enterprises is one of the normative legal documents established for the regulation of the accounting system in the Republic of Azerbaijan and reflects the most common forms of communication in the regulation of the accounting system, taking into account the normative legal documents established in this field. "Regulations on Accounting Policy of Enterprises" was approved by the order of the Ministry of Finance of the Republic of Azerbaijan dated January 23, 1997, and this regulation discusses. The general policy of the enterprise is formed by its head. When formulating the accounting policy, the head of the enterprise shall comply with the requirements of the "Regulations on the accounting policy of the enterprise" and other normative-legal documents regulating the accounting system.

The formation of accounting policy mainly involves the following:

- the enterprise separates its property and liabilities from the property and liabilities of other enterprises;

- the enterprise guarantees long-term uninterrupted operation, its future development, property and liabilities, as well as timely payment of debts;
- enterprise accounting policy of the Republic of Azerbaijan legislative documents regulating the accounting system accepts accordingly for the reporting year;
- the enterprise's income and expenses are properly attributed to the reporting period.

The results of the inventory of existing property, liabilities, capital, settlements and other assets should be fully and accurately reflected in the records. In addition, the head of the enterprise determines the form of organization of accounting, the order of document flow and accounting information technology, develops the internal accounting and reporting system, the rules of control over the business operations and documents required to achieve the purpose of accounting. When formulating the accounting policy, the head of the enterprise must be guided by the Law of the Republic of Azerbaijan "On Accounting" and fulfill all its requirements. An entity's accounting policy may be amended at any time in accordance with the requirements of the accounting standards adopted by the Legislative Bodies of the Republic of Azerbaijan.

In accordance with the Law "On Accounting", all legal entities, regardless of their organizational and legal form and form of ownership, as well as individuals engaged in entrepreneurial activities without forming a legal entity operating in the territory of the Republic of Azerbaijan, are required to keep accounting records in accordance with relevant accounting standards. The current legislation on accounting divides all accounting entities into commercial and non-commercial organizations and individuals, as is customary in the Civil Code of the Republic of Azerbaijan. For the purposes of establishing requirements for the presentation of financial statements by accounting entities engaged in commercial activities in accordance with certain standards, the legislation further subdivides them into structures of public interest, small businesses (this category includes the majority of

individual entrepreneurs engaged in entrepreneurial activities without forming a legal entity as well as small legal entities) and other commercial organizations (this category includes mainly the so-called "medium-sized enterprises"). Accounting entities of a non-commercial nature include, in turn, budget organizations, extra-budgetary state funds, municipal bodies and non-governmental organizations (Law of The Republıc of Azerbaıjan On Accounting).

Entities of public interest include:

- credit organizations;
- insurance companies;
- investment funds;
- non-state (private) social funds;
- legal entities whose securities
- traded on the stock exchange;

commercial organizations that, as of the date of preparation of financial statements, have at least two indicators out of three that exceed the criteria values for indicators of annual income, the average number of employees during the reporting year and the balance sheet total established by the relevant executive authority (Law of The Republıc of Azerbaıjan On Accounting).

The current legislation on accounting provides for the following regulatory legal acts in the field of accounting and financial reporting, applied in the Republic of Azerbaijan:

- International Financial Reporting Standards.
- National Accounting Standards For Commercial Organizations.
- National accounting standards for budget organizations.
- National accounting standards for non-governmental organizations.
- Rules for conducting simplified accounting in small businesses.
- Normative documents and instructions of the National Bank of the Azerbaijan Republic in the field of accounting.

- Comments and recommendations on the application of national accounting standards.
- Accounting rules.
- Other regulatory legal acts and advisory documents related to the field of accounting («Международный бухгалтерский учет», 2009).

1. International Financial Reporting Standards. International financial reporting standards are applied in Azerbaijan in the form in which they are adopted by the IASB. Changes to these standards come into force in the Republic of Azerbaijan immediately after their official approval by the IASB. These standards should be applied by structures of public interest, and can also be used at their discretion instead of the corresponding national standards by other commercial organizations that are not classified as small businesses.
2. National Accounting Standards for Commercial Organizations (NASCO). National Accounting Standards For Commercial Organizations are approved by the Ministry of Finance. They should be developed on the basis of IFRS and cover all issues regulated by them. If, during processing into national standards for commercial organizations, some provisions of IFRS are excluded or changed, or new provisions are introduced, then all differences between NASCO and IFRS should be disclosed in an appendix to the relevant national accounting standard, along with an explanation of the reasons for such differences. According to the legislation, NASCO should be applied by commercial organizations that are not classified as structures of public interest or small businesses (i.e., the so-called medium-sized enterprises representing the absolute majority in the number of registered legal entities). However, small businesses have the right to choose to apply the NASCO instead of the simplified accounting rules.
3. National Accounting Standards for Budget Organizations (NASBO). National accounting standards for budget organizations are adopted and approved by the Ministry of Finance. They should be developed on the basis of IPSAS and cover all the issues they regulate. The standards are intended for use by budget

organizations as well as extra-budgetary funds and municipal authorities. Their development is subject to requirements to disclose differences from their underlying IPSAS and the reasons for these differences, similar to the requirements mentioned earlier in the context of NASBO. It should be noted that, unlike the commercial sector, Azerbaijani accounting legislation does not allow direct application of IFRS by the budgetary, non-budgetary and municipal sectors.

4. National Accounting Standards for non-governmental organizations (NASNGO). National accounting standards for non-governmental organizations are adopted and approved by the Ministry of Finance. Although the Law on Accounting does not indicate the basis for the development of these standards, according to the order of the Ministry of Finance, they must be developed taking into account the basic principles of IPSAS.
5. Rules for conducting simplified accounting in small businesses entrepreneurship. The rules for conducting simplified accounting in small businesses are special rules for maintaining accounting for small businesses, developed and approved by the Ministry of Finance. The procedure for their development and approval, as well as the requirements for them, are not prescribed by law. However, representatives of the Ministry of Finance have repeatedly expressed an unofficial opinion that they are likely to be as close as possible to tax legislation. The current rules for conducting simplified accounting in small businesses were approved by the Cabinet of Ministers of the Republic of Azerbaijan in 2003.
6. Regulatory documents and instructions of the National Bank of the Azerbaijan Republic in the field of accounting. Normative documents and instructions of the National Bank of the Republic of Azerbaijan, establishing accounting rules, as well as the form, content and frequency of reporting of credit institutions, are adopted by the National Bank in agreement with the Ministry of Finance. The Law of the Republic of Azerbaijan "On Banks" states that "banks and local branches of foreign banks are required to keep records and prepare reports

reflecting their activities and financial position, including annual financial statements, in accordance with the law and international accounting standards." Thus, it is understood that the accounting rules developed by the National Bank must comply with both IFRS and current national legislation.

7. Comments and recommendations on the application of national accounting standards. Comments and recommendations on the application of national accounting standards, which are methodological guidelines, are developed and approved by the Ministry of Finance in order to clarify the provisions of national accounting standards.
8. Accounting rules. Accounting rules are developed and approved by the Ministry of Finance. They define the forms of primary documents and accounting registers for organizations that keep records in accordance with national accounting standards and are not subject to mandatory use by organizations that keep records in accordance with IFRS. Currently, previously adopted forms of primary documents and accounting registers are used, in most cases they are advisory in nature.
9. Other regulatory legal acts and advisory documents related to the field of accounting. Normative legal acts and documents of a recommendatory nature related to the field of accounting are developed by executive authorities and extra-budgetary state funds within their competence. They can be applied on the territory of the Republic of Azerbaijan only after their approval in agreement with the Ministry of Finance, unless otherwise provided by law. These include, in particular, independently developed documents that establish the accounting policy of such organizations as the State Oil Fund of the Republic of Azerbaijan, which publishes financial statements prepared in accordance with IPSAS («Международный бухгалтерский учет», 2009).

2.3. Software programs used in the accounting system.

Automation of accounting in our country began to be applied in small enterprises from the first years of independence. In those years, the accounting

capabilities corresponded to the programs for ensuring production. These programs were used autonomously on a personal computer in connection with the work of a particular specialist. At that time, there was practically no automation of accounting and reporting in budgetary organizations. In the first years of our independence, unstable and chaotic circumstances arose in all areas, including the economic sphere, as well as accounting and reporting. However, the main priorities of economic development in our republic were determined and the foundations of the concept of socio-economic development of independent Azerbaijan were determined, and important steps began to be taken to ensure its legal framework. In addition, a legal framework was created to ensure a liberal market economy in the country, and a number of progressive laws and other regulatory documents were adopted. As a result, a transition to a market economy based on various forms of ownership was laid in our country, integration into the world economy was carried out. During this period, serious improvements were made in the country aimed at improving the legal framework for accounting and reporting in all sectors of the economy and carrying out appropriate reforms. Also during this period, the role of local experts in software development was significantly enhanced for accounting purposes. Today, as in all fields, the application of accounting software has become widespread. In this area, this area uses special software used both at home and abroad.

The current state of the market for accounting automation software is determined by the need for comprehensive accounting and analysis of the financial activities of the entire enterprise. Large multi-user systems based on modern communication and information processing systems come to the fore, which allow a team of accountants to simultaneously maintain interconnected areas of accounting, and give the company management the opportunity to quickly access reliable information and make competent management decisions. Currently, the following programs are widely used in local enterprises.

- Program 1C "Enterprise";
- Azmühasib software package;

- Günəş software package;
- LOGO software package;
- e-government projects, etc.

The 1C "Enterprise" program was developed by 1C CJSC. This company is widely represented and represented by its representative offices both in Russia and in major cities of the CIS countries. Software products produced by 1C Closed Joint Stock Company are usually referred to as the company name and software warranty.

The company is preparing special software packages not only for accounting, but also for analyzing the financial condition of the enterprise. At the same time, the program has local and network options. For example, one of the programs used in the computerization of accounting is the accounting program LOGO Unity. Being a Turkish development program, a special version of LOGO Unity software has been prepared for use in Azerbaijan. This program has functions for the following operations:

- documentation of business transactions;
- preparation and maintenance of financial statements for responsible persons;
- synthetic and analytical accounting of processes;
- management accounting for the development of management information;
- warehouse records;
- cash flow accounting;
- preparation of reports (https://www.logo.com.tr/)

However, LOGO is not a widespread program in our republic, it is most often used directly in Turkish firms, therefore, we will further consider the most popular accounting automation methods.

The most widespread accounting program in Azerbaijan is 1C. To begin with, you should answer the main question: “What tasks does the 1C: Accounting program help to solve?” Since the program implements not only accounting, but also tax accounting, the accounting tasks in the configuration:

- complex automation of economic, organizational and financial activities of the enterprise;
- operational management of the enterprise;

I. Maintaining accounting records using several charts of accounts at the same time:
- use of the mechanism of standard operations;
- Maintaining a journal of transactions using the Correct transactions register;
- Opportunity to promptly obtain the most important information from accounting results;
- setup, formation and printing of financial statements
- according to the forms approved by Russian regulations;

II. Production and warehouse logistics management;

III. The possibility of using arbitrary measurements of accounting and regulated reporting;

IV. Conducting multi-currency accounting;

V. Building analytical reporting:
- formation of hierarchical, multidimensional and cross reports;
- detailing and aggregation of data in reports;
- data grouping in reports;
- analysis of multidimensional data;
- dynamic change of the report structure;
- customization of reporting forms to receive any analytical information;
- formation of graphical reports in the form of diagrams;

VI. Management accounting;

VII. Implementation of planning, budgeting and financial analysis processes;

VIII. System administration:
- use of the mechanism of roles for setting the rights of users' access to information;
- logging of user actions and system events;

- implementation of information base export and import processes;
- setting up the system taking into account regional peculiarities; wide possibilities of the configurator, allowing to develop existing and create new applied solutions;

IX. Integration with other systems:

- support of Internet protocols HTTP, HTTPS and FTP;
- receiving and sending e-mail;
- data exchange using text files;
- support of work with trade equipment;
- interaction via COM-connection;
- Support for DBF and XML formats (Н. Брынкова,2008).

In general, the entire 1C system can be divided into two main parts that closely interact with each other: the configuration and the platform that controls the operation of the configuration. To make it easier to understand the interaction of these parts of the system, let's compare it with a video player. As you well know, the video player is used to watch movies. There are many different video cassettes on which various films are recorded for every taste. And in order to watch a movie, you need to insert a cassette into the video player, and the video player will play the movie recorded on it. A player by itself is completely useless without a cassette, just as a cassette by itself cannot be of any use to us if we don't have a video player. Returning to the 1C system, we can say that the platform is a kind of "video player", and the configuration is a "cassette". The platform makes the configuration work and allows you to make changes to it or create your own configuration. There is one platform (1C:Enterprise) and many configurations. For the functioning of any application solution, a platform and any one configuration are always required. By itself, the platform cannot perform any automation tasks, as it is designed to provide some kind of configuration. And the configuration itself is also useless, because in order for it to perform the tasks for which it was created, it is necessary to have a platform that controls its work. 1C: Accounting 8 is a universal mass-purpose

program for automating accounting and tax accounting, including the preparation of mandatory (regulated) reporting. This is a turnkey solution for accounting in organizations engaged in any type of commercial activity: wholesale and retail trade, commission trade (including subcommission), provision of services, production, etc. In addition, with the help of "1C: Accounting 8" it is possible to keep records of individual entrepreneurs using a simplified taxation system or a general taxation regime. Accounting and tax accounting in the 1C program are implemented in accordance with the current legislation of the Republic of Azerbaijan. The accounting methodology ensures the simultaneous registration of each record of a business transaction both in accounting accounts and in the necessary sections of analytical accounting, quantitative and currency accounting. Users can independently manage the accounting methodology as part of the accounting policy setting, create new sub-accounts and analytical accounting sections (Н. Брынкова,2008).

1C: Accounting provides a practical solution all the tasks facing the accounting service of the enterprise, if the accounting service is fully responsible for accounting at the enterprise, including issuing primary documents, accounting for sales, etc. In addition to the above, information about certain types of activities, trade and production operations can be entered by employees of related services of the enterprise who are not accountants. In the latter case, the accounting service will be left with methodological guidance and control over the settings of the infobase, which ensure automatic reflection of documents in accounting and tax accounting. 1C: Accounting can also be used only for accounting and tax accounting, and the tasks of automating other services, for example, the sales department, can be solved with specialized configurations or other systems. Also, with the help of 1C: Accounting, the following are maintained: accounting for inventories, warehouse accounting, accounting for trade operations, accounting for commission trade, accounting for operations with packaging, accounting for banking and cash transactions, accounting for settlements with suppliers and buyers, accounting for fixed assets, intangible and low-value assets, accounting for main and auxiliary

production, accounting for semi-finished products, accounting for indirect costs, VAT accounting, payroll accounting, personnel accounting, a simplified taxation system is supported, standard accounting reports and regulated reports are prepared. In addition to all of the above, the “accountant's monitor” allows accountants to quickly and conveniently obtain data on the balance on the current account and at the cash desk, on the amount of receivables and payables. The exchange rate is available for receiving directly from the Internet. In general, 1C: Accounting provides accountants with many opportunities for accounting at enterprises, organizations, institutions, regardless of their type of activity and form, regardless of the complexity of accounting. 1C: Accounting allows accountants to organize the most efficient accounting, production accounting, warehouse accounting, operational trade accounting, payroll, prepare tax accounting. This is a ready-made automated solution for the accounting process for enterprises that carry out various types of commercial activities, i.e. retail and wholesale trade, sale of services, production processes, etc. According to the study, on the territory of the Republic of Azerbaijan, 1C software is used in most existing enterprises, regardless of the scale of the enterprise itself, whether it is a private enterprise or large-scale production. Finding a job as an accountant without knowledge of the 1C program is a very difficult task today, because. the demand for this product is too high. However, do not forget that the 1C program is a universal solution not only for accounting, it has many different configurations and tasks to solve, so we will further consider specialized accounting automation tools developed by local companies and provided by the state (В. Филатова.2014).

There are versions of the program "AzMuhasib v1.1", "AzMuhasib v1.2", "AzMuhasib v2.0" and "AZM Anbar". Accounting software AzMuhasib consists of standard software packages, separately from each other:

- "Az Muhasib"
- Anbar
- "AzMuhasib Trade"

– Fixed assets
– Archive.

This is the first program developed by local experts in Azerbaijan. AzMuhasib has the technical capability to use it also in Russian and English. The software, which is the first national brand in the field of accounting automation, has a number of advantages. Easy to use software, menu completely in Azerbaijani, full compliance with national legislation, integration of various forms of accounting, ease of setting up the program in accordance with tax legislation and other changes in tax legislation, organization of analytical accounting of basic transactions along with synthetic accounting and the possibility creation of various forms of reporting. One of the main advantages of the program is that it allows the use of various forms of ownership in business entities. The simplicity of the program expands its application in small and medium-sized businesses (https://www.azmuhasib.com/)

The main section of the program is "AzMuhasib". This section contains primary documentation and accounting of the main business operations. The main interface of the AzMuhasib program Sections of the AzMuhasib program: operation, report, utility and help.

In general, the AzMuhasib program solves the following tasks:

– Organization and maintenance of cash accounting;
– accounting of banking operations;
– accounting of fixed assets;
– warehouse accounting;
– creation of a base of employees with their roles in the enterprise;
– calculation and accounting of wages;
– organization of the income statement;
– organization of the cash flow statement;
– organization of the statement of changes in equity

As noted earlier, the Günəş software has separate modules with the names of the planets of the solar system, each of which performs a specific accounting function (https://www.azmuhasib.com/).

- Venera - maintenance of generalized accounting information, budget accounting and budget planning, books and magazines, as defined by law, intended to receive accounting, tax, social and statistical reports.
- Mercury - warehouse accounting, documented accounting of stocks.
- Uranium - production accounting, keeping records of finished and
- Goods sold, cost calculation and evaluation process.
- Mars - accounting of employees, payroll and social benefits.
- Jupiter - accounting of fixed assets, their depreciation and their revaluation.
- Vesta - budget accounting.
- Crescent - designed to automate primary documentation, designed to help develop entrepreneurial activity in the Republic of Azerbaijan and is distributed free of charge (http://www.linka.az/Products.html).

Also available in the Günəş program are information on applicable taxes, banking information, reference information and an "Administrator module" that allows you to change the features of the software to suit the needs of the user, create different profiles (for example, with different access rights), create another enterprise that makes it possible to simultaneously accounting for two companies.

CHAPTER III. IMPLEMENTATION OF ACCOUNTING SOFTWARE PROGRAMS IN THE REPUBLIC OF AZERBAIJAN

3.1. Purpose and importance of research

The main purpose of this study is to reveal the functionality, differences, and ability to serve the user purpose of the accounting package programs used by businesses and financial advisors in terms of pre-accounting and accounting, and to shed light on the program developers and computerized accounting educators given in educational institutions according to the final result to be reached at this point. In addition, the opinions and suggestions of the business and financial advisors who will be included in the research sample about the accounting package programs they use, will be tried to reveal the relationship between the professional experience and education level of the users and the program used. Another pillar of the study is the relationship between the package program used and the business field of activity, the purpose of using the program and the program database.

The digitization of accounting operations dramatically increases the dynamism of economic life. From the traditional point of view, the inertia of the enterprise model does not adequately respond to the growing diversity created by the digital environment. This is especially noticeable in competitions. Thus, in the digital environment, figuratively speaking, all economic agents compete with each other. The purpose of the competition is to obtain information rent using the factor of information inequality. In the digital economy, the advantage of an economic agent in the information space allows him to increase profits by reducing time costs. The scale of the digital economy is expanding at an unprecedented pace and is penetrating all areas of economic activity at different speeds (Текбас И. (2018). The digital transformation of companies is taking place not only in key areas of the value chain, but also in central functions such as purchasing, human resources and finance. Promptly captures accounting processes and systems (Хинингс Б., Гегенхубер Т., Гринвуд Р,2018.). In this regard, the introduction of the Unified Accounting System in Azerbaijan continues at a rapid pace. Thus, the State Program for the expansion of digital payments in the Republic of Azerbaijan for 2018-2020, approved by the

Decree of the President of the Republic of Azerbaijan dated September 26, 2018, provides for the following measures related to the implementation of the "Unified Accounting System": the possibility of transferring payers to the "Unified Accounting System" will be analyzed Accounting" and the expansion of the use of electronic accounting will be encouraged. A phased transition plan will be developed to ensure a smooth transition of small and medium-sized companies to the new accounting system. Participation of small organizations in the development of the migration plan will be ensured. According to the state program, the main executor of this measure will be the Ministry of Finance of the Republic of Azerbaijan, and the other executor will be the Ministry of Taxes of the Republic of Azerbaijan. The implementation period of the event is 2018–2020.

Thanks to the successful implementation of the event over the years, the process of digitizing accounting operations in the field of financial accounting from January 1, 2021 using international experience and their information systems Big data, Machine Learning (part of artificial intelligence) is planned to switch to the application of innovative programs such as computer technologies, artificial intelligence, cloud computing, blockchain, which allows generating results without human intervention. According to a recent report from the Institute of Management Accountants, technologies such as data analytics, artificial intelligence, machine learning, blockchain, and robotic automation will continue to play a big role in the accounting profession in the coming years.

The main expected results of the digitization of accounting operations:

- Since the process of digitizing accounting transactions is associated with very high expectations of auditors, the use of digital technologies will increase both the efficiency and quality of auditing in enterprises and organizations.
- Achieve strengthening of the principles of operation of information systems in new software without human intervention.

Increasing the flexibility of digital solutions by accepting invoices and other documents through a direct interface with the accounting system through the

digitization of accounting, an integrated consolidation system and cloud computing technology.

3.2. Scope of research.

The use of software systems in accounting is not only the automation of accounting, but also allows for warehouse accounting, timely payment of wages, supply management, production and sales of products, control over the implementation of contracts, timely reporting in various forms, etc. The automation of accounting has two main tasks: the development of primary accounting documents and the formation of the final report. The computer accounting program is divided into autonomous functional and complex parts, respectively. Autonomous functional designed to automate certain areas of accounting. Accounting automation programs are basically built in the same way: an array of data or a database is entered, then it is processed and displayed in the required form. Scope of research public and private enterprises, business entities operating within the Republic of Azerbaijan.

3.3. Research model and hypotheses.

The research used an online questionnaire created through google forms to collect data. The research used an online questionnaire created through google forms to collect data. The questionnaire consists of 3 sections. In the first section, a survey was conducted about the personal information of program users, gender, position, work experience, type of enterprise they work and the program they use. In the second section, a survey was conducted on the technical characteristics of the accounting software they use. In the third section, a survey was conducted to evaluate the software they use in terms of accounting. A 3-point Likert scale was used to create the questions in the second and third parts of the questionnaire.

The degree of participation according to the Likert scale in the prepared questionnaire is given below.

1.Agree

2. Disagree

3. Neutral

Judgmental sampling was used in the research sample selection. In this method, which is among the nonprobability sampling methods, a sample is formed from the research universe according to the personal judgments of the researcher. In this method, the researcher acts according to certain criteria and concludes that the representative ability of the sample formed as a result of these criteria is sufficient. In the judgmental sampling method, the researcher provides easy access to the units to be included in the sampling. As a result, the editing of the obtained data can be done in a short time. Currently, the survey was conducted by 26 accountants working in various enterprises. It is planned to increase this number in the future.

In the study to be conducted, the hypotheses of the research were determined as follows, based on the research purpose:

H1: There is a significant relationship between the accounting package program used and the professional experience of the users.

H2: There is a significant relationship between the accounting package program used and the field of activity of the enterprise.

H3: There are significant differences in the selection of the program according to the technical features of the package program used.

H4: There are significant differences in the selection of the program according to the general accounting features of the package program used.

3.4. Summary of research literature.

The main research strategy is to study already existing research data and by combining them to solve the problem. In the course of the study, the opinions of various experts on this issue were studied. So, a qualitative method was used. Data has been collected from trusted sources. In terms of the information flow of a behavioral organization, all of these steps are taken from the moment an incentive appears until an action is taken, but there is not enough research on how decision-

making is done through small businesses, with particular emphasis on processes. decision making. Researchers have recognized strategic decisions as guiding principles for shaping the future path of organizational action and have identified two strategic perspectives on rational and political policy development (Gibcus et al., 2009). From a rational point of view, it is a rational and informed decision-making operation in which the participants know exactly what they want because they have carefully collected information, developed alternatives and chose the best alternative to maximize their usefulness. It is a rational process that is rational.

Thus, others define accounting information systems as a set of data and accounting processes that provide users with the information, they need to manage their actions and improve the efficiency of their organization (Medina & Aguilar, 2013). It should be noted that even with the current development of accounting information systems, not all companies use accounting information systems to evaluate their records. In addition, data from the past several decades show the use of computer billing systems (Medina & Aguilar, 2013).

This change also affected small businesses. Likewise, advances in computer systems and communication technology have significant business impacts and are necessary for effective information management (Romero, 2013).

The main function of AIS is to quantify past, present and future business events (Rehab, 2018). Accounting information in the form of regular reports or ad hoc analysis is often a source of decision-making. These decisions include pricing, production levels and product mix, outsourcing, inventory policy, customer service, labor negotiations, and capital expenditures (Horngren, Harrison, Bamber, Willis & Jones 2005; Sprinkle 2003). Accounting information systems play an important role in the implementation of organizational management functions such as planning and management (Samer, 2016). In the planning function, AIS provides data for research and analysis of the goals set for the organization. It also provides information on the relationship between cost, volume and profit. This is necessary to determine the degree of interdependence and interaction between them. As part of the planning

function, AIS creates a list of future needs and financial flows, as well as plans budgets, creates quantitative criteria, translates them into financial criteria, as well as various aspects and details of the organization's activities. It also helps to reflect good plans and guidelines, work, and there is coordination between different things (Frezatti, Andson, Guerreiro, and Gouvea, 2011). On the other hand, the monitoring function is clear and specific, it shows the desired goals and provides a basis for measuring and analyzing results so as not to be distracted. This function is considered a practical test for making and implementing decisions. Track actual performance against established plans, guidelines and standards, and identify and correct deviations and shareholder ownership. Identification of reasons for protection and their interests, development of resources, achievement of activities and the intended goals of the organization, thereby ensuring its effectiveness (Onaolapo and Odetayo, 2012). Computerized accounting tools are, as a part, directly related to the economic and financial performance of the company (Urquía, Pérez and Muñoz, 2011). The benefits of making the most of AIS in organization include better adaptability to changing environments, better management of internal business transactions, and a higher level of competitiveness. Corporate dynamism is also increasing as large amounts of information are transferred between different levels of employees, there is the potential for the creation of new companies over the network and access to them through the corporate network, mainly in foreign countries (Perez, Urquia and Muñoz, 2010).

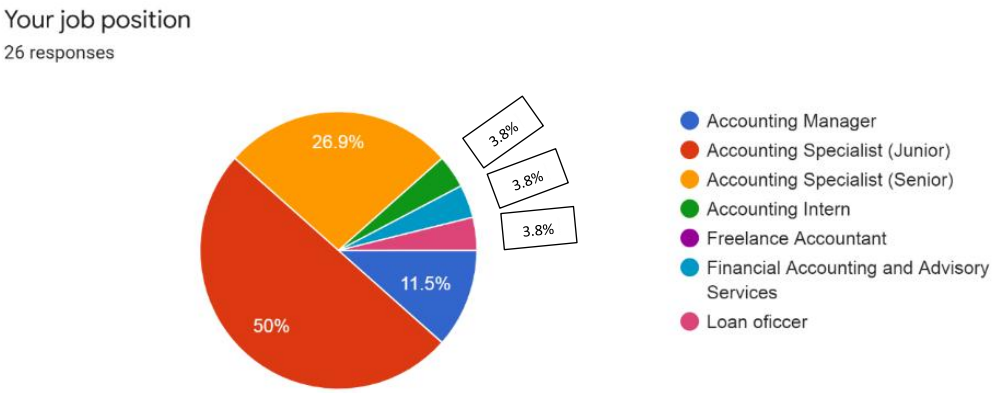
3.5. Statistical results used in the evaluation of the study.

A survey was conducted to review the names, general features, technical parameters, accessibility level and other aspects of the software used by accountants operating in Azerbaijan. The results of the survey are shown in the diagrams and explanations below.

The accountants in the survey are over 18 years old, 80.8% are male and 19.2% are female. 84.6% of the survey participants have less than 10 years of work

experience, 3.8% have 11-20 years of experience, and 7.7% have more than 20 years of experience.

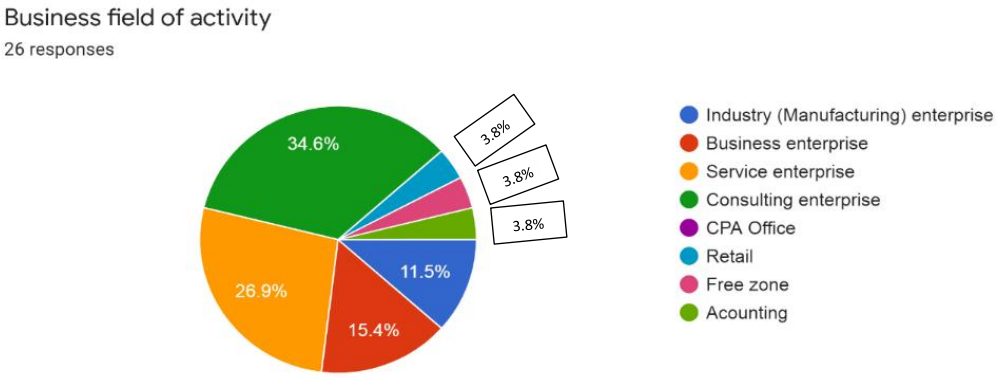
Diagram 1: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 1 shows the answers of the survey participants to the question "Your job position". Based on the results obtained, it can be seen that 50% of the participants are junior accountants, 26.9% are senior accountants, 11.5% are accountanting managers, and the other 11.4% are accounting interns, loan officers, financial advisory employees.

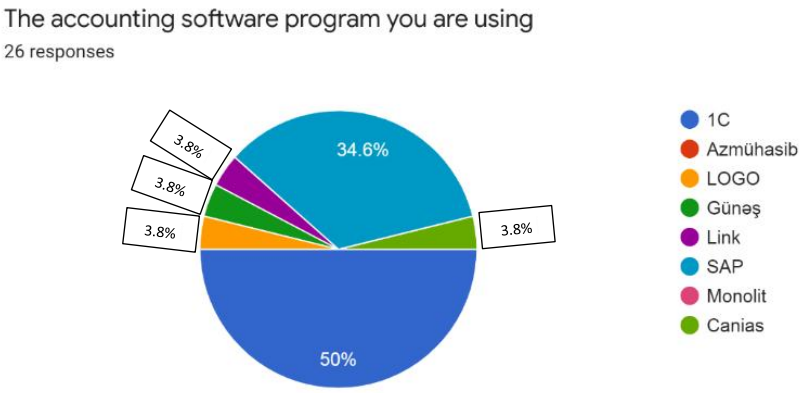
Diagram 2: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 2 shows the answers of the survey participants to the question "Business field of activity". Based on the results, it can be seen that 34.6% of the participants work in consulting enterprises, 26.9% in service enterprises, 15.4% win business enterprises, 11.5% in industry enterprises, and the other 11.4% in various enterprises respectively.

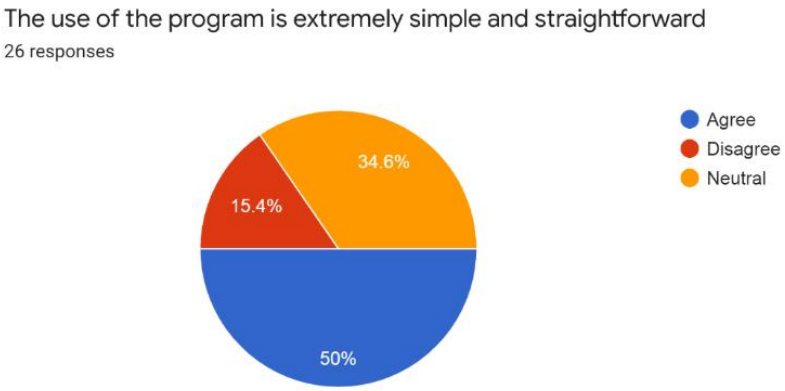
Diagram 3: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 3 shows the answers of the respondents to the question "The accounting software program you are using". Based on the results, it can be seen that 50% of the participants use 1C, 34.6% SAP, and 3.8% use Günə, Logo, Canias accounting software, respectively.

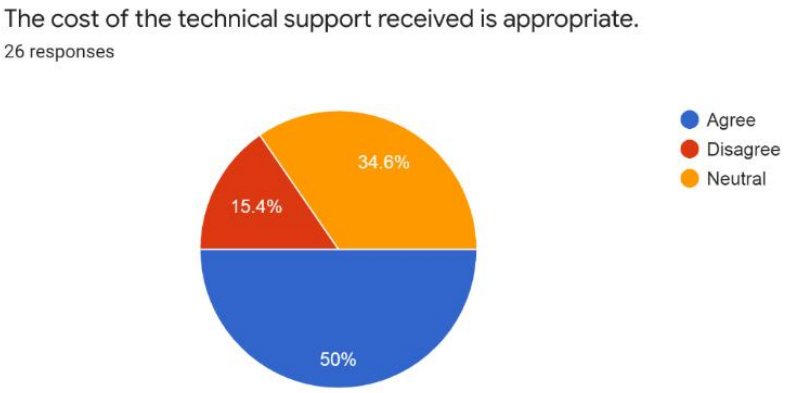
Diagram 4: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 4 shows the answers of the respondents to the question "The use of the program is extremely simple and straightforward". Based on the results, it can be seen that 50% of the participants answered Agree, 34.6% - Neutral, and 15.4% - Disagree.

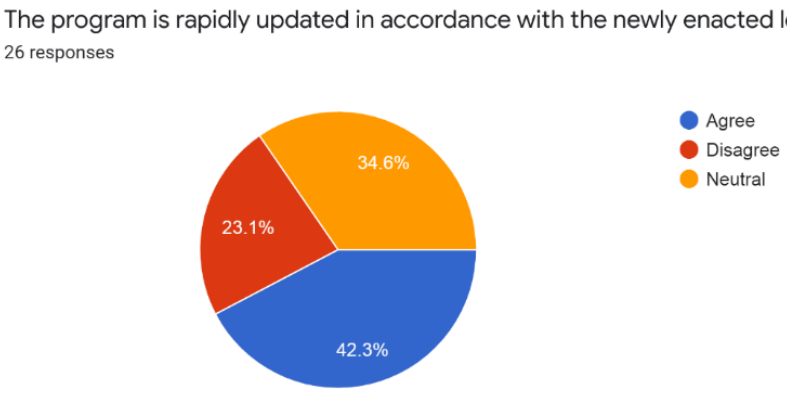
Diagram 5: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 6 shows the answers of the survey participants to the question "The cost of the technical support received is appropriate". Based on the results, it can be seen that 50% of the participants answered Agree, 34.6% - Neutral, and 15.4% - Disagree.

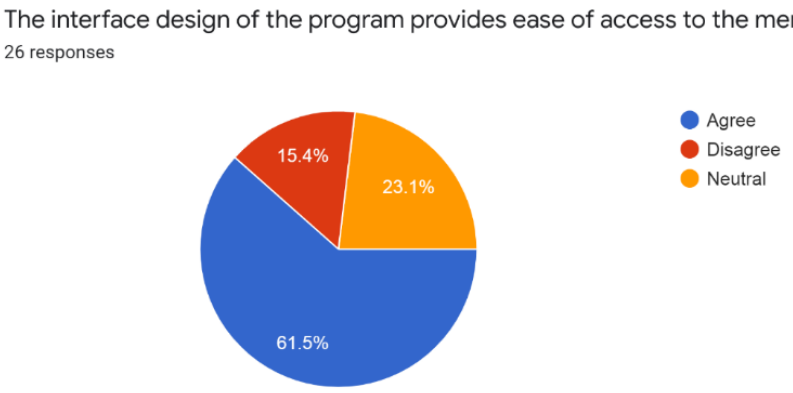
Diagram 6: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 6 shows the answers of the respondents to the question "The program is rapidly updated in accordance with the newly enacted legislation". Based on the results, it can be seen that 42.3% of the participants answered Agree, 34.6% - Neutral, and 23.1% - Disagree.

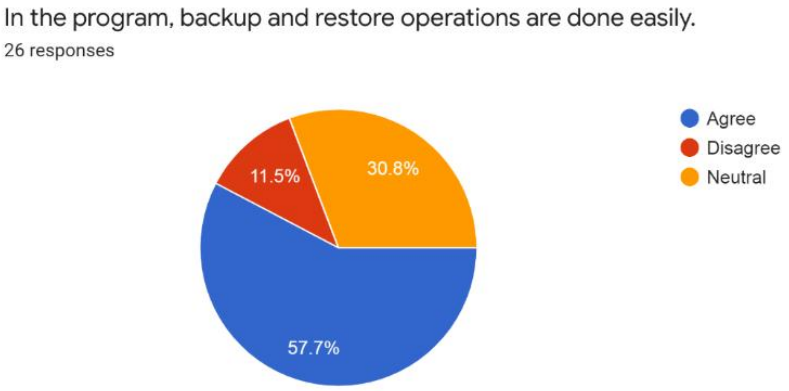
Diagram 7: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 7 shows the answers of the respondents to the question "The interface design of the program provides ease of access to the menu". Based on the results, it can be seen that 61.5% of the participants answered Agree, 23.1% - Neutral, and 15.4% - Disagree.

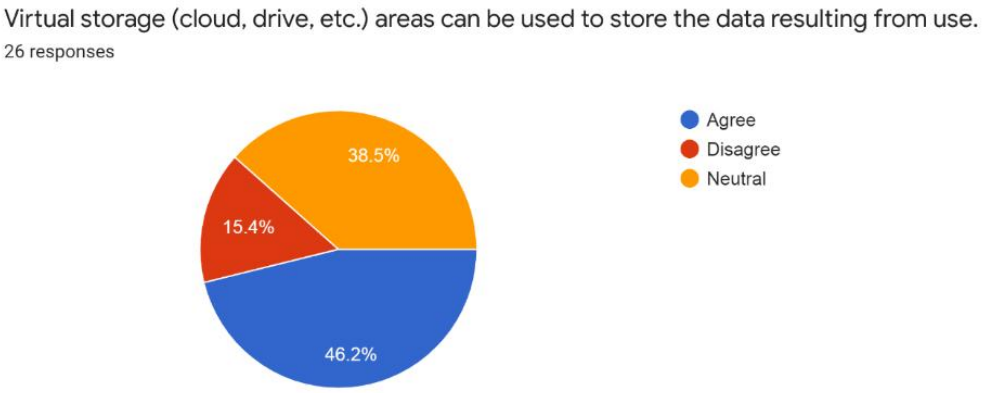
Diagram 8: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 8 shows the answers of the survey participants to the question "In the program, backup and restore operations are done easily". Based on the results, it can be seen that 57.7% of the participants answered Agree, 30.8% - Neutral, and 11.5% - Disagree.

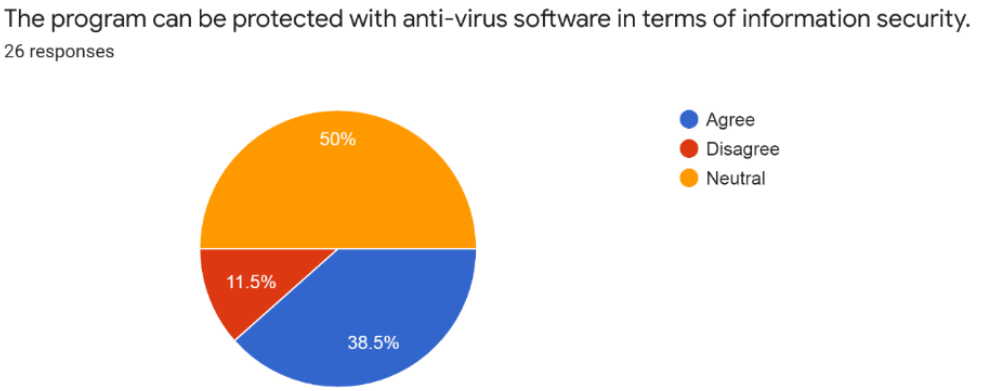
Diagram 9: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 9 shows the answers of the survey participants to the question "Virtual storage (cloud, drive, etc.) areas can be used to store the data resulting from use." Based on the results, it can be seen that 46.2% of the participants answered Agree, 38.5% - Neutral, and 15.4% - Disagree.

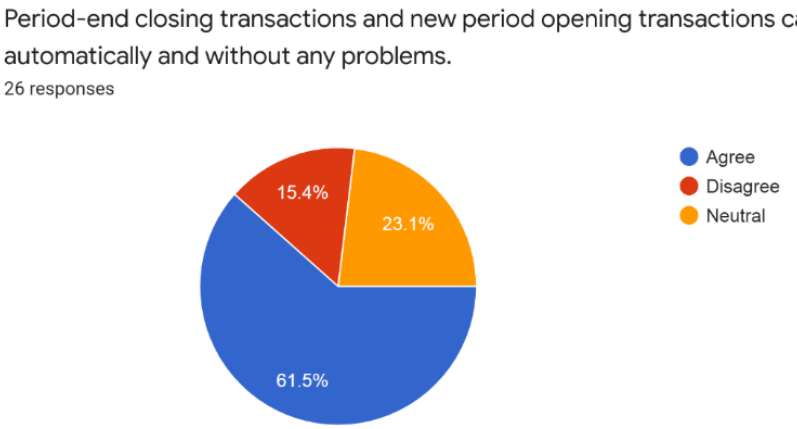
Diagram 10: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 10 shows the answers of the survey participants to the question "The program can be protected with anti-virus software in terms of information security". Based on the results, it can be seen that 50% of the participants answered Neutral, 38.5% - Agree, and 11.5% - Disagree.

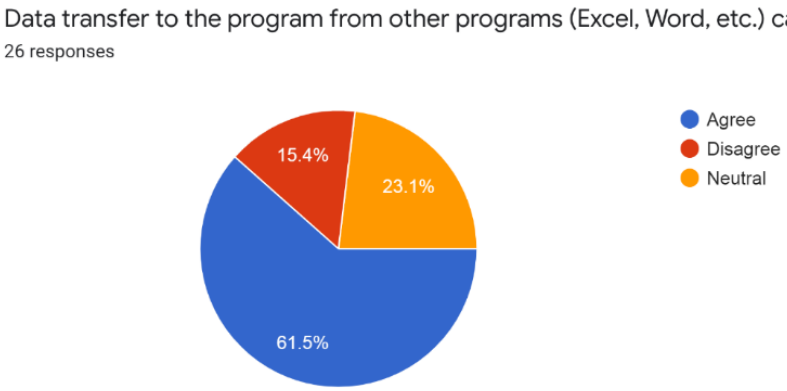
Diagram 11: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 11 shows the answers of the survey participants to the question "Period-end closing transactions and new period opening transactions can be performed automatically and without any problems". Based on the results, it can be seen that 61.5% of the participants answered Agree, 23.1% - Neutral, and 15.4% - Disagree.

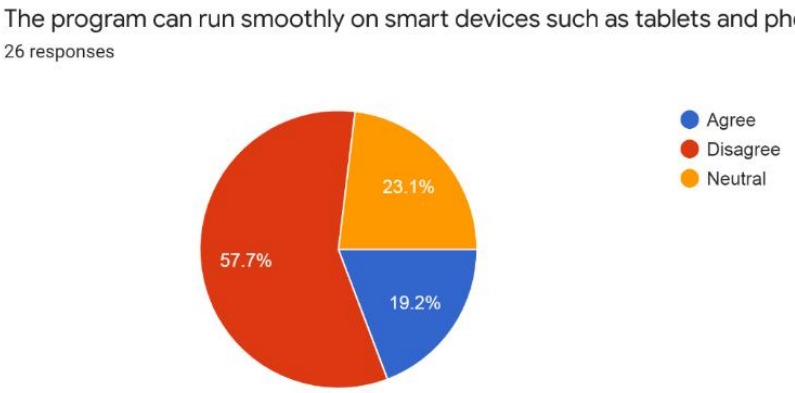
Diagram 12: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 12 shows the answers of the survey participants to the question "Data transfer to the program from other programs (Excel, Word, etc.) can be done easily". Based on the results, it can be seen that 61.5% of the participants answered Agree, 23.1% - Neutral, and 15.4% - Disagree.

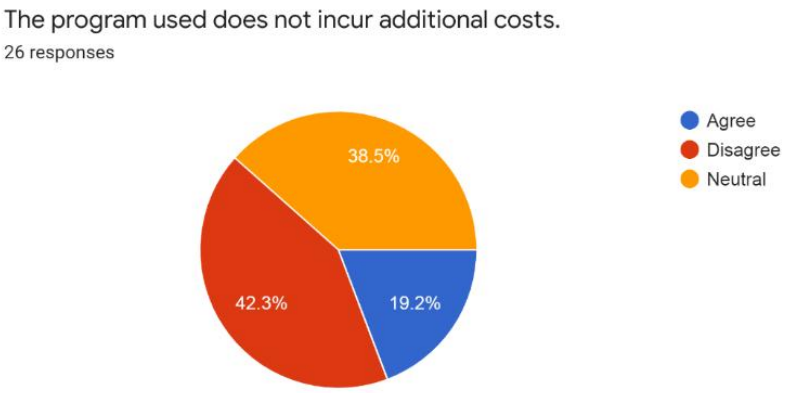
Diagram 13: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 13 shows the answers of the survey participants to the question "The program can run smoothly on smart devices such as tablets and phones". Based on the results, it can be seen that 57.7% of the participants answered Disagree, 23.1% - Neutral, and 19.2% - Agree.

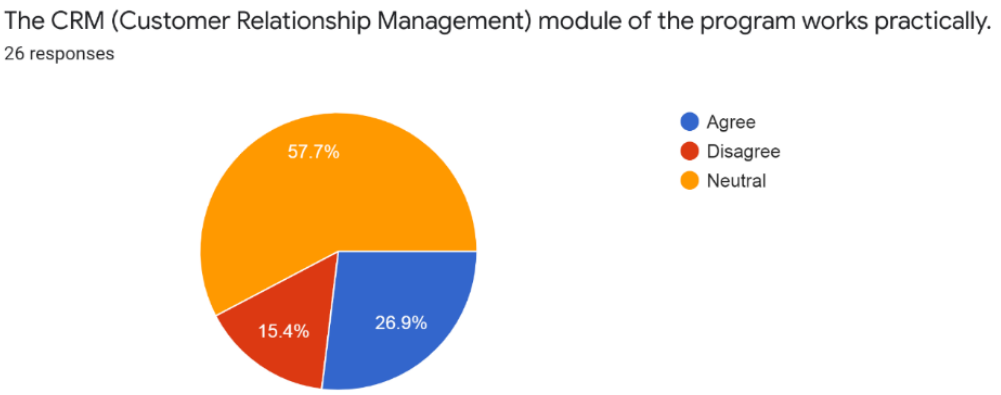
Diagram 14: General statistics on the questionnaire



Source: Prepared as a result of a survey compiled by the author.

Figure 14 shows the answers of the respondents to the question "The program used does not incur additional costs". Based on the results, it can be seen that 42.3% of the participants answered Disagree, 38.5% - Neutral, and 19.2% - Agree.

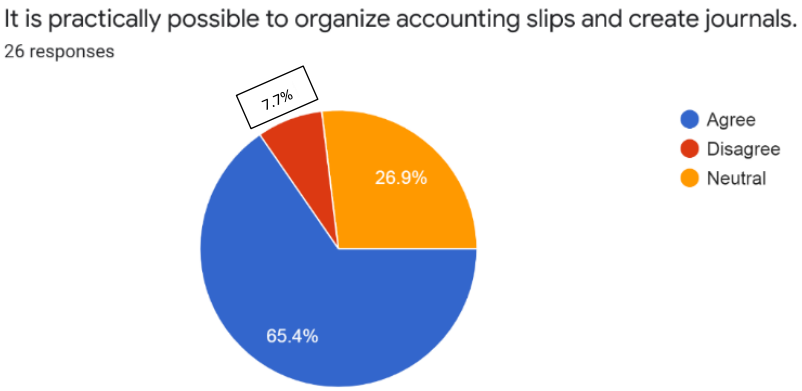
Diagram 15: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 15 shows the answers of the survey participants to the question "The CRM (Customer Relationship Management) module of the program works practically". Based on the results, it can be seen that 57.7% of the participants answered Neutral, 26.9% - Agree, and 15.4% - Disagree.

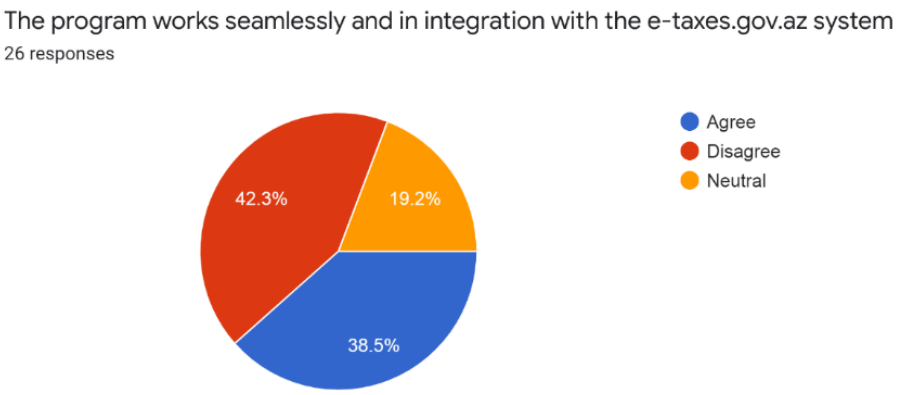
Diagram 16: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 16 shows the answers of the respondents to the question "It is practically possible to organize accounting slips and create journals". Based on the results, it can be seen that 65.4% of the participants answered Agree, 26.9% - Neutral, and 7.7% - Disagree.

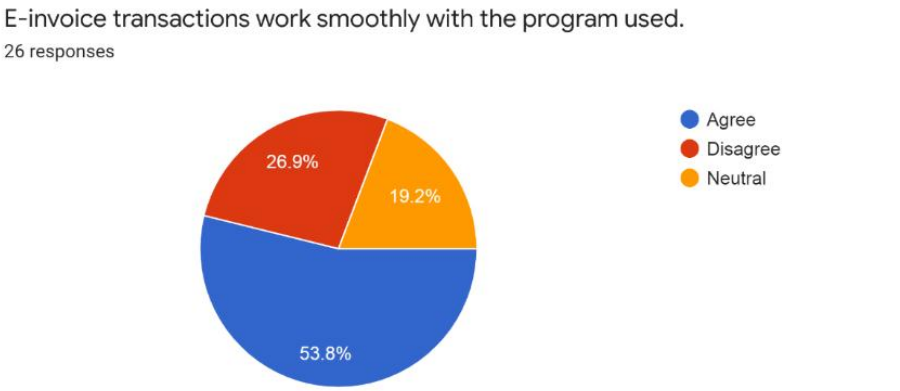
Diagram 17: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 17 shows the answers of the survey participants to the question "The program works seamlessly and in integration with the e-taxes.gov.az system". Based on the results, it can be seen that 42.3% of the participants answered Disagree, 38.5% - Agree, and 19.2% - Neutral.

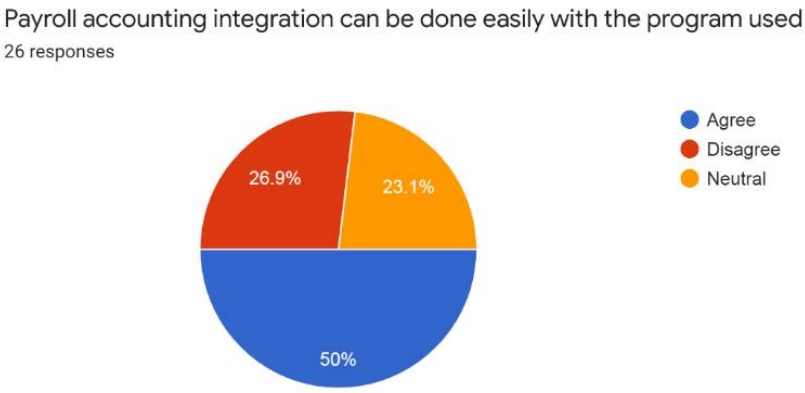
Diagram 18: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 18 shows the answers of the respondents to the question "E-invoice transactions work smoothly with the program used". Based on the results, it can be seen that 53.8% of the participants answered Agree, 26.9% - Disagree, and 19.2% - Neutral.

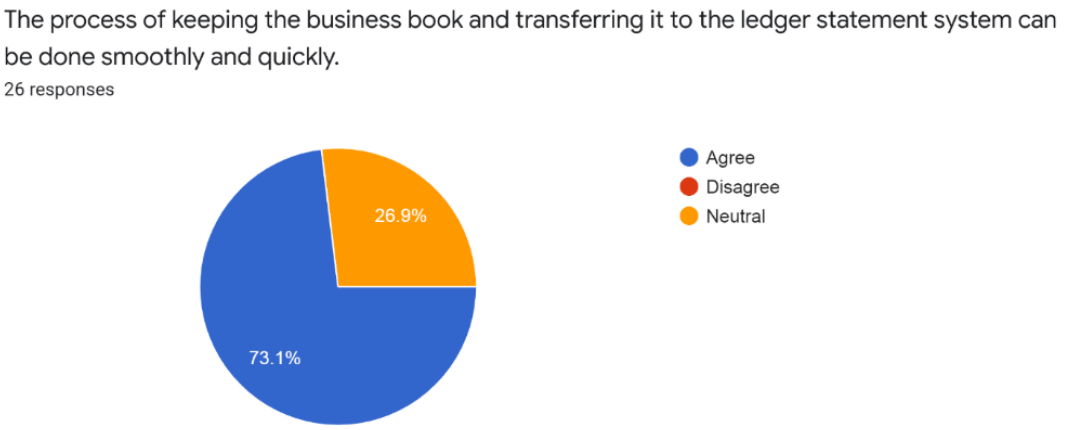
Diagram 19: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 19 shows the answers of the survey participants to the question "Payroll accounting integration can be done easily with the program used". Based on the results, it can be seen that 50% of the participants answered Agree, 26.9% - Disagree, and 23.1% - Neutral.

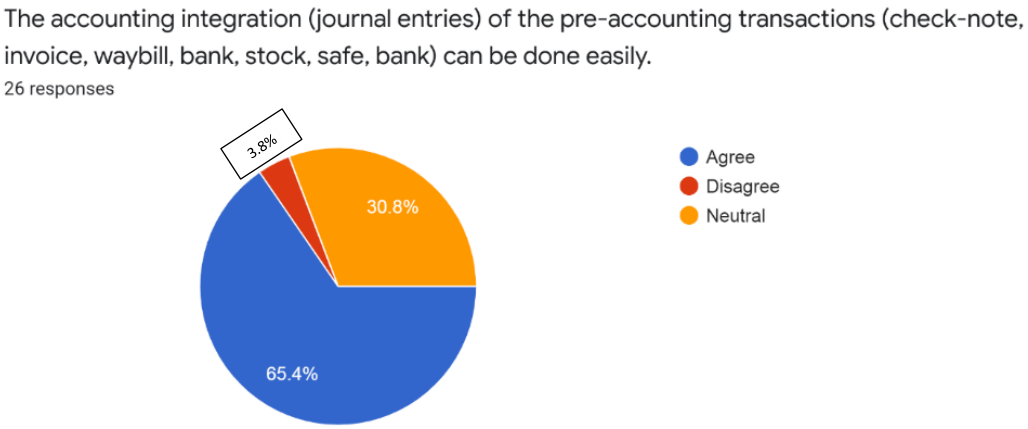
Diagram 20: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 20 shows the answers of the survey participants to the question "The process of keeping the business book and transferring it to the ledger statement system can be done smoothly and quickly". Based on the results, it can be seen that 73.1% of the participants answered Agree, 26.9% - Neutral, and 0% - Disagree.

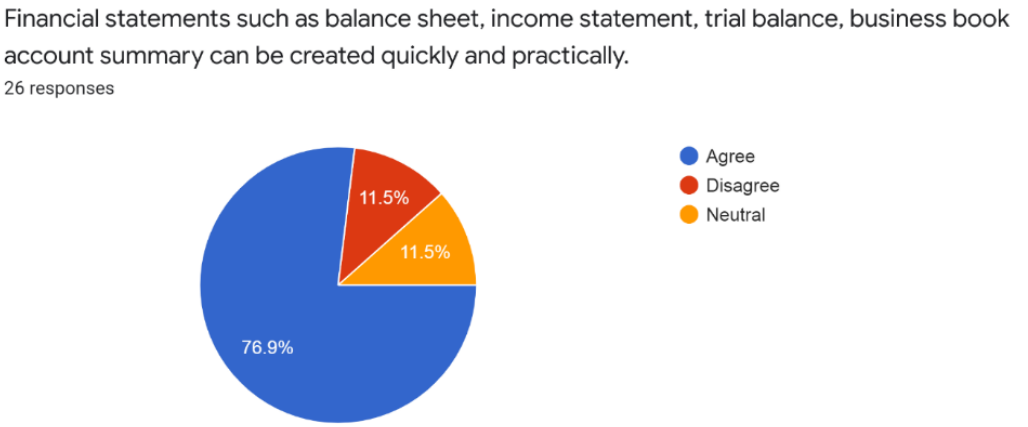
Diagram 21: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 21 shows the answers of the respondents to the question "The accounting integration (journal entries) of the pre-accounting transactions (check-note, invoice, waybill, bank, stock, safe, bank) can be done easily". Based on the results, it can be seen that 65.4% of the participants answered Agree, 30.8% - Neutral, and 3.8% - Disagree.

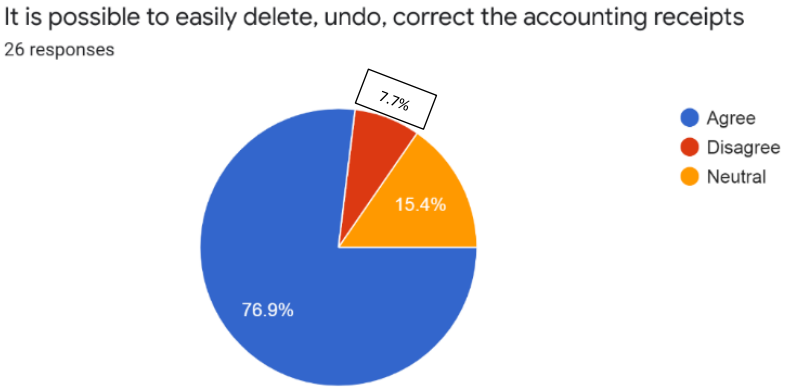
Diagram 22: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 22 shows the answers of the survey participants to the question "Financial statements such as balance sheet, income statement, trial balance, business book account summary can be created quickly and practically". Based on the results, it can be seen that 76.9% of the participants answered Agree, 11.5% - Neutral, and 11.5% - Disagree.

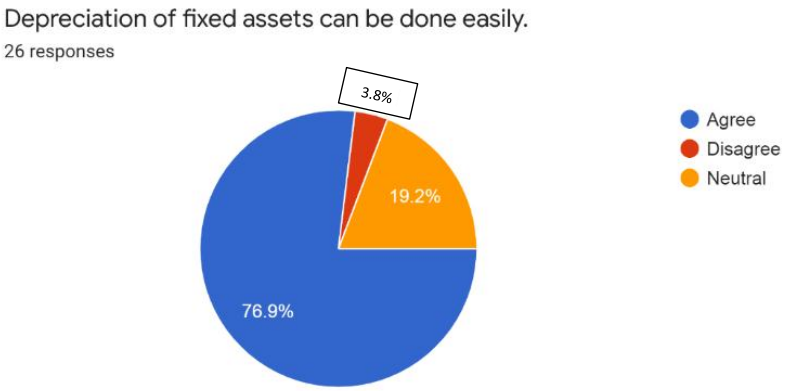
Diagram 23: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 23 shows the answers of the respondents to the question "It is possible to easily delete, undo, correct the accounting receipts". Based on the results, it can be seen that 76.9% of the participants answered Agree, 15.4% - Neutral, and 7.7% - Disagree.

Diagram 24: General statistics on the questionnaire.



Source: Prepared as a result of a survey compiled by the author.

Figure 24 shows the answers of the respondents to the question "Depreciation of fixed assets can be done easily". Based on the results, it can be seen that 76% of the participants answered Agree, 19.2% - Neutral, and 3.8% - Disagree.

3.6. Evaluation of research results

Based on the above statistics, it can be concluded that although the use of accounting software in Azerbaijan is generally considered satisfactory, it must

develop into a more effective tool in certain areas. The following hypotheses have been clarified based on the statistical results obtained:

H1: There is a significant relationship between the accounting package program used and the field of activity of the enterprise.

H2: There is a significant relationship between the accounting package program used and the professional experience of the users.

H3: There are significant differences in the selection of the program according to the technical features of the package program used.

H4: There are significant differences in the selection of the program according to the general accounting features of the package program used.

Hypothesis number 1 – "There is a significant relationship between the accounting package program used and the field of activity of the enterprise" was used in the assessment of the first,second and third table.

The first table is about numbers. For example, a total of 9 people works in a consulting enterprise. 2 of them use 1C, 6 use SAP, and 1 use GUNESH program. The rest of the respondents works in the same way, for example, 1 person works in the retail and he also use 1C.

Table 1: Evaluation of survey participants' field of activity.

Business field of activity	1C	SAP	LOGO	Canias	Günəş	Link
Consulting enterprise	2	6	0	0	1	0
Retail	1	0	0	0	0	0
Service enterprise	3	2	0	1	0	1
Business enterprise	2	1	1	0	0	0
Industry (Manufacturing) enterprise	3	0	0	0	0	0
Free zone	1	0	0	0	0	0
Acounting	1	0	0	0	0	0

Source: Compiled by the author as a result of the survey.

Table 2 shows the data as a percentage. Consulting enterprise also has 67% of employees using SAP software. 100% of retail enterprise employees use 1C. 43% of employees in Service Entrepreneur use 1C, 29% - SAP, 14% - Canyas, 14% - link. 50% of employees in the business enterprise use 1C, 25% use Sap, and 25% use Logo. Here we see that there is no connection between the business field of

activity and the programs used. Newly, these programs do not differ in terms of business field of activity. They are distributed differently.

Table 2: Evaluation of survey participants' field of activity(by percent).

Business field of activity	1C	SAP	LOGO	Canias	Günəş	Link
Consulting enterprise	22%	67%	0%	0%	11%	0%
Retail	100%	0%	0%	0%	0%	0%
Service enterprise	43%	29%	0%	14%	0%	14%
Business enterprise	50%	25%	25%	0%	0%	0%
Industry (Manufacturing) enterprise	100%	0%	0%	0%	0%	0%
Free zone	100%	0%	0%	0%	0%	0%
Accounting	100%	0%	0%	0%	0%	0%

Source: Compiled by the author as a result of the survey.

In Table 3, 67% of SAP employees work in a consulting enterprise, 22% in a service enterprise, and 11% in a business enterprise.

Table 3: Evaluation of survey participants' field of activity(% table per businessfield).

Business field of activity	1C	SAP	LOGO	Canias	Günəş	Link
Consulting enterprise	15%	67%	0%	0%	100%	0%
Retail	8%	0%	0%	0%	0%	0%
Service enterprise	23%	22%	0%	100%	0%	100%
Business enterprise	15%	11%	100%	0%	0%	0%
Industry (Manufacturing) enterprise	23%	0%	0%	0%	0%	0%
Free zone	8%	0%	0%	0%	0%	0%
Acounting	8%	0%	0%	0%	0%	0%

Source: Compiled by the author as a result of the survey

After the analysis, it was concluded that the hypothesis did not correspond to the obtained result. The software programs used by the survey participants may be the same or different, regardless of the purpose of the enterprises.

Hypothesis number 2 – "There is a significant relationship between the accounting package program used and the professional experience of the users" was used in the assessment of the fourth, fifth and sixth table.

The table 4 shows that those with 10 years or less of experience use the 1C program the most, 11 people. 8 people use SAP, 1 person uses Logo, 1 person uses Canyas, 1 person uses Gunesh, and 1 person uses Link. The table shows that the vast majority of respondents have 10 years or less of work experience. They do not seem

to give much preference to any program. Because 11 people use 1C and 8 people use SAP.

Table 4: The program used by the survey participants according to their work experience.

Professional experience	1C	SAP	LOGO	Canias	Günəş	Link
10 years and below	11	8	1	1	1	1
11-20	1	0	0	0	0	0
21 and over	1	1	0	0	0	0

Source: Compiled by the author as a result of the survey.

To see the statistics of this as a percentage, it is necessary to look at Table 5. As can be seen, 48% are divided into 1C, 35% SAP, and the remaining 4% into other programs. Newly, 90% of those with 10 years or less of experience are not SAP or 90% are 1C users. One person with 11-20 years of experience took part in the survey, and the same person is a 1C user. For those with 21 or more years of work experience, we see from the percentages that it is halved. This means that, according to work experience, there is no such thing as choosing and prioritizing a program.

Table 5: The program used by the survey participants according to their work experience (% Table Per Programs).

Professional experience	1C	SAP	LOGO	Canias	Günəş	Link
10 years and below	48%	35%	4%	4%	4%	4%
11-20	100%	0%	0%	0%	0%	0%
21 and over	50%	50%	0%	0%	0%	0%

Source: Compiled by the author as a result of the survey.

Table 6 also shows percentages. For example, 85% of 1C users have 10 years or less of work experience, 8% have 11-20 years of work experience, and 8% have 21 years or more of work experience. 89% of SAP employees have 10 years and below, and 11% have 21 years and above. Here, too, we see that there is no compatibility.

Table 6: The program used by the survey participants according to their work experience (% Table Per Experience).

Professional experience	1C	SAP	LOGO	Canias	Günəş	Link
10 years and below	85%	89%	100%	100%	100%	100%
11-20	8%	0%	0%	0%	0%	0%
21 and over	8%	11%	0%	0%	0%	0%

Source: Compiled by the author as a result of the survey.

Examining the data obtained, it is clear that there is no agreement with the hypothesis.

Hypothesis number 3 – "There are significant differences in the selection of the program according to the technical features of the package program used" was used in the assessment. In other words, according to the technical characteristics of the programs used, users should choose the same program. Users are more likely to use programs that have more convenient technical features and are more accessible. Or, they use less sophisticated software. The obtained results cover 6 tables.

These technical features are divided into 2 parts. The first is the sufficiency of the technical support of the program provider. It is about the technical support of the program. Looking at the Table 7, it can be seen that 13 users are satisfied with 1C and SAP programs. If we look at the table, we see that 9 people agree with 1C and 4 people agree with SAP.

Table 7: Sufficiency of the technical support of the program provider (number table)

Answers	1C	SAP	LOGO	Canias	Günəş	Link
Agree	9	4	0	0	0	0
Disagree	1	2	0	0	0	0
Neutral	3	3	1	1	1	1

Source: Compiled by the author as a result of the survey.

If we look at the percentage in Table 8, we can see that 100% of those who agree are those who use 1C and SAP programs. This means that the vast majority use these programs, as 1C and SAP are indeed more accessible in terms of technical support. In total, 3 people were dissatisfied with the technical support. 1 of them uses 1C and 2 use SAP.

Table 8: Sufficiency of the technical support of the program provider (% Table per Programs)

Answers	1C	SAP	LOGO	Canias	Günəş	Link
Agree	69%	31%	0%	0%	0%	0%
Disagree	33%	67%	0%	0%	0%	0%
Neutral	30%	30%	10%	10%	10%	10%

Source: Compiled by the author as a result of the survey.

If we look at Table 9, we can see that 69% to 100% of 1C users and 44% to 100% of SAP users agreed, although there was no dissatisfaction. This means that the vast majority agree, and indeed the vast majority use 1C and SAP. So, the first

feature gives the result according to our hypothesis, users use programs with more accessible technical features according to the accessibility of the technical feature.

Table 9: Sufficiency of the technical support of the program provider (% Table per Sufficiency of Support)

Answers	1C	SAP	LOGO	Canias	Günəş	Link
Agree	69%	44%	0%	0%	0%	0%
Disagree	8%	22%	0%	0%	0%	0%
Neutral	23%	33%	100%	100%	100%	100%

Source: Compiled by the author as a result of the survey.

Tables 10-11-12 describe the programs chosen by users in terms of cost appropriateness. Overall, we see that there are 13 1C users, and 8 of them agree. This is 62% of the total 1C users. In SAP, we see that there are 9 users, of which 4 agree, 3 are dissatisfied, and 2 are neutral.

Table 10: Relevance of the cost of the technical support received (Number Table)

Answers	1C	SAP	LOGO	Canias	Günəş	Link
Agree	8	4	0	1	0	0
Disagree	1	3	0	0	0	0
Neutral	4	2	1	0	1	1

Source: Compiled by the author as a result of the survey.

In percentage terms, Table 12 shows 44% of general users are satisfied with the appropriateness of the cost of the SAP program, 33% are dissatisfied, and 22% are neutral. Here, too, the vast majority expressed little satisfaction in terms of cost compliance. We found that those who are more satisfied are 1C users.

Table 11: Relevance of the cost of the technical support received (% Table Per Programs)

Answers	1C	SAP	LOGO	Canias	Günəş	Link
Agree	62%	31%	0%	8%	0%	0%
Disagree	25%	75%	0%	0%	0%	0%
Neutral	44%	22%	11%	0%	11%	11%

Source: Compiled by the author as a result of the survey.

If we look at Table 11, we can see that the vast majority of those who generally agree have come to 1C. 62% are satisfied with 1C and 31% are satisfied with SAP. Here, too, the hypothesis proves that since the lowest cost is at 1C, most users use 1C.

Table 12: Relevance of the cost of the technical support received (%Table Per Relevance of Cost)

Answers	1C	SAP	LOGO	Canias	Günəş	Link
Agree	62%	44%	0%	100%	0%	0%
Disagree	8%	33%	0%	0%	0%	0%
Neutral	31%	22%	100%	0%	100%	100%

Source: Compiled by the author as a result of the survey.

Hypothesis number 4 – "There are significant differences in the selection of the program according to the general accounting features of the package program used" was used in the assessment. Here, 4 features were analyzed and 3 tables were prepared for each feature.

The Table 13 - Accounting integration of the pre accounting transactions can be done easily. In other words, whether Journal Entries, Invoices, check notes can be easily processed in the system or not. In general, we see that the most commonly used are 1C and SAP programs, and the majority of those who use these programs agree that it is easy. In terms of numbers, 7 people are satisfied with 1C and 7 people are satisfied with SAP. There is only 1 person who is dissatisfied, and that person is also a user of 1C, which is a very small percentage

Table 13: Research of the results obtained as a result of the survey. (Number Table)

The accounting integration (journal entries) of the pre-accounting transactions can be done easily.	1C	SAP	LOGO	Canias	Günəş	Link
Agree	7	7	1	1	0	1
Disagree	1	0	0	0	0	0
Neutral	5	2	0	0	1	0

Source: Compiled by the author as a result of the survey.

If we look at Table 14, we can see that 41% agreed with 1C and 41% with SAP. Newly, 82% of those who agreed were between 1C and SAP. We see that the most commonly used programs are 1C and SAP

Table 14: Research of the results obtained as a result of the survey. (Number Table)

The accounting integration (journal entries) of the pre-accounting transactions can be done easily.	1C	SAP	LOGO	Canias	Günəş	Link
Agree	41%	41%	6%	6%	0%	6%
Disagree	100%	0%	0%	0%	0%	0%
Neutral	63%	25%	0%	0%	13%	0%

Source: Compiled by the author as a result of the survey.

In Table 15, it is clearer that 54% of 1C users and 78% of SAP users agree. So feature 1 confirms our hypothesis.

Table 15: Research of the results obtained as a result of the survey. (% Table Per Easy Working)

The accounting integration (journal entries) of the pre-accounting transactions) can be done easily.	1C	SAP	LOGO	Canias	Günəş	Link
Agree	54%	78%	100%	100%	0%	100%
Disagree	8%	0%	0%	0%	0%	0%
Neutral	38%	22%	0%	0%	100%	0%

Source: Compiled by the author as a result of the survey.

Now we can move on to the second feature. It says- Financial statements such as balance sheet, income statement, trial balance, business book account summary can be created quickly and practically. In other words, financial statements can be prepared more quickly and practically.

Again, in Table 16 we see that the main users are divided between 1C and SAP. 9 out of 13 1C users agree. And 7 out of 9 SAP users agree. This means that the hypothesis is still valid. In fact, 1C and SAP are the most convenient programs in terms of preparing financial statements faster and more practically. Most of the users use these programs and most of them are satisfied.

Table 16: Research of the results obtained as a result of the survey.

Financial statements such as balance sheet, income statement, trial balance, business book account summary can be created quickly and practically.	1C	SAP	LOGO	Canias	Günəş	Link
Agree	9	7	1	1	1	1
Disagree	2	1	0	0	0	0
Neutral	2	1	0	0	0	0

Source: Compiled by the author as a result of the survey.

If we look at the percentages in Table 17, we can see that, in general, 45% of 100% are satisfied with 1C and 35% are satisfied with SAP.

Table 17: Research of the results obtained as a result of the survey.

Financial statements such as balance sheet, income statement, trial balance, business book account summary can be created quickly and practically.	1C	SAP	LOGO	Canias	Günəş	Link
Agree	45%	35%	5%	5%	5%	5%
Disagree	67%	33%	0%	0%	0%	0%
Neutral	67%	33%	0%	0%	0%	0%

Source: Compiled by the author as a result of the survey.

Looking at Table 18, we see that 69% of 1C users and 78% of SAP users agree. In this case, this feature also confirms the hypothesis.

Table 18: Research of the results obtained as a result of the survey. (% Table Per Easy Working)

Financial statements such as balance sheet, income statement, trial balance, business book account summary can be created quickly and practically.	1C	SAP	LOGO	Canias	Günəş	Link
Agree	69%	78%	100%	100%	100%	100%
Disagree	15%	11%	0%	0%	0%	0%
Neutral	15%	11%	0%	0%	0%	0%

Source: Compiled by the author as a result of the survey.

Now, considering the answers to the next questions of the survey. The next question is possible to easily delete, undo, correct the accounting receipts - the easy deletion, correction or cancellation of checks in accounting work - is a feature associated with them. We know that 10 out of 13 1C users have agreed. Eight out of nine SAP users agreed.

Table 19: Research of the results obtained as a result of the survey.

It is possible to easily delete, undo, correct the accounting receipts	1C	SAP	LOGO	Canias	Günəş	Link
Agree	10	8	1	1	0	0
Disagree	2	0	0	0	0	0
Neutral	1	1	0	0	1	1

Source: Compiled by the author as a result of the survey.

Table 20 shows the statistics as a percentage. 90% of the total consensus was distributed between 1C and SAP.

Table 20: Research of the results obtained as a result of the survey

It is possible to easily delete, undo, correct the accounting receipts	1C	SAP	LOGO	Canias	Günəş	Link
Agree	50%	40%	5%	5%	0%	0%
Disagree	100%	0%	0%	0%	0%	0%
Neutral	25%	25%	0%	0%	25%	25%

Source: Compiled by the author as a result of the survey.

In Table 21, we see that 77% of 1C users and 89% of SAP users agreed. This means that since 1C and SAP programs are more convenient and easy to prepare, delete, correct, and cancel financial checks, more users are focused on these programs. This feature also confirms our hypothesis.

Table 21: Research of the results obtained as a result of the survey

It is possible to easily delete, undo, correct the accounting receipts	1C	SAP	LOGO	Canias	Günəş	Link
Agree	77%	89%	100%	100%	0%	0%
Disagree	15%	0%	0%	0%	0%	0%
Neutral	8%	11%	0%	0%	100%	100%

Source: Compiled by the author as a result of the survey.

Depreciation of fixed assets can be done easily. Here, too, we see that many use 1C and SAP. The reason for this, as can be seen in Table 22, is that 11 out of 13 1C users agreed with this feature. 9 SAP users and 7 people agreed with this feature.

Table 22: Research of the results obtained as a result of the survey (Number Table)

Depreciation of fixed assets can be done easily.	1C	SAP	LOGO	Canias	Günəş	Link
Agree	11	7	1	0	0	1
Disagree	1	0	0	0	0	0
Neutral	1	2	0	1	1	0

Source: Compiled by the author as a result of the survey.

In Table 23, we can see that 90% of those who agreed were between 1C and SAP. 55% are satisfied with 1C and 35% with SAP.

Table 23: Research of the results obtained as a result of the survey (% Table Per Programs)

Depreciation of fixed assets can be done easily.	1C	SAP	LOGO	Canias	Günəş	Link
Agree	55%	35%	5%	0%	0%	5%
Disagree	100%	0%	0%	0%	0%	0%
Neutral	20%	40%	0%	20%	20%	0%

Source: Compiled by the author as a result of the survey.

If we look at Table 24 as a percentage, we see that 85% of 100% 1C users and 78% of 100% SAP users agree with this feature and confirm that it is easy.

Table 24: Research of the results obtained as a result of the survey (% % Table Per Easy Working)

Depreciation of fixed assets can be done easily.	**1C**	**SAP**	**LOGO**	**Canias**	**Günəş**	**Link**
Agree	85%	78%	100%	0%	0%	100%
Disagree	8%	0%	0%	0%	0%	0%
Neutral	8%	22%	0%	100%	100%	0%

Source: Compiled by the author as a result of the survey

If we look at the results of these 4 features, we can conclude that the most convenient and accessible programs in terms of accounting operations are 1C and SAP. Users are satisfied with the convenience of these programs and the ease with which they can perform financial transactions. This confirms the validity of our hypothesis.

CONCLUSIONS AND RECOMMENDATIONS

Based on the studied material and phenomena, the role of information technology in the accounting system in modern times is enormous, and without the use of computer networks, without basic knowledge of automated business systems, operating in the domestic and foreign markets, will not achieve great success. There is no doubt that information technology is a process that is firmly embedded in a person's everyday household and work life, and that against the background of their rapid development and increasing spread, the study of information technology is strictly necessary. The use of an accounting information system will enable the accountant to perform basic procedures in accordance with regulations and internal standards during the planning preparation stages most efficiently, which will create a quality accounting program, where important areas will be given increased attention. We considered the possibility of expanding the tools of the accounting information system with essential accounting procedures, the implementation of which is achieved by integrating the accounting information system into the management information systems of the organization through standardization and unification of accounting and auditing standards. The main part of the existing accounting software was connected with the functional part of the accounting information systems and auxiliary, and the result was obtained that it was impossible to fully automate the work of the accountant for some reasons: the impossibility of performing certain accounting procedures for accounting information systems, the presence of atypical accounting procedures requiring individual decisions. As noted in the scientific work, information technology and accounting in the Republic of Azerbaijan have come a long way of development from foreign technological solutions up to domestic state-level software. In particular, the amount of traditional work with papers has decreased, the process of filling out and submitting reports has accelerated. At the same time, the possibilities and privileges of using information technologies have not yet been fully appreciated in the Republic of Azerbaijan. Summarizing the above, the following conclusions can be drawn:

- In modern conditions, information technology has become one of the important spheres of human life. The economic, social, political, ideological, educational and psychological role of information technologies can be considered important.
- In the Republic of Azerbaijan, there is a growing number of methods for automating accounting developed by local specialists and upported by the state.
- The most common automation tool on the territory of the Republic of Azerbaijan is software 1C: Accounting, due to its flexibility and wide distribution in the CIS countries. Addition to this, according to our survey about accounting software programs in Azerbaijan, we have identified that there is no any tendency for special accounting software program depending on length of users' professional experience, position of users, gender difference, field of activity of the enterprise. As a result of our survey, we have observed and come to conclusion that, tendency for the accounting software programs in Azerbaijan is mainly related with easily making transactions, corections, additions, preparing and extracting financial statements, accessible of getting technical support and lower cost of these software programs.
- Each accounting automation tool has its advantages and disadvantages, as in any computer system.

Proposals prepared on the basis of the previously listed factors are as follows:

1. Carry out educational reform.
2. Develop the technological base of workers.
3. Professionalise and regulate the activities of local developers.
4. Organize a convenient online portal for complaints and suggestions.

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