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APPLICATION OF THE IT SPHERE AND THE IMPACT OF THE PANDEMIC IN ACCOUNTING

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Within the framework of the functioning of modern economic society and space, there is a very important and human-controlled phenomenon, namely, the development of scientific and technological progress, which by its specificity controls the process of carrying out economic operations in various fields of activity of economic agents. The introduction of new instruments for the control of financial transactions carried out with the help of automated accounting tools is actively used in the practice of a number of domestic operations. At the present stage, the availability of IT technologies in the field of accounting is an important advantage in the activities of major players in the market of goods, works and services with significant savings in the process of applying IT technologies in the framework of active cooperation with other economic agents and entities.

At the present stage, the sphere of scientific and technological progress is the result of active human activity in the field of science, which is being improved by generalizing scientific experience and testing important forecasts in practice. The use of new tools to improve certain areas of the company's activities and the creation of prerequisites for its development are the basis for the development of close interaction of subjects within certain sectors of the country's economy. The process of managing the company's finances is gaining more and more resonance, since the implementation of a policy of successful management of the resources at the disposal of the company leads to the creation of the potential for the development of current activities in future periods of time or its diversification. Therefore, IT technologies at the present stage are an important tool in the field of financial management of the company.

It is in this aspect that the use of IT technologies in the accounting process is an important element of improving the process between the receipts and expenditures of the company's financial resources, which can be directed to the most important and useful areas of the company's production or implementation activities, considered separately on the basis of accounting and analysis. The very process of implementing IT technologies in the field of accounting should be based on the correct and rational choice of a software product that, within the framework of managing substantial financial resources, will bring significant profit to the enterprise. Since the process of technology development does not stand still, in this case, the presence of sufficient diversity within the offered products is a sufficient condition for the development of competition in this promising market segment. To date, the use of a particular set of IT technologies or tools depends on the scale of activity of a single business enterprise and the existing list of controlled operations. However, there is a classification of IT technologies and tools, which includes 4 important elements. Package "small Accounting". This segment and products are focused on enterprises with low working staff, the range of activities of which is reduced to the availability of products on the domestic market. In the presence of these conditions, the flow of information from the entire range of operations is very small, which means that the use of this tool is quite appropriate and rational. The integrated accounting system package is used within the framework of the activities of small and medium-sized businesses that are actively working in the foreign market of products, goods and services. This tool is an improved version of the technological support discussed earlier. The package "integrated accounting system" is actively used by many domestic enterprises in various sectors of the economy.

Particular attention is paid to the use of remote hardware and software resources when solving the problems of informatization of the management service. Some problems of information protection that pose a threat to the use of information technologies in management tasks have been identified. The role of a person in the automated accounting system is shown, the irreplaceability of the experience and professionalism of an accountant at any level of information technology development. They :

- full coverage of all spheres of economic life of organizations;
- openness and completeness of the information received;
- compliance with the procedure for performing automated accounting operations ;
- evaluation of the effectiveness of the operations carried out to account for the factors of the company's economic life

Until now, Russia is considering the use of new information technologies in accounting. The features of automated accounting in the conditions of Russian reality are revealed, the methodological principles of informatization of management activities are outlined. In our country, a classification of software products used for accounting automation has been developed for a long time, a rating of the most common programs for the informatization of management activities in our country has been given. The main advantages and disadvantages of the use of information technologies in the organization of accounting are shown. The issues of automation of management activities during the transition to international standards, including issues of accounting for the time value of money, are considered. As an example, we saw the real help of IC during the epidemic, which continues in the country from the end of 2019 to the present. After studying them, we made the following conclusion:

- The COVID-19 crisis is hitting emerging economies at a critical moment. Before the crisis, funding no longer matched the expenditures needed to achieve the SDGs by 2030, and budgetary opportunities were limited by the growing level of public debt and service costs.
- The COVID-19 crisis could lead to serious disruptions in financing sustainable development. Domestic resource mobilization will suffer as economic activity declines. According to forecasts, the inflow of external private financing will decrease by 700 billion US dollars compared to the level of 2019, which will exceed the consequences of the Global Financial Crisis of 2008 by 60%. The budget space is likely to narrow further due to the growth of domestic spending and fluctuations in the exchange rate against the US dollar.

- In the short term, official development financing should be used to curb the reduction of other sources of financing. Already scarce resources, combined with the economic consequences of the crisis, mean that it may be difficult for developing countries to finance adequate public health and socio-economic responses. No single source of funding will be enough to eliminate the funding gap due to COVID-19.

- In the medium term, development finance actors and beyond need to work closely together to “better restore” a more equitable, sustainable and therefore sustainable world. In the area of development finance, while domestic resource mobilization will remain the only long-term viable source of financing for many public goods and services, improving recovery will require action from all sources of financing with the common goal of contributing to national sustainable development strategies.

The methodology of accounting for the impact of the pandemic on the financial and economic condition of the organization has been sufficiently developed and fixed in the current editions of international financial reporting standards. Depending on the circumstances inherent in a particular organization, the persons responsible for the formation of organizations' reporting should publish professional opinions on various important issues. At the same time, special care should be taken, since overestimating income and assets (reducing the estimate of expenses and liabilities) can mislead interested users, and overestimating the amount of reserves created (reducing the value of assets, overestimating expenses and liabilities) can lead to an unfair decrease in the investment attractiveness of the company. Information about such judgments should be disclosed in full in accordance with IAS 1 Presentation of Financial Statements. Due to the fact that, in accordance with the law "On Accounting", international financial reporting standards are based on the development of industry standards in force in the Republic of Kazakhstan, these issues were resolved during the preparation of interim and final financial statements of Kazakhstani enterprises in 2021.

List of sources used:

1. <https://astana.1cbit.kz/1csoft/>
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3. International Annual Scientific Conference Lomonosov Readings-2021. Section of Economic Sciences. "Generations of economic ideas" - Compilers of the collection: Zakharova T.Yu., Bryalina G.I. M.: Faculty of Economics of Lomonosov Moscow State University, 2021. — 958 p.