

## Prospects for Use of Digital Information Technologies in Accounting

**Gaybullaev Rakhim Murodovich**

Professor of Samarkand Branch of Tashkent State University of Economics, Doctor of Economics,  
Uzbekistan

**Bobomurodova Sarvinoz Ziyadullaevna**

Magistr of Samarkand Branch of Tashkent State University of Economics, Uzbekistan

**ABSTRACT:** The article examines ways to identify the problems that arise in the process of digitalization of accounting with the development of digital information technologies, to consider ways to implement digital transformation, and to improve the quality and efficiency of the enterprise's accounting apparatus. In accordance with this, the following research tasks were carried out: justification of the need to introduce digitization in the field of accounting, identification of the main digital technologies in accounting and their advantages and disadvantages. Also, the necessary conditions for the introduction of digital information technologies in accounting were studied, as a result of which the need for the formation of skills in digital technologies and the introduction of digitization in accounting was determined.

**KEYWORD:** digital economy, digitization, accounting, cloud technology, blockchain, database, information technology.

### Enter

The changes implemented in our country are aimed at creating an efficient economic system, and one of the main reforms to be implemented is aimed at digitalization of our economy. In today's information-dependent society, any problem is solved only through information systems, and development requires the transition to the latest technologies. The need to carry out economic activities using digital technologies has become a necessity of the time today.

In the current globalization process, it is impossible to compete with the countries of the world without using the digital economy. Digital economy helps us not only to communicate with the countries of the world, but also to transparently and effectively manage the economy of our country. Digital in our country the economy development the way selectivity, information technologies in the field and in general electron documents circulation in the field new edges and directions open gave Of course, in this place, r digital information technologies towards to turn whole the world the internet network and good quality contact development cause it happened.

All over the world, digital technologies are rapidly penetrating all industries and people's lives. The countries that entered this direction on time are developing, on the contrary, those that worked in the old way are lagging behind.

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2020 has been declared as the "Year of Development of Science, Enlightenment and Digital Economy" in our country, and great work has begun in this regard. In particular, on April 28, 2020, the decision of the head of our state "On measures for the wide introduction of digital economy and electronic government" was adopted. As the President of the Republic stated, "There is no future for the country's economy without a digital economy" [1]. As a continuation of these works, on October 5, 2020, the President of the Republic of Uzbekistan signed the Decree "On approval of the Digital Uzbekistan - 2030" strategy and measures for its effective implementation [ 2 ]. The decree confirmed the following:

- "Digital Uzbekistan - 2030" strategy and "roadmap" for its implementation;
- Programs of digital transformation of regions and networks in 2020-2022.

According to the results of the work carried out on the digital economy strategy in Uzbekistan, according to the "GovTech Maturity Index 2022" report compiled by the World Bank, it took the 43rd place among 198 countries in the international ranking of the development of information technologies in the public sector. It can be seen that compared to 2020, the position of our country has significantly improved and has risen to 37 places. In particular, according to the GovTech Enablers index of digital skills and innovations in public services, Uzbekistan took the 4th place in the world (increased by 65 places compared to 2020) [ 3 ].

Thus, steps were taken to rapidly implement digital information technologies in Uzbekistan.

The use of information and communication technologies as a leading means of digitization in many areas will change not only people's lives, but also economic structures[4].

The development of the world economy and information technologies created the foundation for the development of accounting. This created opportunities to use automated accounting systems.

Currently, the use of advanced information technologies in various fields of activity, in particular, in accounting, which is a central component of any object management system, is becoming more and more relevant[ 5 ]. The development of the digital economy requires the improvement of modern information and telecommunication technologies, which creates new opportunities for accounting [ 6 ]. The use of information technology helps to increase the competitiveness of organizations by reducing costs, reducing the impact of the human factor and speeding up work[ 7 ].

Based on the above and taking into account the importance of using digital information technologies, within this article we will consider considerations related to digitization of the main business segment - accounting.

## Analysis of literature on the topic

Digitization strategy is being successfully implemented by IT organizations and enterprises of various levels all over the world. It creates a technological shift, changes the business environment in a short period of time, identifies new leaders and forces companies to grow and compete in a competitive market.

The first stage of digitization should be to change business processes in the company. In order to study the weaknesses of the current decisions and to eliminate them later, it is necessary to consider the shortcomings that should be based on them when making a decision to change the business.

There are a number of theoretical and practical thoughts on digitalization, among which the Russian author A.I. Pozmogov said, " It should be noted that first of all, business digitalization is necessary for companies operating in a fiercely competitive environment. For such companies, a delay in the digitization phase or a refusal to do so can lead to defeat in the competitive environment. Second, these are companies that refer to a large portfolio of data in their field"[8].

T.M.Rogulenko, O.A.Ageeva, V.V.Gorlov and others, who analyzed the importance of control in the digital economy, are increasing due to the use of large internet media databases in the management process, "Control is an important functional element of any management system . In the corporate management system, internal control allows identifying low efficiency business processes and optimizing them ” [ 9 ].

Accounting is an important indicator of the company's economic policy and reflects a complete picture of its property and financial situation.

have the same requirements for accounting . They come from legal documents, because scientific and technical progress is not measurable, which is related to the following features: automation and the introduction of digitization into the business sector.

Qualified accounting is able not only to provide information about the structure of property and the financial condition of the company, but also to reflect the efficiency of financial and economic activities and to provide an objective assessment of business value.

Based on the above, in modern and rapidly changing conditions of economic development, enterprises should be able to adapt to new ways of doing business in a short period of time.

Accordingly, Yu.I. Budovich stated that "Digitalization of accounting is the creation of new programs for systematization, analysis and calculation of indicators and modernization of outdated ones"[10].

Here, expert O.V. Korzhova expresses his opinion that personal computer is considered the main technical tool of information processing technology in modern society [5]. Another researcher, M.V. Golubnichenko, states that accounting in many organizations is carried out using special software products designed for easy data storage, creation of documents and reports, and analysis of accounting data[11]. Using these allows accountants to manage interconnected areas of accounting, and managers to use up-to-date information and make management decisions.

While studying innovative activities in enterprises, Yu.A. Ermilova decided that digitization is an innovation that brings changes to accounting with the help of new technologies and services [12].

In this regard, one of the economists of our republic, L.M. Kupriyanova, in her research, stated that the database on enterprises, companies, among economic subjects in the economy of Uzbekistan is not being formed sufficiently actively, which slows down the implementation of an effective digital economy, readiness for it, the transition of accounting to digital technologies, accounting increases completeness, accuracy and reliability in the formation of corporate reports, allows to increase the quality of economic analysis, audit, puts forward the opinion that it combines management efficiency, analysis and audit [13].

In line with the opinions of the authors mentioned above, we believe that ways to improve digitization will increase the efficiency and quality of the company's accounting. Changes in this area are reflected in the improvement of the efficiency of the accounting apparatus, and its main product is an increase in efficiency and a reduction in costs. The solution for the creation and development of big data analysis and predictive analysis provides the greatest economic benefit, because this technology allows to increase efficiency and bring the quality of human decisions to a new level.

### **Research methodology**

This article analyzes the researches and articles of economists on the subject and examines existing scientific works reflecting the creation of favorable conditions for the development of the digitization information technology system. Comparative analysis of literature, logical and structural analysis, grouping and comparative comparison, economic-statistical analysis and hypothesis substantiation methods were used as research methodology.

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**Analysis and results**

One of the hallmarks of the digital economy is the electronic integration of accounting and management systems. This, in turn, requires enriching accounting with new content and continuing its transformation in accordance with the objective trends of the rapidly changing world and economic changes. Thus, the development of the world economy and information technologies created the basis for the development of accounting. This made it possible to use automated accounting systems.

Due to the opportunities created, the automation of accounting significantly simplifies the work of accountants and provides the following advantages compared to manual data processing:

- automatic filling of details in primary documents;
- fast processing of large amounts of information;
- presentation of analytical data in an easy-to-understand form (diagrams, graphs, tables);
- formation of reporting registers (billing and payment statements, turnover balances, cash book);
- reduce the number of paper carriers;
- rapid exchange of information between management and employees subordinate to it, departments of the organization;
- elimination of arithmetic errors;
- online communication with controlling state bodies and banks;
- the ability to quickly respond to changes in legislation.

From the above, we can see that digitalization of accounting is one of the most important tasks not only for the enterprise, but also for the state.

Currently, there are many software products for processing accounting data. There are a number of criteria by which we can evaluate accounting software according to the following advantages:

1. Functional completeness.
2. Comprehensive service that updates software products on time, taking into account changes in regulatory documents, reporting forms, accounting rules, etc.
3. Ease of operation of the system. Particular attention is paid to the interface of the program, the ability to quickly start the program and self-learning.
4. Technical support.
5. Professionalism of the supplier.
6. The ability to work remotely, which allows you to work with the same database on several local networks at the same time, and then synchronize the data.
7. The main task of automation is to enter one-time data into the system . Therefore, the criterion for choosing a program is the availability of data exchange and synchronization.
8. Ability to adapt to business development and introduction of new accounting systems.
9. Information protection.
10. The ability to adapt to the expansion of accounting requirements and the increase in the volume of tasks to be solved.
11. Software product cost.

At this point, the opinions of some researchers are also important. Analyzing the performance characteristics of software products of S.V. Bochkova, in her opinion, the company 1C is in the leading position in the supply of accounting software. 1C: accounting, taking into account the specific characteristics of the organization's activities, allows creating primary documents in accounting, creating reports, entering information in accordance with accounting requirements in organizations[14].

U.A. Shirinov, one of the economists, expressed the practice of the development of the digital economy in Uzbekistan. digital the economy development the way choice information technologies in the field and in general electron documents circulation in the field new directions open gives "Digital technologies" towards to turn whole the world the internet network and good quality contact development cause it happened. in Uzbekistan digital economy where level developed? Highlight ok today's in the day different the internet shops, electron payment systems too active developed is going on [ 15 ].

In accordance with the Resolution No. 522 of the Cabinet of Ministers of the Republic of Uzbekistan of June 25, 2019 "On measures to improve the use of electronic invoices in the system of mutual settlements" on the territory of the republic on a voluntary basis from July 1, 2019, from January 1, 2020 all economic entities mandatory introduction of the system of issuing, storing and accounting of invoices in electronic form. Accordingly, the use of a number of roaming operators has been introduced in order to improve the efficiency of online document exchange for accounting objects.

Also, in this regard, Resolution No. 943 of the Cabinet of Ministers of the Republic of Uzbekistan dated March 1, 2022 "On measures to ensure the use of online cash registers and virtual cash registers" [ 16 ].

Also public procurement xarid.uzex.uz, milyajdokon.uzex.uz, xt-harid.uz, exarid.uzex.uz, dkharid.uzex.uz, tender.mc.uz sites that implement the purchase process, such as electronically through implementation procedure was introduced.

Due to the fact that the digitalization of the economy is opening wide in Uzbekistan, modern automated accounting programs are used in our country today, including "UzAsbo" for budget organizations, as well as "1S: Accounting", "1UZ", "EBS PRO: Balance and turnover", calculation and preparation of documents. software complex "Complex-Smeta", software complex "Configuration "Info-bukhhalter EN - KORPORATsIYa" and other software designed for accounting activities are available on the international Internet [ 17 ].

However, practice shows that, along with the positive aspects of using each information technology in accounting, there are also negative aspects.

It should be noted here that online database exchange also has its drawbacks. A clear example of this is that electronic shopping sites and accounting software are not closely connected. If this one shortcoming is eliminated, there would be no need to reflect the invoice issued by the roaming operator in the accounting of business entities in the software base for the second time .

Of course, we must take into account the fact that some problematic situations arise, along with how much we emphasize the advantages of digitalization of accounting:

- automation of all departments may reduce jobs;
- disclosure of information of business entities as a result of data leakage from the general system;
- on software increases;
- the low quality of the internet service causes some defects in the system;
- lack of highly qualified personnel in the field.



Today, in the context of the digitalization of the economy, information technologies are so popular and used that there are very effective methods, including cloud computing and blockchain technology. Of course, we decided to dwell on the advantages and disadvantages of using these software in accounting.

Thus, one of the most popular digital technologies today is cloud computing. Cloud computing refers to the provision of computing resources such as memory or computing power as an Internet service . The peculiarity of using this technology is that the organization does not need to purchase expensive equipment, hire specialists to service it, or install special software. Access to the Internet is enough to use cloud services. The simplest example of cloud technologies is virtual memory , for example, Yandex-Disk, Drop-Box, Google-drive .

Today, cloud technologies are gradually entering the sectors and industries of the economy, and its user-friendliness and economic efficiency are causing the need for its use by the population to increase even more. It should be noted that interest in cloud technologies was officially started by the Republic of Uzbekistan in 2018, and it was initially used by e-commerce participants[18]. After that, during the past time, the procedure for the use of cloud technologies in the implementation of the right to use software products and information products and the customs clearance (declaration) and accounting was developed[19], the mechanisms and techniques of using cloud technologies in educational processes were created[20], 2021 Starting from January 1, a system of covering up to 50 percent of the costs of obtaining international IT certificates by citizens in the areas of "cloud" platform management was introduced [ 2].

The cloud is digital space or computing power for rent that has the following characteristics:

- the ability to independently choose the functions that the user needs at the moment (connection speed, memory capacity, computing power, as well as cloud rental time);
- from cloud technologies using any device availability of access ;
- lack of interaction with the supplier;
- the user pays only for the set of services he uses.

With the help of cloud technologies, it is possible to perform all the traditional tasks of accounting: electronic financial, management, tax accounting and compilation of statistical reports, formation of primary accounting documents, calculation of taxes and insurance premiums.

1C software provides four possible ways to use cloud technologies: cloud for working directly within the organization, cloud for retention, cloud for communication with the client and 1SFresh technology for working over the Internet without installing software.

The advantages of using "cloud" in accounting are as follows:

- cost reduction;
- remote access;
- reliability (the risk of technical failures is minimized);
- the ability to work in the system at any time.

we must also emphasize the disadvantages of using cloud technologies :

- the need to provide internal information to third parties, so information may be leaked;
- most electronic accounting departments offer users a set of standard settings;
- the risk of not being able to connect to the Internet, which can interfere with the operation of the service[21,22].

Another one of the most effective information technologies is blockchain software. However, in recent years in the field of digital economy, the emergence of digital economic systems such as the emergence of the blockchain system, electronic document circulation, the use of online cash workstations, the use of QR codes, shows the need to change the work and structure of accounting services. It is worth noting that the blockchain is a technology with a number of advantages, such as data storage in the field of finance, monitoring of financial transactions and transactions on the Internet, data storage, recording of digital data, providing parties with access to copies of the database, and the speed of execution of transactions, security, consists of decentralizing data between servers. The use of blockchain technology in accounting has great potential, it is a chain of linear "blocks" according to certain rules. It is a single database in decentralized management, which is distributed among many computers. Blockchain is also often referred to as a "distributed database".

The benefits of blockchain technology for accounting are as follows.

1. The information created in the blockchain can be trusted, even if there is no trust in the counterparty, because the transaction is carried out only if both parties approve it. Thus, this information is protected from changes.
2. When blockchain technology is introduced into the organization's accounting, the need to conduct an inventory with counterparties disappears, because the formation and write-off of receivables and payables occurs simultaneously. The accountant's role is to correctly classify the assets acquired or transferred and record the related income or expenses.
3. It is possible to create blockchain technology within organizations. As a result, the write-off of inventory items from storage locations is automatically reflected in the recipient and written-off from the sender.
4. The lack of primary documents is operationally calculated in real time,
5. Blockchain allows effective fight against fraud. Tax evasion will become impossible as all transactions will be digitized.

At the same time blockchain technology is not free from defects, including:

1. The effect of slowing down the work with the increase of users.
2. Lack of legislative regulation.
3. High power consumption.
4. Lack of specialists at the required level [ 14,23,24 ].

At this point, we should note that efforts to apply blockchain technology in accounting in Uzbekistan are growing and efforts are being made. As we have seen above, the advantages of blockchain technology in accounting are incomparable. As a result of the economic reforms carried out for the development, renewal and modernization of our economy, the development of an innovative economy is being achieved today. In particular, issues of effective implementation of corporate financial management in the activities of economic entities, implementation of financial planning, and use of blockchain technologies in accounting are being considered. In particular, on July 3, 2018, the Decision of the President of the Republic of Uzbekistan No. PQ-3832 on "Directions for the development of the digital economy in the Republic of Uzbekistan" was adopted. In accordance with this decision: the National Project Management Agency was designated as the competent body for the introduction and development of the digital economy; organization of effective corporate financial management in the activities of business entities, implementation of the practice of using mining, smart-contracts, blockchain technologies in the field of crypto-assets during the implementation of effective financial planning; training qualified personnel in the field of development and use of blockchain technologies in the implementation of corporate financial management; the circulation of crypto-assets

between business entities and the issues of non-consideration of the income received from them as objects of taxation were defined[25].

At this point, it should be noted that the issue of effective use of blockchain technology in the activities of business entities in the implementation of the above-mentioned tasks can serve as an important factor in making certain financial strategic decisions by them. Through the effective use of these innovative technologies in the effective organization of the activities of economic entities, there is an opportunity to identify problems that may arise during their activities and to eliminate them in a timely manner. We can also say with confidence that the application of blockchain technology in accounting will bring enormous advantages to this industry.

## Summary and offers

1. Successful implementation of Digital Uzbekistan - 2030 program can be implemented as a result of mutually beneficial cooperation between state bodies, business communities and research institutes. The digital economy expands the capabilities of a modern accountant, increases the quality and efficiency of accounting, forms modern innovative approaches to the integration of various types of accounting. With the help of personal computers and special accounting programs, replacing paper work with automated accounting can free the accountant from routine work and improve their work results.
2. Currently, special Internet services have appeared in the accounting department, which allow the online implementation of all accounting operations, the formation of portfolios of information technologies related to banks and introduced into the accountant's daily work. Cloud technologies are the rental use of Internet services for data storage and processing. Cloud computing has enough advantages to be used for accounting purposes, but there are also disadvantages, the main of which is interruptions in uninterrupted Internet connection.
3. The use of blockchain technology in accounting in the digital economy is very beneficial. The distributed nature of the blockchain base allows transactions to be carried out without intermediaries and without the control of financial regulators. Data recorded on the blockchain cannot be changed.

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