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DOLZARB DIRECTIONS OF USE OF INFORMATION SUPPLY AND DIGITAL TECHNOLOGIES IN THE DEVELOPMENT OF AUDITING ACTIVITY

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ABSTRACT

This article covers the topics of information supply and current areas of use of digital technologies in the development of audit activities. A number of accounts of the audit Sox have been cited. It is necessary to take the necessary measures to prepare qualified personnel for work in modern professions during the period of rebuttal globalization.

KEYWORDS

Auditor, Information supply, Digital Technology, Corporate Governance, information and communication, intelligent technology.

INTRODUCTION

The emergence and spread of information and communication technologies (ICT) has had such an impact on the global economy that a new phenomenon - the digital economy - has appeared. Under the influence of smart technologies, the way of life of people began to change, the communication between users changed - there was an opportunity to establish communication between people in different

geographical regions, fields of activity, etc. This is the rapid growth of information communication, which is the basis of the digital economy. The impact of digital technologies is felt both globally and locally. The digital economy is a rapidly growing part of the global economy as a combination of new production. New technologies have a transformative effect on some aspects of the activities of well-organized economic

entities, which mainly consists of replacing working mechanisms - communication tools or industrial machines with digital or digital mechanisms, as well as further modernization.

Decision of the President of the Republic of Uzbekistan "On measures to further modernize the digital infrastructure for the purpose of developing the digital economy" dated November 21, 2018 PQ - 4022.

It has become clear that success in the transformation of the traditional economy into a digital economy is problematic without the training of qualified personnel. Therefore, at the initiative of the President of the Republic of Uzbekistan Sh.M. On the basis of Mirziyoyev's Decision No. PQ-3832 of July 3, 2018, a faculty of digital economy was opened at the Tashkent State University of Economics for the preparation of bachelors, and a master's degree was opened for the training of qualified personnel in the field of digital economy on the basis of the faculty of economics and business of the Samarkand State University.

In world experience, levels of auditor independence are decreasing as a result of the influence of several factors and situations. It is difficult to enumerate all of them, however, the following can be distinguished among them: - he received a fee (financial assistance, loan, etc.) directly from the economic entity, not from his audit organizations, for the audit services he performed; - close kinship with representatives of the administration of the economic entity; - for many years, chronic participation in the examination of this economic entity, etc.

In practice, auditor independence should be the goal, and auditors, their clients, and society as a whole should strive for this goal. Such a goal can be achieved to a certain extent. For example, an auditor can and should be independent enough to perform this work,

despite the fact that in many cases the client who hired him pays for the auditor's services.

Digital economy is an economic activity in which the main factor in production and service is information in the form of numbers, with the help of processing a large amount of information and analyzing the result of this processing. is to implement more effective solutions than the previous system in production, service, technologies, devices, storage, product delivery. In other words, the digital economy is an activity connected with the development of digital computer technologies in the provision of online services, electronic payments, internet trade, crowdfunding and other types of industries.

Summarizing the above topic, I can say that the Digital economy cannot be imagined without modern information and communication technologies (ICT) and the Global Internet. The concepts of "digital economy", ICT and the Internet are inextricably linked. It is difficult to imagine the rapidly developing global era without innovative technologies, taking this into account, I think that training modern personnel in modern professions and increasing their number can make a great contribution to the development of our society and the whole world.

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