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Editorial office: Křižíkova 384/101 Karlín, 186 00 Praha

E-mail: [info@european-science.org](mailto:info@european-science.org)

Web: [www.european-science.org](http://www.european-science.org)

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## РАЗВИТИЕ БУХГАЛТЕРСКОГО УЧЕТА В ЦИФРОВОЙ ЭКОНОМИКЕ КАЗАХСТАНА

*Купенова Ж.К.,  
Доктарант 1 курса Казахского Национального университета им. аль-Фараби  
Султанова Б.Б.  
К.э.н., доцент Казахского Национального университета  
им. аль-Фараби  
Алматы*

## DEVELOPMENT OF ACCOUNTING IN THE DIGITAL ECONOMY OF KAZAKHSTAN

*Kupenova Zh.,  
1st year doctoral student al-Farabi Kazakh national University  
Sultanova B.  
al-Farabi Kazakh national University, candidate of economic Sciences  
Almaty*

### АННОТАЦИЯ

Целями государственной программы «Цифровой Казахстан» являются ускорение темпов развития экономики Республики Казахстан и улучшение качества жизни населения за счет использования цифровых технологий в среднесрочной перспективе во всех отраслях деятельности.

Цифровизация экономики привносит свои правила в систему сбора, хранения и обработки информации социально-экономических процессов. В связи с этим предъявляются новые требования и к бухгалтерскому учету. Его преобразование поможет сохранить его актуальность в конкуренции с новыми мультифункциональными цифровыми информационными системами.

### ABSTRACT

The purposes of the state program «Digital Kazakhstan» are acceleration of rates of development of economy of the Republic of Kazakhstan and improvement of quality of life of the population at the expense of use of digital technologies in the medium term in all branches of activity.

Digitalization of the economy brings its own rules to the system of collection, storage and processing of information of socio-economic processes. In this regard, there are new requirements for accounting. Its transformation will help to keep it relevant in competition with new multifunctional digital information systems.

**Keywords:** digital economy, accounting, new technology, transformation, digitalization.

**Ключевые слова:** цифровая экономика, бухгалтерский учет, новые технологии, цифровизация, трансформация.

The purposes of the state program «Digital Kazakhstan» are acceleration of rates of development of economy of the Republic of Kazakhstan and improvement of quality of life of the population at the expense of use of digital technologies in the medium term, and

also creation of conditions for transition of economy of Kazakhstan to essentially new trajectory of development providing creation of digital economy of the future in the long term [1].

Taking into account the constant emergence of new technologies, innovative methods and tools in the field of ICT, additional initiatives will be implemented within the framework of the Program, if necessary.

The effectiveness of the activities of public authorities depends on the level of automation of processes related to the implementation of daily routine operations, such as personnel, accounting, budget planning, planning and execution of public procurement, correspondence with other public authorities, and so on.

Collection and processing of primary data of the company is carried out by accounting, and digitalization affects the entire system of information support of social and economic processes. It is necessary to conduct research on changes in the content, methodological and conceptual foundations of accounting under the influence of technological possibilities of digitalization.

In this regard, accounting becomes particularly important in Digitalization.

Even today, technologies such as blockchain are a prerequisite for a breakthrough in accounting methods, such as the registration system. Businesses will be able to record and store transaction records in a single register, which is presented as a distributed and interconnected accounting information system. Falsification or destruction of information will become almost impossible, thanks to the distribution system and cryptographic protection. This system was called "triple account". In this case, it is not said about changing the digraphic record to unigraphic (for example, triple). Only the way of registration and storage of the database of facts of economic life will change. In the future, such a system can develop as a base of financial and non-financial reports and a system for verifying their reliability, as well as as an environment for global information economic interaction.

Speaking of accounting methods, it is worth noting that in the conditions of digitalization there is a need to move away from their static and immutable aspects. It is important to increase the number of such methods, but taking into account the preservation of the methodological core of accounting. This will ensure the harmony of the methods used in relation to existing accounting problems.

As an example, you can lead a more mobile managerial accounting. It not only applies traditional accounting methods, but also actively implements techniques used by related areas of management (planning, forecasting, analysis, modeling). The main advantages of multivariate use of tools in management accounting:

- valuation can be based on different approaches (market, investment, insurance, book value, liquidation value can be used);

- for calculation can be used a variety of techniques and management accounting, which helps in determining different costs for different accounting purposes;

- you can choose to use or not to use double entry and billing system;

- the frequency and content of the balance sheet and reporting are determined on the basis of the principle of efficiency. It is possible to draw up forecast, segmental balances, using various techniques.

The development of the main components of accounting is influenced by the emerging environment of the digital economy. Among experts in the field of accounting, proposals are made to include in the system of accounts accounts of perspective accounting, differential, control accounts, accounts for non-financial information.

Also, it has long been said about the possibility of using systems alternative to double recording. In addition to the digraphic and unigraphic recording methods, there are systems of triple and quadruple recording. There may be changes in other elements of the accounting method under the influence of advances in data processing technologies, as well as due to significant changes in accounting objects.

Accordingly, it is logical and expedient to develop a multilateral methodological basis of accounting, covering both the elements of the accounting method and related management activities, and ensuring the adequacy of its information product to existing and new tasks. In the conditions of development of digital economy objects of the account are exposed to considerable changes also. The explanation for this is the increasing number of indicators characterizing not only the economic side of the business, but also social, environmental responsibility, consistency and quality of corporate governance, the presence of non-financial objects, such as organizational, human, innovative, reputation capital, which provide a basis for creating value.

It is also necessary to note the expansion of the range of objects due to the emergence of new hybrid and modifiable forms of assets, liabilities and capital: cryptocurrencies, smart assets, smart contracts, instruments of mixed investment, new forms of financial transactions, electronic flows of funds, virtual monetary and non-monetary units of value, etc. their reflection in accounting requires the formation of new principles of systematization of accounting, allocation of recognition criteria, metrics and principles of reflection in economic information.

In the conditions of digitalization, in order to maintain its relevance, accounting should be positioned as an element of the system of obtaining, processing and transmitting economic information. It is necessary to clearly present the place, role and functionality of accounting in the ecosystem. Otherwise, it will be at risk of «dissolving» in modern technological and multifunctional digital information systems, as these systems are developing dynamically and are aggressively expanding their scope of application.

The internal structure of accounting is also important. It is necessary to allocate its new and popular species. In this regard, the main trends are: convergence of existing types of accounting, attempts to identify new ones, such as strategic, adaptive, multi-purpose, creative, intellectual, etc.

Convergence of external and internal accounting will help to include in corporate reporting information about the development strategy and social responsibility, the creation of economic value added in the context of

business segments and factors of its creation, the effectiveness of the management system. Separate consideration is required ideas related to the isolation of accounting due to the formation of special information systems (strategic, social, actuarial, behavioral, etc.). Questions of the appropriateness of their allocation are controversial, but worthy of consideration in connection with the impending changes.

One of the most important parts of the accounting system is the information component of two subsystems—financial and management accounting. There is a reorientation from the control function to the informative one, which is based on the organization of the digital transformation of the enterprise. It is necessary to develop new indicators, ways of collecting and processing financial information, as well as the adequacy of its integration with information about other aspects of the business and the external environment [2, c. 53].

It is particularly possible to highlight the study of the evaluation of new accounting objects, which are intellectual human capital, customer base, innovative products, R & d results, etc. new information technologies are being Developed, such as cloud technologies, open technology platforms, electronic reference and information systems, the creation of a single international format and content of financial statements in electronic form XBRL [4, p. 105]. This creates opportunities for building a national accounting system, which will integrate indicators characterizing the state of internal business processes of the organization and the external environment, indicators of integration of various types of accounting.

It is necessary to use theoretical results in the development of methods and specific recommendations. Their implementation in practice will contribute to the effective development of the accounting system. There is also a need to gain experience in accounting and disclosure of economic information in reporting on the basis of fundamental modifications in the field of obtaining, exchange and processing of economic information.

The development of the theory and practice of accounting is associated with the expansion of the information potential of the existing economic space, the digitalization of the economy. At the same time, information technologies cause significant modifications both in the methodology and in the applied direction of accounting science. In this regard, the transformation of accounting in accordance with new needs is a necessary step in its development. Changes and improvements in this method of accounting will help not to lose its relevance in the era of universal digitalization.

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