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аудита и статистики

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КЛЮЧЕВЫЕ ИЗМЕНЕНИЯ И НЮАНСЫ ПЕРЕХОДА В
УСЛОВИЯХ ЦИФРОВОЙ ЭКОНОМИКИ»**

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Automation of accounting

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Annotation. This article examines the significant influence of accounting automation and software in contemporary financial management. It discusses how automation improves accuracy, efficiency, and compliance. The paper offers a comparative assessment of popular accounting software used in Kazakhstan, outlining their functionalities, advantages, and suitability for different organizational needs.

Keywords: accounting automation, accounting software solutions, automation benefits, financial reporting accuracy, risk minimization.

Автоматизация бухгалтерского учета

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Казахстан

Аннотация. В данной статье рассматривается значительное влияние автоматизации бухгалтерского учета и программного обеспечения на современный финансовый менеджмент. В ней обсуждается, как автоматизация повышает точность, эффективность и соответствие требованиям. В статье предлагается сравнительная оценка популярных бухгалтерских программ, используемых в Казахстане, с указанием их функциональных возможностей, преимуществ и пригодности для различных организационных потребностей.

Ключевые слова: автоматизация бухгалтерского учета, программные решения для бухгалтерского учета, преимущества автоматизации, точность финансовой отчетности, минимизация рисков.

In today's rapidly digitalizing economy, accounting automation has evolved from merely being an optimization tool to a pivotal component of strategic financial management. Modern automation systems are integrated with various management modules, contributing to the formation of a comprehensive approach to accounting and data analysis. This integration is vital amidst increasing global competition and stringent regulatory requirements.

Modern technologies not only reduce time and resource costs associated with data processing but also create platforms for in-depth analysis of financial indicators, effective forecasting, and agile adaptation to changing conditions. The incorporation of artificial intelligence and machine learning into accounting processes opens up new opportunities for predictive modeling, automatic detection of anomalies, and increased transparency in financial reporting. This is essential for both businesses and regulators, ensuring that financial decisions are data-driven and trustworthy.

Accounting automation represents more than just a technological upgrade; it signifies a conceptual shift that will profoundly influence the future of financial management. We can anticipate deeper interactions between accounting systems and blockchain technologies, enabling elevated levels of security, reliability, and immutability of financial data. This transformation in accounting is propelled not only by technological innovations but also by the necessity to reconsider traditional methodological approaches. Transitioning from paper documentation and spreadsheets to comprehensive accounting automation systems marks a fundamental change in the accounting paradigm.

The benefits of accounting automation are significant, greatly improving the accuracy, speed, and transparency of financial information processing. Software solutions ensure that

documentation—such as invoices, payment orders, payroll sheets, and cash books—is completed promptly and accurately. This reduces the likelihood of errors and increases data reliability. By eliminating the human factor from calculations, automation decreases arithmetic mistakes, which enhances the accuracy of accounting reports and lowers the risks of tax and financial violations.

As internal data exchanges between company departments become more organized, communication and collaboration among employees improve. This simplification also makes it easier to submit data to government regulatory authorities. Automation streamlines audit processes by securely storing all financial data in a single digital location, allowing for quick access and analysis when needed.

The integration of automated accounting systems enhances the transparency and accountability of financial management, playing a vital role in reducing the risks of fraud and unethical financial practices. Furthermore, the significant reduction in paper document flow achieved through automation supports environmental sustainability while also boosting operational efficiency.

Additionally, software packages enable organizations to adapt quickly to changes in the regulatory framework, ensuring compliance with current legislative requirements. This dynamic adaptability not only optimizes accounting processes but also boosts the efficiency of internal controls and auditing. The automation of accounting processes broadens the scope of real-time financial monitoring, which is essential for timely management decisions. Implementing these advanced technologies allows for the redistribution of accounting service workloads, alleviating staff from routine tasks and enabling them to concentrate on strategic aspects of financial analysis and forecasting.

Utilizing cloud technologies and distributed registries further enhances data security, ensuring reliable storage and protection of confidential information. Ultimately, accounting automation transcends being a mere technological solution; it represents a critical strategic financial management tool that fosters the development of a more dynamic and adaptive business model.

The most common accounting software solutions for automating accounting include the following tools: 1C:Accounting, Parus, Galaktika, Colvir, and SAP.

1C:Accounting is one of the most widely used platforms for accounting automation. It features modules for financial flow accounting, taxation, payroll calculations, and preparing regulated reports. In Kazakhstan, "1C: Accounting 8 for Kazakhstan" has been localized to meet the specific requirements of the country's tax and accounting legislation. It automatically generates regulated reporting forms, ensuring compliance with local statutory requirements. There are two versions available: a basic version suitable for small enterprises (ideal for a single accountant) and a TRP version designed for organizations that need multi-user access and customization. This flexibility allows businesses to manage accounting for multiple entities, either in separate or a unified information base. The system supports integration with various public and private services, simplifying interaction with tax authorities and financial institutions. Additionally, it features an intuitive interface that is accessible to users with various levels of technical expertise, making it suitable for businesses of any size across different industries[1].

Parus's accounting solution for Kazakhstan, known as Parus-Kaz.Budget, is a fully localized system designed to meet the unique regulatory, reporting, and operational needs of enterprises in Kazakhstan. Beyond basic bookkeeping, this solution features key modules that assist businesses in managing IFRS-compliant financial reporting, payroll processing, and budget planning, all while ensuring strict adherence to local tax and accounting regulations. It automates the preparation of consolidated financial statements and regulated reports according to international and local standards; it also manages salary calculations, tax deductions, and employee benefits, ensuring timely and accurate payroll processing. Furthermore, it supports both planning and real-time tracking of budgets, allowing companies to monitor cash flows and forecast financial needs. According to the order of the Minister of Finance of the Republic of Kazakhstan, it is recommended for use in government agencies [2].

Galaktika is another well-established accounting software solution. It considers a wide range of business processes and offers a modular structure that can be adapted to an organization's specific needs. Galaktika is tailored to meet Kazakhstan's accounting standards and tax regulations, ensuring that financial reporting and tax calculations comply with local laws. The system automates core processes such as bookkeeping, payroll, inventory management, and financial reporting. This capability enables businesses to reduce manual effort, minimize errors, and generate real-time insights into their financial operations. A notable feature of this product is a built-in business analysis system, which allows users to receive forecast reports and model financial scenarios for company development. The advanced production management module makes Galaktika an attractive choice for industrial enterprises, such as those in mechanical engineering, metallurgy, and food production, seeking to optimize their processes.

Colvir is an integrated accounting and enterprise management solution tailored for use in Kazakhstan. Like other accounting software solutions in the region, it is designed to meet local financial, tax, and reporting requirements, ensuring compliance with Kazakhstani legislation while streamlining operations. Colvir is particularly popular among the financial sector and public administration, with solutions specifically tailored for banks (Colvir CBS) and postal services (Colvir CPS). The CBS system provides comprehensive management of banking operations, while the CPS system automates the work of postal operators. Overall, these systems help organizations optimize business processes, increase efficiency, and enhance customer service [3].

SAP is a global leader in enterprise resource planning (ERP) solutions, and in Kazakhstan, its products are widely adopted by large corporations, multinational companies, and even growing local enterprises. SAP's software suite is known for its robust functionality, scalability, and ability to integrate with a company's overall business strategy. SAP covers all aspects of enterprise management—from finance, human resources, and procurement to supply chain and customer relationship management. Its modules provide extensive functionalities that support not only accounting and financial management but also operational and strategic decision-making. SAP solutions are highly scalable and used by large conglomerates and growing enterprises. They offer seamless integration with other enterprise applications, enabling real-time data flow across various business functions, which is critical for complex organizations operating in Kazakhstan's competitive market. In Kazakhstan, SAP is supported by a strong network of certified partners, consultants, and local service providers who assist with implementation, customization, training, and ongoing support. This ensures that organizations can tailor the system to their needs and remain compliant with local legislation as it evolves. Support for enterprises of any size, from SAP Business One for small businesses to SAP S/4HANA for large corporations, multilingualism, and a global partner network make SAP an attractive choice for many companies. However, it should be taken into account that SAP solutions can be expensive and require qualified specialists for maintenance and support. This software product is popular among large companies in the energy, mining, oil and gas, chemical, pharmaceutical, and other key industries of the real sector of the economy of our country.

The reviewed accounting software solutions offers unique tools for automating accounting, allowing organizations to select software that aligns with their needs, operational scales, and business process specifics. Besides basic functionality, many of these solutions offer advanced analytical capabilities, integration with other corporate systems, and adaptive settings tailored to the business's unique requirements.

Selecting the optimal software product requires thoroughly analyzing a particular enterprise's specific features. It is recommended that a comparative analysis be conducted and various solutions tested to identify the most suitable tool that can best meet the organization's requirements and optimize accounting processes. Additionally, it is necessary to consider the availability of technical support, the possibility of scaling the system, and the cost of owning the software, including the costs of implementation and further maintenance.

As part of this work, a comparative table was compiled to visually examine and compare accounting software solutions used in our country.

Table 1. Comparison of accounting software solutions

Feature	1C:Accounting	Parus	Galaktika	Colvir	SAP
Target Audience	SMEs, large businesses	Government, enterprises	Large businesses, industries	Banks, financial institutions	Large enterprises, multinational corporations
Core Functions	Accounting, taxation, payroll, reporting	Government accounting, budgeting, financial management	ERP, accounting, HR, manufacturing	Core banking, financial accounting, risk management	ERP, financials, HR, logistics, supply chain, CRM
Industry Focus	General business, retail, manufacturing	Public sector, government institutions	Industrial enterprises, large corporations	Banking, financial services	Any industry (highly customizable)
Localization	Strong in CIS countries, including Kazakhstan	Limited outside Russia, may not be fully localized for Kazakhstan	Supports Kazakhstan regulations	Used in Kazakhstan's banking sector	Fully available in Kazakhstan with localized versions
Customization	Highly customizable	Moderate customization	Customizable for large enterprises	Highly customizable for banks	Highly customizable, but complex
Ease of Use	User-friendly, popular in CIS	Moderate, designed for government needs	Complex but functional	Complex, banking-specific	Complex, requires training
Implementation Time	Fast (weeks to months)	Moderate (months)	Long (months to years)	Long (months to years)	Very long (months to years)
Integration	Integrates with 1C ecosystem and third-party solutions	Integrates with government IT systems	Integrates with industrial solutions	Integrates with banking platforms	Integrates with many third-party apps and internal SAP modules
Scalability	Scales well for SMEs and large businesses	Limited scalability, government-focused	Scalable for large enterprises	Scalable for banks & financial institutions	Highly scalable for global enterprises
Compliance & Standards	Compliant with Kazakhstan's accounting standards	Primarily follows Russian government regulations, limited Kazakhstan support	IFRS, GAAP, Kazakhstan compliance	Banking regulations compliance (Basel, IFRS, Kazakhstan laws)	Global accounting & financial standards (IFRS, GAAP, Kazakhstan regulations)
Cost	Affordable, varies by package	Moderate, depends on government contracts	Expensive, enterprise-level	Expensive, banking-specific	Very expensive, high TCO
Availability in Kazakhstan	Yes, widely used	Limited, mainly for Russian government clients	Yes, used by industrial enterprises	Yes, used by banks in Kazakhstan	Yes, widely used by large corporations

The use of accounting software solutions optimizes accounting processes, reduces errors, and enhances the accuracy of financial reporting. Modern software packages like 1C:Accounting, Parus, Galaktika, Colvir, and SAP offer a range of functionalities that cater to the needs of organizations of different sizes and industries. Integrating these systems accelerates the decision-making process, improves accounting transparency, and strengthens control over financial flows.

Accounting automation is not just a technological trend; it is a strategic necessity for sustainable business development. Adopting a comprehensive approach to digital accounting transformation enables enterprises to achieve greater financial transparency, minimize operational risks, and enhance their competitiveness in a rapidly changing economic environment.

The key aspect of this transformation is the development of a long-term digitalization strategy. This strategy should encompass not only the selection of appropriate tools but also the establishment of a change management culture within the organization. By doing so, companies can fully leverage the potential of automation and achieve significant improvements in financial performance.

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