

WAYS TO IMPROVE INVENTORY MANAGEMENT (IMPROVEMENTS IN INVENTORY MANAGEMENT) IN THE DIGITAL ECONOMY

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Abstract. This scientific article examines the methodological foundations of improving accounting in the context of digitalization. The introduction of modern information technologies is analyzed as an important factor in increasing the efficiency of accounting processes, ensuring the reliability and transparency of information. In the context of the digital economy, the need for automation of accounting systems, electronic data exchange and the use of integrated information systems in enterprises is increasing. The study highlights the limitations of traditional accounting methods and ways to improve them based on digital technologies. The impact of the digitalization process on the quality, speed of accounting and management decision-making is also analyzed.

Keywords : TMZ (material inventories), digital economy, accounting, automation, information technology, integrated systems, transparency, data reliability, digitalization.

Introduction.

Nowadays, the rapid development of the digital economy creates the need for a radical renewal and modernization of accounting systems. The manual processing and paper-based methods used in traditional accounting practice cannot provide sufficient speed and accuracy at the level of modern requirements. This affects the reliability of financial information and the quality of management decisions. Today, digital technologies, including ERP systems, cloud platforms, artificial intelligence and blockchain technologies, are widely introduced in enterprises. These tools allow for the automation of accounting processes, real-time data processing and increased transparency of reports. Especially since inventory accounting plays an important role in the structure of enterprise assets, its effective organization and control are of great importance. Digital solutions serve to accurately track the movement of inventory, reduce errors and reliably form financial results. At the same time, incorrect accounting of inventory can lead to the accumulation of excess reserves, freezing of funds and deterioration of financial results. Therefore, accurate and rapid monitoring, evaluation, and accounting of TMZ movements using digital technologies is one of the most pressing issues today. In this context, this article scientifically analyzes ways to improve accounting, in particular inventory accounting, in the current digital economy.

Literature analysis.

In the digital economy, inventory is one of the most important components of an enterprise's activities. Because the production process, product sales and service efficiency depend on the correct organization of TMZ accounting. Traditional methods of TMZ accounting are characterized by the

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fact that it takes a lot of time, is prone to errors due to the human factor, and cannot provide speedy data processing. Therefore, the introduction of automated accounting systems based on digital technologies is becoming an urgent issue.

Inventories are tangible assets that are held for later sale in the course of operations and are in the process of production, as well as used in the production of products, the performance of work or the provision of services, or for the implementation of administrative and socio-cultural tasks.¹

According to the BHMS Standard No. 4 “Inventories”, inventories are tangible assets intended for sale, use in the production process and provision of services during the activities of the enterprise. Today, in the digital economy, effective organization of TMZ accounting is of great importance in increasing the financial stability and management efficiency of enterprises.

Modern digital platforms, artificial intelligence, cloud technologies and ERP systems are enabling real-time control over inventory movements. This helps reduce excess inventory in enterprises, simplify the inventory process and increase the reliability of financial results. Digitalization also provides transparency in the TMZ accounting and allows for quick and accurate management decisions.

Today, in the context of the digital transformation of the economy, improving TMZ accounting in enterprises is not only a means of modernizing the accounting system, but also an important factor in the efficient use of resources and increasing competitiveness.

The IAS 2 standard requires that inventories be valued at market value and net realizable value to ensure the accuracy of financial information in enterprises. In the digital economy, implementing these processes through automated information systems increases the accuracy and speed of TMZ accounting. In particular, the ability to monitor price changes in real time allows enterprises to effectively manage the value of inventories in accordance with the requirements of international standards.

In accordance with accounting practices accepted in the relevant industries, producers of agricultural and forestry products, post-harvest agricultural products, minerals and mineral processing products valued at net realizable value shall account for this method. If such inventories are valued at net realizable value, changes in this value shall be recognized in profit or loss in the period in which the change occurs. Similarly, commodity broker-traders who value their inventories at fair value less costs to sell shall account for inventories in this method. If such inventories are valued at fair value less costs to sell, changes in this value shall also be recognized in profit or loss in the period in which the change occurs.²

According to the International Accounting Standard IAS 2 “Inventories”, certain types of inventories are measured at net realizable value and fair value in accordance with accounting practices accepted in the relevant industries. In particular, agricultural and forestry products, minerals and their processed products are accounted for at net realizable value and changes in this value are recognized in profit or loss in the period in which they occur. Also, commodity broker-traders by reserves sell expenses deducted real value based on is evaluated . This standard requirements digital economy under the circumstances merchandise reserves account further improvement necessity shows . Because modern information technologies using reserves real -time value monitoring in the mode , their movement automated in a way control to do and financial the results international standards based on formation opportunity is expanding .

In Uzbekistan IFRS application practice analysis one row systematic problems existence First , the national accounting account with standards (BHMS) international requirements between noticeable differences preserved remains , this and financial in reports transformational corrections done increase necessity to the surface Secondly , in enterprises reserves pure sell value determination

¹“ Uzbekistan Republic accounting account national Standard (BHMS No. 4) “Goods and reserves confirmation about ”. June 30, 2020, list number 3259
²Issue 2 Accounting account international Standard (IAS 2) “ Provisions ”. — International financial report standards based on .

mechanisms enough at the level working failure to appear due to , merchandise reserves from depreciation come outgoing damages own timely recognition opportunity Third , the account processes digitization level enough not being due to TMZ status over fast and reliable control in providing problems is being monitored .³

This problems digital economy under the circumstances merchandise reserves account improvement necessity further Especially between the BHMS and the MHSS differences reduce in enterprises financial reports international to standards compatibility in providing important importance profession will . With this together , pure sell value determination mechanisms enough at the level The lack of formation of TMZ value honest to evaluate negative impact showing .

Digital technologies , including ERP systems , artificial intellect and automated account from platforms use and this problems eliminate to reach service Such systems through reserves real -time movement in mode observation , depreciation the risk in advance determination and financial of information accuracy and speed increase possible As a result , the TMZ account in enterprises transparency and efficiency increasing , management decisions acceptance to do quality will improve.

Modern under the circumstances pure sell value right determination separately importance profession Net sales value (NRV) of the product approximate sell from the price working to release completion and realization expenses deduction through Markets high at the level variable was under the circumstances this indicator in the evaluation error financial of the results noticeable at the level wrong reflection to reach and investors and creditors of trust to decrease take arrival possible .

TMZ account to the quality impact provider important from factors again one of them out to leave assessment method choice is considered to be in accordance with IFRS requirements . FIFO and average weighed value from the methods to use permission is given . Specific the method choice realization made product cost , profit and of the enterprise tax to the load directly impact shows . Inflationary economy under the FIFO method use reserves current value relatively more precisely reflection to continue service if it does , average weighed value method prices sharp vibrations to soften help gives .⁴

This aspects digital economy TMZ account under the circumstances effective organization in the process of assessment methods how much important that shows . Especially , pure sell value clear calculation and FIFO or average weighed value from the methods reasonable use of the enterprise financial the results reliable reflection to continue service does . With this together , digital technologies based on automated account systems current to grow reserves in the evaluation mistakes reduce prices change rapid monitoring opportunity As a result , TMZ accounts in enterprises transparency increased , international to standards suitable financial information formation efficiency increases .

Digital of the economy intense development and enterprises management to the field information technologies active current to be under the circumstances merchandise reserves (TMZ) account and audit separately importance profession TMZ is doing a lot of organizations assets in the composition noticeable share occupies and enterprise financial to the results directly impact shows . Therefore them into account to take and control to do processes efficiency increase modern accounting and audit practice main from the duties one is considered . Traditional account methods , that is at hand information again work and paper to documents based systems , today under the circumstances enough at the level fast it's not and human factor with related to mistakes inclined is considered . At the moment account and audit activities digitization of information transparency , reliability and fast again processing increase for new opportunities ERP (Enterprise Resource

³ Hao Ihan (Hao Yihan). " Sovershenstvovanie grades factory - materialnyx reserves in conditions application IFRS ". // New Uzbekistan , new research magazine . Volume 4, Issue 7, May 2026. — B. 390.

⁴ Hao Ihan (Hao Yihan). " Sovershenstvovanie grades factory - materialnyx reserves in conditions application IFRS ". // New Uzbekistan , new research magazine . Volume 4, Issue 7, May 2026. — B. 390.

Planning) systems , cloud services , artificial intelligence (AI), blockchain technologies and things such as the Internet of Things (IoT) from technologies use reserves management and their movement control to do approaches noticeable at the level is changing . Digital technologies especially in the field of auditing big importance profession will , because information analysis to do processes automation and intellectual from algorithms use inspection quality increase , time spending reduce and fraud the risk reduction opportunity gives . Digital solutions current to be accounting account and audit single information to the system integration to do service does and reserves status continuous monitoring opportunity creates .⁵

This thoughts TMZ account and audit digital economy under the circumstances improvement practical and theoretical the basics obvious shows . In particular , the commodity reserves enterprise assets important part happened for them clear , fast and reliable into account to take financial of the results honest in the formation solution doer role plays . This view from the perspective of traditional from methods give up passed , digital to technologies based to systems transition necessity increasingly increasing ERP systems , artificial intelligence intelligence , blockchain and cloudy technologies TMZ movement in real time in mode observation , errors reduce and control reinforcement opportunity This gives not only accounting account quality but also simplifies audit processes and transparency provides . As a result in enterprises reserves management efficiency increases , decision acceptance to do process and clear and based to the information relies on .

Blockchain based on two one-sided double entry system advantages small and middle business for obvious manifestation They will be presented enough information potential creditors for high level reliability has is , this credit to take process This process accelerates transactions chain create through done increased and he is three side by checked : company himself , trade partners and banks and insurance companies such as third sides . Blockchain to oneself originality is that the credit in giving him/her third side on credit competence reliable even without verification product as determination possible . Therefore , it is good business to the reputation has not been young companies blockchain for to finance entrance opportunity facilitates and excess difficulty and without risks partner find and business develop opportunity Blockchain based on two one-sided accounting positive impact immediately First , this audit evidence collection for departing time reduces and annual audit process makes it easier , because company of operations big part automatic accordingly from inspection Second , corporate financial fraud almost impossible become remains , because all income and expenses counterparties digital signature with is confirmed and him/her forgery very difficult , almost possible it's not .⁶

This approach merchandise reserves account and audit digital economy under the circumstances in improvement blockchain technology place how much important that Especially with TMZ related operations blockchain through to conduct their movement complete transparent and changing impossible in the form record to grow opportunity gives , this and reserves over control noticeable at the level It also increases the digital signature and three one-sided inspection mechanism is on TMZ account human factor with related mistakes reduces and financial of information reliability increases . As a result in enterprises reserves management efficiency increases , audit process and faster and more precisely done This is digital economy TMZ account under the circumstances modern requirements at the level organization of reaching important from directions one is considered .

⁵ Alimkhanova N., PhD, associate professor. "The role of digital technology and inventory and audit of product and material reserves". // *Mirovaya nauka* . #10(103), 2025. — Karshinsky State Technical University, Uzbekistan. science-j.com

⁶ Ergeshova Ch.M., Tashibekov T.Ch. "Methodology of accounting oversight and accountability". // Scientific article. UDC 658.513

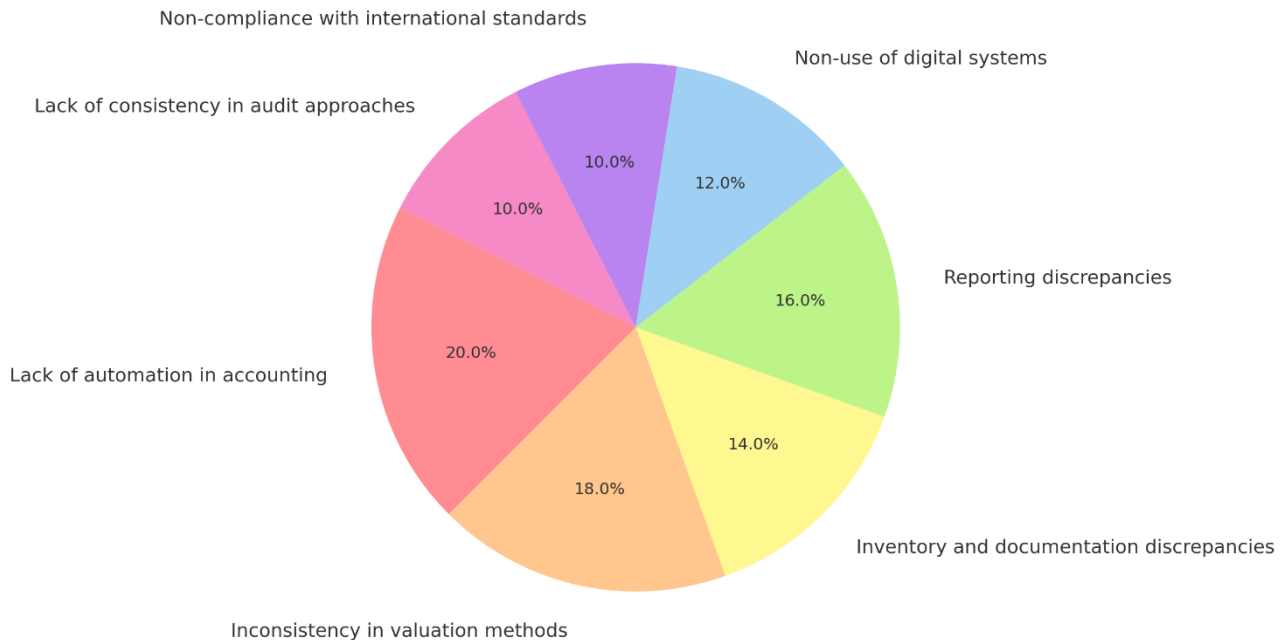


Figure 1. Commodity- tangible reserve on account main problems distribution⁷

Financial reports analysis this showed that the reserves accuracy with into account to take only accounting function with limited not , maybe general financial strategy central element as consideration necessary . Enterprises at the level merchandise reserves wrong evaluation reflection without annual benefit indicators artificial accordingly to increase or to decrease take is coming , this and tax in their calculations and creditors in front of obligations in execution uncertainties brought Reserve account in the system automated modules absence and document of the cycle speed , control mechanisms to work and information currents reliability negative impact is doing .⁸

Digital economy under the circumstances merchandise reserves (TMZ) account improvement of enterprises financial stability and management efficiency in increasing important factor is considered . Modern information from technologies use through reserves movement over fast control installation , real time in mode information formation and human factor with related mistakes reduce opportunity to the surface Especially ERP systems , automated warehouse programs and electronic document TMZ account turnover accuracy and transparency in providing important importance profession is also digital . technologies using reserves input , output and the rest constant monitoring in enterprises excess or deficient reserves appearance of being prevent This is from funds effective usage , expenses reduction and financial the results further clear reflection to continue service does . Digitized systems based on shaped information financial reports reliability increasing , investors , creditors and tax organs also important for information source become service does . From this except for the TMZ account international standards based on to conduct and him/her digital platforms with integration of enterprises international in the market competitiveness to increase help Therefore , digital economy under the circumstances merchandise reserves account improvement not only accounting system modernization to do , maybe of the enterprise general management strategy effective organization of reaching important from directions one is considered .

Conclusion.

⁷ Khushvaqto'v , FR "Commodity reserves into account to take system improvement and their financial in the report reflection delivery analysis " to do " // "Innovations in Science and Technologies" scientific-electronic Journal . — 2025. — No. 2. — ISSN 3030-3451

⁸ Khushvaqto'v , FR "Commodity reserves into account to take system improvement and their financial in the report reflection delivery analysis " to do " // "Innovations in Science and Technologies" scientific-electronic Journal . — 2025. — No. 2. — ISSN 3030-3451

Transferred analyses this shows that the digital economy under the circumstances accounting account systems , in particular merchandise reserves (TMZ) account improvement current and strategic importance It is a matter of having . Traditional account to conduct methods today's modern requirements at the level enough efficiency provide not being able to because of them digital technologies based on modernization to do necessity increasing ERP systems , artificial intelligence intelligence , cloudy technologies , blockchain and electronic digital signature such as innovative solutions TMZ account clarity , transparency and speed to increase service This is what in enterprises real -time stocks in mode control to do them effective management and financial the results reliable formation opportunity It also provides international standards (IFRS, IAS 2) requirements suitable account to conduct of enterprises financial reports international at the level comparable and reliable to be provides . With this together , pure sell value right determination and TMZ assessment methods right choice financial of the results honest reflection in the end important role plays . In general when receiving , digital economy TMZ account under the circumstances improvement of enterprises financial stability , management of decisions quality increase and competitiveness in strengthening important factor become service does .

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