



ACCOUNTING AND TAXATION

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MODERN ASPECTS OF DIGITAL TRANSFORMATION OF ACCOUNTING

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Summary. The article examines modern aspects of accounting transformation. Modern technological innovations associated with the accelerated pace of digitalization in all industries, in particular in financial and accounting, have determined the choice and analysis of this issue. The features of accounting digitalization processes are identified. The ways of improving accounting in the conditions of constant development of the information and technical environment are outlined. The feasibility of immersion and comprehensive implementation of modern software developments in accounting activities is substantiated. The current standards for preparing financial statements and maintaining accounting using IT technologies are analyzed. The main approaches and methods of compiling and presenting financial statements in the context of the development of digitalization and accounting and analytical support for enterprise management are studied. The defining criteria on which the organization of the accounting system depends are studied. The main aspects, positive and negative features of software used by both large corporations and other enterprises are analyzed. Their functionality and reliability of use in the process of automatic adaptation and modification are determined. It is substantiated that the further introduction of the digital economy into the accounting sphere will in the near future lead to an improvement in the quality and efficiency of accounting processes, an increase in the number of accounting objects, the development of modern methods for assessing new accounting objects, the formation of a new approach to the complex integration of various types of accounting, and the improvement of applied digital accounting technologies. Software for outsourced accountants has been analyzed. Methods and ways of organizing simultaneous and remote work with the client have been established, without loss of efficiency and functionality. Key requirements for company personnel and features of working with electronic documents are identified, leaving the accountant with the task of checking the correctness of data and compiling reports. Ways of increasing the functionality of the program, depending on the selected version, which are determined by the specifics of enterprises, are proposed.

Key words: accounting activities, information technologies, informatization, digitalization.

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СУЧАСНІ АСПЕКТИ ЦИФРОВОЇ ТРАНСФОРМАЦІЇ БУХГАЛТЕРСЬКОГО ОБЛІКУ

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Резюме. Досліджено сучасні аспекти трансформації бухгалтерського обліку. Сучасні технологічні інновації, пов'язані з прискореними темпами розвитку діджиталізації в усіх галузях, зокрема у фінансовому та бухгалтерському обліку, зумовили вибір та аналіз даної проблематики. Визначено особливості процесів цифровізації бухгалтерського обліку. Окреслено шляхи вдосконалення бухгалтерського обліку в умовах постійного розвитку інформаційно-технічного середовища. Обґрунтовано доцільність занурення та комплексного впровадження сучасних програмних розробок у здійснення облікової діяльності. Проаналізовано актуальні стандарти складання фінансової звітності та ведення бухгалтерського обліку засобами ІТ технологій. Досліджено основні підходи та методи складання й подавання фінансової звітності у контексті розвитку цифровізації та обліково-аналітичного забезпечення управління підприємством. Досліджено визначальні критерії, від яких залежить організація системи бухгалтерського обліку. Проаналізовано основні аспекти, позитивні та негативні особливості програмного забезпечення, які застосовують великі корпорації та й інші підприємства. Визначено їх функціонал та надійність використання в процесі автоматичної адаптації та модифікації. Обґрунтовано, що подальше впровадження цифрової економіки в облікову сферу найближчим часом призведе до підвищення якості та ефективності облікових процесів, збільшення кількості об'єктів обліку, розроблення сучасних методів оцінювання нових об'єктів обліку, формування нового підходу до комплексної інтеграції різних видів обліку та вдосконалення прикладних технологій цифрового обліку. Проаналізовано програмне забезпечення для бухгалтерів-аутсорсерів. Встановлено методи та способи організації одночасної та дистанційної роботи з клієнтом без втрати ефективності та функціональності. Визначено ключові вимоги до персоналу компанії та особливості роботи з електронними документами, залишаючи для бухгалтера завдання перевірки правильності даних та складання звітності. Запропоновано способи підвищення функціональності програми в залежності від обраної версії, що зумовлені специфікою підприємств.

Ключові слова: облікова діяльність, інформаційні технології, інформатизація, цифровізація.

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Introduction. The changes taking place in the global economy are constant and rapid. The introduction of new approaches to accounting and the formation of financial statements is a continuous process. The very concept of financial statements, their purpose, essence, methods of presentation and methods of filling in are being updated. Modern processes of computerization, globalization and digitalization are driving the world economy forward and leading to inevitable changes. The key task of modern financial reporting is to provide accurate, truthful, reliable and unbiased information about the financial condition of the enterprise as a whole and by individual indicators. It is through the analysis of financial statements that management personnel assess the financial state of affairs in the company, analyze the dynamics of each indicator, and make correct and timely decisions dictated by the external market or internal economic situation. Today, there is maximum interest in the methods and approaches to the formation of financial statements used by European and global enterprises. In Ukraine, in particular, large companies are

gradually transitioning to international accounting rules and financial reporting. Therefore, the formation of financial reporting according to global standards allows domestic enterprises to easily enter the international market and be competitive there.

Review of the latest research and literature. Constant attention to the study of theoretical and practical results of research by leading foreign and foreign scientists allows us to conclude the feasibility and importance of studying the tasks set. The field of attention for studying individual aspects of the problems of digitalization of accounting has included a number of issues, the research of which is devoted to the work of scientists. Having considered the results obtained, as a result of studying the theoretical and practical experience of colleagues dedicated to analyzing the prospects for development and ways to accelerate the processes of digitalization of accounting, we will identify the main ones among them. Stepashkina K. and others study the methodology and tasks of modern accounting transformation using information technologies with the aim of their optimal use and explore the main aspects and features of accounting digitization processes [1, 2]. Zhyvets A. considers the main stages of the formation of professional competencies and the features of personnel training during the period of transformation and digitalization of accounting activities, [3, 92–93]. Belfo F., Trigo A. consider accounting information systems, study traditions and directions of their future development and improvement [4, p. 540]. Shkromida V. and others consider modification of electronic documentation in the context of accounting digitization [5, p. 72]. Petchenko M. analyzes trends in the introduction of digitalization in accounting [6, p. 110]. Kraus K., Kraus N., Manzhura O., Ishchenko I. and Radzikhovska Y. analyze scientific views on the impact of technological changes resulting from the application of IT technologies in economic processes [7, 8].

The main goal of the article is to explore aspects of the digital transformation of accounting.

Task setting. To achieve the specified goal, the following tasks were set: to determine the features of the processes of digitalization of accounting; to identify ways to improve accounting during the constant development of the information and technical environment; to justify the feasibility of immersion and comprehensive implementation of modern software developments in the implementation of accounting activities.

Presentation of the main material. However, the current standards for preparing financial statements are also of high interest among accountants, since the correct preparation of financial statements requires certain knowledge and experience, and also requires a responsible attitude and reliable reflection of data. Since, based on the information reflected in the financial statements, the company's management will make decisions regarding further directions of its activities, calculate its own resources and opportunities for entering new sales markets, and also develop an activity strategy for future periods. The purpose of writing the paper is to study the approaches and methods of preparing and presenting financial statements in the context of the development of digitalization and accounting and analytical support for the management of the enterprise.

Today, financial statements are not only an integral part of accounting, but have also become a key element of management accounting. Financial statements formed based on accounting data are the basis for analyzing the company's management process. In the process of conducting the study, the following tasks were completed: research into the economic characteristics of the enterprise; study of the organizational and managerial structure of the company and its main activities; familiarization with approaches to maintaining and organizing accounting; calculation of the main technical and economic indicators of activity; study of the economic essence, goals, objectives and classification of

financial reporting; analysis of the existing methodology for compiling and presenting the Balance Sheet (Statement of Financial Position); consideration of the features of the formation of the Statement of Financial Results (Statement of Comprehensive Income); features of the regulatory and legal support of financial reporting; study of property indicators of financial reporting; analysis of the solvency and financial stability of the enterprise's indicators. The object of the study is financial reporting, its essence and methods of preparation and presentation.

The key factors of the digital economy are digital data and network transactions and their use as a resource that will significantly improve the success and productivity and evaluation of products and services. The increase in the information capacity of the objective economic space determines the development of the theory and improvement of the procedure for accounting for business transactions and processes that occur during the activities of business entities. The application of digital technologies in practice leads to the emergence of a significant amount of technical problems that an accountant must understand in his professional activities. Important attention is paid to a creative approach to the adaptability of the latest technologies to solve accounting issues. A useful skill is considered to be some awareness in the field of regulatory and legislative characteristics regarding copyright, the ability to use accounting programs in accordance with existing requirements, which has a significant impact on the creation and improvement of digital content. The accountant is faced with the task of protecting and preserving digital information that may become known to fraudsters or competitors.

The leakage of information that is a trade secret has a negative impact on the business activities of a business entity. Let's analyze several programs to simplify accounting: M.E.DOC, Dilovod, MASTER, BOOKKEEPER, SaaS, Debit Plus, iFin Zvit, SMARTFIN.UA. M.E.DOC – My Electronic Document, – Ukrainian accounting program allows you to easily exchange documents with counterparties and submit reports to regulatory authorities. Dilovod is a tool that allows entrepreneurs to easily and without special knowledge in the field of accounting to keep records. The MASTER program is designed for the effective management of small and medium businesses and utilities. BOOKKEEPER is the perfect choice for outsourced accountants. It allows you to work with the client at the same time without compromising functionality. Accounting SaaS cloud service is designed for accountants and provides the ability to maintain different types of accounting in one place. The Debit Plus system is adapted to constant changes in legislation and is easy to set up. iFin Zvit is an accounting program available on any device. One of its advantages is the ability to use it without having to install it on a computer. SMARTFIN.UA is a program for small business accounting. It allows you to combine an unlimited number of individual entrepreneurs in one account to avoid mixing data and ensure convenient accounting [9–10].

That is, accounting is a key element of such business processes as: formation of the economic policy of the enterprise; management of the company; planning of all financial and economic activities of the company. That is, accounting units employees of three key divisions of any company, regardless of the direction of activity, such as: financial, economic and management departments. In its meaning, the organization of accounting is an orderly system of interconnected actions aimed at forming an accounting system, which consists of: formation of accounting registers; creation of primary carriers of accounting information; development of the accounting policy of the enterprise; organization of the accounting process itself in the company.

Building an accounting system is the responsibility of the company's owners or founders. They will be responsible for the proper organization of such a system, its functionality, and its interaction with other departments in the future. And also, for activities

aimed at recording the facts of business transactions taking place in the enterprise in primary documents, the correct storage of these documents, registers and reporting. The organization of the accounting structure is carried out at the initial stage of the formation of the enterprise and is valid from the moment of its foundation until its liquidation.

Further introduction of the digital economy into the accounting sphere in the near future will lead to the following processes and phenomena: improving the quality and efficiency of accounting processes; increasing the number of accounting objects; developing modern methods for assessing new accounting objects; formation of a new approach to the comprehensive integration of various types of accounting; improvement of applied digital accounting technologies.

Conclusions. Digital application of changes in management support must be appropriate to the time content of the enterprise's activities and readiness for transformation. For the most part, the central feature is timeliness, which in turn provides the necessary amount of information about the circumstances and prospects in the business. The application of the digital economy in accounting must be implemented consistently, with a clear view of the consequences of the changes and the new growth project. Otherwise, progress in digital technologies will have a negative effect, which will cause the formation of risks for the development of the enterprise. Thus, an important place in the company is occupied by an accountant who is aware of and adapted to modern changes, in particular, this affects the development of the company. In the current period of development in the field of digital technologies, it is important to apply the implemented changes in accounting, this is a mandatory and important step for the successful functioning of the organization.

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