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FEATURES OF THE DEVELOPMENT OF ACCOUNTING IN THE CONDITIONS OF DIGITALIZATION

Abstract. Modern tendencies of information technologies development, their influence on transformation of functional tasks of accounting are considered. The main advantages of using software products to ensure the interconnection of all management subsystems and the effective operation of the accounting system are analyzed.

Keywords. Information technologies, accounting system, management decision-making, software packages, organization of the accounting process.

The recent trend has been the total introduction of information technology in various spheres of society, economy, economic activity of economic entities. Innovations materialize in new means of labor, the satisfaction of some needs gives rise to others. New ideas and developments appear, more advanced modern technical means, information technologies and consumer goods are created, which determines and forms the necessary conditions for further quantitative and qualitative changes in research, technical developments, in particular, and in the organization of accounting in accordance with modern requirements [2].

Modern conditions for the development of research in accordance with the requirements of the system have led to changes in the main functional tasks of accounting, which under the influence of strategic management paradigm, ie the basic provisions of management, scientists have modified as a subsystem of strategic management. The need for the use of information technology in accounting arose under the influence of the following factors:

- strengthening the value of information around the world;
- increasing the importance of control over the activities of economic entities in order to reduce the risks of abuse and violations of legislation;
- facilitating the processing of information in large enterprises, where a significant amount of data complicates the use of traditional forms of accounting;
- the desire to increase the productivity of accounting staff and increase the efficiency of enterprise management through timely and rational management decisions;
- coordination of the activities of structural units of the enterprise in the preparation of financial statements.

The introduction of information technology in accounting makes significant changes in the accounting process. Automated accounting at the enterprise includes, in addition to hardware and software, also methodological and informational support

for the organization of effective accounting and reliability of information generated in the accounting system [3].

The procedure for entering data into the information environment when using primary documents can be displayed as follows:

1. Receipt of primary paper documents.
2. Translating them into electronic primary documents.
3. Registration in the electronic register (may act as a prototype of the journal of registration of primary documents). This leads to the automation of the process of entering, processing and transferring data to the information system in accordance with the algorithm, which reduces or almost eliminates errors.
4. Accounting algorithms, which are executed in the automated mode by the corresponding software, form a chronological data set. The form of the register, the sequence of accounts, the processing of the entered information and the algorithm itself are related to the nature of the software
5. Formation of source information for the creation of financial statements and for management purposes.

The use of specialized information technologies has led to changes in the accounting system, accounting process and management decision-making process. These changes occur at all stages of the accounting process from the initial observation - documentation of transactions and have a dual nature: quantitative - in the accounting apparatus, qualitative - in its functions. The principle of accounting registration has not changed, but it dramatically affects the method and technique of information processing. The scientific basis of accounting remains unchanged [3].

When improving information systems at the enterprise, it is necessary to assess the degree of need for adaptation of employees to new conditions and harmonization of previous hardware and software to the needs and capabilities of the management system. Despite the variety of foreign software ("Oracle", "SAR", "Scala"), a good choice would be software developed in Ukraine ("Infosoft", "Turbo-accountant", "Sail", "Debit-credit", "MEDoc"), as they will be more adapted to the current legislation of Ukraine. Although, ideally, we should strive for the unification of accounting procedures at the international level, due to the impact of globalization [4].

The modern software market offers the use of integrated automated systems for enterprise management. Corporate business systems (ERP) have certain advantages to ensure the solution of all types of accounting and expand its tasks and functions. When choosing a software product, it is advisable to focus on the characteristics: the interface of the software product, support, the ability to add functionality, data protection and integration with other business applications [5].

Based on the above, we can identify the following prospects and benefits of using information technology in accounting:

1. Indicators for the reporting period can be obtained interactively;
2. Automatic formation of financial, statistical and management reporting on the basis of previously entered information and data reflected in the system of accounts;
3. Reducing the burden on accounting staff and redistributing their responsibilities;

4. Ability to combine and automate the timesheet and payroll;
5. Automatic submission of reports;
6. Fast and automatic receipt of information on deviations from established plans and budgets.

Therefore, in order to fully and rationally use the innovative opportunities provided by modern software products, it is necessary to assess the state of the accounting process, assess and analyze the needs of the management system and business development strategy.

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