

## DIRECTIONS THE ACCOUNTING SYSTEM DEVELOPMENT IN THE CONDITIONS OF NATIONAL ECONOMY DIGITALIZATION

The influence of the processes of digitization of the national economy on the accounting system is analyzed. The key trends in the introduction of information technologies into the activity of Ukrainian enterprises are analyzed. The basic directions of development of the accounting system in the age of digitization are identified in the article, particularly: updating of the terminology apparatus; modernization of the educational process in the teaching of future accountants; harmonization of national legislation with EU norms both on the development of information society and in the field of accounting regulation; ensuring the flexibility of the accounting system in responding to exogenous challenges; updating of the material and technical base of enterprises; introduction of ICT and software; formalizing the authority of accounting entities; integration of aspects of accounting modification into enterprise development strategy; improvement of information technologies in auditing in the accounting system; organization of accounting and analytical support for R&D commercialization; stakeholders engagement in modernization processes, etc. The author emphasizes on actualization in the conditions of economic digitization, activities on improvement of accounting of enterprises' capital expenditures in objects of intellectual property, and accounting and analytical support of R&D commercialization. It is established that the digitalization of accounting can be accompanied by a number of threats and risks. Implementation of the author's suggestions on improvement of the accounting system will increase its adaptability to the challenges of the national economy digitalization and, to organize the operative movement of information, its professional analysis and evaluation.

**Keywords:** digitalization; accounting system; information society; information technology; R&D commercialization; audit.

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