

Дмитро Пілевич

**ТРАНСФОРМАЦІЯ СИСТЕМИ БУХГАЛТЕРСЬКОГО ОБЛІКУ
В УМОВАХ РОЗВИТКУ ЦИФРОВИХ ТЕХНОЛОГІЙ**

Дмитрий Пилевич

**ТРАНСФОРМАЦИЯ СИСТЕМЫ БУХГАЛТЕРСКОГО УЧЕТА
В УСЛОВИЯХ РАЗВИТИЯ ЦИФРОВЫХ ТЕХНОЛОГИЙ**

Dmytro Pilevych

**TRANSFORMATION OF THE ACCOUNTING SYSTEM
IN THE CONDITIONS OF DIGITAL TECHNOLOGIES DEVELOPMENT**

The purpose of the article is to substantiate the main directions of transformation of the accounting system in the conditions of digital technologies development.

The article substantiates that digital technologies are a priority vector of the accounting development; the digital technologies are able to radically transform the principles of functioning of the accounting system. The key advantages of introduction of digital technologies are identified, namely: optimization and economy of expenses of the enterprise; expanding access of stakeholders to financial information; ensuring higher speed of work with accounting information in real time; transparency of operations; increasing the level of trust from customers; simple and clear interface, and increase in storage of accounting, and tax reporting data. The author notes that incorrect or unprofessional use of digital technologies causes risks: errors in the construction of algorithms; miscalculations in decisions on the scale of implementation of digital technologies; data loss; violation of integrity of information; reducing the level of protection and confidentiality of information; technical failures; cyber attacks.

Key words: accounting; digital technologies; automatizator; Artificial Intelligence; cloud technologies; blockchain; Big Data.

References

1. Havryliuk, A. (2019). *Yaku IS vybraty: v khmari chy lokalnu? [Which IC to choose: in the cloud or local?]*. <https://golossokal.com.ua/cikavo/yaku-1s-vybraty-v-khmari-chy-lokal-nu.html>.
2. Holiachuk, N. V., Holiachuk, S. Ie. (2015). *Perevahy ta nedoliky zastosuvannia khmarnykh tekhnolohii v obliku [Advantages and disadvantages of using cloud technologies in accounting]*. *Ekonomichni nauky. Serii: Oblik i finansy – Economic sciences. Series: Accounting and Finance*, 12(1), pp. 80–86.
3. Dubyna, M. V., Kholiavko, N. I., Morotchenko, I. Yu. (2019). *Kryptovaliuty: sutnist ta etapy evoliutsii [Cryptocurrencies: the essence and stages of evolution]*. *Finansovi doslidzhennia – Financial researcher*, 1 (6). <https://fr.stu.cn.ua/index.pl?task=arcinf&l=ua&j=19&id=178>.
4. Dubyna, M. V. (2018). *Mekhanizm rozvytku rynku finansovykh posluh na osnovi instytutu doviry: teoriia, metodolohiia, praktyka [The mechanism of development of the market of financial services on the basis of the institute of trust: theory, methodology, practice]*. ChNTU.
5. Dubyna, M. V., Zhavoronok, A. V., Fedyshyn, M. P. (2019). *Formuvannia instytutsiinoho seredovyshcha rozvytku kryptovaliut v Ukraini. Modern Economics*, 17, 80–85.
6. Korol, S. Ia., Klochko, A. O. (2020). *Tsyfrovii tekhnolohii v obliku i audyti [Digital technologies in accounting and auditing]* *Derzhava ta rehiony. Serii: Ekonomika ta pidpriemnytstvo – State and regions. Series: Economics and Entrepreneurship*, 1(112), pp. 170–176. http://www.econom.stateandregions.zp.ua/journal/2020/1_2020/31.pdf.
7. Melnychenko, O. V., Hartinher, R. O. (2016). *Rol tekhnolohii blokchein u rozvytku bukhhalterskoho obliku ta audyti [The role of blockchain technology in the development of accounting and auditing]*. *European Cooperation*, 7 (14), pp. 9–19.
8. Minakova, V. P., Shikovets, K. O. (2017). *Aktualnist vykorystannia modeli Big Data v biznes-protsesakh [The relevance of using the Big Data model in business processes]* *Ekonomika i suspilstvo – Economy and society*, 10, pp. 892–896.

9. Plikus, I., Zhukova, T., Osadcha, O. (2019). Model profesii bukhhalter v epokhu tsyfrovyykh transformatsii: kluchovi napriamy kompetentnosti bukhhaltera [Model of the profession of accountant in the era of digital transformations: key areas of competence of the accountant/ *Pryazovskiy ekonomichnyi visnyk – Priazovsky Economic Bulletin*, 1 (12), pp. 200–205.
10. Prokhorov, M. V. (2019). Yak blokchein zminyt bukhhalteriiu [How the blockchain will change accounting]. *Bukhhalter & Zakon – Accountant & Law*, 47-48. http://bz.ligazakon.ua/magazine_article/BZ012012.
11. Rohova, N. (2020). Transformatsiia polityky, instrumentiv i tekhnolohii obliku ta opodatkovannia v umovakh tsyfrovoi ekonomiky [Transformation of policies, tools and technologies of accounting and taxation in a digital economy]. *Finansovyi prostir – Financial area*, 2 (38), pp. 103–116.
12. Skrynkovskiy, R., Hladun, V., Kramar, M. (2019). Informatsiini tekhnolohii v orhanizatsii bukhhalterskoho obliku na pidpriemstvi [Information technology in the organization of accounting at the enterprise]. *Traektoriâ Nauki = Path of Science*, 5(2), pp. 3001–3010.
13. Sokolova, T. N., Voloshyn, Y. P., Petrunyn, Y. A. (2019). Preymushchestva y nedostatky tekhnolohyy blokchein [Advantages and disadvantages of blockchain technology]. *Ekonomycheskaia bezopasnost y kachestvo - Economic security and quality*, (34), pp. 49–52.
14. Spilnyk, I. V., Paliukh, M. S. (2019). Bukhhalterskyi oblik v umovakh tsyfrovoi ekonomiky [Accounting in the digital economy]. *Institut bukhhalterskoho obliku, kontrol ta analiz v umovakh hlobalizatsii – Institute of Accounting, Control and Analysis in the context of globalization*, 1–2, pp. 83–96.
15. Frolov, V.I. (2013). Vprovadzhennia «khmarnykh» tekhnolohii v praktyku bukhhalterskoho obliku [Introduction of "cloud" technologies in the practice of accounting]. *Bukhhalterskyi oblik i audit – Accounting and auditing*, 12, pp. 45–49.
16. Shaparenko, O. V. (2014). Vplyv informatsiinykh tekhnolohii na bukhhalterskyi oblik [The impact of information technology on accounting] *Zovnishnia torhivlia: ekonomika, finansy, parvo – Foreign trade: economics, finance, law*, 2, pp. 129–134.

Пілевич Дмитро Станіславович – кандидат економічних наук, Університет ДФС України (вул. Університетська, 31, м. Ірпінь, 08201, Україна).

Пилевич Дмитрий Станиславович – кандидат экономических наук, Университет ДФС Украины (ул. Университетская, 31, г. Ирпень, 08201, Украина).

Pilevych Dmytro – PhD in Economics, University of DFS of Ukraine (31 Universytetska Str., 08201 Irpin, Ukraine).

E-mail: dmutrostan@ukr.net

ORCID: <https://orcid.org/0000-0002-9442-0262>