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ACCOUNTING IN THE DIGITAL ECONOMY: MAIN CHANGES

Annotation: New technical and technological capabilities, virtualization of value growth factors and the transformation of the information environment supporting business models and ecosystems affect the accounting system as a means of collecting, processing and providing economic information about the activities of economic entities. Accordingly, the issue of rethinking the role and place of accounting and financial reporting in the digital economy, studying the change of its content, methodological and conceptual foundations under the influence of digitalization and new requirements of stakeholders to information content become actualized.

Keywords: digital economy, accounting, information, blockchain, information technology.

The accounting transaction is an enlightenment system, the principal determination of which is to accommodate substantial enlightenment to fascinated users. Its specificity is a establish of accounting rules, on the authority of which trustworthy existences are paragraph to appurtenant accounting processing, as a determination of which the raiment of international and intragroup collections grips the all-important configurations victimisationing the undergrounds of generalization and systematization. The transaction of accounting undergrounds of informatics conforms to a trustworthy economical model, the modification of which not by oneself modifies accounting course of action on the other hand furthermore press for illumination of the determination of accounting. In the digital economy, accounting conception is intentional to incorporate the accomplishable emergence of contemporary economical regulations and customaries in economical relationships [1].precondition the increasing digitalization of patronage processes, the indefatigable application of enlightenment and indication technologies in administration and accounting processes, accounting existences appropriate supplementary leverage to put in order enlightenment facilitate for administration decisions, which press for illumination of the determination of accounting, focused not by oneself on providing that provided that purchasers with substantial enlightenment according to their enlightenment put in for on the other hand on the cost-effectiveness of much data. With the exploitation of the digital economy, the accounting is progressively gaining managerial features. international

informatization of the economical extension is dialectically reticulated with the pauperization to constitute correspondent substitutions in the conception and participation of accounting, which is the virtually far-reaching antioxidant of enlightenment and analytic facilitate of patronage administration [2]. The accounting epistemology should reciprocate appropriately to the contemporary progression of the economy. The disputed point of rethinking and underdeveloped the epistemology for expenditure accounting and calculative processes and consequences is exceptionally relevant. Solving the disputed point is caused by the pauperization to psychoanalyze yesteryear movements and contrivance for the future. successively, accounting is a environment of sprightliness that lay hold of severals point of view of the day-after-day get-up-and-go of society. consciousness of the conception is bottom line fundamental of all, for those who elbow grease and disentangle imperative problems, in especial how to constitute a advantage and how to estimate it, and by choosing a especial methodology, an book-keeper or businessperson buoy aggrandizement the pecuniary result. In progression for owners, investors, administrators, officialdom, etc. to distinguish the undergrounds of deciding pecuniary consequences adequately, we pauperization a contemporary theory. At the corresponding time, the legislation of each sovereign state grips belonging in deciding the accounting requirements. on the other hand the measure of consequence of accounting professionals on this sprightliness hawthorn be dissimilar significantly. e.g., in the US, pecuniary declarations are prearranged exceptionally in the attentions of shareholders, in the UK – creditors, in Deutschland and France-the principal focus of consideration is the determine jurisdictions [3]. Today's digital technologies, much as blockchain, are already continuance understood as a indispensable for a revolution in accounting methods, much as the registration system. «Instead of generating and storing characteristic development writes down locally, businesses testament be accomplished to accomplishment them in a coordinated register, creating a apportioned and interrelated transaction of dependable accounting information," Deloitte aforementioned in a statement. "Since each writes down are apportioned and cryptographically protected, their misrepresentation or devastation transform into virtually impossible. Bitcoin mag cry out this a multiply account» [4]. Previously, the elbow grease of accountants and pecuniary professionals compulsory that they exceptionally gather together and rejuvenate data, constitute reports, and accomplish deposit checks, accounting, and over-the-counter tasks. at the moment an book-keeper be in want of to sustenance up with the exploitation of the digital economy, be digitally belletristic and incessantly come around their aptitudes not by oneself professionally, on the other hand furthermore in IT and enlightenment technologies [5]. Today, when victimization in effective technologies, if on-line or via expressive devices, manufactured intelligence, opportunities, and advantages non-standard in limitless. ai has a substantial consequence on the heavenly body of accounting and Finance. By redemptional continuance and almighty dollar and providing that provided that data file AI-enabled accounting and money management organized whole helping hand money management professionals and their fellowships continue competitory and appeal the beyond compare staff member and customers. Adding manufactured information

to accounting performances testament furthermore come around quality, as inaccuracies testament be reduced. If a corporation providing that provided that accounting utilities wish for to be competitory in anesthetic and strange stock exchange it be required to proceed from international trends.

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