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AUTHORIZATION OF ACCOUNTING IN UKRAINE: PROBLEM ASPECTS AND KEY ACHIEVEMENTS

Summary

A key element in improving the accounting activities of the enterprise is the inclusion in this process of an automated accounting program. The process of automation of accounting in Ukraine began in the early 2000s. In two decades, accounting approaches have changed significantly, as technologies.

The relevance of this study is determined by the need to identify key achievements and challenges faced by the accounting automation in the context of European integration and the transition to international accounting standards. The purpose of this scientific article is to determine the features of accounting operations automation in Ukraine, through the prism of highlighting the key achievements of automation and the issues related to it.

In the process of writing a research paper, the author used the methods of analysis and synthesis to determine the types of software products for automation depending on the size of the enterprise, theoretical knowledge to establish the positive effects of automation, systematization and graphics to form the distribution of users between software products on the domestic market. In this study, we identified the factors determining the need for accounting automation. Also we identified key achievements of Ukraine in automation of accounting. Research considered the main problems faced by businesses during automation. Research has shown that a key factor holding back automation is the need for significant financial investment, which is often lacking in businesses. The proposed analysis of the key problems associated with the automation process will serve as a guide for businesses at the decision-making stage of digitization of accounting processes in order to minimize possible negative consequences. Prospects for further research are to identify the relationship between innovations in tax and accounting legislation and automation processes. In addition, future research should focus on the ability to use foreign accounting programs to keep records of individuals, entrepreneurs and small businesses through an Internet browser in Ukraine.

Keywords: automation, accounting, cloud service, program rating, updates, staff qualifications, electronic document management.

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