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**DIGITAL TECHNOLOGIES FOR MANAGEMENT ACCOUNTING  
IN THE PUBLIC AND PRIVATE SECTORS  
OF THE NATIONAL ECONOMY**

*Summary*

Under martial law, public and private sector entities have found themselves in a rather difficult financial situation, which, accordingly, negatively affects efficiency of their functioning and requires a comprehensive reorientation of the strategy and tactics of managing their activity. Accounting system is the information content for building an effective management system, an important subsystem of which is management accounting in the digital environment of Ukrainian software products. This, in turn, determines relevance of the study.

The purpose of the article is to research and substantiate the necessity and peculiarities of Ukrainian management accounting digital technologies and cloud services usage at public economy sector institutions as well as private sector enterprises, in order to increase their economic efficiency and to ensure the accounting data security in war conditions.

In the course of the study, the author used general scientific theoretical methods of cognition: system analysis - to clarify the main categories of the study; visual interpretation - to visualize screen forms and dialog modes of functioning of software products and cloud services with the implementation of management accounting functions.

The article makes an attempt to substantiate the need to introduce digital management accounting technologies in the public and private sectors of the economy in order to improve their efficient functioning under martial law in the context of post-war recovery of the national economy. The author proves the necessity of introducing digital management accounting technologies and specialized cloud services into the practice of public and private sector entities in order to increase efficiency of their functioning in the context of difficult financial situation and martial law in Ukraine and to ensure the required level of security of accounting reporting data.

The article comprehensively substantiates the peculiarities of use and the need for practical implementation of Ukrainian digital management accounting technologies and

cloud services in the activities of public and private sector institutions, which made it possible to objectively reveal the range of software products from domestic developers.

Prospects for further research have been defined as follows: to provide a theoretical and practical justification for the need to introduce actuarial accounting into the modern Ukrainian digital environment by separating it into a separate module "Actuarial Accounting" with the implementation of the procedure for transforming financial statements into actuarial management reporting in the context of European integration trends in the Ukrainian economy.

*Keywords:* management accounting, digital technologies, public sector, enterprise, actuarial accounting, reporting, cloud services, agricultural sector, Amalgamated Territorial Community.

*Number of sources – 25, number of drawings – 10.*

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