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ACCOUNTING AND FINANCE IN THE CONTEXT OF UKRAINE'S ECONOMIC RECONSTRUCTION: ADVANTAGES OF ARTIFICIAL INTELLIGENCE

Summary

The development of the world economy in recent years has been supported by the active use of generative artificial intelligence (AI) technology. The simplification of accounting with the help of artificial intelligence has aroused great interest among entrepreneurs, which has led to the development of new financial accounting and electronic reporting tools to solve the problems of globalization affected by serious epidemics, war and economic crisis, which has made it possible to increase practical efficiency and accuracy in conditions of personnel shortage.

The purpose of the article provides a complex and comprehensive substantiation of the peculiarities of business use of modern digital software products in the accounting and finance system based on AI technologies in the context of its restoration in conditions of personnel shortage, for the sake of sustainable development and post-war reconstruction of the economy.

In the process of carrying out the research, general scientific theoretical methods of cognition were used: tabular - for analytical evaluation of programs based on artificial intelligence technologies; analogies, abstraction and formalization - for revealing the peculiarities of accounting and financial management in the conditions of AI implementation; logical generalization - when formulating conclusions.

The conducted scientific research made it possible to substantiate in detail and comprehensively the possibilities of modern software products for accounting and finance based on AI technologies, the active implementation of which in the practice of business use will contribute to overcoming the problem of staff shortage and will contribute to its restoration for the comprehensive reconstruction of the economy of Ukraine after the war.

Modern software products for accounting and finance based on AI technologies were analyzed and the potential for their real implementation in the practice of application by domestic business in the conditions of martial law was revealed.

Prospects for further research in this direction are the analysis of the development of project financing, including its essence, principles of implementation and adaptation to world experience, which is of crucial importance for the reconstruction of the post-war economy of Ukraine.

Keywords: financial sector, software, artificial intelligence, staff shortage, electronic reporting, business recovery, sustainable development of enterprises, post-war economic reconstruction.

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