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USING INFORMATION TECHNOLOGY AND SYSTEMS IN ACCOUNTING AND ECONOMIC SECURITY MANAGEMENT OF ENTERPRISES IN TERMS OF DIGITALIZATION

HNEDINA Kateryna

*PhD in Economics, Assistant Professor,
Department of the Accounting, Taxation and Audit,
Chernihiv Polytechnic National University
ORCID ID: <http://orcid.org/0000-0001-9471-0932>
e-mail: gkv2015oa@gmail.com*

NAHORNYI Pavlo

*Student of the specialties «Software Engineering», «Accounting and Audit»
Chernihiv Polytechnic National University
ORCID ID: <http://orcid.org/0000-0002-8311-2491>
e-mail: inn5665@gmail.com*

Abstract. *The peculiarities of the implementation and use of information technologies and systems for accounting and economic security management of enterprises are investigated in the article. Particular attention is paid to the review of the key aspects of using the ERP-class software. The advantages and disadvantages of using the most common foreign and national information systems, as well as the possibility of using cloud technologies in accounting and business management are described. Prospects of using the Ukrainian information systems for automation of accounting and economic security management of enterprises in the context of digitalization are identified.*

Keywords: *accounting, accounting automation, enterprise management, economic security management, information technology, information systems, ERP-system, cloud technologies, digitalization.*

The modern world is characterized by the rapid pace of globalization and digitalization. This also applies to the field of accounting. The use of information systems for the automation of accounting and enterprise management is widespread. ERP-class systems are especially popular, and Ukraine is no exception. But the process of digitalization in the field of accounting and enterprise management in Ukraine has some peculiari-

ties. Taking into account the pace of changes, the study of the features of the use of information technologies and systems in the accounting and economic security management of enterprises in Ukraine is relevant.

Foreign (SAP, Oracle) and national (MASTER, BookKeeper SaaS) systems are represented on the Ukrainian market of specialized software for accounting and enterprise management. The use of

different information systems has its own advantages and disadvantages. The advantages of using Ukrainian information systems are the focus on the specifics of accounting at national enterprises, taking into account rapid changes in national regulations, and a relatively low cost.

The technical structure of Ukrainian software is practically not inferior to foreign one and takes into account the main requirements set: modularity, cross-platform, providing a convenient interface. Some Ukrainian companies, such as BookKeeper, implement cloud technologies (SaaS principle). This approach is the most modern and allows to solve the

problem of the significant cost of technical resources for the operation of ERP-class information systems. The effective use of automation systems for accounting and enterprise management requires highly qualified specialists. In the modern world, digital literacy is becoming one of the key competencies in training specialists in any field.

Most promising technologies for the automation of accounting are cloud technologies. The use of these technologies solves the problem of the lack of resource base of the enterprise, as well as the high cost of ERP-class software.

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