

DOI: [https://doi.org/10.30970/fp.4\(58\).2025.101117118](https://doi.org/10.30970/fp.4(58).2025.101117118)

JEL Classification: M41, M42, M15, O33

INNOVATIVE DIGITAL TECHNOLOGIES IN THE ORGANIZATION OF ACCOUNTING, REPORTING, AND AUDITING OF ENTERPRISES

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Abstract. *The article examines the impact of digitalization on the organization of accounting, reporting, and auditing of enterprises in Ukraine. The key directions of implementing digital technologies in accounting activities are considered, including the use of cloud services, automated accounting systems, and electronic document management. The role of electronic audit as a tool for improving the efficiency of audit procedures and the reliability of financial reporting is analyzed. The main challenges of digitalizing accounting processes are identified, and the prospects for their development in the context of Ukraine's integration into the European economic space are outlined.*

Keywords: *digital technologies, accounting organization, innovative technologies, accounting, National Accounting Standards (NAS), reporting, IFRS, IAS, audit, cloud technologies, risk management, ERP systems, SWOT analysis, electronic audit (e-audit), electronic document management.*

The article is devoted to the study of innovative digital technologies in the organization of accounting, reporting, and auditing of enterprises under the conditions of the digital transformation of the economy. The purpose of the research is to analyze the impact of digitalization on accounting and auditing processes, identify key trends in the implementation of digital technologies, and substantiate the prospects for improving the organization of accounting, financial reporting, and audit in Ukraine in the context of European integration.

The study examines the role of digital technologies as a strategic factor in enhancing the efficiency, transparency, and reliability of accounting information. Particular attention is paid

to the transition from paper-based documentation to electronic formats, the use of cloud platforms, automated accounting systems, ERP solutions, and electronic document management. It is determined that the integration of digital tools significantly improves the accuracy and timeliness of accounting data, ensures consistency between accounting and reporting systems, and facilitates compliance with National Accounting Standards and International Accounting Standards.

The article also highlights the growing importance of audit in the digital environment. The application of electronic audit (e-audit) technologies enables the automation of routine audit procedures, the analysis of large volumes of financial data, and the identification of errors, duplications, and potential risks. As a result, the role of the auditor is transformed from a traditional controller into a data analyst and risk management consultant, which increases the effectiveness of audit procedures and reduces the influence of the human factor.

The research identifies the main challenges associated with the digitalization of accounting and auditing, including cybersecurity risks, technological dependence, and the need for continuous professional development of accounting and audit specialists. Practical recommendations aimed at improving the organization of accounting, reporting, and audit through the implementation of digital technologies are proposed. The results of the study can be applied in the activities of enterprises, audit firms, and in the development of educational programs for accounting and auditing professionals.

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Дата надходження статті: 19.11.2025

Дата прийняття статті: 02.12.2025

Дата публікації статті: 25.12.2025