

DEVELOPMENT OF ACCOUNTING IN THE CONDITIONS OF THE DIGITAL ECONOMY

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Cardinal transformations in all spheres of public life and the transformation of the economy based on information development drivers determine the importance of updating the information environment of the new economy, which largely affects accounting. Accounting development issues are of particular importance in the context of the rapid development of information and communication technologies and global digitalization, primarily for positioning accounting in the new information landscape, defining its boundaries, conceptual scope and confirming the self-sufficiency of accounting as a type of socio-economic and management practices.

The introduction of technology is only a tool, and the key development factor is good management and human resources. Business, including agrarian, needs more and more specialists who can quickly develop flexible solutions, possess a set of necessary professional techniques and tools, as well as appropriate shells in which these solutions are implemented. A modern practicing accountant should be able to solve the problems of changing the configuration of accounting, control and analysis models, generating new reports and indicators in connection with the new management needs for information that allows not only interpreting the past, but predicting the future and making the necessary decisions, weighing risks.

The rapid development of modern information technologies predetermines new forms of using software products for the automation of accounting. Among the main trends in the development of information technology, one of the main ones should be highlighted – the use of Internet technologies. The implementation of this direction involves the use of cloud services. Cloud-based accounting technology guarantees the exchange of information over secure Internet channels. The latest online services provide assistance not only in calculating income, expenses and other financial transactions, but also in analyzing available data. The use of such services allows you to protect corporate data from possible illegal actions, since the data is securely encrypted. In addition, the uninterrupted operation of such a service is guaranteed around the clock, which means that a business manager or accountant

can access the necessary information not only at any time, but also from anywhere in the world where there is Internet and high-speed connection.

The potential opportunities of digital and, in particular, cloud technologies objectively lead to large significant shifts in procedural issues of accounting.

Digital accounting, control and management of organizations are developing in the world economic system in various directions and cover all areas of activity based on economic and mathematical methods, information systems and the digital economy.

The transition to the system of "digital accounting, control and analysis" many scientists call "accounting engineering". The engineering accounting and management system (engineering, transactional accounting, control and analysis) has been used in the world economy for more than fifty years, based on the functioning of mathematical methods: directed graphs, adjacency matrices and working matrices, algorithms, zero and derived balance sheets, etc. According to researchers, accounting engineering tools are characterized by:

- a high degree of analyticity;
- using the mathematical apparatus (theorems, graphs, adjacency matrices and working matrices, algorithms);
- the use of a structured work chart of accounts;
- construction of processing programs on electronic equipment;
- the ability to take into account and analyze numerous factors and options.

Thus, today accounting as a science is characterized by the study of theoretical and practical problems and patterns of its development for further improvement in order to adapt to the digital model of society development. There is a constant search for solutions to problems arising in accounting, logical justification of the conceptual foundations necessary for the development of new ideas in the process of accounting choice.

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