

ELECTRONIC DOCUMENT CIRCULATION IN THE CONTEXT OF DIGITALIZATION OF ACCOUNTING PROCESSES

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Abstract: *In the context of global digitalization, the topic "Electronic Document Circulation in the Context of Digitalization of Accounting Processes" reflects the current trend of enterprises and organizations transitioning to electronic forms of document circulation. It emphasizes the changes occurring in accounting and management processes due to the implementation of digital technologies, automation, and the integration of management systems. The paper discusses the advantages of electronic document circulation, the increase in the efficiency of accounting operations, and the reduction of costs and risks associated with human errors. The organizational aspects of transitioning to digital documents and the role of information technologies in ensuring data security and confidentiality are also analyzed.*

Keywords: *digitalization, accounting processes, digital technologies, document circulation, effectiveness of managerial decisions.*

Digitalization is the process of converting information from an analog format to digital. In a business context, this means moving from paper documents and manual processes to electronic systems and automation.

Digitalization and digitization are two terms that are often used interchangeably, but they have significant differences.

Digitization is the process of converting analog information (paper documents, photographs, etc.) into a digital format. It is like taking a photograph of a book: you obtain a digital copy, but the book itself remains unchanged. The goal of digitization is to make information available in electronic form for further use.

Digitalization is a broader process than electronic document circulation, as it involves not only transferring information from paper to electronic form but also implementing digital technologies across all areas of business, resulting in significant changes in the functioning and outcomes of economic entities [1]. This is akin to the transition from a traditional store to an online store: you are not just scanning products but creating a new sales model using the internet, mobile applications, and other digital tools.

Electronic document circulation in accounting processes is a modern way of accounting that uses electronic versions instead of paper sheets, contracts, and other documents. All of this occurs with the help of specialized software listed in Table 1.

Table 1: Modern Software for Accounting Purposes

Scope of application	Example software
Implementation of regular operations of economic activity with the help of computer programs	Debet-Plus, BAS Accounting, iBuh Online, SMARTfin.ua, Zarplata 24, TORGSoft, FIT Budget, KBS, BookKeeper, MASTER: Accounting, IT-Enterprise. Accounting, BJET, and others.
Arrangement of information by registers	Register of taxpayers, Register of insured persons, Unified state register of legal entities and individual entrepreneurs, etc.
An up-to-date guide to tax legislation of Ukraine, filing electronic reports, paying taxes, checking debt online	Taxer, cabinet.tax.gov.ua
Provision of legal assistance, professional consultations	"LIGA", "INFO-Disk," "Parus-Consultant," etc.
Online filling and automatic sending of reporting forms	MEDoc, Sota, BAS Accounting, iFin, Liga: Report, iBuh Online, Electronic Accounting Privat 24, Sonata, etc.
Simplification of mathematical calculations taking into account changes in legislation	Salary calculator, Wage indexation calculator, Vacation period/number of (working) days calculator, Pension calculator, Tax return calculator, Fixed asset depreciation calculator, etc.
Online service for creating an improved electronic signature for submitting electronic reports to controlling state bodies, signing electronic documents, and obtaining state electronic services	Qualified provider of electronic trust services of the Information and Reference Department of the State Tax Service (ETS IRD STS), Certification Authority 'Ukraine', MasterKey, DepositSignPortfel.ua, etc.
Online service for creation, approval and signing of electronic documents	DEALS, Vchasno, Fredo, etc.
Carrying out settlement and cash operations	Kashalot, SmartKasa, Checkbox, etc.

Source: summarized by the authors based on information from [2, 3]

The process of electronic document flow is based on integrated electronic processing of accounting and analytical information, which includes the formation of primary electronic documents, the procedure for processing information, an automated database, and more.

The process of electronic document flow includes the following stages:

- Document Creation: the formation of a document in electronic format (for example, in Word, Excel, or a specialized electronic document flow program);

- Signing: the document is signed electronically, which has legal force and is equivalent to a conventional paper signature;
- Sending: the signed document is sent to the recipient via a secure communication channel;
- Receiving and Processing: the recipient receives the document, verifies the signature, and can make any necessary changes;
- Storage: both parties store electronic copies of documents to ensure their availability and integrity.

The following advantages of electronic document flow can be highlighted:

- Speed of processing and transmission of documents;
- efficiency of the process due to the automation of routine tasks and freeing up employees' time;
- time and cost savings on paper, printing, delivery, and storage of documents;
- security and reliable protection of information from loss and unauthorized access;
- transparency and clear control over the movement of files;
- mobility and access to documents from anywhere.

Thus, electronic document flow is not just a replacement of paper with electronic documents; it represents a fundamental change in the way business is conducted, from production to customer interaction.

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Анотація: В рамках глобальної діджиталізації тема «Електронний документообіг в умовах діджиталізації облікових процесів» відображає актуальну тенденцію переходу підприємств та організацій на електронні форми документообігу. Вона акцентує увагу на змінах, які відбуваються в процесах бухгалтерського та управлінського обліку завдяки впровадженню цифрових технологій, автоматизації та інтеграції систем управління. У роботі розглядаються переваги електронного документообігу, підвищення особливої ефективності, зниження витрат та ризиків, пов'язаних з людськими помилками. Окремо аналізуються правові та організаційні аспекти переходу на цифрові документи та роль інформаційних технологій у забезпеченні безпеки та конфіденційності даних.

Ключові слова: діджиталізація, облікові процеси, цифрові технології, документообіг, ефективність управлінських рішень.

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