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THE ROLE OF DIGITALIZATION IN THE DEVELOPMENT OF MANAGEMENT ACCOUNTING OF ENTERPRISES

Today, business is significantly expanding its boundaries, reaching new levels and using the latest technologies of virtual and mixed reality. Virtual assets, liabilities, goods and markets today are already becoming tools for achieving the company's business goals. Real markets and goods are increasingly operating in virtual space and the Internet environment. The digitization of the economy and social life leads to the need to use new management technologies that are based on large-scale data sets, powerful information flows, the formation, systematization and interpretation of which is designed to be provided by the accounting and analytical business support system.

Digital management is no longer the technology of the future. Such management tools are actively used in foreign management practice and in the practice of leading Ukrainian companies. Highly dynamic changes in the factors of the business environment are the incentive, reason and motive that prompt the management of companies to use proactive tools for the implementation of current and strategic management goals. One of these tools is digital management. In contrast to traditional management practices, digital management is distinguished by a set of features that are currently becoming decisive for ensuring the company's success on the market: leadership, modern communication technologies (including in the virtual and digital space), a high

degree of management adaptability, digital literacy, people-centeredness and teamwork, a high level of responsibility and readiness for a continuous learning process.

According to the Ministry of Digital Transformation, the activation of digitalization processes of the national economy will allow for additional growth of the national GDP by 4% per year. The priority strategic directions of the digitalization of the economy of Ukraine today are: the development of digital infrastructure, the development of digital skills, the development of the information and communication technology sector, the digitalization of all spheres of life and types of economic activity [1].

Despite the active process of dissemination and implementation in domestic business practice, digital management for many Ukrainian companies is currently a tool characteristic of the management process of mainly large business entities. For the successful implementation of this management model in domestic practice, it is important to comply with several key prerequisites:

- 1) changing the corporate culture and business thinking of the company's managers and personnel;
- 2) high level of project management software based on online management platforms;
- 3) active coaching of personnel, change of management philosophy and improvement of the level of corporate culture;
- 4) effective system of internal control and reverse communication with all components of the management system.

Digital trends and the active digitalization of information and analytical support for management call for the need to improve and expand the range of professional skills of managers, accountants and economists, among which the following are relevant for the present and the near future: intelligence and skills in the use of digital technologies; critical thinking, creativity and the ability to perform non-standard professional tasks; vision of future business development prospects; experience, modern communication skills and business forecasting. Accounting standards, a complex of ethical standards and professional skepticism remain the basis of professional behavior.

N. Shyshkova offers her own list of digital competencies of an accountant, related to information literacy, communication and interaction, digital content, security, problem solving [2].

As for information literacy, an accountant must acquire a significant number of skills that go somewhat beyond the usual qualifications of this profession, namely: be able to navigate the processes of filtering and selecting data among masses of information in digital content, use neural networks, identify business processes and use modern information technologies in working with accounting information, understanding the specifics of digital audit, etc.

As part of communication and interaction, the accountant must be able to use modern technologies, new platforms and services in the process of interaction with internal and external users of information, while observing the rules of etiquette and behavior that exist within this format of interaction.

Digitization of accounting is an opportunity to intensify the processes of harmonization and unification of accounting and reporting, through which the national system is gradually moving today. The implementation of digital tools, which are united by the general global goal of achieving the goals of sustainable development, integrates the national accounting and reporting system into the global space, brings it closer to the leading practice of recording and using data, promotes the transformation of organizational management structures according to key trends and requirements of the global socio-economic community. The result of the digitization of accounting is not only the acceleration and facilitation of access to information flows, but also the improvement of management decision-making technologies, strategically oriented to the creation of strategic social values, which are a priority for the further development of most developed countries.

The new technological structure encourages transformations in all spheres of socio-economic life, while also affecting the information and analytical support of management, with its key element – accounting. New tasks in the management of business entities contribute to the formation of specific requests that require appropriate accounting and analytical support. The conducted studies allow us to conclude that the field of accounting is one of the first in terms of global automation of management processes and the most promising from the point of view of further digitalization. The need of business and management for high-quality, complete and transparent information will only increase. At the same time, taking into account global trends and requirements, information requests in the field of opportunities and results of sustainable management will grow, the timely satisfaction of which is possible only at the expense of sustainable accounting based on digitization. The formation of unified information and analytical platforms, the compilation of reports on sustainable business become the necessary analytical basis for achieving the goals of sustainable development both on a national and global scale. Digital accounting and reporting tools will form the necessary basis for the integration of participants in global processes of sustainable development, which will allow for the unification of national efforts and the solution of vital social tasks for the entire world to ensure a decent level of quality of life for current and future generations.

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РОЛЬ УПРАВЛІНСЬКОГО ОБЛІКУ В УПРАВЛІННІ ПІДПРИЄМСТВОМ

Перехід української економіки на засади ринкової зумовив появу потреби у достатній інформації для планування, контролю і прийняття управлінських рішень. Трансформаційні процеси, яких потребує українська економіка, породжують інтерес бухгалтерів і менеджерів до використання можливостей і методів управлінського обліку. Різкі зміни в економіці, як внутрішні, так і зовнішні, вимагають від менеджерів швидкого реагування, влучних та швидких управлінських рішень.

На сьогодні питання щодо місця і ролі управлінського обліку в системі управління підприємством досі залишається актуальним і є предметом досліджень багатьох науковців, вчених, бухгалтерів і економістів. Питання управлінського обліку досліджують як іноземні, так і вітчизняні науковці, зокрема: М. І. Бондар, Ф. Ф. Бутинець, С. Ф. Голов, Д. О. Грицишен, А. Ентоні, В. І. Єфіменко, І. В. Жиглей, І. В. Замула, О. В. Карпенко, Л. М. Кіндрацька, Р. О. Костирко, О. А. Лаговська, С. О.