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AUTOMATION OF ACCOUNTING PROCESSES AS A COMPONENT OF INNOVATIVE ENTERPRISE DEVELOPMENT

The digital transformation of the economy is one of the key factors influencing the development of modern enterprises. The rapid spread of information technologies, increasing volumes of economic information, globalization of business processes, and growing requirements for the efficiency of management systems necessitate the modernization of accounting practices. Under such conditions, automation of accounting processes becomes an important factor in ensuring the innovative development of enterprises, improving management efficiency, and strengthening competitiveness.

The relevance of the research topic has significantly increased in Ukraine under martial law. Enterprises are operating in conditions of economic instability, logistical disruptions, cybersecurity threats, relocation of personnel, and the need to ensure business continuity. In such circumstances, automated accounting systems enable uninterrupted access to accounting information, support remote work, facilitate timely reporting, and ensure prompt managerial decision-making. Consequently, accounting automation should be considered not only as a technological innovation but also as a tool for enhancing the resilience and adaptability of enterprises to external challenges [3, pp. 86–90].

Theoretical and practical aspects of accounting automation, digitalization of accounting systems, and the implementation of information technologies in enterprise management have been studied by numerous Ukrainian scholars. Significant contributions to the development of this research area were made by Bunda O. M., Kalabina V. O., Kolisnyk O. P., Hrabchuk I. L., Shepeliuk V. A., Oliinyk Ya. V. and other researchers [1–3]. Their studies focus on the transformation of accounting systems under digitalization, the development of electronic document management, the use of information technologies in accounting, and the improvement of information support for management decision-making.

Despite considerable scientific achievements in this area, the issues of adapting automated accounting systems to wartime conditions, ensuring business continuity, cybersecurity, and maintaining uninterrupted access to accounting information remain insufficiently explored. This determines the relevance of further research on accounting automation as a component of innovative enterprise development.

The purpose of the study is to determine the role of accounting process automation in ensuring innovative enterprise development and to substantiate the advantages of implementing modern digital technologies in accounting systems.

In the contemporary business environment, accounting performs not only the function of recording business transactions but also acts as an important source of information for planning, control, analysis, and management. Traditional approaches to accounting organization are gradually losing their effectiveness due to the increasing complexity of business operations, growing volumes of data, and the need for rapid information processing. As a result, enterprises are increasingly implementing automated accounting systems that allow them to optimize accounting procedures and improve the quality of information support for management. Accounting automation involves the use of specialized software products, electronic document management systems, cloud technologies, digital communication tools, and integrated information systems. The implementation of such technologies contributes to reducing labor intensity, minimizing errors caused by the human factor, accelerating data processing, and improving the quality of accounting information [1, pp. 90–92]. Automated accounting systems ensure the integration of accounting, analytical, and managerial functions within a single information environment, thereby increasing the efficiency of enterprise management.

The development of digital technologies has significantly transformed the role of accounting in enterprise management. Modern accounting systems provide opportunities for real-time monitoring of business operations, automated generation of reports, control over settlements with counterparties, inventory management, payroll calculations, and tax accounting [2, pp. 91–93]. This allows management to obtain relevant information promptly and make informed decisions based on reliable data.

The implementation of automated accounting systems provides enterprises with numerous advantages. First, automation reduces the time required for processing primary documents and preparing financial statements. Second, it improves the accuracy and reliability of accounting information. Third, it strengthens internal control mechanisms and facilitates risk management. Fourth, automation contributes to reducing administrative costs and increasing the productivity of accounting personnel. Finally, it creates favorable conditions for the integration of accounting information into strategic enterprise management processes.

Under current conditions, electronic document management has become an integral element of accounting automation. The use of electronic documents and electronic signatures significantly accelerates information exchange, reduces costs associated with paper document circulation, and improves interaction between enterprises and government authorities. The legislative framework of Ukraine creates favorable conditions for the development of electronic document management and digital transformation of accounting processes [5; 6].

Cloud technologies are becoming increasingly important in accounting automation. Cloud-based accounting solutions provide remote access to information, facilitate cooperation among employees, and ensure continuity of accounting operations regardless of geographical location. This is especially relevant under wartime conditions, when enterprises may need to relocate personnel or organize remote work. At the same time, the use of cloud technologies requires special attention to cybersecurity issues and protection of accounting information (table 1).

Table 1

Comparative characteristics of traditional and automated accounting systems

Criterion	Traditional accounting	Automated accounting
Data processing speed	Low	High
Risk of errors	Significant	Minimal
Access to information	Limited	Real-time access
Preparation of reporting	Time-consuming	Automated
Analytical capabilities	Limited	Extensive
Support for managerial decisions	Partial	Comprehensive

Source: developed by the author

Despite the numerous advantages of accounting automation, enterprises face certain challenges during implementation. These include the high cost of software acquisition and maintenance, the need for personnel training, cybersecurity risks, and the necessity of continuous technological modernization. In addition, enterprises must ensure compliance with legislative requirements concerning accounting, reporting, and information security [4].

The innovative development of enterprises increasingly depends on their ability to adapt to digital transformation. Accounting automation creates the informational basis necessary for implementing innovative management approaches, improving operational efficiency, and increasing competitiveness. By integrating digital technologies into accounting systems, enterprises gain opportunities to optimize business processes, strengthen financial control, and improve the quality of managerial decisions.

The conducted research confirms that accounting process automation is an important component of innovative enterprise development in the context of digital transformation and growing information requirements. The implementation of modern digital technologies contributes to improving the quality of accounting information, increasing the efficiency of management processes, reducing operational costs, and strengthening internal control. The relevance of accounting automation has significantly increased under martial law in Ukraine, as enterprises require uninterrupted access to accounting data, prompt information exchange, and the ability to organize remote work.

The results of the study indicate that automated accounting systems provide enterprises with substantial competitive advantages by ensuring timely information support for managerial decision-making and enhancing business adaptability to external challenges. At the same time, further development of accounting automation should be accompanied by strengthening information security, improving employees' digital competencies, and expanding the use of innovative digital solutions.

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