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INFORMATION TECHNOLOGY AS A FACTOR IN THE TRANSFORMATION OF THE ACCOUNTING AND TAXATION SYSTEM IN UKRAINE

The current transformation of economic processes is directly linked to the active implementation of information technology in the operations of business entities. Their impact is particularly noticeable in the areas of accounting and taxation, since these systems generate a significant volume of information about business transactions, a company's financial condition, its revenues, expenses, and tax liabilities. Digitalization is gradually changing not only the technology used to process accounting information but also the organizational foundations of how accounting, control, and tax administration systems operate [1; 2].

One of the key areas of digital transformation is electronic document management. The use of electronic source documents makes it possible to reduce the time required for their creation, transmission, approval, and storage, as well as to minimize the risk of information loss. At the same time, integrating electronic document management with accounting software ensures that data is automatically transferred to the accounting system, which reduces the amount of manual work and the likelihood of technical errors [2].

The integration of information systems is of particular importance. In a modern enterprise, accounting information must interact with data from resource management systems, banking services, electronic document management, and inventory and human resources systems. Creating a unified digital information space helps avoid data duplication, ensures timely updates, and improves the quality of analytical support for management.

An important component of digital transformation is the use of cloud technologies. They enable remote access to accounting information, collaboration among users, and centralized data storage. In an unstable environment and given the need to ensure business continuity, cloud

solutions are particularly relevant, as they allow the accounting system to adapt to changes in employees' work locations and the company's territorial structure [4].

Information technology is significantly transforming the field of taxation as well. The digitization of tax administration involves a shift from predominantly paper-based interactions to the electronic exchange of information between taxpayers and the government. In Ukraine, the State Tax Service operates electronic services, an electronic reporting system, an electronic taxpayer portal, and electronic administration systems for certain taxes, and tools for automated data exchange and analysis are being developed [5; 6].

The State Tax Service of Ukraine operates the "Single Window for Electronic Reporting," through which electronic documents are received and processed. Qualified electronic signatures are used for electronic document management, ensuring the identification of participants and the legal validity of electronic documents [6]. This creates conditions for reducing the administrative burden on taxpayers and improving the efficiency of information exchange.

An important area for the further development of the digital tax environment is the use of standardized data formats. The State Tax Service's official resources provide information on the SAF-T UA standard audit file, which serves as the basis for the standardized transmission of structured information from taxpayers' accounting systems for tax audit purposes [5]. This approach helps improve the efficiency of analyzing large volumes of accounting data and promotes the development of electronic auditing.

Technologies such as Big Data, Business Intelligence, machine learning, and artificial intelligence are becoming particularly important. Their application in accounting can enable the automated analysis of large data sets, the detection of atypical transactions, the forecasting of financial indicators, the analysis of expenses, and the generation of analytical reports. In the tax sphere, such technologies create the conditions for the automated detection of high-risk transactions, the analysis of taxpayers' tax behavior, and the improvement of control effectiveness [7].

In this context, the professional role of the accountant is also changing. The automation of routine operations is gradually reducing the need for manual data entry and processing, while at the same time increasing the importance of a specialist's analytical, control, and managerial competencies. Accountants are becoming not only users of information

systems but also participants in processes related to data quality management, control of digital operations, and providing information to support decision-making [1; 8].

A promising area is the further alignment of Ukraine's digital accounting and taxation system with European approaches. In the European Union, the digital transformation of VAT is being implemented, in particular, as part of the "VAT in the Digital Age" (ViDA) package.

The European approach demonstrates a gradual transition from simple electronic reporting to a system of digital data exchange at the level of business transactions. A key feature of this approach is the use of electronic invoicing and digital reporting not only to simplify business interactions with the government but also to enhance the effectiveness of the fight against tax fraud and ensure greater transparency in transactions [9; 10].

At the same time, digital transformation comes with certain risks. Among the main challenges are cybersecurity threats, unauthorized access to account information, data loss, technical failures, dependence on software, and the need to continuously improve employees' digital literacy. Particular attention must be paid to data quality, since process automation does not eliminate the risks associated with incorrect or incomplete information; it merely speeds up its processing.

Therefore, it is advisable to view information technology not merely as a tool for automating individual accounting or tax transactions, but as a fundamental factor in the structural transformation of the entire system for generating, transmitting, processing, and utilizing economic information. Its further development will facilitate the integration of accounting, management analytics, and tax administration into a single digital environment that meets modern business needs and aligns with European trends in digital transformation.

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