

MARKET OF PUBLIC ACCOUNTANT SERVICES OF UKRAINE: THE STATE AND PROSPECTS IN THE CONDITIONS OF EUROINTEGRATION

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In recent years, the issue of creating paperless accounting at the enterprise has become more and more urgent. Influence on digitalization of the pandemic Covid-19 and the ideas of sustainable development, contribute to its deepening. The influence of digitalization on accounting is accompanied by a change in its organizational and methodological foundations. However, the creation of paperless accounting is accompanied by certain obstacles that hinder the development of accounting policy in the enterprise. The problems of introducing electronic document management and creating paperless accounting in their activities were covered by such Ukrainian and foreign scientists: Aseev H.H. [1], Kudrytska Zh.V. [2], Matviienko O. [3], Ohrimenko H.V. [4], Tsyvin M. [3]. In our opinion, the problems of paperless accounting should be divided into three groups: the first group - related to software and technical equipment, protection and preservation of information, the second group - organizational problems related to the human factor, the third group - legislative regulation. The expediency of merging the first group is due to the fact that the protection and preservation of information is ensured using certain technical and software equipment. The first and second groups are directly related, because legislative regulations regulate aspects of information processing. First, the first group includes problems related to the preservation of information. According to the law, electronic documents must be stored not less than time of their paper forms.

The question arises where exactly to store them. Electronic document management entities shall store electronic documents on electronic media in a form that verifies their integrity on these media [5]. It is advisable to store electronic documents in electronic document management systems (EDMS) (for example, M.E.Doc), electronic archives, cloud technologies (using Google Drive, OneDrive) or external media (flash drives and other servers), if storage in them is in accordance with the law. To solve the problem of storing information, it is worth noting that it is also necessary to ensure its protection. To address the issue of information protection, at the enterprise level, the level of access of a person to particular information should be indicated in the Job Descriptions. Information is protected by regulations, as well as using archives programs (WinRar), software (M.E.Doc program), as well as using special encoder programs. When selecting collateral, you must be guided by certain conditions that will correspond to the specifics of the enterprise. To protect information, we consider it mandatory to use multifactor identification, for example, using a password and biometric data.

A maintenance problem occurs when you set up electronic workflow functions. If the company wants to digitize paper documents, then the presence of scanners of various types is mandatory.

Software at the enterprise is chosen depending on which stages of accounting it wants to digitalize. For example, the M.E.Doc program allows you to exchange documents with counterparties, accrue excise tax and wages, and submit reports to regulatory authorities. The second group of paperless accounting problems is related to the human factor.

Conservative management and employees can slow down the process of creating paperless accounting. In this case, management needs to persuade those who support electronic document management. To receive employee support, it is necessary to have an individual approach to each and take into account age and experience. At the organizational stage, young motivated people should be involved, which will be an example in the future. Also, for the organization of automated jobs, there may be a need to attract new personnel. At the regulatory level, there is a problem of insufficient legislative framework, which is solved only by creating new laws and improving existing ones, as well as by approving electronic document management at the enterprise level. We believe that in order to avoid problems when creating paperless accounting, it is important to first introduce pilot projects, use demo versions of programs, and also draw up a consistent transition plan. Therefore, from the above information, it can be concluded that there are certain problems when creating paperless accounting. To prevent most of them, it is important to choose the right software and attract employees of the enterprise. To minimize them, it is also important to create pilots, use demo versions of programs, plan stages of the transition to paperless accounting, as well as legal support at the enterprise level.

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