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Uliana MARCHUK,

PhD (Economics), Associate Professor,
Associate Professor of the Accounting and Consulting Department,
Kyiv National Economic University named after Vadym Hetman,
54/1 Beresteysky prospect (Prospect Peremogy) Kyiv, 03057, Ukraine.
E-mail: mar4ukuliana@gmail.com.
ORCID ID: 0000-0003-0971-1303

Maryna KURLINA,

Bachelor's degree student, specialty "Accounting and Taxation",
Kyiv National Economic University named after Vadym Hetman,
54/1 Beresteysky prospect (Prospect Peremogy), Kyiv, 03057, Ukraine.
E-mail: kurylina.marina@gmail.com.
ORCID ID: 0009-0008-8421-4693

**THE IMPACT OF ACCOUNTING DIGITALIZATION ON THE
COMPETITIVENESS OF UKRAINIAN BUSINESSES**

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Abstract

Introduction. *Digital technologies are now crucial for business success across industries. In accounting, these tools are revolutionizing financial data processing and analysis, making technology integration essential for maintaining competitiveness in today's market.*

Purpose. *The purpose of this article is to analyze modern digital technologies and their potential to enhance the competitiveness of Ukrainian enterprises through their integration into accounting processes.*

Methodology. *The article reviews the literature on accounting digitization and current trends in digital technology. It incorporates data from Ukraine's Ministry of Digital*

Transformation and the UNDP's Business Activity Index to explore the challenges businesses face amid the ongoing martial law.

Main research findings. Accounting digitization is crucial for enhancing operational efficiency and accuracy. Transitioning to digital systems automates and simplifies financial processes. However, digital adoption varies across Ukraine, and UBI data shows that many businesses face significant growth challenges due to the ongoing conflict.

Conclusions. The adoption of digital technologies in accounting is a powerful tool for enhancing business efficiency and competitiveness. Innovations are crucial in Ukraine, where businesses face uncertainty due to the ongoing war. Accounting digitalization allows firms to respond quickly to market changes and better manage resources.

Future research directions. Future research should focus on the role of accounting digitization in Ukraine's post-war reconstruction. As businesses rebuild, digital technologies will be essential for driving economic recovery.

Keywords: digital transformation; accounting automation; financial data analysis; business competitiveness; Ukrainian enterprises.

Formulas: 0, fig.: 2, tabl.: 4, bibl.: 24.

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Introduction. Digital technologies are becoming a key success factor for enterprises in various sectors of the economy. Today, digital solutions not only create new opportunities to expand service and support consumers but also become necessary to ensure the satisfaction of the requirements of the modern market. Accounting is no exception. Integrating digital technologies into accounting processes has radically changed the ways of managing and analyzing financial information. In this context, companies today face the problem of making decisions regarding introducing new technologies in the accounting field.

Brief literature overview. The digitization of enterprise accounting has been studied by researchers such as S. Andros, H. Derhacheva, Y. Koleshnya, I. Zhygley, S. Laichuk, I. Polischuk, D. Kobets, Z. Tenyukh, U. Pelekh, Chan Si Tso, K. Anitha, G. Kumar, J. Awadhi, D. Bloomberg, S. Brown, D. Jones, L. Chen, and A. Smith. Their works explore both theoretical and practical dimensions of how digital transformation reshapes accounting practices and business models.

J. Bloomberg (2018) describes digitalization as the transformation of business models and the reorganization of various aspects of social life, driven by the integration of digital communication and media infrastructure [1].

G. Derhacheva (2020) further emphasizes that the introduction of digital technologies leads to qualitative changes in business processes, ultimately resulting in significant socio-economic impacts [2].

According to J. Awadhi (2021), digitization is closely tied to the adoption of digital technologies to maintain competitiveness, particularly in the age of the Internet [3].

Recent data from the Ministry of Digital Transformation of Ukraine (2023) illustrates that the extent of digital transformation varies across the country. Dnipropetrovsk and Lviv regions, with digitalization indices of 0.908 and 0.891 respectively, showcase the highest

levels of adoption, indicating a strong commitment to leveraging digital technologies. In contrast, regions like Sumy and Zaporizhzhia exhibit significantly lower levels [4].

According to a study conducted under the United Nations Development Program (UNDP) project “Supporting Ukraine,” the Ukrainian Business Index (UBI) stood at 37.3 out of 100 in January 2024. This highlights the severe challenges Ukrainian businesses face, as many owners report difficulties in sustaining and growing their enterprises amid ongoing conflict [5].

Purpose. The purpose of the article is to consider modern digital technologies and their potential in the context of accounting as a tool for increasing the competitiveness of Ukrainian enterprises.

Methodology. This study is based on a holistic approach to explore the digitization of accounting and its impact on Ukrainian businesses. It begins with a comprehensive literature review, examining both theoretical and empirical studies related to accounting digitization. Key works by researchers such as S. Andros, H. Derhacheva, and J. Bloomberg provide the foundation for understanding the influence of digital technologies on business models and financial processes.

In addition to the literature review, the study integrates quantitative and qualitative data from credible sources. Specifically, data from the Ministry of Digital Transformation of Ukraine, indicating the adoption of digital technologies across the regions, is analyzed to assess the current state of digital transformation in the country.

Furthermore, the analysis incorporates insights from the United Nations Development Program (UNDP) Business Activity Index (UBI), a comprehensive metric that evaluates the operational challenges facing Ukrainian businesses during the ongoing war [5].

Main results of the study. In the era of digital transformation, the digitization of accounting has become an important component of the successful functioning of modern enterprises. The transition from traditional paper systems to digital platforms allows companies to automate routine processes, increasing the accuracy and efficiency of financial transactions.

It is worth noting that digitization is a continuous process that requires constant changes in various business operations and processes in response to external market demands. Digitalization of accounting primarily involves the process of transferring information and services into a digital format with the active use of computer technologies to increase efficiency, accessibility, and exchange of data in accounting [6, p. 96].

According to data from the Ministry of Digital Transformation of Ukraine as of 2023, the level of digital transformation varies significantly across the country's regions. Dnipropetrovsk and Lviv regions demonstrate the highest levels of digitalization, with index values of 0.908 and 0.891, respectively, reflecting their strong commitment to adopting digital technologies. On the other hand, regions such as Sumy (0.178) and Zaporizhzhia (0.289) exhibit lower levels of digital transformation, indicating a need for further investment and development in this area. While the overall index for Ukraine is 0.632, indicating moderate progress, some regions face challenges due to the ongoing conflict, as seen in Kharkiv, Mykolaiv, and Donetsk. This variability highlights the need for a more targeted approach to digitalization, especially in underperforming areas (table 1) [4].

Table 1

Digital Transformation Index of Ukraine 2023

Region Name	Index Value
Overall, for Ukraine	0.632
Dnipropetrovsk	0.908
Lviv	0.891
Poltava	0.833
Volyn	0.831
Ternopil	0.827
Kharkiv	0.787
Odesa	0.785
Vinnytsia	0.777
Zakarpattia	0.732
Rivne	0.727
Ivano-Frankivsk	0.685
Kyiv	0.684
Cherkasy	0.672
Khmelnytskyi	0.620
Zhytomyr	0.560
Chernihiv	0.553
Chernivtsi	0.546
Kirovohrad	0.531
Mykolaiv	0.441
Luhansk	0.404
Donetsk	0.359
Kherson	0.316
Zaporizhzhia	0.289
Sumy	0.178
Autonomous Republic of Crimea	0.000

Source: [4].

Innovative tools, such as automated accounting systems, electronic document flow, and analytical tools, help enterprises better respond to dynamic market conditions and increase their competitiveness (fig. 1).

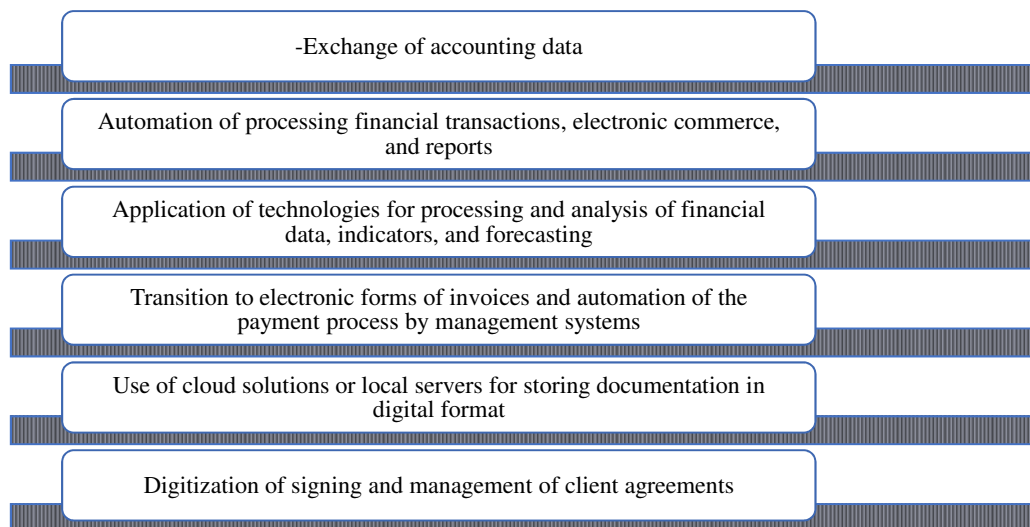


Fig.1. The key directions in accounting digitalization.

Source: compiled by the author based on [7].

The process of digitalization of accounting includes several key stages, each one contributes to the gradual modernization and improvement of accounting processes. The process of implementing a digital accounting system begins with an assessment of current processes and the identification of digital needs. This helps to understand which aspects of the company's operations can be improved with the help of digital technologies. Based on these needs, the appropriate digital accounting software or platform is selected that meets the company's requirements for functionality, integration, and cost. Next, to ensure effective use of the new system, training of employees and stakeholders is carried out. After staff training, data is migrated from the old systems to the new digital platform, where it is important to ensure the data's accuracy and completeness to avoid future problems. The system's launch is accompanied by regular updating and auditing, which allows for maintaining optimal operation, quickly identifying and correcting errors, and adapting the system to changes in business processes [8].

As noted by A. Smith & B. Johnson (2018), digitalization helps save time and increase productivity by automating and optimizing manual processes, such as recording financial data and transactions and writing reports [9]. This allows more time to be spent on analytical tasks such as financial analysis and auditing.

According to C. Brown & D. Jones (2019), another significant advantage of digitization is the increase in the level of accuracy of financial data analysis due to the possibility of eliminating the influence of the human error factor and obtaining relevant information quickly. This allows companies to make decisions regarding the management of business processes quickly, which affects the quality of financial reporting [10].

In addition, another benefit of digitalization in accounting is the possibility of conducting financial reporting in real time [11, p.236]. Companies can access financial information in real-time, which enables them to make timely decisions to control financial indicators

and adapt to market changes. Real-time reporting increases flexibility and improves the efficiency of enterprise financial management. Also, digitization ensures the integration of accounting programs with other business tools. This means automatically synchronizing data can update them in real-time or on-demand.

Companies can reach maximum efficiency by implementing a complex combination of digital accounting tools. Specifically, blockchain technology enhances the security and reliability of financial data by ensuring that information remains unaltered and authentic. Cloud-based accounting offers the convenience of accessing financial information anytime and anywhere, improving collaboration and reducing system maintenance costs. The integration of big data analytics enables detailed forecasting, trend analysis, and risk identification, aiding in informed decision-making. AI-based automation reduces errors in routine tasks, minimizing the involvement of accountants in standard tasks, and allowing workers to focus on strategic activities. Data analytics contributes to an informed response to market changes and a deeper understanding of financial stability. Automation streamlines accounting processes, increasing accuracy and efficiency. Artificial intelligence further assists in handling complex tasks, while robotic process automation (RPA) boosts productivity by automating repetitive duties. Lastly, machine learning predicts future trends in the financial sector, supporting proactive decision-making [12, p. 2543].

Although AI has not yet been widely adopted in the Ukrainian accounting market, the growth potential is significant. AI-driven solutions in accounting are expected to experience an impressive compound annual growth rate (CAGR) of 41.27% worldwide from 2024 to 2029. While the global AI in the accounting market is currently valued at USD 4.73 billion and is projected to reach USD 26.66 billion by 2029, Ukraine has the opportunity to follow this trend of rapid development. North America is currently leading in market size and the Asia Pacific is the fastest-growing region, in addition, Ukraine, with its ongoing digital transformation, could strategically position itself to embrace AI in accounting, potentially increasing the competitiveness of its enterprises [13].

However, apart from the advantages, digitalization of accounting also creates challenges that businesses must solve. Data security risks, the need to train employees to adapt to new technologies, and ethical considerations related to the use of artificial intelligence tools are some of the issues faced by companies in the era of digital technologies [14, p. 5429].

Data security risks are a major concern, as storing financial data in digital systems exposes it to unauthorized access, data leakage, or potential information loss. In this context, there is a need for robust data security measures, including encryption, access control, and regular backups.

Another challenge of digitalization is the need to improve the qualifications of employees to ensure their ability to effectively use the latest technologies in accounting. Due to the rapid development and implementation of digital tools and systems, accounting personnel must have the necessary knowledge and skills to work with automated systems, analytical platforms, and artificial intelligence technologies (table 2).

Table 2

Essential skills for employees in digitalized accounting

Skill Category	Description
General digital literacy	Ability to use the needed software (for example, Excel, and accounting software) and basic IT tools for day-to-day operations.
Data analysis skills	Capability to analyze large datasets using software such as Power BI, Tableau, or Excel for financial insights.
AI and Machine Learning	Understanding of AI-driven tools for accounting tasks.
Cloud computing knowledge	Familiarity with cloud-based platforms for storing and managing accounting data.
Cybersecurity awareness	Knowledge of data protection, and privacy regulations.
Blockchain understanding	Awareness of blockchain technology and its application in verifying and recording transactions securely.
Continuous learning mindset	Willingness to keep up with emerging technologies and trends in digital accounting and financial technologies.

Source: created by the author.

It is also worth considering the ethical dilemma regarding the use of artificial intelligence for automation in accounting. An important task in this context is the establishment of an ethical framework and guidelines for ensuring responsible digital accounting technologies. Particular attention should be paid to data privacy, consent, and transparency of algorithms. In addition, the enterprise needs to ensure that informed consent is obtained from all data users.

The impact of digitization of accounting systems on the competitiveness of enterprises is a complex process, as it not only transforms key business processes but also requires rethinking the organizational mechanisms of entrepreneurial activity. Digitalization opens new opportunities for entrepreneurship and requires changes in managing business processes, analysis, planning, and forecasting, as well as in financial support [15, p. 40]. These changes, in turn, affect the speed and efficiency of management decision-making, reduce costs, and increase the overall competitiveness of the enterprise. Thanks to the digitization of accounting, enterprises can adapt to the market environment and its challenges faster, improve their strategic planning, and provide more accurate forecasts of financial indicators. Utilizing contemporary digital solutions for automating the accounting processes can significantly improve the competitiveness of business organizations (Table 3).

Table 3

Impact of digital solutions on the competitiveness of business organizations

Digital solutions	Impact on the competitiveness of business organizations
Blockchain	Enhances confidence in the company and its financial statements.
Cloud-based accounting	Increases efficiency and lowers system maintenance expenses.
Big Data	Enhances competitiveness by enabling informed decision-making.

AI-based automation	Enables concentration on intricate tasks and long-term strategy development.
Data Analytics	Enables timely response to market changes and improves strategic planning.
Automation	Increases productivity and accounting efficiency.
Artificial intelligence (AI)	Enhances both precision and efficiency in accounting workflows.
Robotics process automation (RPA)	Lowers costs and enhances productivity
Machine learning (ML)	Supports informed decisions and market adaptability

Source: Adapted from [12, p. 2543].

Making strategic innovative decisions for business becomes extremely relevant in the case of the unstable situation in Ukraine. Based on an analysis of the current state and needs of businesses during wartime, conducted within the framework of the United Nations Development Program (UNDP) project “Supporting Ukraine”, the Business Activity Index UBI (Ukrainian Business Index) as of January 2024 is 37.3 out of 100 possible [5]. This low index shows the pressing need for businesses to adapt quickly by adopting new strategies, including the digitalization of their operations. By integrating digital tools, companies have the potential to streamline processes, reduce costs, and remain competitive despite the difficult environment. Business owners highlight the impossibility of further developing their businesses (fig. 2).

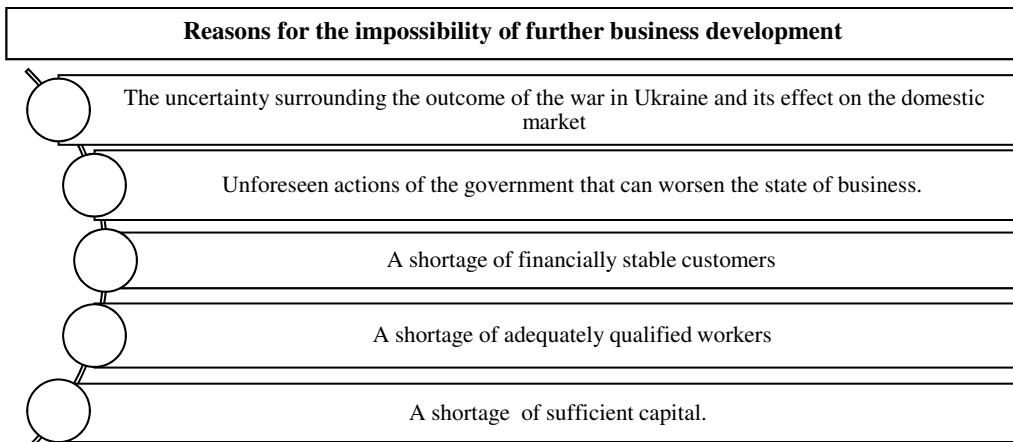


Fig. 2. The key directions in accounting digitalization.

Source: compiled by the author based on [5].

The weighted average indicator of additional required financial resources, revealed in the framework of the study, amounted to \$953,000 [5]. Thus, it can be argued that the digitalization of business processes, including accounting, can become an effective method for overcoming most of the problems that modern Ukrainian businesses face, provided there is sufficient funding. Digitization can contribute to attracting highly qualified workers

from any country in the world who will work remotely and entry of businesses into the international market, which will ensure greater demand and stability.

One of the key trends affecting the relevance of digitization of accounting in Ukraine is legislative initiatives to support the involvement of digital technologies in business processes. They play an important role in promoting the digitization of accounting and forming a legal framework for the introduction of new technologies and their effective use. The development of the digital economy in Ukraine at the legislative level began in 2013, when the resolution of the Cabinet of Ministers of Ukraine “On the approval of strategies for the development of the information society in Ukraine” was adopted [16]. The next important step was taken in 2015 by participating in the European Union programs for the development of the digital economy. In 2018, the “Digital Agenda of Ukraine” was approved, which defined strategic directions, including the development of information technology infrastructure, improvement of electronic services, and ensuring cyber security.

However, as noted by Z. Tenyukh & U. Peleh (2022), the digitization of accounting in Ukraine faces several legislative shortcomings that affect the efficiency and speed of the implementation of digital technologies. Among them, there is a problem of insufficient coherence and systematicity of regulatory and legal support on the issue of digitalization and the lack of a comprehensive approach to the regulation of digital technologies, which does not always ensure a timely reflection of the rapid development of technologies [17].

In addition, it is worth highlighting the presence of infrastructural problems, such as irregular access to the Internet and limited opportunities for the integration of new technologies in remote and rural areas, which limits the ability of Ukrainian entrepreneurs of various levels to implement digital solutions in business processes.

Digitalization of accounting in Ukraine may differ depending on the size and type of enterprise. Small and medium-sized enterprises may face difficulties in implementing new technologies due to limited resources. The high cost of implementing software accounting systems and their subsequent maintenance is a serious obstacle for many enterprises, especially for small and medium-sized businesses. This includes the costs of purchasing licenses, technical support, software updates, and staff training.

Innovation processes in Ukraine are also characterized by the limited activity of enterprises and centralized financial stimulation of developments by the state. In the situation of economic instability, Ukrainian enterprises are forced to look for new ways to achieve competitive advantages [18, p. 6]. The key success factor is the implementation of high-quality and competitive solutions, in the field of accounting, which meet the needs of the modern market. To achieve these goals, it is necessary to implement new innovative methods in accounting processes, including digital technologies, automation of accounting, and improvement of management systems.

More and more Ukrainian enterprises are switching to automated accounting systems that provide real-time processing of financial data and automatic reporting, which is an important stage in the modernization of business processes. The most widely used systems today are iFin, Taxer, BookKeeper, M.E.Doc, Dilovod, SmartFin.ua (Table 4).

Ukrainian automated accounting systems

Name of the system	Brief description
iFin	A modern platform for automating accounting processes, offering integrated solutions for managing financial data, real-time data processing, and automatic creation of accounting documents.
Taxer	Specializes in automating tax accounting and filing, reducing administrative costs and errors through automatic tax calculations and document generation. It is typically used as a supplement to other accounting software
BookKeeper	A convenient tool for automating core accounting processes, ensuring accurate tracking of financial transactions and automatic report generation.
M.E.Doc	A well-known system in Ukraine for automating accounting, tax reporting, and document exchange, simplifying interaction with tax authorities.
Dilovod	Focuses on automating document management and accounting, providing user-friendly tools for managing documents, financial reports, and managerial data.
SmartFin.ua	A powerful platform for automating accounting and financial management, including financial transaction tracking, automatic report generation, and integration with other business processes. It features a simple interface suitable for small business owners.

Source: compiled by the author based on [19; 20; 21; 22; 23; 24].

These tools offer businesses the opportunity to not only enhance financial management efficiency but also reduce administrative costs, improve the accuracy of accounting data, and simplify interactions with government agencies. By streamlining these processes, companies can achieve greater operational efficiency and accuracy in their financial operations. This leads to a stronger competitive position in the market, as businesses can focus more on strategic growth and less on administrative burdens. Additionally, the integration of these systems supports more informed decision-making and boosts an overall organizational image.

Conclusions and prospects for further exploration. The digitalization of accounting refers to the creation, management, transfer, and storage of financial data in electronic formats. By employing software solutions to automate many of the manual tasks accountants regularly handle, digital technologies serve as a powerful tool for enhancing enterprise competitiveness, which provides greater efficiency, accuracy, and speed in managing finances and other business processes.

In the conditions of war, digitization of accounting processes becomes key for business development in Ukraine, ensuring its flexibility and adaptability. Digitization of accounting allows enterprises to manage resources more effectively, simplify the processes of financial control and analysis, as well as quickly respond to challenges associated with the unpredictability of the market. This, in turn, creates conditions for stable growth, attracting investments, expanding the sales market, and increasing the competitiveness of Ukrainian companies both in the domestic and international markets.

Future research can be devoted to exploring the long-term impact of accounting digitalization on business development during post-war recovery. Further studies could focus on how specific digital technologies can be integrated to support the rebuilding of Ukraine's business sector. Moreover, analyzing regional variations in digital adoption can offer important insights for both policymakers and businesses.

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Ульяна МАРЧУК,

доцентка, кандидатка економічних наук,
доцентка кафедри бухгалтерського обліку та консалтингу,
Київський національний економічний університет імені Вадима Гетьмана,
просп. Берестейський (Перемоги), 54/1, м. Київ, 03057, Україна.
Електронна адреса: mar4ukuliana@gmail.com.
ORCID ID: 0000-0003-0971-1303

Марина КУРИЛІНА,

здобувачка ступеня бакалавр, спеціальність «Облік і оподаткування»,
Київський національний економічний університет імені Вадима Гетьмана,
просп. Берестейський (Перемоги), 54/1, 03057, Київ, Україна.
Електронна адреса: kurylina.marina@gmail.com.
ORCID ID: 0009-0008-8421-4693

ВПЛИВ ДИДЖИТАЛІЗАЦІЇ ОБЛІКУ НА КОНКУРЕНТОСПРОМОЖНІСТЬ УКРАЇНСЬКОГО БІЗНЕСУ

Анотація

Вступ. Цифрові технології нині мають вирішальне значення для успіху бізнесу в різних галузях. У бухгалтерському обліку ці інструменти трансформують аналіз фінансових даних, роблячи впровадження технологій необхідним для збереження конкурентоспроможності на сучасному ринку.

Мета. Метою статті є аналіз сучасних цифрових технологій та їх потенціалу для підвищення конкурентоспроможності українських підприємств шляхом інтеграції в облікові процеси.

Методологія. У статті розглядається література з цифровізації бухгалтерського обліку та сучасні тенденції цифрових технологій. Дослідження охоплює дані Міністерства цифрової трансформації України й Індексу ділової активності ПРООН, використані для виявлення проблем, з якими стикаються підприємства в умовах воєнного стану.

Основні результати дослідження. Диджиталізація бухгалтерського обліку має вирішальне значення для підвищення операційної ефективності і точності. Перехід на цифрові системи автоматизує та спрощує фінансові процеси. Однак рівень впровадження цифрових технологій різниться в Україні, і дані УВІ показують, що багато компаній стикаються із викликами через війну.

Висновки. Запровадження цифрових технологій у бухгалтерському обліку є потужним інструментом для підвищення конкурентоспроможності бізнесу. Інновації є особливо важливими в Україні, де бізнес стикається з невизначеністю через війну. Цифровізація бухгалтерського обліку дає змогу компаніям швидко реагувати на зміни ринку та краще керувати ресурсами.

Перспективи. Майбутні дослідження можуть бути зосереджені на ролі диджиталізації бухгалтерського обліку в післявоєнній відбудові України. Під час відновлення бізнесу цифрові технології будуть необхідні для економічного розвитку.

Ключові слова: цифрова трансформація; автоматизація бухгалтерського обліку; аналіз фінансових даних; конкурентоспроможність бізнесу; українські підприємства.

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