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The Concept of Continuous Accounting and Control in Public Sector Institutions Based on the Integrated Application of Information Technologies

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Abstract. *The digital transformation of the public sector necessitates a transition from periodic to continuous information support for the management of budgetary institutions. The purpose of this study is to determine the role of information technologies in ensuring the continuity of accounting and control within public sector institutions and to substantiate their functional role at different stages of the accounting and control process. The research methodology is based on the application of the systems, functional, and process approaches to determine the role of information technologies in ensuring the continuity of accounting and control in budgetary institutions. The study employs methods of analysis and synthesis to examine the functional capabilities of information technologies and their integrated application, systematization to classify information technologies, generalization to formulate conclusions, and logical modelling to develop a conceptual model of a continuous accounting and control system. The study investigates the capabilities of modern information technologies to ensure the continuous collection, documentation, recording, control, analytical processing, storage, reporting, and information support for managerial decision-making. The functional roles of the Internet of Things (IoT), artificial intelligence, robotic process automation (RPA), blockchain, digital twins, Big Data, cloud computing, and interactive electronic reporting within the digital accounting and control system of budgetary institutions are systematized. The findings demonstrate that each information technology contributes specific functional characteristics to the digital information environment, while their integrated application ensures the continuity of information flows, enhances the reliability, timeliness, transparency, and traceability of accounting information, and creates the conditions necessary for effective information support of public sector management..*

Keywords: accounting, control, information technologies, continuity, budgetary institutions, public sector management.

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Концепція перманентного обліку і контролю в бюджетних установах на основі комплексного використання інформаційних технологій

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Анотація. Цифрова трансформація державного сектору зумовлює необхідність переходу від періодичного до безперервного інформаційного забезпечення управління бюджетними установами. Метою дослідження є визначення ролі інформаційних технологій у забезпеченні перманентності обліку і контролю діяльності державних інституцій та обґрунтування їхнього функціонального призначення на різних етапах обліково-контрольного процесу. Методологія дослідження базується на застосуванні системного, функціонального та процесного підходів для визначення ролі інформаційних технологій у забезпеченні безперервності обліку і контролю бюджетних установ. Використано методи аналізу й синтезу для дослідження функціональних можливостей інформаційних технологій та їхньої комплексної інтеграції, систематизації – для класифікації інформаційних технологій, узагальнення – для формулювання висновків, логічного моделювання – для побудови концептуальної моделі перманентної системи обліку і контролю. Досліджено можливості сучасних інформаційних технологій щодо забезпечення безперервного збору, документування, реєстрації, контролю, аналітичного опрацювання, зберігання, формування звітності та інформаційної підтримки управлінських рішень. Систематизовано функціональне призначення технологій Інтернету речей, штучного інтелекту, роботизації процесів, блокчейну, цифрових двійників, Великих даних, хмарних технологій та інтерактивної електронної звітності у цифровій системі обліку і контролю бюджетних установ. Визначено, що кожна інформаційна технологія формує окремі функціональні властивості цифрового інформаційного середовища, а їх комплексна інтеграція забезпечує безперервність інформаційних потоків, підвищує достовірність, оперативність, відкритість і простежуваність облікової інформації та створює передумови для ефективної інформаційної підтримки управління державними інституціями.

Ключові слова: облік, контроль, інформаційні технології, безперервність, бюджетні установи, управління державними інституціями.

Introduction. The growing military threats and the reallocation of public funds to defence purposes require more effective public budget management. Public enterprises and budgetary institutions are compelled to operate under conditions of limited financial resources. The efficiency of public expenditure management largely determines the effectiveness of the entire public administration system. Whereas private enterprises primarily risk their own financial resources, public sector institutions are responsible for safeguarding national interests.

The current accounting and control system in the public sector does not fully satisfy the requirements of effective public governance. Despite the automation of accounting processes, a substantial proportion of primary accounting documents is generated within accounting software only after financial and economic transactions have been completed, preventing real-time monitoring of public resource utilization. Primary accounting information is often recorded with considerable delays due to inefficient technological procedures and bureaucratic constraints. Similarly, the financial reporting of budgetary institutions is prepared for predefined reporting periods and submitted within established deadlines, thereby limiting the timely provision of information to stakeholders regarding the performance of public sector institutions. Furthermore, the management of budgetary institutions is not always interested in preparing internal management reports, as this may expose the misappropriation or misuse of public funds.

Control procedures are frequently conducted after significant time lags, allowing the management of budgetary institutions to prepare for inspections and potentially conceal unlawful activities. In addition, the selective nature of control procedures complicates the identification of all violations related to the management of public funds. Addressing the challenges of timeliness, operational

efficiency, and comprehensive coverage of accounting and control in budgetary institutions requires the extensive application of modern information technologies.

Analysis of research and publications. Numerous scholarly discussions address the future development of accounting and control in the public sector. Most researchers identify the digitalization of accounting and control as one of the key directions for transforming accounting and control support for public sector management. In particular, Tsenkler N. I., Vygivska I. M., and Makarovych V. K. investigated international trends in public sector accounting and substantiated the need to harmonize the national accounting system of budgetary institutions with international standards, as well as to advance digital technologies to enhance the effectiveness of public financial control [1]. Examining the future development of accounting and control in the budgetary sector, Bardash S. V., Svirko S. V., and Kraievskiy V. M. emphasized the digitalization of accounting processes, the organization of accounting control, and information support for public administration [2]. Likewise, Skrypnyk Marharyta argues that the integration of digital information systems, automated data processing, and modern information services establishes the foundation for operational control and managerial decision-making in the public sector [3].

Another important research direction considers continuous accounting and control as an effective mechanism for monitoring public expenditure in public sector institutions. For example, Wang Wenru and Vasarhelyi M. A. applied the continuous monitoring methodology to public procurement and demonstrated that the continuous analysis of accounting data enables the timely detection of anomalies, fraud, and budget overruns while improving the effectiveness of internal public sector control [4]. Muravskiy V. V. developed a methodology for the permanent monitoring of accounting and information processes aimed at simultaneously ensuring financial and cybersecurity in the context of protecting national interests [5]. Similarly, Zasadnyi B. and Konovalenko N. emphasize that the implementation of international auditing standards and digital information systems enhances the continuity and timeliness of financial information generation while supporting the development of modern public sector accounting models [6]. In contrast, Polizzi Salvatore and Scannella Enzo proposed a conceptual framework for implementing continuous auditing in the public sector and central banks. Their study systematizes the organizational, informational, and technological barriers to the implementation of continuous monitoring and proposes mechanisms for overcoming these barriers to improve the effectiveness of control [7].

Only a limited number of researchers associate the continuity of accounting and auditing in public sector institutions with the development of information technologies. Information processing technologies are increasingly becoming key instruments for ensuring the continuity of accounting, control, and management in budgetary institutions. Firmansyah Amrie, Khairunnisa Dina, Gistiani Tyara Laritza, and Rieza Putri Chaniago substantiated that the successful implementation of continuous auditing requires advanced information technologies, the development of auditors' digital competencies, and the automation of control procedures [8]. Pochynok N., Muravskiy V., and Farion V. proposed the use of electronic communication technologies to support continuous accounting and control of public procurement in the public sector [9]. Furthermore, Hrytsai O. and Kashpur Yu. identified the advantages of electronic document management, modern accounting software, and the automation of accounting processes as the informational foundation for the continuous monitoring of public expenditure [10]. Suharto Sri and Kurniawati Heny analysed the implementation of continuous auditing within a central government authority and concluded that automated data analytics, digital monitoring dashboards, and continuous testing of internal controls substantially enhance accountability in public financial management [11].

Although previous studies have made significant contributions to understanding the role of digitalization in supporting the continuous accounting and control of budgetary institutions, they

examine only a limited range of information technologies. Most researchers focus on one or several technologies that can independently support the continuity of accounting and control processes. However, the need to comprehensively integrate the functional capabilities of modern information technologies into accounting and control as an instrument for ensuring continuous information support for public sector management determines the relevance and objective of this study.

Purpose of the article is to determine the role of information technologies in ensuring the continuity of accounting and control within public sector institutions and to substantiate their functional role at different stages of the accounting and control process.

Results. Continuity refers to the capability of a digital enterprise management system to ensure the uninterrupted execution of accounting and control functions without technological interruptions until the end of the reporting period. Continuity as a characteristic of accounting and control is of particular importance for budgetary institutions and public sector organizations that administer public funds and operate in an environment exposed to significant cyber and corruption risks. Information technologies constitute the principal instrument for providing accounting and control support to the continuous management of the public sector.

Innovative information technologies ensure the continuous collection and transmission of accounting information on the operations of budgetary institutions. Information processing technologies are capable of operating continuously. Data relating to every financial and economic transaction are automatically transmitted to a unified database in real time. The participation of employees of budgetary institutions in data collection and transmission processes is thereby minimized. Reducing the involvement of responsible personnel in information processes decreases the likelihood of accidental errors and intentional manipulation. The continuity of information collection and primary processing eliminates the possibility of omissions within the accounting and control system. Under the continuous operation of information technologies, no financial and economic transaction remains undetected.

The comprehensive collection of all accounting information relating to the activities of budgetary institutions enables the continuous documentation and registration of financial and economic transactions. Any primary accounting document can be generated at any time from a unified database created through continuously operating information technologies. Since paper-based primary documents are still mandatory in many public sector institutions, an automated accounting and control system should provide the capability to reproduce and print archived documents whenever necessary. All documents can be retrieved from the continuous database according to predefined search criteria. If some primary documents are generated outside the continuous accounting and control system, information losses, duplication, or inconsistencies in accounting data may occur. In other words, the content of paper-based primary documents may differ from the information stored in integrated electronic repositories. Therefore, the organization of continuous electronic documentation should be regarded as a priority, as it eliminates organizational constraints associated with the activities of budgetary institutions.

The same data serve as the basis for recording accounting entries on a continuous basis. Immediately upon their receipt by the automated continuous accounting and control system, accounting entries should be generated automatically on the basis of the incoming information. Under such conditions, the continuity of accounting is achieved through the immediate recognition and recording of every financial and economic transaction in the accounting system. No event occurring in the activities of budgetary institutions can be omitted, as every transaction directly affects the reliability and completeness of financial reporting. The continuous generation of accounting entries prevents the concealment of individual financial and economic transactions and eliminates the possibility of deliberately distorting their economic substance. Under a traditional accounting and control model,

responsible employees may intentionally fail to record certain transactions or deliberately modify accounting records to conceal the actual financial and economic situation of a budgetary institution. In the public sector, such concealment or manipulation of accounting records may result in the loss of public funds, their misuse, or inefficient allocation. The continuous recording of accounting entries therefore minimizes the influence of personnel on the reliability and objectivity of accounting information. In other words, within a continuous accounting and control environment, employees of budgetary institutions no longer have temporal opportunities to manipulate accounting data or interfere with information flows. Immediately after being received, information is automatically verified and permanently recorded in the information system of the budgetary institution without altering its original content, thereby ensuring the integrity, consistency, and traceability of accounting records.

Furthermore, all accounting information should be continuously assessed for compliance with predefined quality criteria and stakeholder expectations. Through the mechanism of real-time verification of accounting data, continuous monitoring of the activities of public sector institutions becomes possible. Continuous control involves the immediate examination of accounting information for arithmetic, chronological, logical, and substantive errors. Whenever inconsistencies or deficiencies are detected, the system should incorporate mechanisms for the automatic correction, completion, and reconciliation of information resources. If the identified deficiencies cannot be eliminated automatically, the system should promptly notify responsible public officials about the necessity of performing additional information-processing procedures or initiating an internal investigation within the respective public institution. Such an approach substantially enhances the reliability of accounting information and enables the timely identification of financial irregularities, procedural violations, and potential fraud.

The verified accounting information should subsequently serve as the basis for the analytical interpretation of financial and economic transactions. The evaluation of accounting data should be performed immediately after validated information has been received and processed. For budgetary institutions, the prompt adoption of managerial decisions is particularly important because many administrative actions are directly associated with the protection of national interests delegated to public sector institutions. The effectiveness of public administration largely depends on the timeliness, accuracy, and validity of managerial decisions made on the basis of continuously updated accounting information. Consequently, continuous analytical processing of accounting data becomes an essential component of effective public sector governance.

Under conditions of continuous data inflows, draft managerial decisions should be generated automatically and submitted to responsible public officials for consideration and approval. The continuity of public administration presupposes that managerial decisions can be made whenever circumstances require, without waiting for the end of a reporting period or the completion of routine accounting procedures. A fundamental distinction between public sector institutions and private economic entities lies in the necessity for twenty-four-hour responsiveness to significant financial and economic events occurring within the public sector. Accordingly, responsible officials should remain continuously connected to the digital information environment in order to respond promptly to emerging economic challenges and threats. Continuous public administration is therefore supported by an integrated system of technical infrastructure and personal telecommunication devices through which urgent notifications, analytical reports, and recommendations are delivered in real time. Following the receipt of accounting information, public officials are expected to adopt timely, well-reasoned, and evidence-based managerial decisions that determine the subsequent strategy and operational priorities of public administration. A multi-level information framework for continuous accounting and control in budgetary institutions based on the integrated application of modern information technologies is presented in Figure 1.

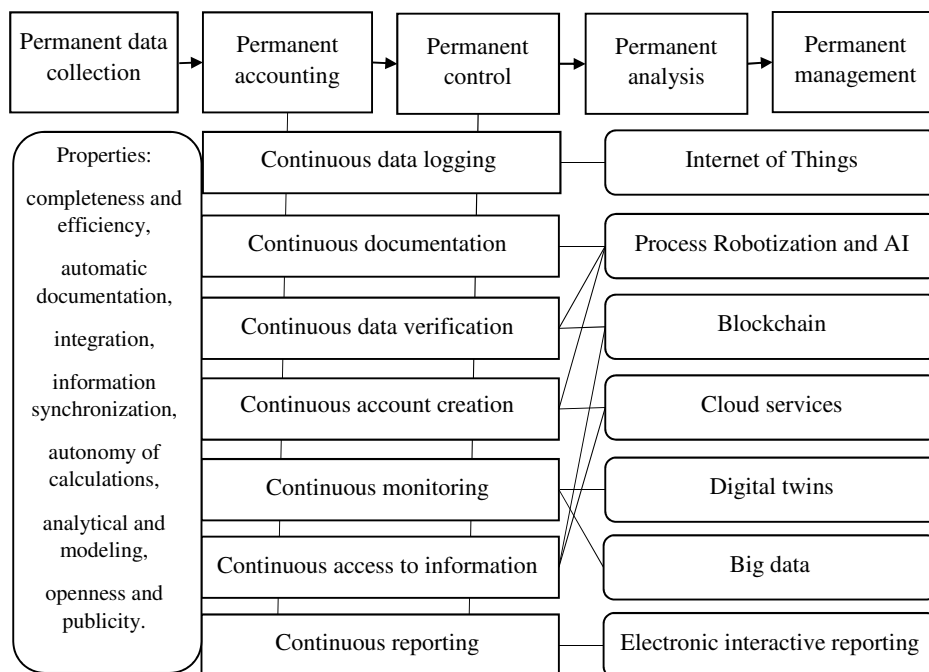


Fig. 1. Information Framework for Continuous Accounting and Control in Public Sector Institutions Based on the Application of Information Technologie.

Source: developed by the author.

Information technologies constitute the instrumental core of the continuous accounting and control system in public sector institutions. The continuous collection of accounting data is ensured by the Internet of Things (IoT). This technology enables the identification of financial and operational parameters through a network of sensors, measuring devices, and other technical equipment that remains permanently connected to the Internet and transmits data instantly to information processing centres. Consequently, IoT operates without the direct involvement of personnel in budgetary institutions and therefore functions independently of the actions or intentions of public officials.

The continuous collection of primary accounting data requires uninterrupted Internet connectivity. In the event of a communication failure, IoT devices are capable of storing information for a predetermined period and automatically transmitting the accumulated data once the communication channel with the information processing centre has been restored. Within public sector institutions, IoT technology serves as an effective instrument for preventing stakeholders from influencing the content of accounting information. In addition, IoT is widely used for the direct provision of administrative, social, and other public services. Its implementation minimizes direct interaction between public officials and service recipients, thereby reducing opportunities for corruption and increasing the transparency of public service delivery.

The capabilities of IoT are complemented by robotic process automation (RPA) and artificial intelligence (AI) technologies. Artificial intelligence systems are capable of independently delivering electronic public services without the direct involvement of specialists. Most administrative information services can therefore be provided remotely on a continuous basis through Internet-based digital platforms. Such an approach improves service quality while simultaneously reducing the cost of service delivery. Moreover, the provision of digital public services becomes independent

of the operating hours of government institutions. Artificial intelligence can also automatically process accounting information, classify transactions, and generate accounting entries within the continuous accounting and control system.

Artificial intelligence technologies should also be used to develop a comprehensive digital model of the functioning of a budgetary institution. Based on the methodology of digital twins, every aspect of a public sector institution's activities can be transformed into interconnected information algorithms and methodological procedures. Such a digital model makes it possible to simulate the consequences of managerial decisions at any point in time before their practical implementation. Any financial or operational event occurring within a public sector institution changes the state of its digital information environment. Digital twin technology enables the identification of these changes and the assessment of their potential impact on the institution's future performance and operational stability. Consequently, the digital twin methodology supports continuous stress testing of public sector institutions without interrupting their routine activities, thereby strengthening the resilience, adaptability, and effectiveness of public sector management.

Blockchain technology ensures the immutability of chronological records within the accounting and control system of budgetary institutions. By preventing any alteration of the sequence in which information is recorded in the database, blockchain effectively eliminates opportunities for both internal and external interference with accounting information. Every record within the accounting and control system is generated continuously and permanently linked to the exact date and time of the corresponding financial and economic transaction. Each subsequent entry does not overwrite or replace previous records but is instead appended to the distributed ledger with a new timestamp, thereby preserving the complete history of accounting events. In the event of unauthorized modifications to historical records, the blockchain-based information management system is capable of automatically restoring corrupted or deleted accounting information by comparing distributed copies of the ledger. The continuous recording of accounting information substantially strengthens the resilience of the accounting and control system against cyberattacks, unauthorized alterations, and other threats to the stability and integrity of the public sector information environment.

The continuous application of blockchain technology significantly enhances the informational security and reliability of accounting and control systems in budgetary institutions. A blockchain-based distributed ledger permanently preserves the complete history of all transactions together with information concerning the individuals responsible for initiating, approving, or modifying them. Such functionality makes it possible to identify unauthorized adjustments, determine their nature and purpose, and establish the persons responsible for violating established security procedures. The availability of an immutable audit trail substantially improves transparency, accountability, and forensic capabilities within public administration. Under conditions of intensive cyber warfare, hybrid threats, and continuous attacks on government information infrastructure, permanent blockchain-based protection of accounting information fully corresponds to the strategic objectives of national security and strengthens the cyber resilience of public sector institutions.

The structuring and analytical processing of accounting information should be based on Big Data technologies. These technologies are capable of analysing extremely large, heterogeneous, and often unstructured datasets that may not initially appear to be interconnected. Through the implementation of IoT technologies and robotic process automation, public sector institutions continuously generate enormous volumes of technical, operational, and accounting data. Big Data methodologies make it possible to classify, integrate, and stratify these information resources according to their significance for continuous accounting and control. The processes of searching, filtering, analysing, and selecting relevant information can be performed entirely automatically and on a continuous basis without direct human intervention. As a result, stakeholders receive concise yet comprehensive information that

corresponds to their informational priorities, analytical requirements, and decision-making needs. The integration of Big Data technologies therefore transforms large volumes of heterogeneous information into meaningful analytical knowledge that enhances the effectiveness of public sector governance.

To ensure uninterrupted access to accounting information, a substantial proportion of government information services should be transferred to cloud computing environments. Cloud technologies are capable of assuming a considerable share of the functions associated with processing, storing, managing, and providing access to accounting information within public sector institutions. Cloud platforms operate continuously regardless of the working schedules of government agencies or budgetary organizations, thereby guaranteeing permanent availability of accounting data and digital public services. Through cloud computing, public institutions are able to release significant technological and information resources that can subsequently be allocated to more strategically important administrative functions. At the same time, accounting information should be classified according to its degree of confidentiality in order to determine which categories of data may safely be processed within cloud environments. The most appropriate approach is to delegate cloud services primarily to functions associated with financial accounting and standardized information processing. Conversely, information related to management accounting, internal control procedures, strategic planning, and confidential governmental activities should remain within protected internal information infrastructures. The storage of commercially sensitive or strategically important information in external cloud environments may increase the risk of unauthorized disclosure, cyber theft, or loss of data, thereby creating potential threats to the national security.

The accounting process culminates in the preparation and disclosure of financial reporting. In budgetary institutions, however, the structure of reporting and the composition of its users differ somewhat from those in the private sector, as the primary emphasis is placed on providing information to supervisory authorities, governmental oversight bodies, and institutions operating within the same administrative hierarchy. The application of information technologies in the reporting process enables the generation of reporting documents exclusively in electronic form. Continuous access to accounting information allows reports to be generated promptly in response to users' requests. Regardless of the reporting period or the date on which the request is made, the automated accounting and control system is capable of retrieving the necessary information and generating the required reports in real time. Reporting documents should therefore be designed as interactive electronic forms rather than static documents. Stakeholders, irrespective of their institutional role or information needs, should be able to independently define the required reporting parameters by completing interactive query-response templates at any moment. Based on predefined search criteria, the system can automatically generate customized electronic reports that fully satisfy the information requirements of internal stakeholders and support continuous managerial decision-making.

At the same time, for external reporting purposes, the system should provide the capability to generate standardized reports that fully comply with the regulatory requirements applicable to public sector institutions. Such reporting forms should be made permanently available through open-access digital platforms, enabling all interested stakeholders to review them whenever necessary. The electronic publication of reporting documents through Internet-based information resources facilitates their public accessibility, analytical processing, long-term archiving, and subsequent use by supervisory authorities, researchers, and other interested institutions. Simultaneously, statutory reports can be automatically transmitted through secure electronic communication channels to governmental bodies, regulatory authorities, and other authorized institutions. Such an approach substantially improves the transparency, accessibility, timeliness, and accountability of financial reporting within the public sector while supporting continuous information exchange among all

participants in the public administration system. The integrated set of information technologies applied to the digitalization of accounting and control in order to ensure continuous information support for the management of public sector institutions is presented in Table 1.

Table 1

Information Technologies Supporting Continuous Accounting, Control and Management of
Budgetary Institutions

Information Technology	Impact on accounting and control of state institutions	Continuity tool
Internet of Things (IoT)	Automatic continuous collection of primary data from sensors without personnel participation.	Continuous monitoring, autonomous data accumulation in case of loss of connection and automatic synchronization.
Artificial Intelligence and Robotics	Automates the provision of state services, information processing and accounting records.	24/7 execution of procedures, minimizing the human factor.
Blockchain	Guarantees the immutability of records, a log of all changes and protection against unauthorized interventions.	Continuous event recording, data recovery, information stability.
Cloud Technologies	Provide centralized storage, processing and access to accounting information.	Permanent remote access, redundancy and scalability.
Digital Twins	Create digital models of processes and resources of a state institution to simulate their functioning.	Continuous scenario modeling, forecasting the consequences of decisions and early detection of deviations.
Big Data	Analyzes large arrays of financial and operational data, identifies patterns and anomalies.	Continuous risk monitoring, forecasting and support of management decisions in real time.
Electronic Interactive Reporting	Automatically generates regulated and analytical reporting upon request.	Operational generation and constant availability of reports.

Source: developed by the author.

The application of each information technology in supporting the management of public sector institutions contributes to the development of specific characteristics of a continuous accounting and control system in the budgetary sector. In particular, IoT technology ensures the completeness and timeliness of primary data collection; robotic process automation provides automated documentation; blockchain and cloud services ensure the integration of the information environment; digital twins enable information synchronization; artificial intelligence ensures computational autonomy; Big Data technology provides analytical capability and modelling; and integrated electronic reporting ensures the openness and transparency of information concerning the activities of budgetary institutions.

Collectively, these qualitative characteristics of the digitalized accounting and control system ensure the continuity of the information environment of public sector institutions. The separate application of individual information technologies is insufficient to establish an effective system of continuous accounting and control in budgetary institutions. Only the simultaneous and integrated implementation of the proposed accounting information processing technologies makes it possible to achieve the objective of continuous accounting and control support for the management of public sector institutions. Through the realization of the functional advantages of information technologies in accounting and control, a synergistic effect is achieved that promotes both the protection of public interests and the safeguarding of the national interests of the state.

Conclusions. The continuity of information support for the management of budgetary institutions is achieved not through the automation of individual accounting procedures but through the integrated functioning of a digital information environment in which data collection, documentation, registration, control, analysis, and reporting are performed continuously and in an interconnected manner. Under

such conditions, accounting and control evolve from retrospective recording mechanisms into instruments of continuous information support for management.

The continuity of accounting and control in public sector institutions is ensured through the integrated application of information technologies throughout all stages of the accounting and control process. Specifically, the Internet of Things (IoT) enables automated collection of primary data; robotic process automation and artificial intelligence support documentation, transaction recording, control procedures, analytical processing, and the preparation of managerial decisions; blockchain guarantees the immutability and traceability of accounting records; Big Data technologies facilitate data structuring and analytical processing; digital twins support modelling and continuous monitoring; cloud technologies provide centralized storage and remote access to accounting information; and interactive electronic reporting enables the automated generation, publication, and continuous use of reporting information by different stakeholder groups.

Information technologies should therefore be regarded not merely as tools for the digitalization of accounting processes but as components of an integrated digital ecosystem, each of which contributes a distinct functional characteristic to the continuous information environment. Together, these technologies ensure the completeness, autonomy, traceability, analytical capability, integration, and transparency of accounting information. The combination of these functional characteristics creates a fundamentally new model of accounting and control in budgetary institutions. The isolated application of individual technologies cannot ensure full continuity, since the automation of separate procedures does not eliminate information gaps throughout the accounting and control process. Only their integrated implementation creates a unified digital environment in which information is generated, verified, accumulated, analysed, and used for managerial decision-making in real time without technological or organizational interruptions.

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Література

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