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## DIGITAL ACCOUNTING: ESSENCE AND DIRECTIONS OF DEVELOPMENT

A. KONON, E. AFANASYEVA  
Polotsk State University, Belarus

*The article presents the directions of digitalization of accounting. Various approaches to the definitions of "digital accounting" and "digitalization of accounting" have been studied, the relationship between these concepts has been studied. The essential characteristics of the concept of "digital accounting" are highlighted and the author's definition is presented.*

**Introduction.** Modern society has entered a new stage of global economic development, called the "digital economy", which is characterized by in-depth informatization and digitalization of all aspects of human activity. The global trend in the development of the digital economy is enshrined in the Declaration "On the Digital Economy: Innovation, Growth and Social Well-being", adopted at the Ministerial Conference in Cancun (Mexico) (2016) [1].

In accordance with the State Program for the Development of the Digital Economy and the Information Society for 2016-2020 [2], the Republic of Belarus is expected to improve the conditions for the formation of the digital economy and the development of the information society on the basis of the introduction of digital technologies in education, healthcare, agriculture and industry. In this context, the issues of the role and place of accounting in the system of information support for the management of economic processes become relevant, since its functionality traditionally includes the collection, processing and provision of economic information about the activities of economic entities.

In recent years, the most important issue has been the formation of a new accounting paradigm related to the digitalization of the economy and the development of the information society of the XXI century. Well-known scientists-economists began to use new terms in scientific publications: "digital accounting", "digitalization of accounting". At the same time, the unified approach to reform the accounting methodology doesn't exist, since these concepts are not fixed in the legislation, and the authors disagree. The main objective of the study is to determine the economic essence of digitalization for accounting purposes.

**Research.** Some authors [3, p. 33; 4, p. 251] consider that the main direction of accounting modernization is the use of new digital technologies (blockchain technologies, cloud storage, etc.), the introduction of which in comparison with manual information processing provides the following advantages:

- absence or reduction of the number of primary documents;
- reducing the complexity of processing accounting information;
- fast processing of large data sets;
- presentation of data in a convenient form for analysis (charts, graphs, tables);
- instant exchange of information, both between the structural divisions of the organization, and between the organization and government agencies;
- elimination of arithmetic errors;
- online communication with regulatory authorities and banks;
- the ability to quickly respond to changes in legislation, etc.

Other authors [5, p. 65; 6, p. 54] emphasize the emergence of new accounting objects (tokens, cryptocurrency, transaction block, digital records, property rights in the transaction register, human capital, customer base, etc.), for which there is a need to develop new accounting methods and principles.

Table 1 presents the opinions of various authors on the definition of the concepts of "digital accounting" and "digitalization of accounting".

Table 1. – Approaches to defining the essence of the concepts of "digital accounting" and "digitalization of accounting"

Name of the literary source / author, year	Definition
1	2
Varlamova, D.V., Alekseeva, L.D. Voprosy vnedrenija cifrovih tehnologij v sistemu buhgalterskogo uchjota, 2020.	Digitalization of accounting is a significant change in accounting, which involves innovative processes of creating, storing and transmitting information, namely: the technology of obtaining, storing and transmitting the necessary information to the addressees in accounting; the methodology of systematization of information.[4, p. 250]

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The continuation of table 1

1	2
Karpova, T.P. Napravlenija razvitija buhgalterskogo uchjota v cifrovoj jekonomike, 2018	Digital accounting is a modification of accounting based on new indicators, methods of collecting and processing not only financial information, but also the sufficiency of its integration with information about other aspects of the business and the external environment. [6, p. 52]
Cih, A. Buhgalter v cifrovuju jepohu // Chto delat' Obozrenie. - 2019. - №5 (168)	Digitalization of accounting operations is the posting of account statements in the accounting program, the processing of primary documents and the establishment (registration) of documents for conducting accounting operations. [7]
Pozharickaja, I.M. Cifrovoy uchjot: mif ili real'nost'? - 2019	Digital accounting is a system of registration, accumulation, systematization, storage and transmission of information in electronic form about the objects of the digital economy, both at the national and international levels. [8]
Filippova, A. V., Eremanko, V. A. Perspektivy vnedrenija cifrovyyh tehnologiy v rossijskuju jekonomiku i buhgalterskij uchjot, 2020.	Digital accounting is the introduction of digital technologies in accounting. [9]
Pak, M.V., Tkach, V.I., Model' cifrovogo uchjota, 2019.	Digital accounting is accounting that relies on a digital platform consisting of an engineering chart of accounts, blockchain, and other programs. [10]
Kolosova, O.E. Cifrovizacija buhgalterskogo uchjota, 2019.	Digitalization of accounting is the regulation of production in a single virtual environment with various information technologies and application software products. [11]
Erjomenko, V.A., Mamleeva, A.M. Vlijanie cifrovizacii na buhgalterskij uchjot, 2019.	Digitalization of accounting is an approach to the use of digital resources in the work of an organization, redefining technologies and business processes to improve the working environment of employees, interaction with customers and other participants in the activities of a modern enterprise. [12]
Loktionova, S.A., Strekalova, S.A. Vzaimodejstvie buhgalterskogo uchjota i cifrovoy jekonomiki, 2019	Digitalization of accounting - modernization of the organization's business activities, processing more information than a person can process, improving the efficiency of production processes. [13]
Pidorja, S.A. Jelementy cifrovogo metoda buhgalterskogo uchjota, 2019	Digital accounting is a system of techniques and methods used to create a business that meets the goals set for the organization. [14]
Pikalov, P.A. Cifrovaja jekonomika v buhgalterskom uchete, 2019	Digitalization of accounting - innovative accounting opportunities: new tools and communication channels for digital accounting and knowledge sharing. [15]
Kochetkova, A.S., Selezneva, M.P. Vlijanie cifrovizacii na buhgalterskij uchjot, 2019	Digitalization of accounting is an improvement of both the characteristics of accounting information and the possibilities of its application; a collection of indicators that characterize the state of internal socio-economic processes of the enterprise. [16]
Dujsen, K. Razvitie buhgalterskogo ucheta v jepohu cifrovizacii, 2019	Digitalization of accounting is the creation of a single database, which will reduce the time and labor resources for accounting management. [17]
Voronina, N.I., Nadezhdina, S.D., P'jankova, L.M., Fadejkina, N.V. Budushhee buhgalterskogo ucheta v kontekste sovremennogo razvitija cifrovoy jekonomiki, 2019	Digital accounting - information that represents the form of an intangible asset within a business entity. [18]
Shherbakova, A.V., Brjanceva, T.A. Vzaimosvjaz' cifrovizacii i buhgalterskogo ucheta, 2019	Digitalization of accounting is the automation of the collection, exchange, analysis and use of information in electronic and digital form and the creation of a unified information system of the enterprise. Digitalization is an approach to the use of digital resources in the work of an organization. [19]

The ending of table 1

1	2
Avdijskij, V.I., Trushanina A.D. Minimizacija riskov buhgalterskogo ucheta s ispol'zovaniem cifrovih tehnologij, 2019	Digitalization of accounting is the provision of high-quality collection, generalization, systematization and analysis in huge volumes of any information about the financial, economic and other activities of economic entities. [20]
Lagunovskaja, E.O. Osnovnye napravlenija razvitija buhgalterskogo ucheta v uslovijah cifrovoj jekonomiki v respublike Belarus', 2020	Digitalization of accounting is a change in its content, methodological and conceptual foundations under the influence of information and communication technologies. [21]
Filippova, A.S., Ilatovskaja, M.A. Cifrovye tehnologii v buhgalterskom uchete: sravnenie sovremennyh servisov, 2020.	Digitalization of accounting - tools and communication channels for various data accounting, as well as the implementation of data exchange. [22]
Voz'janova, A.N. Osobennosti cifrovogo buhgalterskogo ucheta v sovremennom obshhestve, 2020	Digital accounting is when all transactions are recorded in an online server or database. [23]

Note: own development based on the study of special economic literature, electronic resources

The analysis of the concepts presented in Table 1 confirms that most authors identify the concepts of "digital accounting" and "digitalization of accounting". In our opinion, "digital accounting" is a complex concept that includes changes based on the use of digital technologies not only in accounting, but also in other types of accounting: operational, statistical, tax, personnel, social, and environmental. Accordingly, from the point of view of accounting, the narrower concept of "digital accounting" should be characterized.

In accordance with the Law "On Accounting and Reporting" No. 57-Z of July 2, 2013, "accounting is a system of continuous formation of information in value terms about the assets, liabilities, equity, income, expenses of an organization through documentation, inventory, accounting assessment, double entry on accounting accounts, generalization in reporting" [24]. At the same time, digital accounting retains the system of continuous information generation, but changes the order of implementation and generalization of records, respectively, digital accounting should be understood as a new form of accounting, which replaces automated accounting. Thus, the concepts of "digital accounting" and "digitalization of accounting" should be separated. "Digital accounting" is a new form of accounting, whereas "digitalization of accounting" is the process of implementing changes in accounting.

Based on the studied definitions presented in Table 1, we have identified the main features that characterize digital accounting:

- modernization, automation, and modification of accounting – in 29 % of definitions;
- the use of new indicators, methods of collecting and processing information – in 33 % of definitions;
- introduction of digital technologies - in 35 % of definitions;
- a system of techniques, methods, and tools-in 20 % of definitions;
- creation of a unified enterprise information system-in 30 % of definitions;
- contributes to improving the quality of collecting, summarizing, systematizing and analyzing information in any volume, improving the working environment - in 25 % of definitions.

**Conclusion.** Thus, based on the studied opinions of economic scientists and the identified distinctive characteristics of digitalization, we propose the author's definition of the concept of "digital accounting": this is a form of accounting based on the introduction of modern digital technologies in the accounting process and the use of modified accounting methods and tools, in order to improve the quality of collecting, summarizing, systematizing, analyzing large amounts of data, monitoring them and creating a unified information system of the organization. The proposed definition, in contrast to those presented in the table, fully reveals the essence of the concept of "digital accounting", as it gives not only the idea about the essence of the proposed changes in accounting, but also about the methods of their implementation, and what is more important, about the purpose of reforming the system.

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