

THE ROLE OF GLOBAL COMPUTER NETWORKS IN ACCOUNTING AND TAXATION

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Relevance of the topic

- Accounting can not be imaged without computers, accounting data bases, acoounting apps and so on.
- *The aim* is to discover how technologies influence the process of accounting and taxation.
- *This topic is important* because technologies are constantly changing and everybody should cope with all these changes.
- Technologies are involved in work, personal and social lives. Here is shown how deep technologies in accounting sphere

Use of computer technologies in accounting

- Computers help in automatization of business.
- Computers help in receiving more information from accounting operations.
- Computers hardly ever make mistakes.

Computerization of accounting

Computerization is about:

- Minimizing people's work
- Minimizing mistakes
- Installing computers in an office
- Coping with new apps

Cloud technologies

- *Cloud technologies* are technologies of distributed processing of digital data, with the help of which computer resources are provided to the Internet user as an online service.
- The programs are launched and display results in a web browser window on a local PC. At the same time, all necessary programs and their data are located on a remote Internet server and are temporarily cached on the client side: on a PC, etc

Types of cloud technologies

- Public cloud
- Private cloud
- Hybrid cloud

Modules in accounting

- The FINANCIAL accounting module
- The MANAGEMENT accounting module

Digitalization of businesses

- It involves three stages:

- *defining a strategy (in particular, forming a general digital mindset in the company),*
- *restructuring (digitalization) of business processes, and*
- *automating operational processes.*

That is, in today's conditions, the formation of an enterprise's strategy directly depends on its technological and digital priorities.

Conclusions

- The main obstacles to the mass implementation of digitization in enterprise management include the following:
 - *lack of own financial resources;*
 - *lack of highly qualified specialists in the field of IT, including in connection with the outflow of qualified personnel from abroad;*
 - *the inertia of some managers regarding the need to use digitalization to improve management work;*
 - *technical difficulties in ensuring continuous use of Internet technologies for some enterprises;*
 - *difficult adaptation to new conditions of part of the personnel of individual enterprises;*
 - *insufficient scale of development and implementation of information and communication technologies at the level of the national economy.*