

що виключає можливість економії у сфері інформування персоналу.

Професія «бухгалтер» і досі залишається актуальною у економіці. Водночас вимоги до бухгалтерів-практиків, бухгалтерів-науковців та бухгалтерів-викладачів зазнали суттєвих змін та продовжують удосконалюватися.

Отже, можемо стверджувати, що на сьогодні бухгалтерський облік – це інститут, який надає інформаційну підтримку в управлінні компанією і грає найважливішу роль у процесі зменшення агентських витрат і заохоченні менеджерів до ефективного управління.

Література.

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TECHNOLOGY BLOCKCHAIN IN ACCOUNTING

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Blockchain technology has started to gain popularity in Ukraine recently. It is most often mentioned by high-tech industry professionals who compete with traditional financial sector service providers. Blockchain technologies have enormous potential, as evidenced by the widespread use of their application across industries.

With the advent of Blockchain technology, it has become possible to translate accounting into a new format. Nowadays, the opportunities that Blockchain companies face are difficult to overestimate.

Blockchain - a distributed network, technology, that allows you to open and securely record information, track the path of transactions and reduce transaction costs. For example, today, the Bank of New York Mellon monitors bank transactions using Blockchain technology, capturing any cash flows. The State of Delaware, United States, along with Symbiont, also applies Blockchain to securities registration, shareholder communications. In Ukraine, the use of Blockchain has started actively in the last few years.

A significant contribution to Blockchain development theory has been made by such researchers as: Lansiti M., Lakhani K., Marr B., Wattenhofer R., Dai Wang H., Melnichenko O.V., Hartinger R.O., Tishchenko O.S., Humen T.F., Trapezon K.O., Usenko A. Despite the significant achievements of these scholars, there is currently no clear understanding of the need to apply the Blockchain principle in accounting.

Thus, it can be said that the essence of Blockchain technology can be described as digital records, which are grouped into blocks, which, based on the algorithm, are linked by a «chain» in accordance with the performed operations. The block-encryption process known as hashing is performed by multiple computers running on the same network. If all the computers on the network receive the same result as a result of the calculations, then the block is assigned a unique digital signature that cannot be forged.

Blockchain serves as a distributed and decentralized storage system that is generated by economic system participants, where it is impossible to falsify data through chronological recording and public confirmation by all members of the transaction network, as well as full control of the digital asset participant. Blockchain technology is also called Distributed Register Technology or DLT (distributed ledger technologies).

The main difference and the undeniable advantage is that this registry is not stored in one place. It is distributed among hundreds and even thousands of computers worldwide. Any user of this network can have free access to the current version of the registry, which makes it transparent to all participants [1].

Therefore, accounting can be considered one of the areas most suitable for the implementation of Blockchain technology, which has great potential. It is, in essence, a single, non-centralized database that is distributed across many computers. It can even be called a «distributed database».

So, first of all, in accounting, this technology will be very convenient when calculating with external counterparts, since the implementation of Blockchain will not need to verify the calculations. Blockchain generated information does not need to be verified and trusted, even if there is no trust in the counterparty, as the transaction will occur if it is approved by both parties. In the future, this information will be protected from changes. Therefore, in the

accounting, the formation and write-off of receivables and payables of the parties to the transactions will be simultaneously displayed in the same estimate at the time of the transaction. Therefore, it will not be necessary to confirm the fact of the transaction and its valuation. Of course there is something for the accountant: he will only have to correctly classify the acquired or transferred asset and accordingly attribute it to income or expenses.

You can also engage in transactions involving the movement of assets within the enterprise. For example, if you present any fact of business activity within an enterprise, then in real time it is possible to obtain information about the movement of any assets. But what exactly should an accountant do? In this case, he will have to make a correct classification of the values obtained and form the value of the accounting object. With Blockchain technology, it is possible to organize a local Blockchain within the enterprise: release the assets from their storage location and then accept them, after which the asset is automatically credited to the appropriate accounts.

Another advantage of Blockchain is that due to this technology, there is no need to wait for the primary document to be processed by an accountant. Primary documents will, in principle, not be required, either in paper or electronic form. Instead, the transaction will be locked in Blockchain technology.

In accounting, the Blockchain mechanism will allow you to effectively combat fraud. So, tax evasion will not be possible for all businesses using this mechanism, as all transactions will be digitized.

However, we were able to uncover more obvious points in the application of this technology. It is enough to note that Blockchain is just beginning to be studied by all accounting "figures" of the modern world. But the fact that there is inevitability to its use and the need to reconfigure the usual approach to domestic accounting is an indisputable moment of today.

Additionally, as we explore the capabilities of Blockchain technology, we understand the fact that, before they can be used in accounting, we will need to radically change the current accounting laws.

Literature.

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