

Секція 4

НОВІТНІ ІНФОРМАЦІЙНІ ТЕХНОЛОГІЇ ТА ЦИФРОВІ РІШЕННЯ УПРАВЛІННЯ БІЗНЕС-ПРОЦЕСАМИ ПІДПРИЄМСТВА



UDC 330.0

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IMPLEMENTATION OF MODERN TECHNOLOGIES IN THE TRANSFORMATION OF BUSINESS PROCESSES

Modern innovative technologies provide enterprises and their integration structures with the ability to be flexible and adaptive to changing environmental conditions, and they also create significant advantages for doing business, which at the same time leads to an increase in competitive positions. Indeed, in the current environment, the issues of reorganization of business activities in general and introduction of changes in business processes come to the fore. Therefore, an urgent problem at present is to determine the impact of modern technologies on management decisions, goals, objectives and development strategies, considering their dynamic merger with information support of entrepreneurial activity.

Accordingly, there are quite a few modern technologies that effectively transform business processes and bring specific effects to business activities, in particular: technologies for automating processes or operations (using software to create or send accounting calculations to suppliers, which minimizes costs, saves time, increases the accuracy and conciseness of financial data and documents); digital technologies (the use of chatbots improves business processes, improves the quality of development and implementation of the latest business models); artificial intelligence technologies (the use of digital analytics allows to predict trends in product sales based on identified patterns); robotization (the use of software robots to automate tasks and process data will help improve process accuracy and reduce costs); biotechnology and nanotechnology (covering the development of new types of medicines and veterinary drugs, production of biofuels and genetically modified crops; creation of new materials with improved properties, more efficient energy sources); cloud computing (availability of computing resources to generate information/data for effective management decision-making; use of cloud technologies to analyze large amounts of data; detection of fraudulent activities or suspicious transactions and implementation of measures to minimize them).

Thus, the introduction of modern technologies into business processes creates prerequisites for increasing efficiency, minimizing costs, stimulating the development of activities, gaining better competitive positions and unlocking business potential. In addition, modern technologies reduce risk and increase the efficiency of management decisions, and by optimizing business processes create new opportunities for growth in profitability and sustainability in the short and long term. In addition, modern technologies will automate business processes, which in turn allows businesses to respond quickly and flexibly to changes and adapt to them in the internal and external environment. This, in turn, will significantly increase the efficiency of business activities.

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CLARIFICATION OF DIDGITALIZATION ASPECTS IN STRATEGIC MANAGEMENT ACCOUNTING

Digitalization is a fairly new stage in the development of modern management accounting, and it has penetrated all aspects of human life. Informatization of economic processes is now a key issue for every enterprise. Mass computerization and the spread of various types of computer equipment are changing the attitude to the organization of strategic management accounting. Every company that used to implement management accounting in its operations has now changed its approach to it. Information in management structures can now be obtained instantly, which means that a flexible approach to enterprise management is generally applied. Reliability, speed, and information content are the direct result of digital transformation. There are international organizations in the world that research and develop standards and best practices in the field of strategic management accounting, including digitalization of processes (IMA), identification of digitalization initiatives in accounting and management accounting at the global level, and providing recommendations for the introduction of the latest technologies in the field of management accounting (IFAK).

An analysis of the national literature shows that there are a number of unresolved problems in the number of stages of the digital transformation process in strategic management accounting. It seems that this distribution is rather subjective. As noted by Căpuneanu S., Topor D. I., Constantin D. M. O., Marin-Pantelescu A., business entities that introduce digital technologies into their own activities gain a tangible competitive advantage, which contributes to the overall increase in the efficiency of their business activities [1, p. 14].