

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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L. Polyvana, PhD of Economic Sciences (*SBU, Kharkiv*)

O. Lutsenko, PhD of Economic Sciences (*SBU, Kharkiv*)

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].

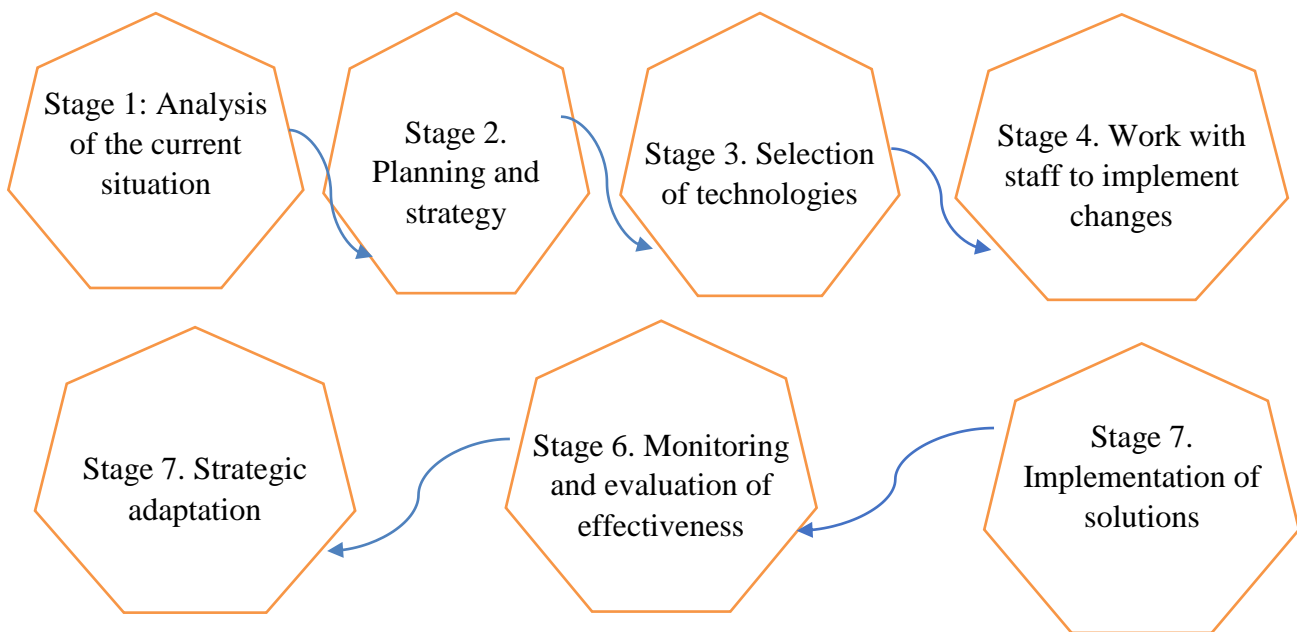


Figure 1 – Proposed stages of the digital transformation process of strategic management accounting

However, we have summarized and proposed the following stages of the digital transformation of strategic management accounting:

At the first stage, the existing accounting processes are evaluated. The needs and performance indicators of the enterprise are determined.

At the second stage, the enterprise develops a digital transformation plan and determines the current goals of the enterprise and the timing of their implementation.

The third stage allows selecting and identifying technologies that can support the digital transformation process (e.g., ERP systems, BI tools, cloud solutions). Specific solutions are considered, such as automating data collection and using artificial intelligence to analyze data.

The fourth stage involves analyzing employees' readiness for change, identifying their strengths and weaknesses in using new technologies. If necessary, they are educated and trained. Effective communication channels between management and staff are established, and an incentive system is developed to encourage active participation in the digitalization process. An organizational culture is being formed that will promote innovation and openness to change in solving professional problems by employees.

Testing and customization of the selected systems in accordance with the requirements of the enterprise is carried out at the fifth stage. Since the transition to digital technologies requires integration with existing systems, this process should be closely monitored to ensure that the data is consistent and up-to-date.

Stage six allows you to develop a monitoring and evaluation plan, define performance indicators, collect and analyze data, and evaluate the results.

The company must constantly adapt to changes in the business environment, new technologies, and the evolution of customer needs. Thus, stage seven is key to continuous improvement of management accounting processes.

The digitalization of strategic management accounting requires a comprehensive approach and constant adaptation to the ever-changing environment. It is important to understand that success in this area depends not only on technological solutions, but also on the organization's readiness for change, its corporate culture and strategic vision.

It should be emphasized that the number of stages may vary depending on the specifics of the enterprise and its needs, but in general they cover the key aspects of the digital transformation of management accounting. Thanks to the proposed stages, enterprises that apply digitalization will be able to act adaptively.

Thus, the digitalization of strategic management accounting not only increases the efficiency of internal business processes, but also contributes to the sustainable development of organizations in the modern economy.

Digital transformation technologies allow data integration between participants in the entire production process, interaction and synchronization of processes. It is this integration that will optimize internal operations and create a favorable and convenient environment for interaction with all users in the enterprise. Thus, under the current conditions, it is necessary to develop a methodological framework for strategic management accounting, which will cover elements of accounting, as well as management activities and ensure the adequacy of the spread of digitalization.

Information sources

1. Căpuneanu S., Topor D. I., Constantin D. M. O., Marin-Pantelescu A. Management accounting in the digital economy: evolution and perspectives. In *Improving business performance through innovation in the digital economy*. P. 156–176. 2020. IGI Global. DOI: <https://doi.org/10.4018/978-1-7998-1005-6.ch011>.

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Т.О. Бабан, канд. екон. наук, доц. (*ДБТУ, Харків*)

О.І. Сотнікова, здоб. ОС «магістр» (*ДБТУ, Харків*)

ВПРОВАДЖЕННЯ ІННОВАЦІЙНИХ ПІДХОДІВ В АГРОБІЗНЕСІ

Інноваційні ідеї впроваджуються в кожен галузь, і сільське господарство не є винятком. В останні роки світ став свідком стрімкого розвитку сільськогосподарських технологій, що справило революцію у сільськогосподарській практиці. Інновації в сільському господарстві набувають все більшого значення, адже глобальні виклики, такі як збільшення чисельності населення, зміна клімату, дефіцит ресурсів загрожують стійкості глобальної продовольчої системи. Ще одним чинником, який сприяє критичній потребі в інноваційних рішеннях в аграрній сфері, є зростання споживчого попиту на «чистішу» їжу та прозорість вздовж ланцюжка поставок продовольства.

Існує сім основних напрямків агротехнологій, багато з яких перетинаються. Як окремо, так і разом, ці рішення включають інструменти та