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MODERN TRENDS IN THE DEVELOPMENT OF ACCOUNTING SUPPORT FOR BUSINESS IN UKRAINE

СУЧАСНІ ТЕНДЕНЦІЇ РОЗВИТКУ ОБЛІКОВОГО ЗАБЕЗПЕЧЕННЯ БІЗНЕСУ В УКРАЇНІ

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Abstract. In the current context of national economic reform, integration into the global market, and digitalization of economic activity, the improvement of accounting support for business in Ukraine is becoming increasingly relevant. Accounting support plays a key role in providing information for management, planning, and control processes across enterprises of various ownership forms and sectors. This article explores the current trends in the development of accounting systems and analyzes the evolving approaches to the formation of accounting policies in enterprises, taking into account the challenges of war, changes in tax legislation, the development of electronic document management, and the need for transparency and reliability of financial information. Special attention is given to the impact of digital technologies, automation of accounting processes, and the implementation of international financial reporting standards. As a result, it is concluded that modern accounting support for business must meet the requirements of flexibility, adaptability, responsiveness, and integration into a unified information environment of the enterprise. It is determined that the effective implementation of innovative solutions in the accounting sphere contributes to enhancing business competitiveness and ensures the reliability of managerial decision-making.

Key words: accounting support, accounting policy, digitalization, financial reporting, managerial accounting, automation, business environment.

Introduction.

Accounting support for business in Ukraine is currently undergoing active transformation under the influence of globalization processes, digitalization, and the country's aspirations for European integration. These factors necessitate a shift toward new accounting models based on automation, electronic document management, and compliance with international standards. In modern conditions, accounting is gaining strategic importance as a tool for managerial decision-making, financial forecasting, and risk assessment. These processes are particularly relevant during martial law and the subsequent post-war recovery period, when transparency, efficiency, and reliability



of accounting information are critically important for attracting external financing, international technical assistance, and investment. It is the accounting system, adapted to today's challenges, that can ensure the competitiveness of Ukrainian enterprises, contribute to their stability in the market, and become a foundation for sustainable economic growth in the new reality.

The development of accounting support for business is actively studied by both domestic and foreign scholars. Significant contributions to the formation of theoretical foundations have been made by such researchers as O. S. Borodkina, L. M. Savchuk, T. Ye. Smolyar, I. Ya. Ovdiychuk, and N. M. Malyuha, who emphasize the role of accounting support in enterprise management, adaptation to the digital environment, and response to contemporary challenges. In their works, they explore the evolution of accounting, the impact of legislative changes, the importance of integrating international financial reporting standards, and the use of IT solutions for automating accounting processes. Special attention is paid by scholars to ensuring the reliability and transparency of accounting information as a factor in increasing trust in business under conditions of market instability. The developed theoretical and applied approaches have become the basis for further study of the current trends in the transformation of accounting support in Ukraine.

The purpose of this study is to identify and systematize the current trends in the development of accounting support for business in Ukraine, as well as to assess the impact of digitalization, changes in the regulatory environment, and innovative approaches on the formation of an effective accounting system capable of providing high-quality information support for managerial decision-making in today's economic conditions.

Main text.

One of the important aspects of modern accounting support for business is the gradual integration of environmental and social reporting into the overall corporate reporting system of Ukrainian enterprises. This transformation aligns with global trends in implementing ESG (Environmental, Social, Governance) principles, which encompass environmental responsibility, social responsibility, and effective corporate



governance. In the context of globalization and increasing demands for business transparency, ESG standards are becoming not only indicators of socially responsible businesses but also tools for building competitive advantages in the international market. For Ukrainian enterprises, especially during post-crisis recovery and adaptation to European requirements, such integration is of strategic importance.

ESG reporting is increasingly seen by international investors, partners, and consumers as a key criterion for assessing the reliability and sustainability of a company. The presence of systematic non-financial reporting indicates a business's responsibility toward society, the environment, its employees, and public institutions. Accordingly, enterprises face the need to expand the functionality of their accounting systems to collect, analyze, and systematize new data categories. These include greenhouse gas emissions, energy consumption, implemented social programs, compliance with labor rights, gender balance in management, anti-corruption policies, and more. All this requires new methodological approaches to accounting and the implementation of modern software solutions that support ESG analysis.

The implementation of ESG reporting also requires a high level of awareness and qualification of personnel, particularly specialists in accounting, management accounting, auditing, and analytics. The need to process non-financial information shifts the focus from traditional financial accounting to a broader context of corporate reporting that includes ethical, environmental, and social aspects of enterprise activity. This approach forms long-term business value, increases stakeholder trust, facilitates access to green financing, and enables enterprises to meet international sustainable development standards. Thus, the integration of ESG into the accounting support system is not only a requirement of the times but also an important step toward enhancing the efficiency and responsibility of domestic business [4].

The relevance of researching information security issues and the protection of accounting data is increasing in the context of the rapid digitalization of business processes. The introduction of electronic forms of accounting, the use of cloud technologies, remote access to financial information, and integration with government platforms (such as the taxpayer's electronic cabinet and electronic document



management systems) create new risks for the integrity, confidentiality, and availability of accounting data. System vulnerability to unauthorized interference increases both technically and organizationally, especially in the context of insufficient protection of local networks, weak password systems, or a lack of qualified IT personnel.

Cybersecurity of accounting information is becoming a strategic component of the economic security of enterprises. Data leaks, tampering, or loss can have not only financial consequences (losses, fines, contract breaches) but also significantly harm a company's business reputation, lead to lawsuits, and disrupt operations. Accordingly, there is a need to implement multi-level protection mechanisms. These include access control to accounting systems, the use of modern data encryption methods, regular data backups, antivirus software, and constant system monitoring for threats.

A separate area of protection should address the human factor, as employee errors or negligence are often the cause of data breaches. Enterprises should regularly train staff in the basics of cyber hygiene, recognizing phishing attacks, using secure passwords, and handling confidential information. Developing an internal culture of information security should be integrated into the company's overall risk management strategy [5].

The relevance of studying accounting support issues in Ukraine is intensifying against the backdrop of the growing need to create adaptive accounting systems capable of promptly and effectively responding to frequent legislative changes and economic instability. This is especially relevant under martial law, when many enterprises undergo structural changes: relocation of production facilities, temporary or complete suspension of operations, asset losses, changes in supply chains, and reorientation to new markets. Under such conditions, there is a need for a rapid revision of accounting approaches—not only to record economic events but also to provide management with relevant information for making critical decisions.

The main function of accounting departments is no longer just the technical recording of operations, but also the strategic adaptation of accounting policies to new economic conditions. Tax accounting is gaining particular importance, becoming a tool



not only for fulfilling fiscal obligations but also for effective tax planning. This requires thorough knowledge of current regulations, constant monitoring of legislative changes, and the ability to quickly implement new accounting approaches in the enterprise's practical activities.

Another aspect of modernizing accounting support is the implementation of modern accounting software solutions, which allow enterprises to automate data processing, thereby reducing the risks of errors and penalties. In the post-war period, when increased state support for business and the introduction of tax incentives for economic recovery are expected, the role of tax accounting will grow even more. It will serve not only a control function but will also become one of the key tools of strategic financial management, ensuring transparency, accountability, and stability in the financial environment of enterprises [2].

A further trend in accounting support is the growing role of analytics and Big Data technologies in managerial decision-making. The integration of artificial intelligence, machine learning, and advanced analytical tools into accounting systems enables not only the automation of routine operations but also the identification of hidden patterns, forecasting of cash flows, and optimization of enterprise costs and resources. This approach ensures a deeper level of data analysis, contributing to more accurate and timely strategic decision-making.

The implementation of Big Data analytics is especially important for large enterprises and corporations, where data volumes are constantly growing, and processing speed is critical for maintaining competitiveness. The use of such technologies helps businesses adapt to changing market conditions, which is particularly relevant under martial law, when traditional forecasting models often lose their effectiveness. The application of Big Data enhances management flexibility and strengthens enterprise resilience in complex economic and political environments [3].

The development of accounting support for small and medium-sized businesses (SMEs), which form the backbone of the Ukrainian economy, also deserves special attention. Unlike large corporations, SMEs often have limited resources for implementing complex and expensive accounting systems. Therefore, a priority area is



the development and application of simplified yet effective tools for accounting and tax reporting, capable of ensuring an appropriate level of accuracy and compliance with regulatory requirements.

Such solutions include affordable cloud services, mobile finance management applications, and government programs supporting small businesses aimed at reducing administrative burdens. In the context of wartime and the post-war period, it is especially important to ensure flexible accounting processes that allow SMEs to quickly respond to external challenges—such as decentralization, temporary occupation of territories, and other changes in the business environment [1].

Strengthening interaction between government regulatory bodies and enterprises through the implementation of electronic reporting and data exchange systems is becoming one of the key areas in the development of accounting support for business in Ukraine. These systems enhance financial transparency, significantly reduce time and costs for report preparation and submission. The development of e-governance creates conditions for more effective control over legal compliance and prompt response to violations, fostering trust among business, government, and investors.

At the same time, implementing electronic systems requires continuous updating of the regulatory framework, improving technical infrastructure, and enhancing the qualifications of professionals working with accounting information. Ensuring high quality, reliability, and security of data is a necessary condition for the effective functioning of such interaction. Only a comprehensive approach will allow the full potential of digitalization to be realized for the development of business and the strengthening of Ukraine's economy.

Conclusion and conclusions.

Thus, modern accounting support for business in Ukraine is undergoing deep transformations driven by digitalization, European integration, and wartime challenges. Transitioning to automated systems and implementing international standards, particularly ESG, enterprises are forming a new approach to accounting that meets the requirements of transparency, efficiency, and competitiveness in the global market. Technologies such as artificial intelligence, Big Data, and blockchain play a



vital role in this process, allowing not only for the automation of routine operations but also enhancing the analytical potential of accounting systems, contributing to deeper forecasting and strategic management. At the same time, the importance of protecting accounting information is increasing, especially under cyber threat conditions, highlighting the need for comprehensive security systems and improved personnel training.

In the context of martial law and future recovery, the flexibility of accounting systems and the adaptability of accounting policies to frequent legislative and economic changes become especially critical. This is particularly important for small and medium-sized businesses, which are the foundation of the national economy but often lack the resources to implement complex solutions. Simplified cloud services, mobile applications, and government support programs are becoming key tools for ensuring accounting accessibility and the operational adaptability of SMEs. Additionally, strengthening cooperation between enterprises and government institutions through electronic reporting systems enhances transparency, reduces administrative costs, and builds trust—together creating a reliable foundation for the sustainable development of both business and the Ukrainian economy as a whole.

Another important direction in the development of accounting support for business in Ukraine is the formation of an integrated system that combines financial accounting, tax accounting, and managerial accounting into a unified information space within the enterprise. This approach ensures data consistency, avoids duplication of information, reduces time and financial costs of data processing, and enhances the reliability of financial indicators. The integration of accounting subsystems facilitates more effective resource control, enables prompt generation of necessary reports, and allows for accurate financial planning. As a result, enterprises obtain a comprehensive view of their financial condition, which is critically important for making strategic decisions in a highly turbulent market environment.

Implementing this approach requires modernization of internal business processes, unification of accounting practices, and the involvement of qualified specialists from various fields — financial accounting, analytics, and information



technology. This is especially relevant for enterprises aiming to scale their operations or enter international markets. An integrated accounting system improves business adaptability to external changes, strengthens financial discipline, and ensures transparency of internal management. In the long term, this will contribute to the sustainable development of the enterprise, increase its investment attractiveness, and build trust among partners and government institutions.

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Анотація. У сучасних умовах реформування національної економіки, інтеграції до світового ринку та цифровізації господарської діяльності особливої актуальності набувають питання вдосконалення облікового забезпечення бізнесу в Україні. Облікове забезпечення відіграє ключову роль в інформаційній підтримці процесів управління, планування та контролю на підприємствах різних форм власності та галузей. У статті досліджено сучасні тенденції розвитку облікових систем, проаналізовано зміну підходів до формування облікової політики підприємств, враховуючи виклики війни, зміни у податковому законодавстві, розвиток електронного документообігу та потребу у прозорості й достовірності фінансової інформації. Окрема увага приділена впливу цифрових технологій, автоматизації облікових



процесів, а також впровадженню міжнародних стандартів фінансової звітності. У результаті зроблено висновок, що сучасне облікове забезпечення бізнесу повинно відповідати вимогам гнучкості, адаптивності, оперативності та інтегрованості в єдине інформаційне середовище підприємства. Визначено, що ефективне впровадження інноваційних рішень в облікову сферу сприяє підвищенню конкурентоспроможності бізнесу та забезпечує надійність прийняття управлінських рішень.

Ключові слова: облікове забезпечення, облікова політика, цифровізація, фінансова звітність, управлінський облік, автоматизація, бізнес-середовище.

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