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INTEGRATION OF DIGITAL TECHNOLOGIES INTO ACCOUNTING AND FINANCIAL ANALYSIS SYSTEMS

This study examines the current state and key directions of integrating digital technologies into the accounting and financial analysis system within the context of Ukraine's transitional economy. It is argued that the digitization of accounting is a comprehensive technological and institutional process of transitioning to automated financial information management systems. It is determined that the application of digital technologies ensures increased data accuracy, reduced manual labor, and enhanced compliance with regulatory requirements as a necessary condition for the competitiveness of enterprises. The regulatory framework for digital accounting in Ukraine is described; it is shaped by European integration requirements and encompasses legislation in the areas of electronic document management, identification, and tax reporting. It has been established that the industry is demonstrating systematic progress in the implementation of electronic reporting and digital audit standards, indicating gradual harmonization with international requirements. The driving forces of transformation have been identified, among which European integration requirements, international support, and the development of fintech ecosystems play a leading role. The software market is analyzed, where traditional solutions are giving way to cloud platforms with broader automation and analytics capabilities. The features of electronic document management and invoicing systems as an integrated digital reporting infrastructure are revealed. The application of artificial intelligence tools in financial analysis and forecasting is examined, and the obstacles to their implementation—caused by a shortage of personnel, technical inadequacies, and the absence of a regulatory framework—are identified. The challenges of digital transformation for enterprises of various sizes are systematized in terms of cybersecurity, financial constraints, and organizational resistance. An approach is proposed that involves phased implementation, data protection, development of staff competencies, and harmonization with European standards. It is demonstrated that the digitization of accounting creates the conditions for increasing the transparency and competitiveness of enterprises in the context of Ukraine's post-war recovery and integration into the EU's single digital market.

Keywords: digitalization of accounting, financial analysis, artificial intelligence, cloud technologies, electronic document management, cybersecurity, European integration, digital transformation, fintech.