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УДК 657.1.

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THE FUTURE OF THE ACCOUNTING PROFESSION IN THE DIGITAL AGE

Digitalization cannot be reversed — it will cover all areas, including accounting. What problems will it solve? Who will it hurt? And what should an accountant do to stay in demand in the digital age?

Technological progress is clearly changing our world, and the pace of such changes is constantly increasing. This applies to all aspects of our life and work. Professions change, disappear and emerge in a completely new form.

Let's try to imagine that one of the most conservative professions awaits in such a dynamic world - an accountant.

After the training course, our accountant works as part of a specialized group of specialists for the implementation and debugging of accounting and tax accounting processes. He joined this group as a trainee analyst, and at first his function was only to check the correctness of the work of standard algorithms for accounting for business transactions. But now he gained experience and began to independently model non-standard processes. On one of the latest projects, two robotic systems for analyzing the effectiveness of modeling accounting processes gave his work the highest rating.

The work of our accountant is 100% project-based, their group is invited both to "dismantle debris" and "extinguish fires" when a failure has occurred in the standard automated algorithms and it is necessary to return them to their normal state, as well as to the initial setup of accounting procedures for new companies or new existing processes. people sell their talents and skills to design ...

Now our accountant mainly works as an analyst and customizer of artificial intelligence systems. Of course, this also has its drawbacks: the systems are very different, and it is necessary to constantly learn, and sometimes it seems to him that he only communicates with algorithms, and not with living people - after all, their group is small and does not have its own office, it is going for a project and works almost always remotely.

And in general, office professions have become few, mostly people sell their talents and skills in a project, receiving orders online. The customer, with the help of freelance management systems, collects the specialists he needs for the project, and if the work is done well, such a team is included in the list of those recommended for work.

This is the vision of the conservative profession of a digital accountant, from which we are no longer that far. Yes, intelligent accounting systems are just around the corner. Changes are already taking place, just yet they are not so noticeable.

The use of new technologies in accounting directly affects the speed and quality of operations, allows you to reduce the human factor and, accordingly, reduce the number of errors and form a positive reputation for the company. Robotization makes it possible to optimize and automate processes. Classic examples of robotization of accounting operations with a good optimization effect are posting account statements in an accounting program, processing primary documents and setting up (registering) documents for conducting accounting operations. The quality of robotization of document processing will depend on how formalized and standardized the format of the primary documents is.

The role of an accountant after the stage of robotic recognition of the text of primary documents requires an employee with the expertise of an accountant who will correct errors or unrecognized text of significant fields of documents - the details necessary for entering and processing information in the program. Prospects will only be guaranteed by professional development. There are many other types of work that the machine is unlikely to be able to completely replace. For example, professional judgment and all methodological aspects of an accountant's work.

I would like to note that in order to configure robots in accounting, as, indeed, for any automation, you need knowledge of the methodology for optimizing business processes, the ability to evaluate their effectiveness, and formulate business requirements for the development of robots. Thus, the accountant will need expertise in this subject area. How to remain in demand as a guarantor of such prospects will be only constant professional development. Thus, in my opinion, in the short term and on the horizon of 5-10 years, taking into account the further development of digitalization and robotization for a real professional accountant who is interested in new areas for development and new areas for applying his expertise, there will always be an application and will new career horizons have been opened.

Traditional bookkeeping involves the complex painstaking work of accountants, includes many routine operations, multiple repetitions of the same computational actions, as well as the preparation of payment documents and reports. The use of information technology makes it possible to conduct bookkeeping conveniently, quickly and practically without errors. Of course, a computer program will not replace the chief accountant, but it will save his time and effort, find and eliminate arithmetic errors in accounting, assess the current financial position of the enterprise and its prospects

Today accounting is being automated and going online. We use more and more software products, complex solutions, the organization of the electronic document

management system is developing. The services allow you to draw up standard contracts, invoices, primary documents in a single window, and thereby quickly exchange the necessary packages of documents with contractors.

The fundamental factor in these processes is the transformation of the tax system. Today the tax authorities are the leaders in the development of the digital identity of the taxpayer. Tax authorities are becoming more and more like the leading digital companies in working with massive amounts of data. Thanks to the transition to work with large amounts of information, constant interaction with taxpayers, and increased transparency of activities, tax administrations are already turning into digital business platforms. A computer program will not replace the chief accountant.

More and more information about companies and owners appears in open sources: their details, financial condition, business value and other most relevant information. Now you can easily find out about the disqualification of company managers or about the existence of existing decisions to suspend transactions on accounts, which allows you to make informed management decisions. The availability of the listed services is due only to its payment.

Automation of accounting in large organizations requires more significant capital investments, the payback period of which in the current economy can be from six months or more, but the result of which can increase the amount of information obtained from accounting, reduce the number of errors, increase the efficiency and economy of accounting. attracting less labor resources for the same volume of processed information.

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