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## **DIGITALIZATION OF ACCOUNTING IN THE CONTEXT OF RECONSTRUCTION OF THE UKRAINIAN ECONOMY**

### *Summary*

In the context of the post-war reconstruction of Ukraine's economy and with the development of the electronic information environment and new technologies, the importance of digitization of accounting is growing. Because the digital economy is less dependent on physical assets than industry or agriculture, it can be an element of economic sustainability and a reliable source of tax revenue. To support the development of the digital economy, the main factors are: the developed field of information and communication technologies (ICT), institutions of higher education (HEIs), and competitive innovations. This, in turn, determines the relevance of the research.

The purpose of the article is to research and justify the need to actively implement Ukrainian software products into practice by domestic business entities for the sake of safe digitalization of accounting in the conditions of business recovery and post-war reconstruction of the Ukrainian economy. In the process of carrying out the research, general scientific theoretical cognition methods were used: tabular - for analytical evaluation of digital solutions, for the systematization of business recovery processes; analogies, abstraction and formalization - for revealing the features of digital accounting of subjects of the state and private sector of the economy; logical generalization - for formulating conclusions.

The article attempts to justify the need to use modern Ukrainian accounting programs that are full-fledged analogues of 1C from domestic developers for the security of accounting data in the context of digital trends of the Ukrainian economy and scenarios of its development in the direction of post-war reconstruction.

Practical significance consists in the possibility of practical application of the developed recommendations and proposals aimed at improving the system of digitization of accounting by the state and private sectors of the economy in the context of its reconstruction.

Prospects for further research are defined in carrying out theoretical and practical substantiation of domestic digital Smart-accounting models within the

framework of the Recovery Plan of Ukraine - 2030E - a country with a developed digital economy to ensure the country's economic security.

*Keywords:* digitization, accounting system, efficiency, digital economy, economic security, cyber security.

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