

SECTION 1. ACCOUNTING REGION AND AUDIT

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1.1 Advantages of electronic document transfer in the digital economy

Businesses around the world with the help of information technology are trying to optimize modern document circulation and reduce time and resources. To implement electronic document circulation in the enterprise it is necessary to take into account both the peculiarities of doing business and the general legal requirements for the creation, receipt, processing and storage of electronic documents.

The main advantages of using electronic document circulation of enterprises and institutions are special software with the generation of electronic signatures and conditionality of mutual recognition of Ukrainian and foreign public key certificates.

Electronic document circulation has emerged as a cost-effective and environmentally friendly alternative to paper. With the help of information technology, companies around the world are trying to optimize their work, reducing operating costs, in addition, it is fast and convenient.

Electronic document management appeared with the spread of computers as a more profitable economic and ecological alternative to paper. It has been actively used in the USA and EU countries for more than ten years. In Ukraine, electronic document management is gaining popularity only now, becoming a must-have for business, and judging by the trends we observe in 2019: a course for comprehensive digitization, the state in a smartphone — and for the state as well.

Currently, the problems of implementation of electronic document circulation relate not only to the lack of methods, but also the inconsistency of a significant number of regulatory assets to work with electronic documents and relations in the field of information technology [1].

The transition from paper to electronic document circulation is a gradual process, it begins with the willful decision of management. And the timing of this transition depends on the scale and characteristics of the entity.

Electronic document circulation (circulation of electronic documents) - a set of processes for creating, processing, sending, transmitting, receiving, storing, using and destroying electronic documents, which are performed using integrity checks and, if necessary, confirming receipt of such documents (Article 10 of the Law № 851) [2].

That is, the business entity has the right to use in its activities documents in electronic form in compliance with the Laws of Ukraine № 851 and № 2155 [3], which regulate relations related to electronic document circulation and use of electronic documents. Law № 851 defines an electronic document as follows: "it is a document in which information is recorded in the form of electronic data, including mandatory details". An electronic document can be created, transmitted, stored and converted electronically into a visual form. The transmission of an electronic document may be carried out in electronic form by means of information or telecommunication systems, as well as by the transmission of electronic media (disk, flash drive, etc.) on which the document is recorded.

To implement electronic document management, the company must independently develop the procedure for such document management, taking into account the specifics of doing business (eg, the procedure for receiving incoming correspondence, processing, verification of electronic documents) and general legal requirements for creating, receiving, processing and storing electronic documents.

There are no restrictions in the legislation of Ukraine on the use of a single program at the enterprise, which allows to create electronic documents.

The modern market of computer accounting systems is developing mainly in three directions:

- 1) traditional accounting systems;
- 2) systems for providing electronic reporting and exchange of electronic documents ("M.E.Shs", "Art-Report Plus" and others). These programs provide the imposition of electronic digital signatures (EDS), submission of electronic reports to government agencies and the exchange of electronic documents with contractors;

3) software services for accounting using the achievements of network and Internet technologies, in particular: Master: Accounting, "Accounting 8aa8", "iRip", "SMART accounting"). They allow you to work in both stationary and cloud access.

Digital accounting software is most often grouped into: home accounting and private business; mini-accounting; universal accounting systems; local workstations; complexes of connected workstations; management systems (ERP class systems - Enterprise resources planning); consolidated reporting programs; financial and analytical systems; legal databases [4, 6].

Therefore, different configurations have application solutions by industry and task. Thus it is possible to automate a separate site, or to solve accounting problems taking into account branch specificity.

A group of software products offered by manufacturers for work via the Internet is gaining popularity among users. When it is not the software that works, but the service for using the accounting program, ie in the cloud. The program is available anytime and anywhere with a stable Internet channel, which allows you to work remotely. These technologies provide data protection, and when using them does not matter the degree of branching of the organization and the number of affiliates [4].

The electronic document ends with the imposition of a digital signature, which is a mandatory requisite and is used by individuals and legal entities - subjects of electronic document circulation to identify them and confirm the integrity of data in electronic form.

It should be noted that the Law of Ukraine "On Electronic Digital Signature" № 852 has expired, and since November 7, 2018 the Law of Ukraine "On Electronic Trust Services" (hereinafter - the Law №2155) has been in force. This Law introduces such digital mechanisms as: electronic identification, electronic signature, electronic seal, electronic timestamp, registered electronic delivery, etc. One of the most important provisions of Law № 2155 is the mutual recognition of Ukrainian and foreign certificates of public keys and electronic signatures [3].

According to Part 2 of Art. 22 of the Law № 2155 identification of a natural person who applied for the service of forming a qualified public key certificate is

subject to his personal presence on the passport of a citizen of Ukraine or other documents that prevent any doubts about the person, according to the legislation on the Unified State demographic register and identity documents confirming the citizenship of Ukraine or the special status of the person.

In addition, an administrative service is being introduced to include legal and natural persons - entrepreneurs who intend to provide electronic trust services (ETS) in the Trust List, and the procedure for maintaining such a list is established. Also, the procedure of independent conformity assessment for ETS is determined, as well as the possibility for these persons to use both national and international standards in their activities.

In the digital economy, electronic document circulation should ensure the formation of the following documents: organizational and administrative, scientific and technical, primary, banking, financial, special documentation and reporting, statistical and tax, which will help solve not only analytical and accounting problems, but also management, Fig. 1.

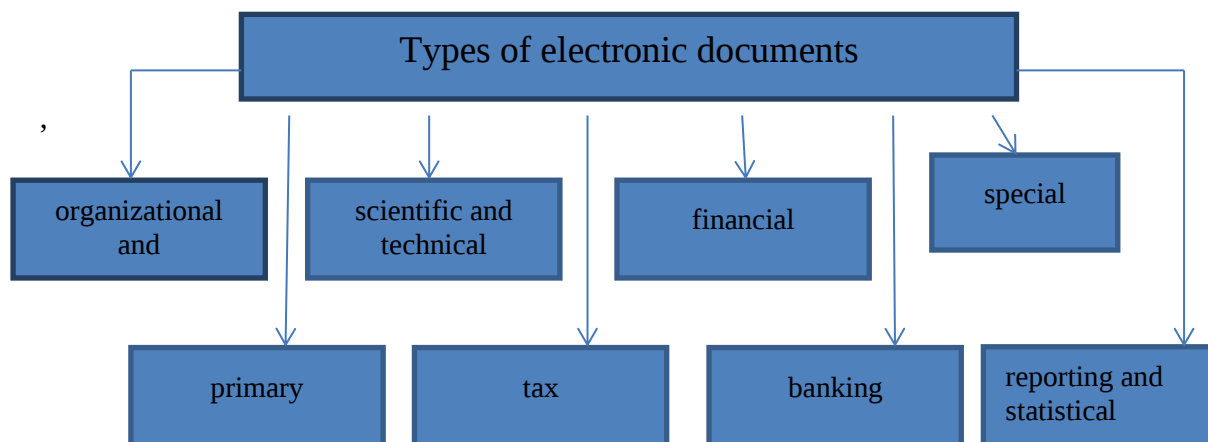


Figure 1. Types of electronic documents.

Thus, for the organization of internal electronic document management, the company needs to purchase special software for generating electronic signatures.

Electronic document circulation is based on the following advantages:

- prompt access to documents;
- effective document flow management;

- increase discipline and productivity;
- security and preservation of documents;
- reduction of financial costs for document management and office work;
- improving the procedure for preparation, submission, accounting and storage of documents, their authentication, integrity, confidentiality and irrefutability;
- fast and reliable exchange of electronic documents with partners, contractors and government agencies [5].

Of course, this is not the whole list of benefits.

When organizing any document flow, we recommend entering the following additional details for electronic documents: a note on the use of the document indicating the official who opened the document, the date and time of use; a note on the change of the document with indication of the employee's data, date and time, as well as information on what exactly was changed in the document; links to supporting documents.

Electronic document circulation applies not only to enterprises but also to public authorities. Thus, within the framework of the implementation of the National Informatization Program, the creation of an integrated e-document management system is envisaged, which should ensure the circulation of documents and reduce the time of preparation and decision-making by public authorities.

In this regard, the definition of the term "e-government" is often used, which has no clear definition and provides for the possibility to pay a fine online, register a business or take a place in the electronic queue for a passport, etc [4].

General issues of electronic document circulation at enterprises are regulated by a number of legislative acts. So in Art. 7 of Law No. 851 defines that a copy of an electronic document is a visual presentation of an electronic document on paper, which is certified in accordance with the procedure established by law [2]. Article 9, Clause 6 of the Law of Ukraine No. 996 [3] states that the enterprise is obliged to make copies of documents at its own expense.

At the same time, an electronic document means a document in which information is recorded in the form of electronic data, including mandatory details of the document (Fig. 2).

Mandatory details of an electronic document are:
• name of the document (form);
• date of compilation;
• the name of the enterprise on behalf of which the document was drawn up; content and volume of economic operation, unit of measurement
• the positions of the persons responsible for the implementation of the economic transaction and the correctness of its registration;
• a personal signature or other data enabling the identification of a person who participated in the implementation of an economic transaction.

Fig. 2. Mandatory details of the electronic document.

The electronic document is completed with the imposition of a digital signature, which is a mandatory requisite and is used by individuals and legal entities - subjects of electronic document circulation to identify the signature and confirm the integrity of data in electronic form.

It should be noted that the Law of Ukraine "On Electronic Digital Signature" No. 852 is no longer valid, and the Law of Ukraine "On Electronic Trust Services" (hereinafter - Law No. 2155) has been in force since November 7, 2018. One of the most important provisions of Law No. 2155 is the mutual recognition of Ukrainian and foreign public key certificates and electronic signatures [4].

This Law introduced the following mechanisms:

- electronic identification;
- electronic signature;
- electronic seal;
- electronic time stamp;
- registered electronic delivery, etc.

In addition, an administrative service is being introduced to include legal entities and individuals - entrepreneurs who intend to provide electronic trust services (ETP) to the Trust List, as well as establishing the procedure for maintaining such a

list. Also, the procedure of independent assessment of compliance for EDP and the possibility of using both national and international standards by the specified persons in their activities are determined.

Basic principles of state regulation in the fields of electronic trust services and electronic identification (Fig. 3)

1. State regulation and management in the fields of electronic trust services and electronic identification is carried out on the basis of: • ensuring the rule of law principle in the process of providing and receiving electronic trust services • free circulation of electronic trust services in Ukraine, creation of favorable and competitive conditions for the development and functioning of spheres
2. The purpose of state regulation and management in the spheres of electronic trust services and electronic identification is: • implementation of a unified and effective state policy in the fields of electronic trust services and electronic identification; • creation of favorable conditions for the development and functioning of electronic trust services and electronic identification;
3. State regulation and management in the fields of electronic trust services and electronic identification is carried out by: • regulatory and legal regulation in the spheres of electronic trust services and electronic identification; • supervision (control) of compliance with legal requirements in the field of electronic trust services

Fig. 3. Basic principles of state regulation in the fields of electronic trust services and electronic identification.

Advantages:

- prompt access to documents, speed of correction of papers;
- effective management of the flow of documents. this greatly facilitates the work of enterprises that have their branches or representative offices in other cities or even countries;
- all company structures can work in a single information space - this allows speeding up the coordination of documents and decision-making. that is why in the last

decade there has been active development and improvement of already existing software designed for document processing;

- increasing executive discipline (as edo allows you to determine the person responsible for the execution of the document at each moment of time), increasing the productivity of employees;

- security and preservation of documents - data encryption prevents attempts of illegal use of information;

- exception of duplication of documentation;

- reduction of financial costs for document management;

- improvement of the procedure for preparation, submission/delivery, accounting and storage of documents, their authentication, integrity, confidentiality and irrefutability;

- fast and reliable exchange of electronic documents with partners, counterparties regardless of the addressee's remoteness.

Thus, the development of modern information technologies and the current legal framework have forced companies and institutions to introduce electronic document management. Electronic document circulation is a system that materializes the processes of collecting, transforming, storing information, as well as improving the preparation and management of decisions and control over their implementation.

The introduction of an integrated electronic document circulation system will significantly improve these procedures, so its purpose and role as an element of e-government are already extremely important today. Therefore, problems are not excluded due to the possibility of unauthorized access to information, unqualified actions of users, technical problems and viruses.

In the legislation of Ukraine, there are no restrictions on the use of a single information program for conducting business at an enterprise. The main advantages of electronic document management for modern business are the reduction of the amount of information, the speed and efficiency of their processing, and the efficiency of data acquisition.

A modern document management service should provide the ability to integrate with the user's accounting system, upload or create documents, support various formats of electronic documents.

To organize an internal electronic document flow, it is enough for the enterprise to purchase special software for generating electronic signatures.

It should be noted that the occurrence of problems due to the possibility of unauthorized access to information, unqualified user actions, technical problems and viruses destroying the system is not excluded.