

* **Lviv National Agrarian University**





Advantages of electronic document circulation in the condition of digital economy

Ph.D., docent Andrushko Ruslana

*** 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.**

*** Andrushko R. and Lysa O. (2018), note that the problems of implementing electronic document management 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.**

*** 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.**



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 (2), which regulate relations related to electronic document circulation and use of electronic documents. 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.

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:

- * traditional accounting systems (system "I C: Enterprise", "Sail" and others);**
 - * 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;**
 - * 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.**
- Ivakhnenkov S. (2003) 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.**

*** 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. Klym N.M. and Hrytsak O.S. (2018) indicate that these technologies provide data protection, and when using them does not matter the degree of branching of the organization and the number of affiliates.**

*** 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, Figure 1.**

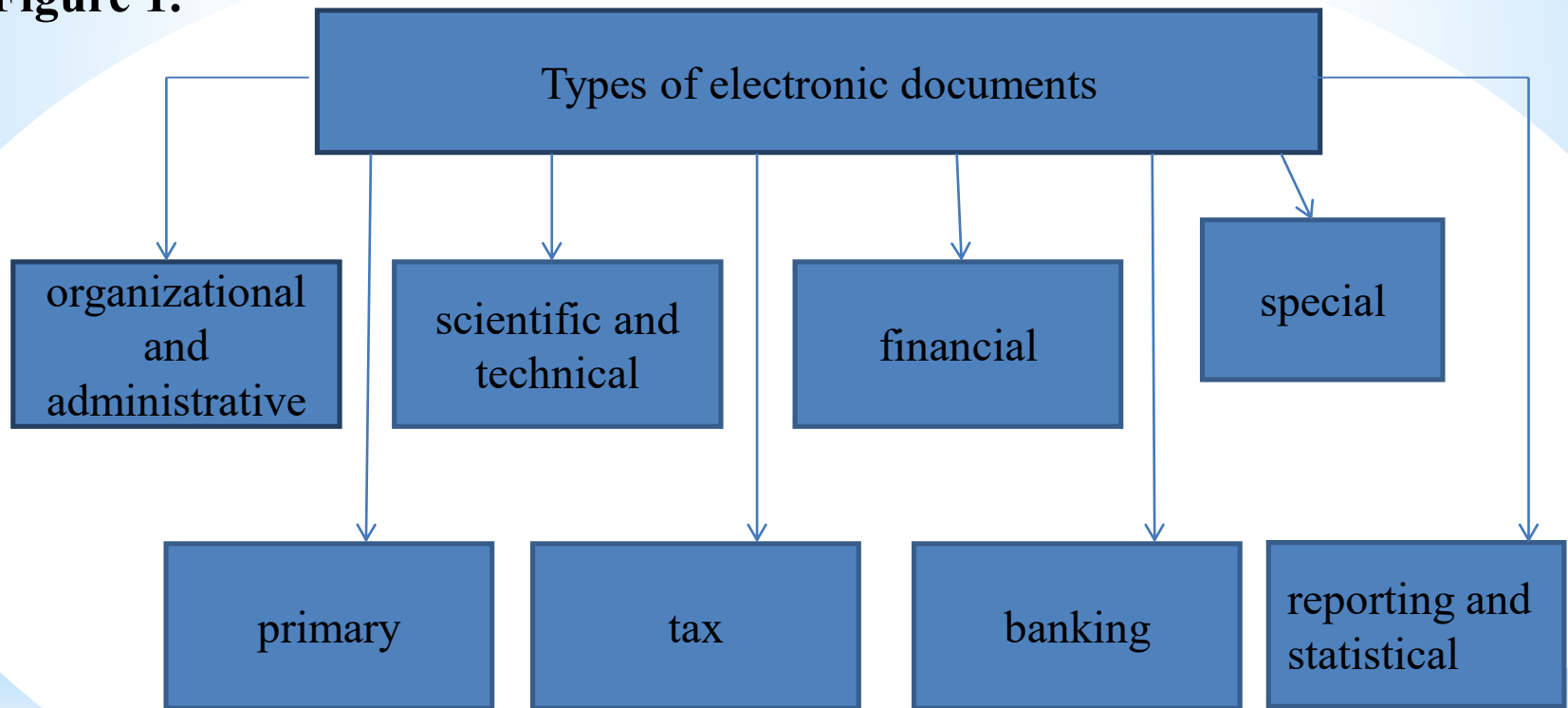


Figure 1. Types of electronic documents

*** 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/**

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**

Conclusion

Developers of integrated accounting automation software create separate analytical programs, compatible with their own accounting programs, which allow analysis based on accounting data and financial statements generated by accounting software. Therefore, 1C software products to increase business efficiency allow you to work with operational information that characterizes the current state of the enterprise at a given time and allow you to quickly and conveniently receive reports for management decisions at various levels.

The era of the XXI century radically changes the approach to doing business and the requirements for accounting, document management, control, business communication and many other attributes, which argues the need for digital transformation of Ukraine's economy.