

технологии стали умными (smart), и настолько проникают во все сферы деятельности, что меняется парадигма общественного развития от информационной к smart-обществу.

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Transformation of accounting and auditing in the public sector of Ukraine in the context of digitalization

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Summary. It has been established that one of the ways to achieve high efficiency in the implementation of activities of state authorities and local self-government is the introduction and use of digital technologies. The priority introduction of these results of digitalization progress in the field of accounting and auditing in the public sector of Ukraine is justified. It has been determined that digitalization will significantly increase labor productivity in the public sector, will become a powerful multiplier, capable of launching the Ukrainian economy in the shortest possible time and ensuring its real growth.

Key words: accounting, auditing, public sector, digital technologies, progress.

One of the ways to achieve high efficiency of the activities of state authorities and local self-government, to support their competitive advantages is the introduction and use of digital technologies that allow management to adequately respond to new challenges in the globalization of the economy, repeatedly increase the amount of information processed by the growth in the rate of scientific and technological progress, and complicate technologies and the increasing role of information flows in public administration.

Continuous interaction of the sphere of accounting and auditing in the public sector of Ukraine with other sectors of the economy requires the primary implementation here of the results of progress in the field of digitalization. In addition, ensuring information security should be one of the priorities of accounting and auditing in the public sector, since the importance of information data that the accounting departments of state institutions work with in the life of civil society is difficult to assess.

The digital economy is changing both accounting and auditing in public sector institutions. Within this accounting, the relationships of budget, financial, social and managerial accounting are transformed. The obligatory component of the accounting sphere is the budget, as well as financial reporting, without which the accounting information can no longer be perceived as complete and which is also necessary to improve the quality of audit of reports, its comprehensive analysis [1].

Current trends in accounting and auditing in government and local government in Ukraine, in the new industrial revolution 4.0 are: changing accounting models, budgeting and financial reporting, monitoring using: cloud services, data analysis and evaluation, 3D business simulation processes, a sharp reduction in time from an idea to its implementation, remote control and support of structures; principles for creating a new type of government in a digital environment; effects of Industry 4.0: collaboration between different work functions, different lines, processes and stakeholders, new organizational forms; Management "Industry 4.0": intellectual property; education: business games and simulation models of advanced training, the role of the human factor in accounting and auditing; nonlinear processes, system analysis and applied synergetics, synergetic, geopolitical and geoeconomic analysis of the problems of targeted development of the public sector, local governments, their finances [2, p. 74].

The problems that impede the development of digital trends in the public sector of Ukraine include:

1. Institutional:

- low involvement of accounting services of state institutions in the implementation of the Concept of development of the digital economy and society (Digital Agenda of Ukraine)
- inconsistency of relevant legislation with global challenges and opportunities (progressive draft laws have not yet become laws)
- mismatch of national, regional, sectoral strategies and programs for the development of the accounting sector of government and local self-government with digital capabilities.

2. Infrastructure:

- low coverage of the territory of the country with digital infrastructures (for example, the EU's goal is to cover 100% of the territory with broadband Internet access until 2020, in Ukraine this figure is about 60%)
- lack of separate digital infrastructures (Internet infrastructure, electronic identification and trust, etc.)
- unequal access of accounting services of government bodies and local self-government to digital technologies and new opportunities (digital gaps).

3. Ecosystem:

- weak government policy on incentives and encouragements for the development of an innovative economy
- immature investment capital market
- outdated education system, teaching methods, lack of focus on STEM education, soft skills and entrepreneurial skills, imperfect models of technology transfer and consolidation of knowledge and skills;
- shortage of highly qualified personnel for the full development of the digital economy and digitalization in general [3].

Digitalization will significantly increase labor productivity in the public sector and local governments in Ukraine, and as a whole will become a powerful multiplier that can launch the Ukrainian economy in the shortest possible time and ensure its real growth of 10-12% per year.

The total investment in digitalization of all sectors of the Ukrainian economy until 2030 may amount to \$ 70 billion, and in digital infrastructures – up to \$ 16 billion (of which 80% are funds from private companies).

Accordingly, the consumption of products and services of the information and communication technology sector (hereinafter – ICT) by the local market will be from 86 to 100 billion dollars, not counting the public segment (without private consumption in households).

Thus, digitalization will allow:

- create a minimum of 11% (in 2021) to 95% (2030) of additional GDP per year;
- over 10 years, additionally create up to \$ 1,260 billion of GDP;
- over 10 years to increase budget revenues by \$ 240 billion;
- create new jobs (excluding the export IT industry).

While positively assessing the potential of digitalizing the accounting and auditing of government and local governments, it must be remembered that the tight introduction of digital technology will lead to an increase in cybercrime and an increase in the incidence of cyber attacks on budget institutions.

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