

657.1.011.56

**СТАН ТА ПЕРСПЕКТИВИ РОЗВИТКУ БУХГАЛТЕРСЬКОГО
ОБЛІКУ В КОНТЕКСТІ ЗМІНИ ТЕХНОЛОГІЧНИХ УКЛАДІВ**

**СОСТОЯНИЕ И ПЕРСПЕКТИВЫ РАЗВИТИЯ
БУХГАЛТЕРСКОГО УЧЕТА В КОНТЕКСТЕ СМЕНЫ
ТЕХНОЛОГИЧЕСКИХ УКЛАДОВ**

V. . Osmyatchenko,
Doctor of Economic Sciences,
V. S. Oliinyk,
University SFS of Ukraine

STATUS AND PROSPECTS OF ACCOUNTING DEVELOPMENT IN THE CONTEXT OF THE CHANGE OF WAVES OF INNOVATION

The article deals with the current state and trends of accounting development in the context of technological changes. Today, in the domestic economic sciences, a rather holistic, scientifically grounded concept of accounting organization in the computer environment is created, based on the simulation of accounting in the designing of software for automated accounting systems, is typical of the fifth technological structure.

Taking the features of the sixth waves of innovation confirms the need for further developments in the field of accounting in the context of the use of cloud technologies for business operation, the use of block chain and artificial intelligence.

Key words: *accounting, waves of innovation, information technologies, cloud technologies, block chain, artificial intelligence.*

... ,

B. C. ... ,

... ,

« » « » ,

() ,

45-60 ,

[1].

« » ,

[1].

80- – 90-

(–)– (–) [2, 3, 4, 5].

90-

[6].

[6].

1994 .

, 1995–1996 .

’ , [6].

’ ,

() . « » « - » . [6].

’ , () . (90-) .

’ , / ,

’ ,

’ ,

’ ,

« »

[7].

[7].

(, ,),

[8]. (IT as service, ITaaS)

SaaS [9]. () (Software as Service, SaaS-)

- 1) ;
- 2) ;
- 3) ;
- 4) ;
- 5) - , ;
- 6) ;

3. . . . / . . – . :
,2004.–369 .
4. . . . : [. . .] / . . –
. : ,2005.–291 .
5. . [. . .] . –
: <http://www.itware.com.ua>
6. . . . ,
. . . // . C : . –2009.– . 6(1).– . 195–206.
7. , [. . .] . – http :
[//kreston-gcg.com/ua/blokchain-shtuchniy-intelekt-i-bukhalteria/](http://kreston-gcg.com/ua/blokchain-shtuchniy-intelekt-i-bukhalteria/)
8. . [. . .] / . . //
. –2016.– 73– : <http://vlasbiz.net/content/detail/180>.
9. Cloud computing: . [. . .] . – : http://gendocs.ru/v15391/cloud_computing_ – –
10. . . . :
?/ . . . // . 2013. 5. : http://nbuv.gov.ua/UJRN/efek_2013_5_10