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ПРЕИМУЩЕСТВА ИСПОЛЬЗОВАНИЯ ЦИФРОВЫХ И ОБЛАЧНЫХ ТЕХНОЛОГИЙ В ЭКОНОМИКЕ

В статье исследуются облачные технологии, а также определяется, как можно использовать облачные и цифровые технологии в экономике.

Ключевые слова: технологии; цифровые технологии; облачные технологии; бухгалтерская профессия.

Библиогр.: 5 назв.

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THE ADVANTAGES OF USE OF DIGITAL TECHNOLOGIES AND CLOUD COMPUTING IN ECONOMY

In the article cloud computing is investigated and it determines how cloud computing and digital technology can be used in the economy.

Key words: technologies; digital technology; cloud computing; accounting profession.

Ref.: 5 titles.

Introduction. The cloud computing has increasingly become a solution for organizations with the increasing trend for companies to outsource (such as certain accounting or IT functions). It's an innovative and increasingly popular model of software deployment that offers enterprise-class software function without traditional up-front infrastructure costs or the unpredictable support and maintenance costs of on-site software and hardware.

The purpose of the research is to study cloud computing and determine how you can use cloud computing in the accountant profession.

Cloud computing is the storage of servers and data in secure data centres that can be accessed by users through their internet browsers. This means there is no need for servers in businesses, with information easily accessed through PCs, iPads, iPhones or any other mobile device, no matter where you are, so long as you have access to the internet. It allows for an unlimited number of computers to access the cloud, without impacting on its performance, meaning unlimited processing and storage capabilities. If you have ever received a document over Gmail and Google documents, where you have shared, read and edited documents, then you have used Cloud Computing before [1].

Results and discussion. What does cloud computing mean for accountancy?

Most of us use it daily – whether watching box sets, accessing email or storing information. But what does cloud computing mean for the accountant profession? [2]

The accounting profession will face significant changes in the next three decades, and professional organizations, their members, and educational institutions should respond. The three changes — evolving smart and digital technology, continued globalization of reporting/disclosure standards, and new forms of regulation — are also major challenges for the profession. Association of Chartered Certified Accountants (ACCA) research — Drivers of Change and Future Skills — has explored these important changes, expected to be encountered by the year 2025. Three are highlighted here.

First, accountants will use increasingly sophisticated and smart technologies to enhance their traditional ways of working, and these technologies might even replace the traditional. Smart software systems (including cloud computing) will support the trend toward outsourcing services (including more overseas outsourcing), and greater use of social media via smart technology will improve collaboration, disclosure, engagement with stakeholders and broader communities. Social media (including Facebook, Twitter, and Google search) will reveal more data than any corporate assurance report and stakeholders will use tools to interpret “big data”.

Second, continued globalization will create more opportunities and challenges for members of the accounting profession. While globalization encourages the free flow of money from one capital market to another, enhanced overseas outsourcing activities and the transfer of technical and professional skills will simultaneously continue to pose threats to resolving local problems (with different cultural, financial, and tax systems). Accounting firms in the US, EU, and Australia are outsourcing services to India and China for the purpose of cost minimization, which will create a shift in employment within the accounting industry in the West.

Third, increased regulation, and the associated disclosure rules, will have the greatest impact on the profession for years to come. For example, increased regulation is imminent because of massive tax avoidance, transfer pricing, and money laundering as exposed via the panama papers. Many professional (tax) accountants will be affected by intergovernmental tax action to limit base erosion and profit-shifting [3].

One of the main benefits of cloud computing is the amount of costs it cuts for your business. There is no need for expensive computer equipment and servers to be installed in the office. This cuts hardware, software and energy costs and also, more basically, saves on space in an office.

It also helps to simplify the IT management in a small business. Any support needs, service issues or queries are handled by the service provider, while many include administration control panels that allow quick and easy changes to be made to the service by the customers, without any need to contact the service provider.

Cloud computing allows for the integration of document scanning, enabling invoices to be scanned and automatically sent to the accounting system on a daily basis, where the accountant can then check and confirm the entry. This can dramatically cut the cost of processing, in turn reducing the cost of book keeping services, saving accountants time and businesses money.

It also means accountants can provide more timely information and clients can log on to the portal to see how their business is performing, helping them to make important business decisions.

All these advances can allow for accountants to improve their service while cutting costs, without necessarily having to reduce their fees.

Email systems are probably the best known Cloud Computing services, with Gmail, Hotmail and Yahoo all prime examples. Traditionally businesses opt for in-house email servers, which are more complicated and have higher overheads and costs.

Cloud-based business class email services include Microsoft Hosted Exchange or Google Apps Premium Edition, which both provide email services to large and small businesses at a fraction of the cost of in-house systems. Many of these services also provide support for businesses moving their email from in-house to cloud, and provide full back-up and security [1].

Future accountants will increasingly need education in digital technology (including cloud computing and use of big data), globalization (outsourcing of accounting services), and evolving regulations (tax regulation, new forms of corporate reporting, integrated reporting regulation, and so on). The ACCA report revealed that knowledge of digital technologies is the key competency area where professional accountants have skill gaps. At present, accountants lack knowledge in transformation of new disclosure regulations, new forms of disclosures, and awareness of the interconnectedness of financial and non-financial reporting. Professional accountants will need the skills to provide more all-inclusive corporate reporting, which tells less about the numbers and more about the narrative of the organization.

Unfortunately, at the moment, few universities have developed curriculums for accounting students in line with their future needs. Universities will need to develop or incorporate

new units, such as cloud computing, big data, digital technology, integrated reporting, carbon emission accounting, and so on for accounting students. Professional accounting organizations should consult with universities to collate experts/lecturers in the new areas and run new courses. At the same time, universities should either invest in existing faculty members for training and learning or recruit experts to coordinate and lecture new units [3].

With all this sharing of storage space in the “sky”, one of the biggest concerns expressed by those considering switching over to cloud applications is the safety of their data and their clients’ data. It’s a concern cloud vendors have been fighting to overcome for years [4].

What’s the difference between Cloud accounting and traditional accounting software?

There are a several key distinctions between cloud accounting and traditional, on-site accounting. For one, cloud accounting is more flexible. Accounting data can be accessed from anywhere on any device with an Internet connection, rather than on a few select on-premises computers. Secondly, unlike traditional accounting software, cloud accounting software updates financial information automatically and provides financial reporting in real-time. This means account balances are always accurate and fewer errors take place due to manual data entry.

In the on-premises world, every time a firm grows, they encounter greater software license and maintenance costs as well as new licenses and fees for database, systems management and other software. With cloud solutions, businesses don’t get stuck with permanent, expensive equipment and licenses when your business contracts are up and, likewise, there are no big spikes in costs when it expands a little.

Also, cloud accounting requires far less maintenance than its traditional counterpart. The cloud provider completes the backups, updates occur automatically and nothing needs to be downloaded or installed on a company computer.

Is my financial data secure with cloud accounting?

Cloud accounting provides an equally secure (and sometimes even more secure) method of storing financial information than traditional accounting software. For instance, a company computer or laptop with critical financial information could be lost or stolen, which could lead to an information breach. Cloud accounting, however, leaves no trace of financial data on company computers, and access to that data in the cloud is encrypted and password protected.

Sharing data is also less worrisome. With cloud accounting, two people simply need access rights to the same system with their unique passwords. Traditional methods often require flash drives to transport data, which could be lost or stolen.

Lastly, cloud providers usually have backup servers in two or more locations. Should one server network go down, you still have access to your data. Information kept just on-premises could be destroyed or damaged in a fire or natural disaster, and may never be recovered [5].

Big accounting firms are conducting surveys on cloud computing, big data, technological change, new forms of fraud and corruption, and corporate sustainability in order to address the ongoing and future opportunities and challenges facing the profession.

A growing number of accounting academics are investigating more narrative corporate reporting. A growing number of accounting academics and their PhD students are looking at social and environmental sustainability issues and the associated global frameworks, such as Global Reporting Initiative Standards, the UN Global Compact, Social Accountability, and so on. Accounting researchers are organizing some national and international conferences, such as CSEAR and APIRA, to disseminate their findings to the wider community.

Professional accounting organizations, including Chartered Accountants Australia and New Zealand, CPA Australia, and the ACCA (UK) are providing seed funding to academic researchers to investigate issues in line with future economic, technological, social, and environmental changes.

Despite ongoing efforts by professional accounting organizations and academic researchers, there is a surprising gap in research that deals with the changes that will impact accountants and professional accounting organizations. Future research should drive industry collaborations and collaborations between inter-disciplinary academic researchers in order to reveal strategic responses to and pro-active strategies on changes in digital technology, the continued globalization of standards, and new forms of regulation and associated stakeholder expectations.

Conclusion. Cloud Computing could be hugely beneficial to accounting firms that take it up, allowing for the analysis of huge volumes of data immediately and possibly cutting the burden of compiling half yearly or annual reports in the process. The possibilities this technology holds for businesses and accounting firms are endless in an economy that needs better services that take less time and cut costs. With clients able to do their own book-keeping and tax work, the implementation of cloud computing could serve to elevate the role and services of the accountant to that of a trusted business advisor.

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Поступила в редакцию 28.12.2017