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**DIGITAL TECHNOLOGIES IN ACCOUNTING AND AUDIT**

The need for accounting and preparation of financial statements by entities is a legal requirement all over the world. An audit as an independent financial examination provides confidence in the reliability of reporting data, sufficient to make effective management decisions. Therefore, the study of effective accounting and auditing tools in the modern economy is an urgent scientific and practical task.

For the last twenty years, IT technologies have been considered as a tool for optimizing accounting and audit by reducing the labor intensity of data processing and control operations. Usually, it was about the use of accounting automation products, enterprise management, professional auditing programs. But hasn't the role of IT technologies in accounting and audit in the digital economy changed?

The purpose of the work is to identify the areas of modern use of digital tools used in accounting and audit.

Researchers in work [1] see the digitization of accounting in the use of automated accounting systems and cloud services, but already in work [2] additional areas of introduction of electronic document management, the use of blockchain technologies and artificial intelligence tools, Big Data and the Internet of Things are mentioned. At the same time, the work of an accountant is considered separately from audit activity. In our opinion, these are related activities. Non-digital accounting and non-digital audit cannot exist in the digital economy. Previously, the auditor had to be familiar with the client's automated accounting programs and use the software himself to reduce the complexity of audit procedures while maintaining the level of acceptable audit risk. But currently researchers of modern audit [3] point to the following most widespread areas of use of digital tools:

1) artificial intelligence – for analyzing big data, creating software algorithms for strategy development, obtaining data from non-traditional sources and combining them with financial information in the analysis of relationships;

2) predictive analytics – to improve the quality of developed trends and check their probability on digital models;

3) «smart platforms» – for remote use of data: input, processing, visualization.

Digitalization of accounting and audit can become a way to optimize not only information processing and control procedures, but also tactic and strategic management of the enterprise, its business processes, channels of interaction with suppliers, buyers, banks, presentation of the enterprise in the digital society, etc.

At the same time, such a restructuring of the areas of activity within the accounting profession cannot fail to cause serious problems related to the psychological perception of the use of artificial intelligence, the mandatory retraining of accountants and auditors, the attraction of financial resources for the introduction of new technologies, etc. Finding ways to solve these problems will be the direction of further research.

**References:**

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