

# ОСНОВНОЙ РАЗДЕЛ

УДК 657.007

*Doroshev D.  
Gomel State University of Francisk Skorina, Republic  
Li Haiyan, master  
«Accounting, analysis and audit»  
Gomel State University of Francisk Skorina, Republic  
Belarus, Gomel*

## POSSIBILITY TO USE CLOUD TECHNOLOGIES IN ACCOUNTING OF ORGANIZATIONS

*Annotation: This article discusses the factors affecting the level of use of cloud technologies in accounting. The work focuses on the advantages and problems that the user may encounter when transferring the functionality of accounting programs to the "cloud".*

*Keywords: accounting, information technology, development, cloud technologies, efficiency, security.*

The use of modern information technologies helps organizations to remain competitive by reducing costs and stabilizing the work of internal business processes, as well as reducing the influence of the human factor.

The development of information technology has caused certain changes in the accounting of organizations. One of the important achievements in the field of accounting is the use of cloud technologies. This is one of the main elements that allows you to take into account all current changes in the accounting system and automate the processes associated with accounting [1].

In such a system, data is stored and processed in the so-called cloud, which is one large virtual server. The term "Cloud" is used as a metaphor based on the image of the Internet in a computer network diagram, or as an image of a complex infrastructure that hides all the technical details.

The essence of this technology lies in the fact that the user, and it can be both a business owner and an accountant, is provided with access to a certain program on the Internet for a fee, through which it is possible to ensure the completion of all accounting processes with minimal labor costs. In other words, accounting in the cloud is used for the same purposes as well-known software that is installed on a computer.

A feature of using this technology is that the organization does not need to purchase expensive equipment, hire specialists to service it or install specialized software. To use cloud services, it is enough to have access to the Internet [2].

In addition, information technology providers provide the opportunity to work through cloud services with previously developed programs. The user does not need to purchase a new program, install it on his computer, maintain it in

working condition, update it, ensure the protection and safety of data. Enough has access to the configuration and settings of the program used, which allows you to modify it yourself.

The use of these technologies allows solving a wide variety of tasks, which include the creation of primary accounting documentation, the calculation of taxes and fees for compulsory insurance, the implementation of payments using online payment systems, the formation of financial statements in electronic form.

The growing popularity of cloud technologies is caused by a decrease in the cost of traffic, the emergence of a variety of mobile devices, an increase in the general computer literacy of the population, the ability to have access to work information without being tied to the actual location of employees.

Technicians highlight the following benefits of using cloud technologies:

1. Mobility of cloud technologies - to use cloud technologies, there is no need to have access to the organization's local network. You can work with data in the cloud from any computer, smartphone or tablet if you have a login and an access password.

2. System update in automatic mode without user intervention.

3. Data is stored on a data server that operates over encrypted channels.

4. The server is regularly updated, generates up-to-date reporting forms, acts in accordance with current legislation. Information about changes in legislation is constantly monitored by service employees, which is especially important in the context of modern modernization and transformation of accounting.

5. The program itself tracks the dates of submission of reports to the relevant authorities [2].

It should be noted that today online accounting does not occupy a leading position in accounting. This is due to the low supply of relevant services on the market, mainly in cities with insufficient qualifications of personnel to use such technologies, as well as the distrust of users in the remote storage of accounting information and its protection.

Other possible disadvantages of cloud technology include:

First, it is safety. No server or application can give an exact guarantee of the security of stored data. The Internet is a worldwide network where cybersecurity systems can be hacked, damaging information or core business systems.

Secondly, interruptions and failures in the work of IT systems, which happens quite often due to overloaded servers. This can slow down not only one organization, but an entire network of companies. In order for the client to be completely confident in ensuring the safety of data, service providers make backup copies. Copies of the data are uploaded to the accountant's local computer.

Thirdly, there may be a violation of the confidentiality of personal data and ethical standards. That is, the security of personal data will be at risk. From the

above advantages and disadvantages, it can be seen that cloud technologies have a significant advantage over various software products, but the use of this technology itself still needs to be improved to create optimal working conditions for company employees.

As a suggestion for a way to deal with these cloud accounting problems in both the Republic of Belarus and the People's Republic of China, the technology laid out by Italian scientists using fog computing can be borrowed, which can take cloud storage to a whole new level, and, as a result, create a new way of doing bookkeeping.

Foggy storage is a method of storing information where a “fog” of files or a data package is created that does not exist on the server for all users, while only the customer will have access to it. Nebula is a storage model in which user information is placed on servers in a decentralized manner. The basis of everything is also the "Cloud", but now additional foggy layers are added between it and the periphery layer - clouds, they are created in order to perform tasks without turning to the big "Cloud" [3].

The creation of a new storage method provides opportunities for further application of technology in accounting. The new improved storage method will help companies reduce the risk of data loss, increase data security, and allow transmission channels to work even faster and more efficiently.

Therefore, we can say with confidence that the system and technologies in the field of accounting will not stand still and will continue to develop their accounting will inevitably transform the usual "classic" accounting, and the sooner business representatives adapt to the changes, the sooner the country's economy will be able to make big step forward.

#### **References:**

1. Zhuang Minglai, Review and reflection on theoretical research of financial accounting informatization in China // Friends of Accounting. - 2019 (12) - p.9-12.
2. Shao Dan, From computerized accounting to modern accounting information system: on the development history and direction of accounting information system // China Management Informatization. - 2016 (6) - p.21-24.
3. Cai Lanbo, Liu Qiusheng. Accounting business process reorganization based on ERP environment // Technology Economics. - 2012 (5) - p.31-38.