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MODERN TRANSFORMATIONS OF ACCOUNTING, MANAGEMENT, AND MARKETING OF AN ENTERPRISE IN THE CONTEXT OF DIGITALIZATION

СУЧАСНІ ТРАНСФОРМАЦІЇ ОБЛІКУ, МЕНЕДЖМЕНТУ ТА МАРКЕТИНГУ ПІДПРИЄМСТВА В КОНТЕКСТІ ЦИФРОВІЗАЦІЇ

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The article is dedicated to the analysis of the large-scale digital transformation of modern enterprises, driven by changes in key managerial functional areas. The author examines these shifts under the influence of cloud technologies, artificial intelligence, project management systems, and other tools. The purpose of this article is to identify the fundamental features, advantages, and challenges that enterprises face in the process of digitizing key management functions (specifically accounting, management, and marketing). Based on the analysis conducted, it is evident that digital transformation impacts the efficiency of enterprises and their adaptation to changing market conditions. In the context of the obtained results, the prospects for further research lie in developing a roadmap for the digital transformation of key enterprise functions. In particular, it is currently crucial to provide practical recommendations for developing and implementing a digital transformation strategy, including the identification of priority areas, risk assessment, and resource allocation.

Keywords: automation, personalization, digitization of functions, mobile accounting, data analytics, customer interaction.

Стаття присвячена всебічному аналізу процесу цифрової трансформації на сучасних підприємствах. Автор досліджує, як змінюються ключові управлінські функції під впливом таких технологій, як хмарні обчислення, штучний інтелект та системи управління проектами. Метою статті є виявлення принципових особливостей, переваг та викликів з якими стикаються підприємства в процесі цифровізації таких критично важливих функцій, як облік, управління та маркетинг. На основі проведеного аналізу очевидно, що цифрова трансформація впливає на ефективність підприємств та їхню адаптацію до мінливих ринкових умов. Доведено, що трансформація обліку суттєво підвищує його ефективність і точність, дозволяючи автоматизувати рутинні операції, забезпечувати оперативний доступ до інформації та здійснювати аналіз великих обсягів даних у режимі реального часу. Разом із тим цей процес вимагає ретельного підходу (необхідно планувати всі етапи трансформації, інвестувати в технології та забезпечити підготовку персоналу); в іншому випадку можуть виникнути проблеми, пов'язані з високою вартістю впровадження нових систем і програмного забезпечення, необхідністю постійного перенавчання персоналу та забез-

печенням кібербезпеки. Трансформація менеджменту сприяє оптимізації бізнес-процесів, підвищенню прозорості прийняття рішень та покращенню комунікації між співробітниками. Разом із тим цей процес не має бути реактивним, адже без його чіткого планування можливими є прояви таких викликів, як: нерациональне витрачання ресурсів, непередбачені витрати, опір змінам, недостатня інтеграція змін та відсутність синхронізації (зокрема, різні підрозділи компанії впроваджують зміни з різною швидкістю та в різних напрямках). Цифровий маркетинг відкриває нові можливості для взаємодії з клієнтами, які дозволяють коригувати лояльність та рівень залучення нових споживачів. Разом із тим цей процес має ґрунтуватися на ретельному аналізі цільової аудиторії, конкурентного середовища та внутрішніх ресурсів підприємства. В контексті отриманих результатів перспективи подальших досліджень полягають у розробці дорожньої карти цифрової трансформації ключових функцій підприємства.

Ключові слова: автоматизація, персоналізація, цифровізація функцій, мобільний облік, аналітика даних, взаємодія з клієнтами.

Problem statement. The large-scale shift from analog to digital technologies, which began in the 1980s and continues today, is becoming increasingly rapid and all-encompassing. Currently, this transition has affected all areas of commercial, entrepreneurial, and other activities of business entities, significantly impacting their functional landscape. In particular, functional areas of the enterprise (such as accounting, management, and marketing) have undergone radical changes, effectively shaping a functional landscape that enables the enterprise to operate more efficiently, make more informed decisions, and adapt to a rapidly changing market. Currently, 67% of enterprises have implemented or actively implemented changes in these areas.

The functional landscape of accounting is undergoing significant transformations. Cloud technologies are gradually replacing paper archives, the automation of routine operations through robotics and artificial intelligence is becoming the norm, and Big Data analytics is opening up new opportunities for forecasting [5].

The functional landscape of management has significantly evolved due to project management systems (such as Trello, Asana, and Jira), data analytics, and remote work capabilities [4–5].

The landscape of marketing has significantly transformed due to personalization and automation. Additionally, social media and content marketing have contributed to these changes, becoming key elements in contemporary marketing strategies for enterprises [5].

The analysis of recent researches and publications. The issue of transformations occurring in core functional areas of enterprises has long attracted the attention of both domestic and international researchers. This issue has gained particular relevance with the digital transformation. Today, most researchers view digitization as a powerful tool for optimizing and improving accounting, management, and

marketing functions in any organization. Among the leading Ukrainian scholars who study the impact of the Fourth Industrial Revolution on business are L. B. Hnatyshyn, L. S. Dranus, O. S. Prokopyshyn, N. V. Trushkina [2], T. Kulynych, N. Biletska, and O. Halachenko [5]. Their work has significantly contributed to a deeper understanding of digital transformation processes.

However, despite the substantial body of research, most studies focus on the transformation of management in the context of digitization, while the issues of accounting and marketing transformation are not sufficiently addressed.

Purpose of the article. This article aims to identify the fundamental characteristics, advantages, and challenges enterprises face in digitizing accounting, management, and marketing functions.

The paper main body with full reasoning of academic results. The study confirms that the digital transformation of an enterprise's functional areas is a process of fundamental changes in management business process, driven by the extensive adoption of digital technologies. These technologies synthesize improvements in efficiency, informed decision-making, and maximum flexibility [5]. So, the key areas undergoing transformation are:

1. Accounting, specifically the function responsible for collecting, recording, and analyzing financial information [5].

2. Management, specifically the function that encompasses the processes of planning, organizing, motivating, and controlling the organization's activities.

3. Marketing, or the function responsible for market research, identifying consumer needs, creating and promoting products or services, as well as shaping demand.

So, the accounting transformation involves profound changes in traditional accounting

methods driven by the widespread adoption of digital technologies.

Note that these changes lead to increased efficiency, accuracy, and transparency in accounting processes in the following areas [5]: transition to cloud technologies; automation of accounting; Big Data analytics; integration with other systems, and mobile accounting.

In unity, these changes are fundamental characteristics that distinguish the new approach to accounting from the traditional one (see Table 1).

Accounting transformation is essentially driven by the implementation of digital technologies, which lead to significant improvements in efficiency, accuracy, and transparency of accounting processes, resulting in the following advantages:

1. Increased data accuracy (due to a reduction in errors associated with manual data entry [2]).
2. Time and resource savings (due to automation of routine tasks, reduced costs for paper, and document storage [4–5]).

3. Improved decision-making (because the accounting system can provide a more comprehensive view of the company's financial status).

5. Enhanced transparency (by ensuring easy access to accounting data for management and other stakeholders [4]).

5. Simplified auditing (as automated reports and data access facilitate the auditing process).

It should be noted that not all transformations in accounting are successful. It is due to several factors that create a certain "polarization" of the impact of these changes. Among these factors are the high cost of implementing new systems and software, the need for staff retraining, and ensuring cybersecurity [4–5]. Thus, accounting transformation is a complex process that requires a careful approach, which involves planning all stages of the transformation, investing in technology, and ensuring staff training.

Management transformations are profound changes in approaches, methods, and tools of management that occur as a result of

Table 1

Key features of accounting transformation in enterprises

| Directions of transformation | Content of transformation | Features of transformation |
|--|--|---|
| Transition of accounting to cloud technologies | Storing accounting data in the cloud replaces bulky paper archives, provides access to information from any device and location, which enhances work flexibility, and increases data security through modern protection systems. | Transition from traditional storage of accounting data on local servers to the use of cloud services ¹ |
| Automation of accounting processes | Robots and artificial intelligence handle routine tasks such as processing primary documents, generating reports, and executing payments. This frees up time for accountants to focus on analytical work and strategic decision-making | Implementation of software and robots to perform routine accounting tasks ² |
| Big data analytics in accounting | The collection, storage, and analysis of large volumes of accounting data allows for identifying patterns, forecasting trends, and making more informed decisions | Use of specialized tools for collecting, processing, and analyzing large volumes of accounting data ³ |
| Integration of accounting with other systems | Accounting systems integrate with other enterprise management systems (CRM, ERP), providing a unified information system and enhancing the efficiency of business processes | Elimination of gaps between different systems and provision of a single source of reliable information |
| Mobile accounting | Mobile apps allow for accounting to be conducted anytime and anywhere, which is especially relevant for remote employees. | Ability to conduct accounting using mobile devices (smartphones, tablets) ⁴ |

Note

1. This means that accounting data is stored not on the company's physical servers but on remote servers accessed via the Internet.
2. It includes automatic data entry, report generation, account reconciliation, and more.
3. It allows for identifying patterns or trends and forecasting future results.
4. It enables accountants to work anytime and anywhere.

Source: formulated by the author based on [2; 4–5]

technological advancements, globalization, and new business challenges [1].

These transformations are guided by organizations adapting to a rapidly changing environment. This necessitates managers to continuously develop and improve their skills in the following areas: implementation of project management systems; integration of data analytics into management processes; remote work formats; focus on creating a positive employee experience. In unity, these changes are fundamental characteristics that distinguish the new approach to enterprise management (see Table 2).

Management transformation is essentially driven by digital technologies, which are changing the company's approach to adapting to changes in the external environment. Thus, the content of the transformation process allows for adjusting its strategies and operational processes to ensure sustainable development and competitiveness by maximizing the following advantages:

1. Flexibility and adaptability (resulting from the ability to respond to changes in the market, technologies, and customer needs, which are crucial factors for success in a dynamic business environment [6]).

2. Implementation of new technologies, working methods, and business models (if this drives innovation, enables the company to stay ahead of competitors, and creates new products and services [5-6]).

3. Adjusting the scope and direction of resource usage, such as human, financial, and material resources (if this can reduce costs and increase productivity [4; 6]).

4. Automation of processes, implementation of new management tools, and optimization of the organizational structure (considering their impact on the company's performance metrics [5]).

5. Focus on customer needs and data utilization (considering the needs for decision-making that allow for the creation of higher-quality products and services [6]).

Table 2

Key features of management transformation in enterprises

| Directions of transformation | Content of transformation | Features of transformation |
|--|--|--|
| Implementation of project management systems in management | Software such as Trello, Asana, and Jira allows for effective planning, tracking, and management of projects, providing transparency and accountability. | This is the process of integrating a set of methods, processes, tools, and technologies for initiating, planning, executing, controlling, and closing projects. ¹ |
| Integration of data analytics into management processes | Business analytics helps identify trends, evaluate the effectiveness of different strategies, and make informed decisions. | This is the process of collecting, processing, and analyzing data to obtain valuable information, which is used for making strategic decisions. ² |
| Transitioning some functions to remote formats | Thanks to video conferencing and cloud services, employees can work effectively remotely, which enhances business flexibility. | This is a shift from the traditional work model, allowing employees to perform their duties from any location, provided they have access to the necessary tools and communication resources ³ |
| Creating a positive employee experience | Creating an attractive work environment, providing opportunities for professional development, and recognizing employees' achievements | This is a strategic approach aimed at increasing employee job satisfaction, which positively impacts their productivity and loyalty to the company ⁴ |

Note

1. This means controlling risks and ensuring the achievement of set goals.
2. This means identifying new business opportunities, optimizing business processes, and improving forecast accuracy.
3. This means minimizing office space costs and increasing employee motivation through greater flexibility.
4. This means managing the company's image as an employer.

Source: formulated by the author based on [1–2; 4–5]

It should be noted that management transformation affects all aspects of an organization's activities – from strategy to operational processes. Therefore, these transformations should not be reactive, as without clear planning, challenges such as inefficient resource usage, unforeseen expenses, resistance to change, insufficient integration of changes, and lack of synchronization (e.g., different departments implementing changes at varying speeds and in different directions) may arise. The most concerning situation is when changes are implemented through isolated initiatives and are not integrated into the overall management system of the enterprise, which in turn leads to inefficiencies and duplication of efforts [5].

Within the outlined changes, it is crucial to clearly define the goals of the transformation, develop a roadmap, allocate resources, and designate responsible parties for implementation. Additionally, it is important to:

1. Divide the transformation process into several stages to minimize risks and allow employees to adapt to the changes.

2. Regularly assess the results of the transformation and make necessary adjustments to the plan.

3. Encourage employees to propose new ideas and suggestions, and create an environment where employees are not afraid to take risks.

Marketing transformations are changes in the approaches, tools, and strategies businesses use to interact with customers.

These changes are driven by the rapid development of technology, changes in consumer behavior, and new business challenges. The challenges can be synthesized in the following directions: personalization of interactions; automation of routine tasks; focus on social media and the creation of valuable content. Together, these changes form a new marketing paradigm aimed at creating deeper, longer-lasting, and mutually beneficial relationships with customers (see Table 3).

Marketing transformation in enterprises is essentially driven by consumer demands and needs, allowing for adjustments in loyalty and the level of engagement with new

Table 3

Key features of marketing transformation in enterprises

| Directions of transformation | Content of transformation | Features of transformation |
|--|---|--|
| Concept of personalization of interactions | Individual approach to each customer based on data about their preferences, behavior, and interaction history | Creation of unique offers, targeted advertising campaigns, and personalized recommendations ¹ |
| Concept of automation of routine tasks | Use of technologies to automate repetitive marketing processes. | Increased efficiency, time savings, and freeing up marketers for more creative tasks ² |
| Concept of focus on social media | An active presence on social media to engage with the audience, build the brand, and attract new customers/ | Building a community, direct dialogue with customers, and using social listening tools ³ |
| concept of creating valuable content | Development and distribution of content that aligns with the needs and interests of the target audience. | Increased brand recognition, attracting organic traffic, and building trust ⁴ . |

Note

1. It means creating personalized recommendations, offers, and communication messages.
2. It means automatically sending email newsletters, scheduling social media posts, lead generation, maintaining a customer database, and creating reports on the effectiveness of marketing campaigns.
3. This means that social media has become an important communication channel with customers, allowing for feedback, increasing brand recognition, and building a positive image.
4. It means that content is developed to attract new customers, enhance the loyalty of existing ones, and position the brand as an expert in its field.

Source: formulated by the author based on [3; 5]

consumers through the use of the following advantages:

1. Individualized offers (due to the ability to deliver personalized offers and build communication with each customer based on their behavior and preferences [3]).

2. Improved interaction experience (by collecting and analyzing customer data, all touch points with the brand can be optimized, from the first visit to the website to post-sale service [3]).

3. Community building (through maximizing the engagement of loyal customers in the brand's activities, creating loyalty programs, and interest-based clubs).

4. Increase average transaction value (by offering additional products and services that may interest the customer [5]).

It should be noted that the impact of these advantages can vary on customer loyalty and engagement parameters. Therefore, any transformations must be based on a thorough analysis of the target audience, competitive environment, and the internal resources of the enterprise. In particular, several important aspects should be considered during marketing transformation, including an individual approach, gradual changes (as radical changes can disorient both employees and customers [5]), and a balance between innovation and tradition. To evaluate the effectiveness of the transformation, it is essential to establish clear metrics and regularly monitor the results. This will enable timely adjustments to the strategy.

Conclusions from this study and prospects for further exploration in this direction. The study confirms that in the modern world, where digital technologies are permeating all aspects of life, businesses face the necessity of continuous transformation. Accounting, management, and marketing are key functions undergoing significant changes due to the digital revolution. The following conclusions have been drawn:

1. The transformation of accounting in the context of digitalization significantly enhances its efficiency and accuracy, enabling the automation of routine operations, providing real-time access to information, and performing real-time analysis of large volumes of data. At the same time, this process requires a meticulous approach, which includes planning all stages of the transformation, investing in technology, and ensuring staff training. Otherwise, issues such as high costs of implementing new systems and software, the need for staff retraining, and ensuring cybersecurity may arise.

2. The transformation of management in the context of digitalization contributes to the optimization of business processes, increased transparency in decision-making, and improved communication among employees. At the same time, this process should not be reactive, as without clear planning, challenges such as irrational resource expenditure, unforeseen costs, resistance to change, insufficient integration of changes, and lack of synchronization (for example, different departments within the company implementing changes at varying speeds and in different directions) may arise.

3. Digital marketing opens new opportunities for interacting with customers, providing extensive possibilities to adjust loyalty and the level of engagement with new consumers. At the same time, this process must be based on a thorough analysis of the target audience, competitive environment, and the internal resources of the enterprise.

In the context of the obtained results, the prospects for further research lie in developing a roadmap for the digital transformation of key business functions. Specifically, it is crucial to provide practical recommendations for developing and implementing a digital transformation strategy, including identifying priority areas, assessing risks, and allocating resources.

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