

**МІНІСТЕРСТВО ОСВІТИ І НАУКИ НАЦІОНАЛЬНИЙ
АВІАЦІЙНИЙ УНІВЕРСИТЕТ ФАКУЛЬТЕТ ЕКОНОМІКИ ТА
БІЗНЕС – АДМІНІСТРУВАННЯ
КАФЕДРА ФІНАНСІВ, ОБЛІКУ ТА ОПОДАТКУВАННЯ**



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ФІНАНСИ, БАНКІВСЬКА СПРАВА ТА СТРАХУВАННЯ

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MODERN DIGITAL TECHNOLOGIES AS A TOOL OF GLOBAL AND EFFICIENT MANAGEMENT

Abstract. Features of providing information to maximize the filling of budgets, state funds, and the development of financial resources of business structures are considered. It is argued that in the future, at the last stages of project implementation, the development of BigData institutes is planned, which will develop an open data system, when all information from state bodies will be integrated among themselves.
Keywords: BigData, national economy, recovery, digital technologies, democratic principles, economic growth, standardization.

An important condition for the development of business processes is the increase in the efficiency of financial management, which is actualized in times of challenges and trials, as well as in the period of post-war economic recovery. Gita Bhatt (2023) recognizes that economics as a discipline is developing in an era of high uncertainty, which requires consideration of models, accepted norms, and assumptions [1, pp. 2]. Management processes are closely related to information processes, which serve as a basis for making and justifying decisions regarding ways to achieve the goals of sustainable economic development [2].

The financial needs for the rapid recovery of the national economy depend on the implementation of the IMF's extended financing program. In 2023, it is planned to implement urgent recovery, which is estimated at 14.1 billion US dollars. The priority directions are the restoration of damaged housing, critical and social infrastructure, restoration of energy infrastructure, humanitarian demining, as well as support to the private sector. Note that the Government of Ukraine is interested in the transparent and accountable use of donor funds since the involvement of financial aid is necessary to overcome the economic consequences of the war [3]. The use of funds, firstly, is checked in Ukraine; secondly, the monitoring of the use

of US funding is carried out by the World Bank, the US Agency for International Development (USAID), and Deloitte Consulting – LLP.

It is necessary to focus attention on the search for ways of providing information to maximize the filling of budgets, state funds, and the development of financial resources of business structures [4]. In 2023, the Ministry of Finance of Ukraine, by the Order No. 137 dated 16.03.2023, identified enterprises, institutions and organizations that are important for the branches of the national economy, if they meet at least one of the following criteria: realization by the laws of the implementation of state policy; carrying out activities in the field of accounting and auditing, in which the formation and implementation of state policy are ensured by the Ministry of Finance; performance of works and provision of services for the Ministry of Finance; provision of services that meet the needs of enterprises, institutions, organizations that are under the control of the Ministry of Finance or in respect of which the Ministry of Finance performs functions of managing corporate rights belonging to the state in their authorized capitals, etc.

Digitization should contribute to simplifying the processing of financial information, the administration of financial activities, and the detection of violations of financial legislation, which requires the standardization of the provision of financial services (reports, reports) and the automation of public and business financial activities. In particular, the digitalization process is characterized by a transformation in the context of the implementation of digital technologies for optimization and automation of budget management processes, improvement of communication among the participants of the budget process, and improvement of the efficiency of their activities.

The quality of management decisions is influenced by the operational exchange of information between state bodies. The Ministry of Digital Transformation is a pilot state body based on which the analytical system Government BI (GBI) will be tested [5]. After the completion of beta testing, the project is planned to be scaled to other central executive authorities. Large arrays of data and dynamic events require operational optimization due to analytical tools. Therefore, the Government BI project will enable government bodies to quickly collect masses of information and take it into account when making decisions.

The Government BI system will use artificial intelligence tools. The State Statistics Service was involved in the development and implementation of the project. In the future, at the last stages of the project implementation, the development of BigData institutes is planned, which will develop an open data system, when all information from state bodies will be integrated among themselves.

The digital transformation strategy and innovative changes in the development of the State Statistics Service of Ukraine deserve special attention. In the modern economy, high-quality statistical data in real-time should become the basis for making effective decisions, that is, become a convenient information service for the state and society, so that businesses, scientists, and citizens can receive the necessary information. At the same time, all information must be collected, processed and distributed as quickly and efficiently as possible. Mykhailo Fedorov, Vice Prime Minister for Innovation, Development of Education, Science and Technology - Minister of Digital Transformation, recognizes that it is important to turn the State Statistics Service into a modern organization that is similar to an IT company that works in real-time [6]. After EPAM conducted an audit of business processes and IT infrastructure, a transformation strategy was proposed. We note that the development of the new platform takes place within the framework of the implementation of the Swiss-Ukrainian EGAP Program implemented by the Eastern Europe Foundation.

In the future, the development of e-democracy and governance through the creation of such sectors as e-voting, e-consultations, e-proposals, e-petitions, and e-surveys should contribute to ensuring democratic principles regarding the use of public, business and private financial resources. The integration of solutions based

on big data (big data) technology makes it possible not only to form a single platform of state statistics but also to analyze statistical data of a political, economic, social, demographic, and environmental nature.

Summing up, we note that in an applied sense, management processes require compliance with such basic principles of digitalization as accessibility, economic growth, openness, standardization, freedom of information, security, focus, and complexity. In addition, the ability to accumulate and analyze a huge amount of data, as well as establish a connection between them, provides a significant potential for improving existing financial and budgetary operations and procedures in the economic system of the state.

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MECHANISMS OF FORMATION OF LOCAL BUDGET FORMATION IN UKRAINE AND POLAND: A COMPARATIVE ASSESSMENT

Abstract. The definition of local taxes and local budgets is provided. Common and distinctive features of local budget formation mechanisms in Ukraine and Poland are identified. Proposals for improving the tax legislation of Ukraine have been developed, based on the Polish experience.