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**Volodymyr MURAVSKYI,**

Doctor of Economics, Professor,  
Professor of the Department of Accounting and Taxation,  
West Ukrainian National University;  
11 Lvivska str., Ternopil, 46020, Ukraine,  
e-mail: vvmur@gmail.com  
ORCID ID: 0000-0002-6423-9059

**Nataliia ZARUDNA,**

PhD (Economics), Associate Professor  
Associate Professor of the Department of Accounting and Taxation,  
West Ukrainian National University,  
11 Lvivska str., Ternopil, 46020, Ukraine,  
e-mail: zarudnanata@gmail.com  
ORCID: 0000-0002-9868-2278

**Vasyl MURAVSKYI,**

Lecturer in the Department of Economic Cybernetics and Informatics,  
West Ukrainian National University,  
11 Lvivska str., Ternopil, 46020, Ukraine,  
e-mail: vasylmur@gmail.com  
ORCID ID: 0000-0002-9625-9572

**Levko PROKIPCHUK,**

PhD (Economics), Ivan Franko National University of Lviv,  
1 Universytetskastr., Lviv, 79000, Ukraine,  
e-mail: prolev.uac@gmail.com  
ORCID ID: 0000-0003-3979-3100

## **ACCOUNTING IN THE NEW GENERATION SOCIETY AND INDUSTRY 5.0**

Муравський В., Зарудна Н., Муравський В., Прокіпчук Л. Облік в суспільстві нової генерації та Індустрії 5.0. *Вісник Економіки*. 2024. Вип. 2. С. 177–194. DOI: 10.35774/visnyk2024.02.177

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**Abstract.**

**Introduction.** *The latest stage in the development of social formations is the formation of Industry 5.0. An important component of the modern industrial and technological system is the post-information society, in which not only the content of information is important, but also the methods of its processing, interpretation, transmission and use for management decisions by various internal and external stakeholders. The demand for accounting as an information component of Industry 5.0, which prepares and optimizes economic information according to the information priorities of users, is substantiated.*

**The purpose of the article** is to substantiate the importance of accounting in the post-information society and to adapt its theory and practice to the identifying characteristics of Industry 5.0.

**Methods.** *In the process of researching the perspectives of the transformation of accounting in the conditions of Industry 5.0, general scientific empirical, logical and historical methods of knowledge of reality were used. Research is based on general methods of studying economic processes, facts and phenomena from the standpoint of accounting and computer technology. The information base of the research is normative and legal documents on the regulation of accounting, scientific works of domestic and foreign scientists in the field of digitization of accounting in the post-information society, etc.*

**Results.** *A comparison of Industry 5.0 with the previous stages of the industrial and technological development of society was made. The impact of technological and socio-economic development of modern society on accounting is explained. Ten key characteristics of Industry 5.0 in the context of the transformation of accounting theory, methodology, organization and practice are identified: intelligent governance and self-management, decentralization, enterprise security, human-centeredness and the value of human capital, sustainable development of small and medium-sized enterprises, total innovation and Deep Tech, sustainability ecosystems, circular economy, social orientation, ESG reporting. The main advantages of the development of the concept of Industry 5.0 in terms of the development of accounting are: intensification of the economy; personal growth; decentralization of management and self-regulation; provision of urban comfort; quality receipt of administrative services; environmental, social protection and cyber-military security of citizens.*

**Perspectives.** *The systematization of the key features of Industry 5.0 made it possible to identify their common characteristic, which consists in the possibility of free scaling of accounting information to the macro level, which positions accounting as an information intermediary between enterprises and economic sectors or territorial associations. Therefore, promising directions for further research are the development of methods of transformation of accounting in the context of various branches of the economy in the conditions of the formation of Industry 5.0.*

**Keywords:** *accounting, fifth industrial revolution, Industry 5.0, post-information society, innovation, digital economy.*

**Formulas: 0, fig.: 2, tabl.:1, bibl.: 16.**

**JEL Classification: M40, M41, D24.**

**Introduction.** The economic system of social formations historically evolves along with the development of production and information technologies. The modern level of industrialization has reached global proportions. Competition for the latest technologies intensified between economically developed countries. Economic advantages are realized through the automation of production functions, which makes it possible to significantly minimize the cost of finished products. Modern innovative enterprises are focused on complete autonomy, which minimizes the participation of the human factor in the production of objects of any industrial complexity.

At a certain stage of the industrialization of industry, the economic growth of enterprises stopped. All business entities, regardless of location, have gained equal access to technology and equipment, and the openness of markets has removed economic barriers to the global promotion of competitive products. To achieve competitive advantages, enterprises had to pay not only significant attention to production resources, but also to economic information in the management of socio-economic processes, which marked the development of post-industrial society.

A significant number of countries remained at the previous stage of economic development due to the presence of internal or external restrictions. For Ukraine, deindustrialization took place due to the destruction of large industrial facilities as a result of military operations. Restoration of the country's industrial potential requires optimization of available financial, investment and production resources.

The economic situation is somewhat different with Asian corporations, which are extremely difficult to compete with. The management of enterprises from Europe, North America and other economically developed regions faces the important problem of radical optimization of all business processes. Although information remains an important factor in socio-economic growth, it requires the development of new ways of using it. The formation of economic information, most of which is prepared by accounting, is not an end in itself in enterprise management, but is focused on total optimization actions.

Optimization and human centeredness are the main provisions of the latest concept of technological transformation of the socio-economic sphere of society called "Industry 5.0". The periodization of the development of social formations in the context of their industrial, socio-economic and technological development is given in the table 1.

Table 1

Evolutionary development of social formations

Criterion of comparison	Industry 5.0	Industry 4.0	Industry 3.0
Technologies	Human interaction with technologies	Autonomous equipment, artificial intelligence	Automation, conveyor production
Impact on society	Human centeredness, ensuring people's needs and rights	Innovative economy, investment in technology	Growth of employment, improvement of working conditions
Type of society	Post-informational	Post-industrial information	Industrial
Type of economy	Optimizing innovative economy	Digital network economy	Industrial economy

continuation of table 1

The main production factor	Creative intelligence	Innovations	Production technologies
The human factor	Symbiosis of man and technology	Reduction of participation due to autonomous processes	Automation and simplification of work
Socio-ecological development	Sustainable development and circular economy	Emphasis on environmental safety and social security of employees	Excessive and ineffective use of human and natural resources

Source: systematized by the authors.

In contrast to the previous industrial stage of the development of social formations, the innovative view of the development of the economic system is connected with taking into account the individual needs of each person. Prospects for the technological development of mankind are closely related to the behavioral theory of motivated actions of consumers of goods (works, services). Consumer interests, including information priorities, prevail in the formation of the digital development agenda of most countries [1]. Technical means of processing raw materials into a finished product or primary data into usable information become only an auxiliary tool for workers in Industry 5.0. Innovative technologies make it possible to automate the execution of routine procedures, leaving more opportunities for optimization, creative, adaptive and organizational activities of modern specialists in any spheres of economic activity.

**Literature Review.** The global scientific space is filled with theoretical studies and applied developments in the socio-economic sphere of Industry 5.0. The activity of scientific research is directly related to investments in Industry 5.0. According to statistics, the global market capitalization of technologies that fill Industry 5.0 with information will grow by 31.2% annually and will reach \$255.7 billion USD in 2029 (Fig. 1).

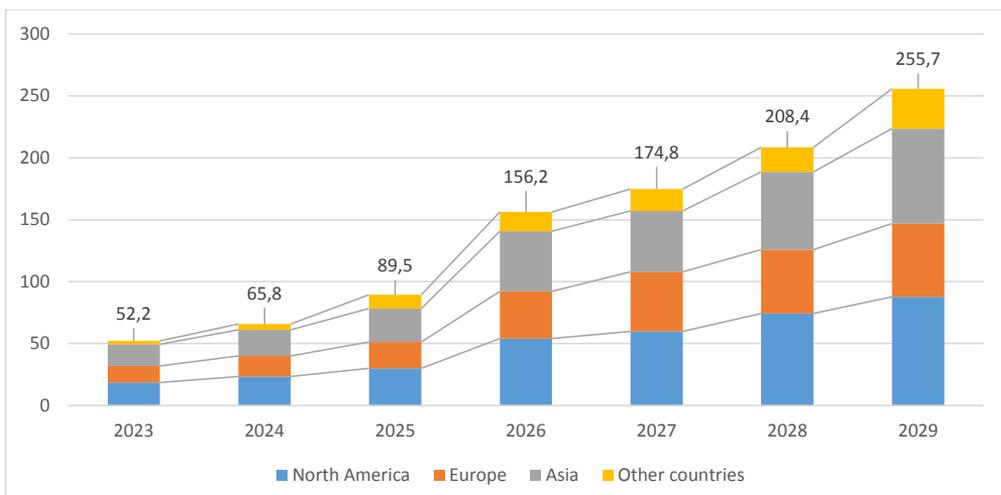


Fig. 1. Market capitalization of Industry 5.0 billion USD

Source: formed on the basis of [2].

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In 2023, a scientific debate began regarding the identifying features and characteristics of the future industrial and technological structure of social development. For example, Arcot Saradha defines the levels of interconnection of industrial development and the evolution of social relations in Industry 5.0 [3]. Madhavan Meena, Sharafuddin Mohammed Ali, Wangtueai Sutee emphasize the innovative development of small and medium-sized enterprises as opposed to corporate associations at the current stage of industrial and technological development [4]. Comparing the achievements in the field of the fifth industrial revolution, Tunji-Olayeni Patience and others identify the main trend of using innovative production and information technologies, which is to ensure the sustainable development of individual enterprises and the global economy in general [5]. On the other hand, Dollija Elda and Gura Kriselda position human capital as a determining factor in the further development of Industry 5.0. [6]. Abouhawwash Mohamed and others determine the importance of supply chains and the creation of additional value in ensuring the quality of industrial products in modern conditions of the latest industrial and technological structure [7]. Vijayakumar P. and others propose to pay attention to robotics and artificial intelligence in the process of transition to the fifth industrial revolution [8]. Hyperpersonalization, as Rai Nimisha and Pandey Akhilesh prove, is the greatest asset of Industry 5.0, which radically transforms the marketing and production sphere of the modern economy [9].

However, the circle of priority of people's needs in the conditions of the fifth industrial revolution is not limited to the economic sphere. Increasingly, society is focusing on personal growth, urban comfort, quality receipt of administrative services, environmental protection, and cyber-military security of citizens. In the conditions of manifestation of the advantages of Industry 5.0, the importance of accounting is growing as the most important source of information about the activities of enterprises and the primary element of control over financial and economic processes in the modern post-information society.

Also, Sugiarta I. and others pay attention to the significant information opportunities that appear in Industry 5.0 for the development of accounting reporting on social, environmental and management processes of modern enterprises [10]. A similar opinion is held by Deswanto Vero, who calls the newest stage of accounting development "Green accounting" or "Environmental accounting" in the context of the onset of the fifth industrial revolution [11]. In the context of evolutionary trends in the development of accounting and clarification of its tasks in the modern post-information society, Tavares Maria identified the directions for further improvement of the educational training of accounting specialists [12]. Instead, Yusuf Agus considers combined approaches to accounting standardization and deregulation in the context of Industry 5.0 [13]. However, scientific developments in the field of accounting transformation in the context of the development of Industry 5.0 are few and episodic, which does not allow to fully reveal the role of accounting information in the modern post-information society.

**Purpose.** The purpose of the article is to substantiate the importance of accounting in the post-information society and to adapt its theory and practice to the identifying characteristics of Industry 5.0.

**Results.** An accounting is entrusted with the important task of ensuring the informational interests of not only internal, but also external users. At a time when global corporations are becoming more influential than the governments of certain countries, there is a need

to protect the rights of the public and other stakeholders. Reliable accounting makes it impossible to obtain an illegal benefit, violate the law or neglect civil liberties. Modern computer and communication technologies are able to ensure the reliability of accounting information and provide confidence in the legitimate compliance of financial and economic activities of enterprises. Multifaceted reporting is an information source for further control and regulation of business activities. However, the post-information society requires not only an increase in the volume of detailed information, but also maximum consideration of the information priorities of stakeholders.

On the other hand, radical transformations are taking place in accounting. Predictions regarding the displacement of the role of modern accounting specialists in the conditions of the formation of Industry 4.0 were only partially realized. Innovative computer and communication technologies have automated routine accounting procedures and have become an advisory tool for specialists in the field of accounting and control. The development of artificial intelligence and autonomous production systems has minimized human participation only at the stages of collection and primary processing of accounting information. The field of accounting in Industry 5.0 has gradually moved towards the interpretation and optimization of accounting information with the development of proposals for regulating the financial and economic activities of enterprises. The maximum consideration and strengthening of creative, organizational and optimization capabilities of accounting personnel will mark the transition to Industry 5.0, which is the prerogative of the post-information society of optimization. The transformation of accounting in the conditions of the fifth industrial revolution, taking into account its characteristic features, takes place in ten main directions: intellectual governance and self-management, decentralization, enterprise security, human-centeredness and the value of human capital, sustainable development of small and medium-sized enterprises, total innovation and Deep Tech, sustainability of ecosystems, circular economy, social orientation, ESG reporting.

**Intellectual governance and self-management.** The accounting system becomes a communication intermediary between enterprises that provide administrative and communal services to the population and local self-government institutions. Accounting information about the activities of enterprises in urban agglomerations is the basis of the formation of the concept of management of financial and economic processes called smart city. All economic entities operating in the urban space provide complete and detailed information to the smart city management system.

Primary data on financial and economic activity can be simultaneously sent to internal users for enterprise management and to external stakeholders in order to optimize the functioning of the smart bridge. First of all, the accounting system can provide information on the cost of infrastructure and utility services for the population in order to prevent excessive enrichment of utility entities. Another important direction of using accounting data is monitoring compliance with functional, social, legal and investment obligations. Deviation from the optimal functioning of the smart city is the basis for initiating regulatory actions.

A significant part of management functions can be automatic, which determines the perspective of activation of self-regulatory processes. Thus, Industry 5.0 forms the

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prerequisites for the development of optimizing regulatory actions based on accounting information to improve the provision of administrative and communal services to the population in smart cities. The intelligent management system of the smart city based on accounting data can be scaled to the size of any region or the entire country, which provides grounds for macro-level self-management of certain processes.

**Decentralization.** In the post-information society, there is no circulation of complete information arrays, as well as single centralized databases. The significant spread of blockchain technology has decentralized the process of processing and accumulating accounting information. Most of the primary data can be immediately processed at the places of their origin and collection. Rejection of centralized processing ensures timeliness of information formation for operational management of the enterprise and enables self-correcting actions. A significant part of the accounting data is immediately used for automatic management decision-making. The rest of the accounting information used for tactical and strategic management is transmitted in a fully formed form to the decision-making places.

The transfer of data based on their block-chain structuring occurs in a mosaic manner through various communication channels to various stakeholders. Individual credential elements are not usable. To obtain accounting information ready for use, it is necessary to collect it from disparate arrays of data stored by different owners.

Decentralization in the post-information society gives preference to management decision-making in places where financial and economic activities are carried out. This division of management functions contributes to the stability of the functioning of the entire information system of the enterprise. Stability is ensured by the difficulty of stealing or distorting accounting information in distributed databases, the impossibility of perceiving individual information elements, automatic recovery of destroyed data, etc.

Even when causing systemic damage to the enterprise, its individual divisions are able to successfully function autonomously on the basis of the accounting information available to them. Additional stability of enterprises is ensured due to the modularity of the information system. At any moment, there may be a need to expand the powers and tasks of the accounting or management units, which is implemented through the implementation of additional functional modules. The modular structure of enterprise management does not require the suspension of its activities to expand its functional capabilities.

Decentralization in Industry 5.0 provides stability, autonomy and modularity not only at the level of individual enterprises or their associations, but also at the macro-level of territorial associations of citizens.

**Enterprise security.** Hybrid influence on a global scale manifests itself not only in military threats, but also in causing economic damage to enterprises. As a result of free access through electronic communications in the conditions of Industry 4.0 to accounting information, cyber and economic risks of the functioning of enterprises are maximized. Since management accounting information is a trade secret, and accounting is positioned as the information core of management, internal and external attackers pay considerable attention to the enterprise's accounting system in order to harm it. Due to cyber-attacks on the accounting system, third parties can gain unauthorized access to the information resources of the business entity. Instead, the development of Industry 5.0 is focused on

ensuring the economic and cyber security of the enterprise. This task in the post-information society relies on accounting in close cooperation with other divisions of the enterprise. Accounting specialists, together with employees of technical and security departments, participate in ensuring the stable and uninterrupted operation of enterprises, prevent the loss of confidential information, minimize the consequences of external cyber attacks and internal illegal influence, etc. More about the relationship between accounting and cyber security in the post-information society is given in the scientific work [14].

**Humancentricity and the value of human capital.** Accountants are carriers of a unique combination of knowledge, experience, communication links, skills in various spheres of socio-economic activity, which are difficult to algorithmize. Military and pandemic threats in Ukraine demonstrated the importance of human capital in sustainable economic growth. A decrease in the number of highly qualified workers, whose activities cannot be automated, leads to negative economic consequences at the micro- and macro-level. Industry 4.0, despite the development of artificial intelligence technologies and robotic systems, demonstrated the impossibility of refusing to involve a significant list of specialists.

Instead, the post-information society once again actualizes the value of human capital. For accounting specialists, in the conditions of permanent dynamic changes in the internal and external conditions of enterprise activity, it is important to update and supplement professional knowledge in a timely manner. Industry 5.0 is aimed at information support and support of accounting specialists, consulting and identification of their information needs, access to educational resources, communication interaction with experts in various fields of activity related to the functioning of the enterprise.

On the other hand, accounting requires the formation of information for the effective management of human capital. Internal stakeholders are interested in reliable accounting of working hours and wages in order to stimulate the productive use of labor resources. External users are focused on obtaining complete and unbiased accounting information regarding compliance with labor legislation, provision of social guarantees and fulfillment of the company's obligations regarding the development of human capital.

**Sustainable development of small and medium enterprises.** The transition to Industry 5.0 is possible only under the condition of digitalization of socio-economic processes at all enterprises, regardless of the field of activity and the size of the business. If corporate associations actively implement modern computer and communication technologies in financial and economic activities, small and medium-sized enterprises do not pay enough attention to technological innovations. The formation of a post-information society requires the maximum use of technological means of processing and transmitting accounting information. The manifestation of most of the advantages of digitization of accounting is possible only under the conditions of involvement of accounting specialists from all economic entities.

In other words, the totalization of automated processing and transfer of accounting information is necessary for the effective implementation of electronic business communication systems, free information exchange between enterprises, payments using electronic money and cryptocurrencies, tax and customs services [15; 16].

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As a result of the military operations on the territory of Ukraine, the share of large-sized enterprises has significantly decreased. Excessive growth of business and the formation of transnational corporations is positioned as a negative phenomenon from the point of view of antimonopoly legislation. Large business entities and their associations have more opportunities to manipulate and hide credentials. Therefore, a more effective model of entrepreneurship, especially for developing countries, is to stimulate the development of small and medium-sized businesses. Small businesses can use accounting outsourcing services with minimal risk and costs. Delegation of accounting powers should be recognized as a fairly effective method of ensuring the reliability and economic efficiency of accounting information processing.

The development of Industry 5.0 is aimed at simplifying all organizational procedures in order to minimize the bureaucratic and corrupt components of the functioning of small and medium-sized enterprises. The activity of such business entities in the post-information society is a method of ensuring the economic security of the regions and the country in general.

**Total innovation and Deep Tech.** The local transformation and digitalization of business processes inherent in Industry 4.0 no longer brings a drastic economic effect. The sustainable development of entrepreneurship in the post-information society requires the introduction of total innovations. The implementation of computer and communication technologies in the financial and economic activities of enterprises should take place at all functional levels. The use of the latest production technologies must necessarily be combined with the digitization of accounting, control, management and other information processes. Any technological innovation should bring information benefits. Possession of complete and comprehensive accounting information enables effective management of business structures.

Partial digitalization of accounting does not meet the requirements of the digital economy due to the impossibility of direct information synchronization between the components of the company's information system, the lack of timely access to the necessary information resources, the presence of information asymmetries in the process of payment of accounting data, etc. The post-information society in Industry 5.0 requires the use of computer and communication technologies at all stages of enterprise management: collection of primary data, processing of accounting information, its interpretation, communication interaction with users, preparation of management decision projects and control of their implementation.

Industry 5.0 is also based on the implementation of the concept of «Deep Tech». Initially, the concept was developed for the management of startups in order to justify their prospects in terms of potential interest among end users. The idea of Deep Tech consists in the formation of a complete ecosystem of financial and economic activities using innovative technologies at all stages of the life cycle of a certain product. That is, digitalization in the post-information society should apply to all financial and economic processes: finding potential customers, marketing promotion of products to the market, production of products, their logistical delivery to the end consumer, after-sales customer service. At each of these stages, accounting data is created, which is an extremely important information resource for enterprise management and further optimization of its activities. In addition, Deep

Tech needs an innovative approach to finding investment resources, conducting research and design research, educational training and recruiting highly qualified employees, commercialization of scientific developments simultaneously with digitalization of the accounting of these processes for the informational filling of «Big data» technology.

**Sustainability of ecosystems.** In addition to ensuring comprehensive innovativeness of ecosystems, their sustainability is of great importance in conditions of global instability. Military tensions and hostilities have demonstrated the fragility of modern supply chains and value addition. The prerogative of Industry 5.0 is the optimization of communication interaction with counterparties within the framework of the formed financial and economic ecosystem. In the conditions of the post-information society, not only the content of information transmitted through communication channels is important, but also the reaction to it or interaction with its addressees. With the development of modern computer and communication technologies, accounting becomes a communicator in the process of information interaction with ecosystem participants. With the help of electronic communications, accounting participates in the search for reliable partners, the design of contractual relations, the functioning of the smart contract system, the logistical direction of material and cash flows, etc.

In this case, the formation of accounting information is a prerequisite for ensuring sustainable business relationships in supply chains and adding value. Industry 5.0 brings the efficiency of transport and logistics processes to a new level thanks to the forecasting and planning of transport routes. Given the need for business relocation, timely delivery of goods of industrial and military importance, international production cooperation, there is a need to reform classic supply chains and add value. Accounting is involved in the search for the most effective options for the location of production facilities and the construction of logistics routes at the international level, which ensures global economic stability and limits recession due to the impact of negative military threats.

**Circular economy.** The importance of minimizing the negative impact of industrial production on the environment has long been proven. In addition to the environmental component, Industry 5.0 strengthens the economic component of the regenerative and lean economy («Circular Economy»). Thanks to the implementation of innovative production technologies and business models, enterprises are able to minimize costs for fuel and energy resources, containers and packaging materials, natural resources, depreciation of equipment, etc. Accounting participates in minimizing the cost of finished products through the justification of the impact of the circular economy on the elements of production costs. Also, the circular economy contributes to the creation of new jobs for specialists responsible for consumer innovations and resistance to interruptions in the supply of production resources due to their independent recovery or generation. Accounting information is also an information component of functional cost and marketing analysis, the task of which in the post-information society is to increase the durability, maintainability, recyclability, and reduce the impact on the environment and human health of innovative products. The post-information society is designed to form an appropriate consumer culture of economical and efficient use of purchased goods (works, services).

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**Social orientation.** The ecological orientation of Industry 5.0 is complemented by a social, human-centered orientation. In the post-information society, the focus is on the needs of the public. All scientific and technical developments must primarily serve public interests. Therefore, the task of accounting and control in Industry 5.0 is to limit the illegal activities of business structures. All aspects of financial and economic activity that are not commercial secrets must be publicly disclosed through accounting and reporting mechanisms. Social guarantees and decent wages are the highest goal of the functioning of enterprises in the modern post-information society. Socialization of accounting makes it more open and transparent.

External stakeholders become the initiators of the accounting process by determining the content, form and time of submission of accounting reports. In Industry 5.0, the role of accounting is growing from a supporting subsystem of management to a service mechanism for responding to information requests of various user groups. In accordance with the informational interests of the public and specialists from various fields of activity, the internal structure of accounting is being transformed. Accounting in the conditions of the use of computer and communication technologies is able to freely adapt in accordance with the needs and requirements of society to ensure its social interests.

**ESG reporting.** The formation of integrated reporting is the most effective tool in ensuring the transparency and openness of the functioning of enterprises. Integrated reporting documents, through a combination of financial and non-financial indicators, inform internal and external users about environmental, social and governance (ESG) aspects of business entities.

In the conditions of Industry 5.0 ESG, reports are generated exclusively in electronic format. Digitization of the formation and submission of reporting ensures its universal accessibility and ergonomics. The convenience of using electronic integrated reporting lies in the possibility of free transformation of its structure, as well as the visualization of indicators for maximum compliance with the information priorities of stakeholders. Electronic reporting forms can also be communication platforms for interaction with accounting and management specialists of enterprises. Such documents can simultaneously collect data and stakeholder wishes and adapt the content to ensure the maximum level of acceptance. In the post-information society, in addition to the content of accounting information, the demand for its professional interpretation is put forward. For stakeholders who do not have specialized economic knowledge, it is advisable to submit integrated reporting in the form of ready-made analytical conclusions, statistical comparisons, recommendations and advice, which turns the reported information into a ready-to-use information product. On the basis of such accounting information, stakeholders are able to make well-grounded, efficient and effective management decisions. In this case, ESG reporting becomes the most complete and reliable source of information about all aspects of enterprise activity.

The relationship between the characteristic features of Industry 5.0 and their impact on the transformation of accounting in the post-information society is shown in Fig. 2

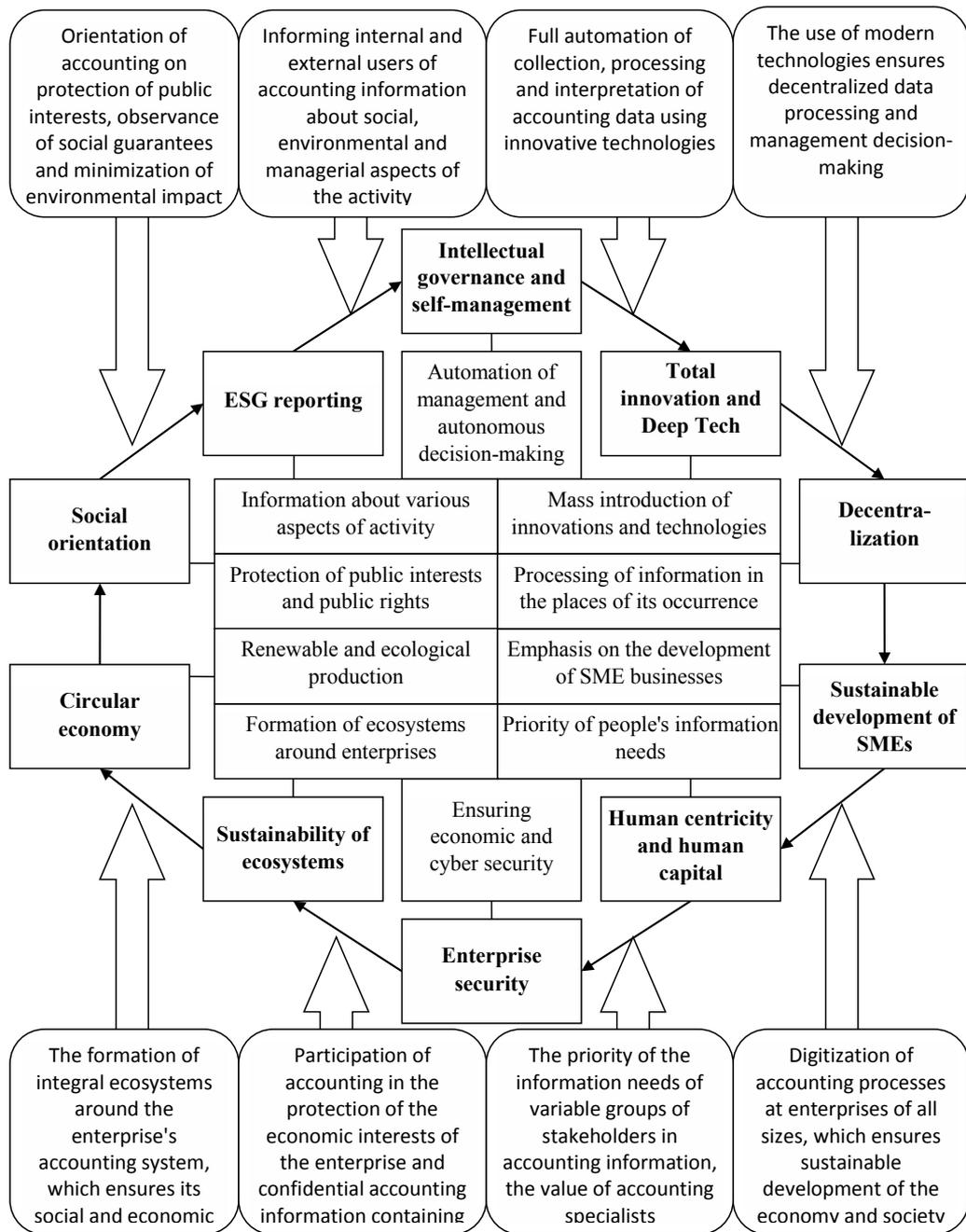


Fig. 2. Features of Industry 5.0 and their impact on accounting transformation  
 Source: developed by the authors.

So, the characteristic features of the latest stage of the evolution of social formation provide grounds for distinguishing a new industrial and technological structure - Industry

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5.0. The latest stage of socio-economic development is based on the principles of Industry 4.0 with an emphasis on human interaction with the latest technologies. Innovative technologies, the development of which led to the establishment of Industry 4.0, are: artificial intelligence, blockchain, virtual and augmented reality, the Internet of Things, digital doubles, aerial visual monitoring, etc. These same technologies with new ways of using them to ensure the information priorities of stakeholders are the basis of the latest generation of technological development of mankind. Human centeredness is the main leitmotif of most areas of accounting development in Industry 5.0. The most fundamental difference between Industry 5.0 and previous generations of socio-economic development is the scalability of processing, transmission and interpretation of accounting information. In the post-information society, informational transformations taking place at the enterprise level are extrapolated to associations of business entities, individual branches of the economy, cities, regions, and even countries. In this case, accounting becomes an information intermediary between the micro- and macro-levels of social development.

**Conclusions and prospects for further research.** The latest stage in the development of global social formation is the emergence of Industry 5.0. An important component of the latest concept of industrial and technological order is the evolution of social relations to the post-information society of optimization. In modern socio-economic realities, information somewhat loses its value, which is a threat to the sustainable development of entrepreneurship. Further economic growth is connected with taking into account the informational priorities of variable groups of stakeholders, which requires the use of innovative methods of collecting all primary data, their pre-processing at the places of generation and, most importantly, full interpretation and development of project management solutions for effective management of enterprises.

In Industry 5.0, the importance of accounting is growing as the most important source of information about the activities of enterprises and the primary element of control over financial and economic processes in the modern post-information society. Accounting is influenced by the ten principles of Industry 5.0, which are: intelligent governance and self-management, decentralization, enterprise security, human-centeredness and value of human capital, sustainable development of small and medium-sized enterprises, totality of innovations and Deep Tech, sustainability of ecosystems, circular economy, social orientation, ESG reporting. The main advantages of the development of the concept of Industry 5.0 in terms of the development of accounting are: intensification of the economy; personal growth; decentralization of management and self-regulation; provision of urban comfort; quality receipt of administrative services; environmental, social protection and cyber-military security of citizens.

In the post-information society, informational transformations are taking place at the enterprise level, which can be significantly scaled to the level of individual industries or territorial associations. In this case, accounting with the use of innovative computer and communication technologies becomes an information intermediary between the micro- and macro-levels of social development. As a result, further research is needed on the prospective directions of the accounting transformation of various branches of the economy in the conditions of the formation of Industry 5.0, as well as the clarification of the influence

of the features of the application of innovative computer and communication technologies on accounting theory and practice.

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**Володимир МУРАВСЬКИЙ,**

доктор економічних наук, професор,  
професор кафедри обліку і оподаткування,  
Західноукраїнський національний університет,  
вул. Львівська, 11, м. Тернопіль, 46020, Україна.  
Електронна адреса: [vvmur@gmail.com](mailto:vvmur@gmail.com)  
ORCID ID: 0000-0002-6423-9059

**Наталія ЗАРУДНА,**

кандидатка економічних наук, доцентка,  
доцентка кафедри обліку і оподаткування,  
Західноукраїнський національний університет,  
вул. Львівська, 11, м. Тернопіль, 46020, Україна.  
Електронна адреса: [zarudnanata@gmail.com](mailto:zarudnanata@gmail.com)  
ORCID: 0000-0002-9868-2278

**Василь МУРАВСЬКИЙ,**

викладач кафедри економічної кібернетики та інформатики,  
Західноукраїнський національний університет,

вул. Львівська, 11, м. Тернопіль, 46020, Україна.  
Електронна адреса: vasylmur@gmail.com  
ORCID ID: 0000-0002-9625-9572

**Левко ПРОКІПЧУК,**  
кандидат економічних наук,  
Львівський національний університет ім. Івана Франка,  
вул. Університетська, 1, м. Львів, 79000, Україна.  
Електронна адреса: prolev.uac@gmail.com  
ORCID ID: 0000-0003-3979-3100

## **ОБЛІК В СУСПІЛЬСТВІ НОВОЇ ГЕНЕРАЦІЇ ТА ІНДУСТРІЇ 5.0**

### **Анотація.**

**Вступ.** Новітнім етапом розвитку суспільних формацій є становлення Індустрії 5.0. Вагомою компонентою сучасного індустріально-технологічного укладу є постінформаційне суспільство, у якому важливий не тільки зміст інформації, а й методи її обробки, інтерпретації, передачі та використання для прийняття управлінських рішень варіативними внутрішніми і зовнішніми стейкхолдерами. Обґрунтовано затребуваність бухгалтерського обліку як інформаційної компоненти Індустрії 5.0, який готує та оптимізує економічну інформації відповідно до інформаційних пріоритетів користувачів.

**Мета статті** полягає в обґрунтуванні важливості бухгалтерського обліку в постінформаційному суспільстві та адаптації його теорії і практики до ідентифікуючих характеристик Індустрії 5.0.

**Методи.** У процесі дослідження перспектив трансформація обліку в умовах Індустрії 5.0 використані загальнонаукові емпіричні, логічні та історичні методичні прийоми пізнання дійсності. Дослідження базуються на основі загальних методів вивчення економічних процесів, фактів та явищ з позиції бухгалтерського обліку та комп'ютерних технологій. Інформаційною базою дослідження є нормативно-правові документи щодо регламентації бухгалтерського обліку, наукові праці вітчизняних та зарубіжних учених у частині діджиталізації обліку в постінформаційному суспільстві тощо.

**Результати.** Здійснено порівняння Індустрії 5.0 з попередніми етапами індустріально-технологічного розвитку суспільства. Пояснено вплив технологічного та соціально-економічного розвитку сучасного суспільства на бухгалтерський облік. Визначено десять ключових характерних ознак Індустрії 5.0 у контексті трансформації теорії, методики, організації та практики бухгалтерського обліку: інтелектуальне урядування та самоуправління, децентралізація, безпека підприємств, людиноцентризм та цінність людського капіталу, сталий розвиток малих та середніх підприємств, тотальні інновації та Deep Tech, стійкість екосистем, циркулярна економіка, соціальна орієнтація, ESG звітність. Основними перевагами становлення концепції Індустрії 5.0 у частині розвитку бухгалтерського обліку є: інтенсифікація економіки; особистісне зростання; децентралізація управління та саморегулювання; забезпечення

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урбаністичного комфорту; якісне отримання адміністративних послуг; екологічний, соціальний захист та кібернетично-військова безпека громадян.

**Перспективи.** Систематизація ключових ознак Індустрії 5.0 дала змогу виявити спільну їх характеристику, яка полягає у можливості вільного масштабування облікової інформації до макrorівня, що позиціонує бухгалтерський облік інформаційним посередником між підприємствами та галузями економіки чи територіальними об'єднаннями. Отже, перспективними напрямками подальших досліджень є розробка методик трансформації бухгалтерського обліку відповідно до різних галузей економіки в умовах становлення Індустрії 5.0.

**Ключові слова:** облік, п'ята промислова революція, Індустрія 5.0, постінформаційне суспільство, інновації, цифрова економіка.

**Формул: 0; рис.: 2; табл.: 1; бібл.: 16.**

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