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## ADVANTAGES AND RISKS OF CLOUD COMPUTING IN THE FIELD OF ACCOUNTING

Throughout history, business development has been accompanied by the development of an accounting system. Today, in the age of development of the digital economy, automation of the accounting system is becoming more urgent than ever. The cost of building and maintaining such a system is significant and tends to increase.

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At the present stage of development of information technologies, the use of so-called «cloud computing» is becoming increasingly popular. This is a promising innovation, which is expected to provide significant cost savings and unprecedented flexibility in how businesses can use information technology.

The article discusses the benefits of using cloud computing technology for organizing an accounting system, shows new features and presents practical guidelines that need to be adopted to maintain the safe and most efficient use of cloud accounting systems in enterprises. The use of cloud computing allows large-scale consolidation and optimization of the use of hardware and software resources.

The analysis of statistical material regarding the introduction of cloud accounting information systems is presented. The use of information technology in accounting has changed the subject technology, eliminating the preparation of consolidated documents and registers, which are generated automatically and are optional before the formation of the general ledger and reports, serve mainly to control data entry. Showing new features for accounting: cloud services, online accounting.

Cloud computing technology is a relatively young, developing field in which there are certain risks associated with ensuring information security. The technical problems in information operations associated with the introduction of cloud technologies occurring within the enterprise are considered. The paper proposed a number of measures aimed at maintaining the safe and most efficient use of cloud systems.

*Keywords:* information services, accounting system, automated accounting system, «cloud computing», information security.

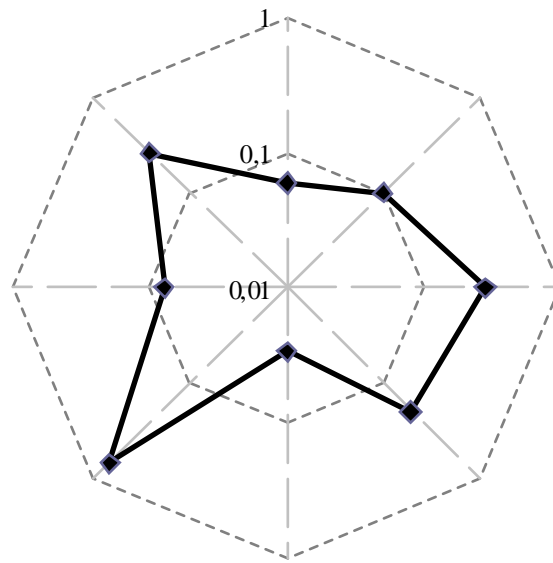
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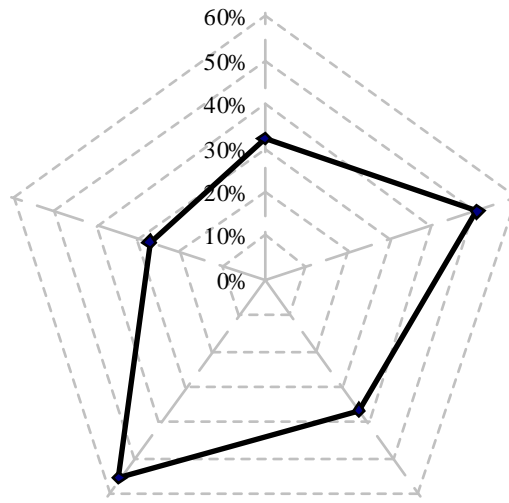
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