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CLOUD TECHNOLOGIES IN MANAGEMENT ACCOUNTING

The relevance of the topic is due to the fact that the main priority for business structures implementing digitalization projects remains attention to cloud technologies due to their ability to scale information, provide simple management of information flows and data, and reduce costs. The purpose of the study is to substantiate the options for using cloud technologies in the process organization of management accounting.

A flexible system of process organization of management accounting is proposed, the essence of which is to use the cloud infrastructure of providers to organize the processes of collecting, identifying, multi-level generalization, monitoring and control of management accounting information, which makes it possible to optimize the costs of investing in one's own infrastructure and provide remote access to management accounting processes. The tasks that can be solved in management accounting with the help of cloud technologies are defined: allocation and analysis of multi-position accounts of management accounting; storage and processing of Big Data and Small Data; data backup; organization of remote jobs; development and testing of new accounting services; harmonization of all types of accounting, etc.

The paper identifies three types of cloud infrastructure (public, private and hybrid), to varying degrees suitable and appropriate for management accounting. It is shown that it is expedient to use public clouds by companies with low requirements for confidentiality of information and protection of trade secrets; for the purposes of management accounting, they are only partially suitable in an amount that does not threaten the loss of trade secrets. It is advisable to use private (private) clouds for companies that have increased requirements for the level of protection of information summarized in the framework of management accounting. Hybrid clouds involve a partial transition to a cloud infrastructure, its integration with its own servers, which is most preferable from the standpoint of management accounting. Separation of information is proposed to be ensured by storing on their own database servers and critical management accounting processes with their duplication in private clouds, and remote workplaces, additional services and other non-key processes are organized in the public cloud infrastructure. We offer a hybrid option for organizing management accounting processes, since it is the most preferable both from the standpoint of information security and the expansion of operational and technological capabilities.

It is concluded that the Russian cloud market has huge potential in terms of growth, but at the same time, for the global development of cloud technologies and services and the large-scale transition of the IT infrastructure of domestic business to the cloud, it is necessary to solve the problems of scaling the market and overcoming the low degree of user confidence in storing all company data outside of its own servers.

Keywords: management accounting, cloud technologies, digital economy, digital innovations, digital strategy

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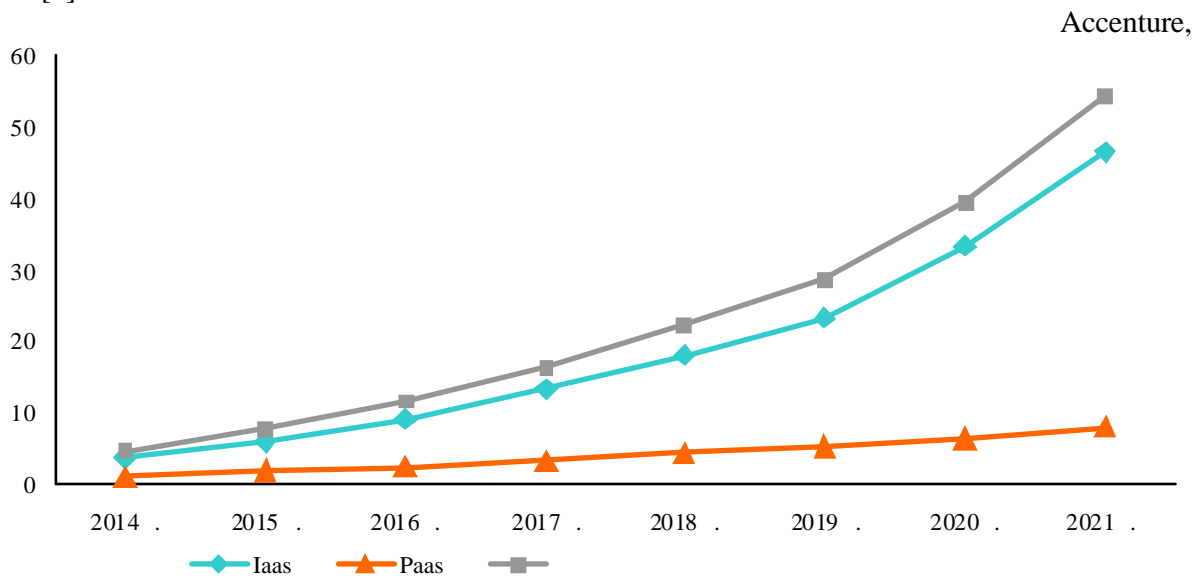
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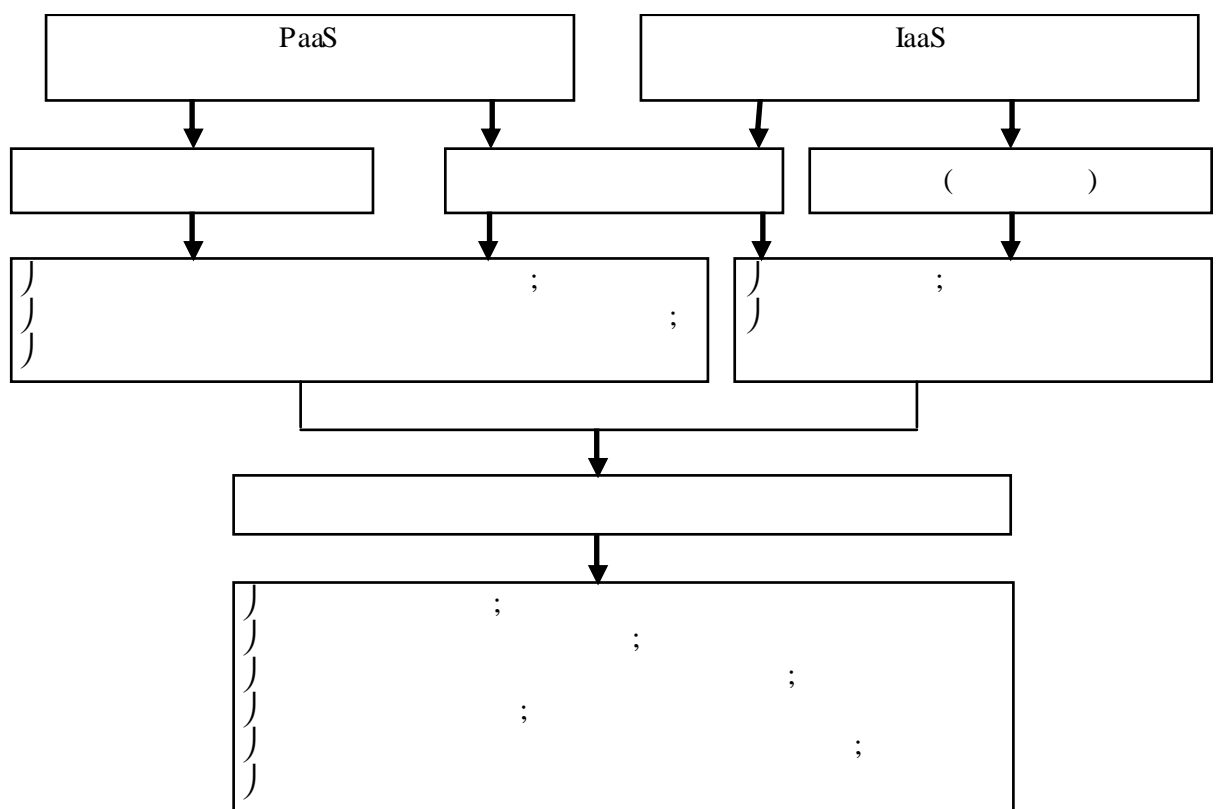
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