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New Trends in Accounting and Auditing in the Era of Digital Transformation

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Abstract

Background: The rapid evolution of the digital economy is fundamentally reshaping accounting, reporting, and auditing systems. Emerging technologies—including Blockchain, Artificial Intelligence, Big Data, Robotic Process Automation (RPA), and

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cloud platforms—are redefining financial information flows while establishing new benchmarks for transparency and organisational adaptability. These shifts necessitate a reassessment of accounting functions within digitalised environments.

Objective: This study aims to analyse innovative approaches to accounting and auditing in the digital economy, identify patterns of transformation in accounting processes, and construct a conceptual model for integrating digital technologies into financial management.

Methodology: The study utilised a synthesis of scientific publications and analytical reports. Digital integration was evaluated using the Digital Accounting Maturity Index (DAMI) to compare maturity levels across Ukraine, Poland, the Czech Republic, and Slovakia.

Results: Findings indicate that digital technologies significantly alter the architecture of accounting information, shifting professional roles toward analytical functions and preventive control. Notable differences in digital maturity exist across the studied regions, primarily driven by gaps in analytical integration and staff competency.

Conclusion: The digitalisation of accounting is a multidimensional process requiring technological and organisational alignment to ensure data reliability and effective decision-making.

Key Recommendation: Future research should expand the application of the DAMI framework to other regions and explore sector-specific digitalisation patterns.

Introduction

The modern digital economy is influencing the development of new rules for the financial and accounting subsystems that are not merely modifications of traditional accounting, reporting, and auditing guidelines. The burgeoning ICT (e.g., blockchain, AI, process automation, cloud platform) development intensively progresses to a new paradigm of financial flow management in which the speed, transparency, and accuracy of accounting information are becoming key success factors in competitiveness and the sustainable growth of the organizations. In addition to technological changes, the importance of the human factor is also increasing: the competences, ethical standards, and organizational culture affect the success of the adoption of the innovation in accounting.

Meanwhile, the digitalization of accounting is becoming not only a technological challenge but also a sociopolitical one: it demands the harmonization of XBRL, IFRS, ISA, and IPACS standards with advanced digital formats and the establishment of an environment conducive to secure data sharing and the reduction of the information asymmetry among firms, investors, and regulators. In this context, the prerequisites are being formed for a new concept of a "holistic digital accounting ecosystem" where technology, processes and competencies interact in a synergistic model that can ensure transparency, efficiency and analytical value of financial information (Oneshko et al.).

The purpose of this research article is to provide scientific substantiation and systematic analysis of innovative approaches to accounting, reporting and auditing in the digital

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economy, aimed at identifying patterns of technological, organizational and analytical transformation of accounting and reporting processes under the influence of digitalization, determining the level of digital maturity of accounting systems and forming a conceptual model for the integration of digital technologies (Blockchain, AI, Big Data, RPA, Cloud Accounting) into accounting, reporting and auditing practices. The study aims to identify the key factors that ensure the increase in efficiency, transparency and reliability of financial information through the use of digital solutions, as well as to substantiate the methodological foundations for the formation of a digital accounting ecosystem that combines international financial reporting standards (XBRL, IFRS, ISA, IPSAS) with the latest automation, analytics and information security tools.

Literature review

Driven by technological progress and the demand for greater efficiency and transparency, the digital economy has notably reshaped the practices of accounting, reporting, and auditing. It includes various approaches that are based on digital technologies and methodologies and that alter traditional ways of working (Alsulami, 2025; Korzovatykh, 2023). In literature, digital accounting is considered an end-to-end conversion of traditional accounting processes enabled by information and communication technologies (ICTs) with capabilities of automation, integration, and real-time analytical handling of financial data (Brukhansky 2020). Deshmukh (2006) demonstrated that Internet technology and ERP systems are redefining the logic of producing accounting data by moving the focus of data processing away from manual data entry to automated transaction processing. Kruskopf et al. (2020) direct attention to the human: digital solutions presuppose a high level of digital competence, and the organizational culture must be adapted. In particular, Digital Technologies in Accounting include: (1) Blockchain technology, which increases the reliability and security of financial records by providing a decentralized register of transactions, ensuring data integrity (Oneshko et al., 2020); (2) Artificial intelligence (AI), which automates routine accounting tasks, improves accuracy, and allows real-time data analysis to support decision-making processes (Alsulami, 2025); (3) Big data analytics, which facilitates the processing of large data sets, allowing businesses to obtain analytics and trends that affect financial reporting and strategic planning (Korzovatykh, 2023).

Therefore, it is worth noting that in the modern scientific literature, digital accounting is not considered as a transfer of traditional accounting operations into electronic form, but as a comprehensive transformation of the set of technological, process and institutional elements of the accounting and reporting ecosystem. Brukhansky (2020) define digital accounting as a multilayered phenomenon: a combination of changes in tools (ERP, cloud accounting), transformation of document flows (electronic document flow, e-invoicing), and changes in the discourse of professional practice and education. In his work, Deshmukh (2006) provides a historical and technical perspective: he argues that the advent of the Internet and ERP systems has caused fundamental changes in the information flows of the enterprise, which, in turn, transforms operational accounting, closing processes, and internal control. From a technical perspective, Deshmukh explains the rationale for moving from isolated modules to integrated systems, in which transaction data is accessible in real time to many users. Kruskopf et al. (2020) underline the “human factor”: delivering digital solutions in accounting systemically provokes challenges around competencies, ethics, role changes, and organizational culture. The

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authors point out the risks: misinterpretation of automatically generated results, excessive trust in algorithms, and potential conflicts of competence between IT specialists and financiers. In sum, digital accounting is a synergy of technology and adapted human practice that requires a holistic approach to education and internal regulations (Kruskopf et al., 2020). The risk of overuse of algorithms is therefore particularly critical in auditing, where professional scepticism and independent judgment are fundamental principles. So, if auditors accept algorithmic results without proper critical evaluation, automated systems can effectively become de facto "decision makers." From an ethical perspective, this raises the issue of algorithmic opacity, as some AI models make it difficult for auditors to explain or justify how specific conclusions were reached. That is, it contradicts the ethical principles of transparency, professional competence, and due professional care enshrined in international auditing standards. Thus, in the theoretical part, the authors interpret Digital Accounting as a multi-dimensional construct that includes: (1) the infrastructure component (ERP, cloud, DLT), (2) the information and analytical component (BI, Big Data, ML), (3) process transformation (RPA, e-reporting), and (4) the socio-organizational side (competencies, ethics, change management).

It should be noted that the digital transformation of accounting is based on the integration of extensible business reporting language (XBRL), international financial reporting standards (IFRS), auditing standards (ISA), and public sector accounting standards (IPSAS), which are gradually moving toward digital formats for accounting and data publication. According to official sources, the standardisation of digital formats contributes to increased data compatibility and transparency of reporting on a global scale (IFRS, 2025; IPSAS, 2025). Masoud (2025b) reveals that applying IPSAS decreases the chances of corrupt behaviour, as it enhances the accountability of public funds and lays down the prerequisites for automation of accounting processes. Laichuk et al. (2023) corroborate similar findings, highlighting the superiority of IPSAS over IFRS in terms of transparency of public expenditure. Hope et al. (2025) argue that the convergence of international standards on auditing (ISAs) improves the quality of audits through the digitalisation of audit procedures and the use of analytical technologies.

Methods

During the study, a synthesis method was used to integrate information on modern digital accounting technologies (Blockchain, AI, RPA, Cloud Accounting) from various sources, including analytical reports from KPMG (2024, 2025) as well as from scientific publications.

The Digital Accounting Maturity Index (DAMI), which takes into account five key sub-indices, was used to assess digital integration (Table 1) This data on digital maturity of accounting was collected through a survey of accountants, auditors, CFOs and IT managers among companies in Central and Eastern Europe (74 from Ukraine, 67 from Poland, 69 from the Czech Republic and 70 from Slovakia).

Table 1. **Structure of the DAMI**

Subindex (Dimension)	Description	Indicators
B.1. Technological digitalization (Digital Infrastructure)	Extent of use of digital systems and technologies in financial accounting	− Use of ERP/cloud accounting systems; − integration of blockchain into document flow;

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		− share of automated transactions
B.2. Data Management & Analytics	The ability of the organization to process, analyze and use financial data in real time	− Availability of BI analytics (Power BI, Tableau); − use of Big Data for audit; − automatic reports / dashboards
B.3. Reporting Processes	Automation of preparation, review and submission of reports	− Share of electronic reports in the total volume; − use of e-audit; − integration with state registers / tax portals
B.4. Organizational culture (Digital Competence & Culture)	Level of digital skills of staff and support for digital change	− Number of employees who have undergone digital training; − availability of a digital strategy for accounting development; − digital readiness of the management
B.5. Security and compliance (Digital Security & Compliance)	Compliance with cybersecurity and electronic document management standards	− Use of electronic signature/encryption; − availability of cybersecurity policies; − compliance with GDPR / ISO standards

Source: compiled by the author

The index is built as an integral indicator that combines several sub-indices of digital maturity. The formula for calculating the DAMI is as follows:

$$DAMI = \frac{\text{B.}\,1_{avg} + \text{B.}\,2_{avg} + \text{B.}\,3_{avg} + \text{B.}\,4_{avg} + \text{B.}\,5_{avg}}{n}$$

where n is the number of sub-indices;

$\text{B.}\,i_{avg}$ – is the average value of the sub-indices calculated by the formula:

$$\text{B.}\,i_{avg} = \frac{\text{Bi.}\,1 + \text{Bi.}\,2 + \text{Bi}\ldots}{n}$$

The generalisation method was used to identify key gaps and to compare their manifestations in Ukraine's national context and in other countries, thereby allowing us to identify priority areas of digital transformation.

The method of systematisation was used to structure the data obtained by sub-indices of the DAMI, which allowed comparing the level of digital maturity of accounting in different countries and in different categories of enterprises by size.

Results and discussion

The calculation of the DAMI for Ukraine, Poland, the Czech Republic, and Slovakia revealed significant differences in the level of digital maturity in accounting across Central and Eastern Europe. Figure 1 identifies the main sub-indices characterising the digital transformation of accounting. Each sub-index captures a distinct yet complementary dimension of digital accounting maturity, underscoring that technological adoption alone is insufficient without analytical capacity, organisational readiness, and institutional safeguards.

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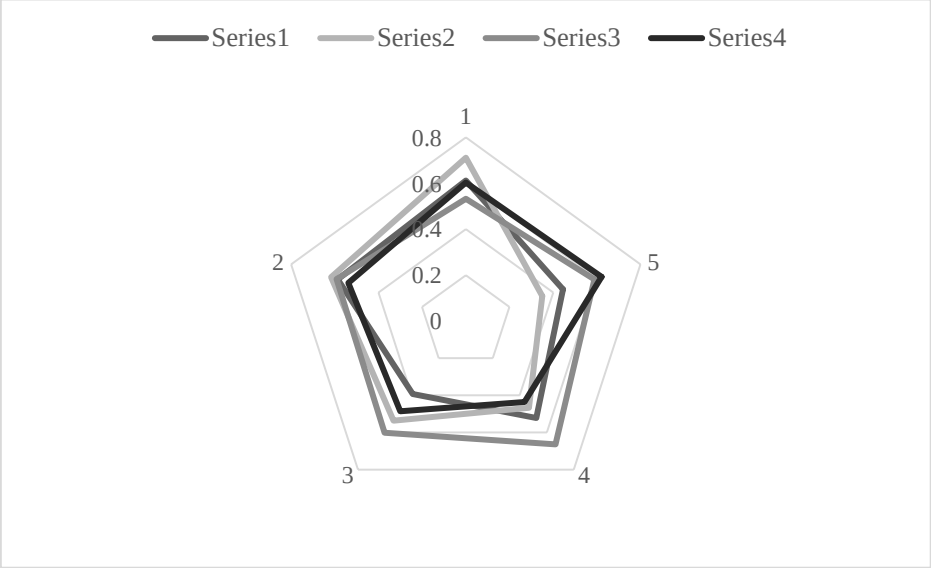

Figure 1. Comprehensive assessment of the digital maturity of enterprise management accounting systems (DAMI)
Source: compiled by the author

The results of the DAMI calculation showed significant structural and functional differences in the level of digital maturity of accounting, reporting, and audit systems across these countries, reflecting the varying depth of institutional implementation of digital technologies in financial and accounting processes.

The sub-index of reporting processes is especially revealing, with Ukraine ranking the lowest among the surveyed countries (0.393). This highlights the presence of manual procedures, partial automation, and limited integration among accounting, tax, and statistical systems. Such a gap confirms the existence of information asymmetry, which Al-Okaily (2025) considers critical for reducing the transparency of financial information. Moreover, these limitations are institutional and socio-political: fragmented management of financial reporting and taxation, where government bodies operate through incompatible digital infrastructures, prevents the creation of a fully integrated reporting ecosystem. The prolonged impact of economic instability and military disruptions in Ukraine has further slowed the standardisation of digital reporting protocols. As a result, businesses and accountants continue to rely on hybrid systems that combine digital accounting with manual uploading, reformatting, and reconciliation.

Poland (0.536) and Slovakia (0.486) have an average level of reporting automation, while the Czech Republic demonstrates the highest result (0.601), which indicates almost complete integration of reporting systems into a single digital environment. The Czech Republic's high score correlates with the adoption of IFRS and the use of e-auditing, which, as Hope et al. (2025) note, directly improves the quality of audit procedures and reduces the risk of data manipulation.

The sub-index of organisational culture and competencies for Ukraine (0.522) demonstrates only partial formation of digital culture and insufficient institutionalisation

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of accountants' digital competencies. Although the professional retraining of financial management specialists has intensified in recent years, the lack of a comprehensive digital education policy in the public sector undermines the consistency of this process. The Czech Republic, with a score of 0.664, has developed a holistic model of continuous competence development that includes both university training and postgraduate studies, consistent with Kruskopf et al.'s (2020) concept of combining technical and humanitarian aspects of digital accounting thinking. Poland, with a score of 0.468, demonstrates a lower level of digital culture due to the gap between corporate and government initiatives, while Slovakia (0.436) faces a shortage of professionals capable of effectively integrating digital tools into audit practice.

In the security and compliance sub-index results, we find diversity in the methodologies that help accounting systems be digitally resilient. Ukraine (0.445) is described as having a rudimentary level of security, consisting mostly of antivirus and encryption solutions; no comprehensive threat-monitoring solutions are deployed. *The theoretical implications of the results are that enterprise size is a determinant of digital maturity, and that digital maturity is influenced by a firm's resources, the competence of its human resources, and its organisational learning capacity. Large companies usually use comprehensive digital solutions (ERP, RPA, Big Data), while small and medium enterprises primarily automate isolated business processes, without systematic integration into digital accounting.* Moderate automation of compliance characterises the Czech Republic (0.589), whereas Slovakia exhibits the greatest degree of digital security (0.622), a result that is in line with the findings of Masoud (2025b) regarding the suitability of the international public sector standards (IPSAS) as a medium of increasing transparency and mitigating risk in the exposure of corruption.

An overall analysis of the sub-indices is given in Table 2.

Table 2. Comparative analysis of DAMI sub-index calculation results by country

Sub-index	Ukraine	Level	Interpretation	Poland	Level	Interpretation
B.1. Technological digitalization	0.612	Medium	Partial automation, basic ERP/CRM, digital skills development	0.711	High	Integrated digital solutions, automation of processes, mature digital culture
B.2. Data and analytics	0.586	Medium	Partial automation, basic systems, limited use of data	0.617	High	Automated analytics, real-time data management
B.3. Reporting processes	0.393	Low	Manual processes, limited automation, low level of integration	0.536	Medium	Partial automation of reporting, limited integration of systems
B.4. Organizational culture and competencies	0.522	Medium	Partial digital culture, basic staff competencies	0.468	Low	Weak digital culture, low digital skills
B.5. Security and compliance	0.445	Low	Basic security, low level of compliance	0.35	Low	Low level of digital security and compliance

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Sub-index	Czech Republic	Level	Interpretation	Slovakia	Level	Interpretation
B.1. Technological digitalization	0.533	Low	Use of basic digital tools, manual record keeping	0.603	Medium	Partial automation, basic ERP/CRM, development of digital skills
B.2. Data and analytics	0.592	Medium	Partial analytics, basic data skills	0.538	Low	Basic data collection and processing, limited use of analytics
B.3. Reporting processes	0.601	High	Automated processes, reporting integration, increased accuracy	0.486	Medium	Partial automation, basic reporting integration
B.4. Organizational culture and competencies	0.664	High	Mature digital culture, high level of competencies	0.436	Low	Lack of digital culture, low competencies
B.5. Security and compliance	0.589	Medium	Partial automation of compliance, basic security	0.622	High	High level of security, mature compliance

Source: compiled by the author

The results of additional analysis presented in Table 3 show a clear dependence of the level of digital maturity of accounting on the size of the organisation.

Table 3. **Average values of the DAMI sub-indices by organization size**

Country	**Size of organisation, employees**	**B.1. Technological digitalisation**	**B.2. Data and analytics**	**B.3. Reporting processes**	**B.4. Organisational culture and competencies**	**B.5. Security and compliance**
Ukraine	1–10	0.59583	0.555	0.31	0.55625	0.41875
	11–50	0.59896	0.58125	0.37813	0.44531	0.46875
	51–250	0.59339	0.60345	0.42241	0.57328	0.45905
	251–1000	0.64423	0.55	0.38462	0.48077	0.4375
	>1000	0.69444	0.65	0.44167	0.51042	0.4375
Poland	1–10	0.74306	0.72083	0.53333	0.40625	0.29167
	11–50	0.60185	0.52222	0.52778	0.45139	0.24653
	51–250	0.77778	0.58222	0.51556	0.47778	0.27778
	251–1000	0.80159	0.71429	0.47619	0.46429	0.33333
	>1000	0.81111	0.70667	0.73333	0.71667	0.66667
Czech Republic	1–10	0.4902	0.6	0.59706	0.61029	0.59926
	11–50	0.52083	0.58	0.61	0.7125	0.6
	51–250	0.52976	0.56607	0.57321	0.60938	0.5558
	251–1000	0.54924	0.6	0.60909	0.76705	0.59091

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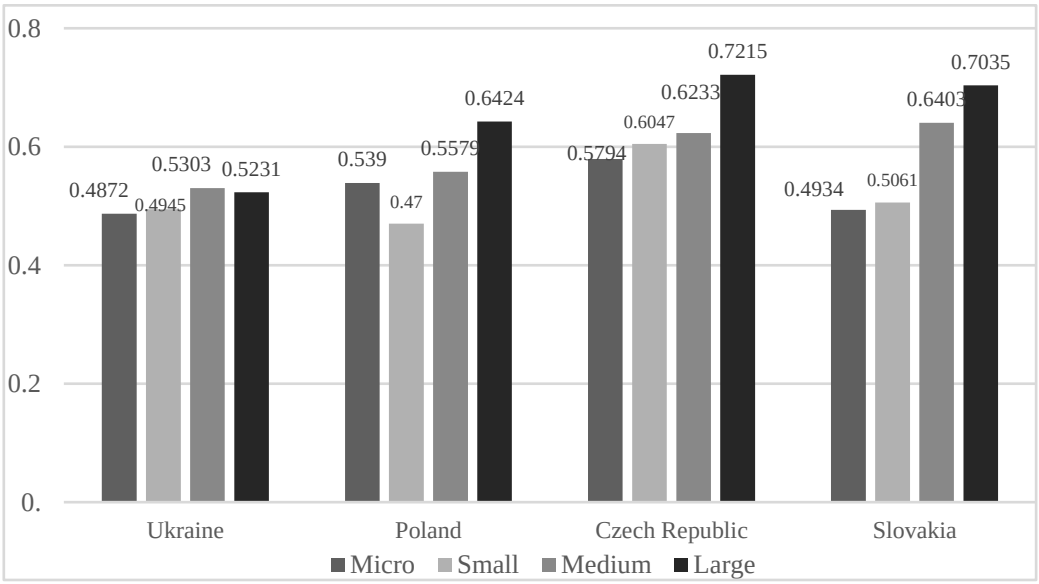
	>1000	0.77778	0.8	0.83333	0.9375	0.75
Slovakia	1–10	0.53993	0.45208	0.42292	0.42188	0.63021
	11–50	0.61111	0.42222	0.41852	0.45833	0.62037
	51–250	0.68254	0.78095	0.6619	0.44048	0.69643
	251–1000	0.76389	0.7	0.55	0.375	0.8125
	>1000	0.66667	0.93333	0.73333	0.54167	0.95833

Source: compiled by the author

In Ukraine, the integral digital maturity index increases from 0.487 for microenterprises to 0.523 for large ones, which indicates a gradual increase in digital potential due to partial automation of reporting and the introduction of elements of ERP/CRM systems. A more pronounced positive trend is observed in Poland, with a rise from 0.539 to 0.642. Demonstrate the highest level of digital maturity in the sample: the DAMI score increases from 0.579 for micro-companies to 0.721 for large structures, indicating the systematic integration of digital platforms, automated reporting processes, and analytical



management systems. Slovakia, on the other hand, exhibits a comparable trend (from 0.493 to 0.703), albeit with lower scores at the small business level. Figure 2 presents the generalized average DAMI values for the different groups of enterprises, illustrating, among other things, the non-linearity of the digital maturity trajectory.

Figure 3. Generalized average values of DAMI by categories of enterprises
Source: compiled by the author

Enterprise size is a key determinant of digital maturity, influenced by a firm's resources, human competence, and organisational learning capacity. Large companies use comprehensive digital solutions (ERP, RPA, Big Data), while SMEs primarily automate isolated processes without systematic integration. Therefore, the above analysis clearly demonstrates a 'digital divide' in accounting systems between large and small enterprises across all Central and Eastern European (CEE) countries under review. Against this background, raising the digital maturity of micro and small firms should become a

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strategic focus of national digital economy policy, given that this segment constitutes the core of the financial ecosystem and a key indicator of the national business environment's sustainability. This can be done by implementing cloud-based software-as-a-service (SaaS) accounting platforms (such as Xero, QuickBooks Online, and Zoho Books) combined with built-in AI modules for invoice recognition, transaction categorisation, and anomaly detection. As Nazarenko et al. (2025) highlight in the context of martial law, such digital solutions become critical for ensuring continuity of accounting and auditing functions under conditions of institutional instability and limited physical access to primary documents. These platforms provide ERP-like functionality in a modular, subscription-based form, allowing micro-enterprises to access predictive analytics, automated compliance, and real-time financial reporting without investing in their own infrastructure or IT teams.

Based on the analysis, Table 4 was compiled to detail each sub-index and identify key challenges for Ukraine and comparable countries.

Table 4. Key problems of digital transformation of accounting and recommendations for their elimination

Problem	Interpretation	Science-based proposals for integrating digital solutions
Limited technological infrastructure	There is a fragmentation of digital platforms, partial automation of business processes, and limited integration of ERP/CRM systems, which makes it difficult to work effectively with data and forecasting	Standardize digital platforms, integrate ERP and CRM with analytical systems, invest in infrastructure modernization and development of cloud solutions (Brukhansky, 2020; Deshmukh, 2006)
Inefficient data management	Data is collected in fragments, there is no centralized analytics, and there is limited use of big data for management decisions	Implementation of BI and AI systems for automated data processing, development of analytical dashboards and predictive models (Al-Okaily, 2025)
Manual and non-automated reporting processes	High risk of errors, low accuracy, and delays in financial reporting	Automation of reporting, integration of processes with ERP and BI, use of digital audit to control data accuracy (Kılıç & Kuzey, 2018; Mio, 2016)
Insufficient level of digital culture and staff competencies	Staff partially or inefficiently uses digital tools, which reduces the effectiveness of digital transformation	Development of curricula, corporate trainings, support for the development of digital competencies and organizational culture change (Kruskopf et al., 2020)
Low level of security and compliance	High risks of breaches, ineffective controls, insufficient preparedness for cyber threats and compliance with regulatory requirements	Implementation of security policies, automated compliance control systems, ISO certification, integration of digital audit (Laichuk et al., 2023; Masoud, 2025b)
Fragmented use of analytics for management decisions	Decision-making is based on incomplete data, which reduces strategic efficiency	Integration of predictive analytics, use of big data and AI for strategic management, ensuring a full data cycle (Oliveira et al., 2025)
Imperfect integration of digital audit and tax compliance	Lack of synergy between financial control and digital processes, risks of incomplete compliance with regulatory requirements	Developing an integrated digital audit platform, combining control processes with ERP/BI systems and tax compliance (Hope et al., 2025)

Source: compiled by the author

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The implementation of the recommendations in Table 4 across Central and Eastern European countries is largely supported by EU funding instruments, including the European Regional Development Fund, the Recovery and Resilience Fund, and the Digital Europe Programme, which finance cloud migration, ERP integration, cybersecurity, and digital skills development for enterprises. These mechanisms allow firms in the region to modernise their accounting and auditing systems in line with EU regulations such as GDPR, NIS2, and e-invoicing standards without bearing the full costs of technological transformation.
The research found major obstacles preventing the digitisation of accounting and auditing, namely:

I. Technological barriers are evident in the low adoption of integrated ERP systems, the slow penetration of automated reporting systems, and the limited integration of analytical tools, which compromise enterprises' response speed to the financial environment. These findings are in line with the results of Deshmukh (2006) and Brukhansky (2020), who emphasise the critical role of technological infrastructure for the effective functioning of digital accounting and its integration with ERP systems.

II. Organisational barriers can be explained by the underdevelopment of digital culture and employees' competencies, which hinder the implementation of new technologies. The subindices of the DAMI analysis revealed that Ukraine, with an average level of organisational culture and competences (0.522), is not yet at a maturity level that would allow for the efficient use of digital assets. The Czech Republic (0.664) can be characterised as having a mature digital culture and advanced competencies, which supports the results of Kruskopf et al. (2020) on the role of the human factor in the digital transformation of accounting. Poland (0.468) and Slovakia (0.436) show poor staff readiness to implement advanced digital solutions. The effective integration of digital technologies into accounting also depends on the proper configuration of management accounting systems, particularly the evaluation of responsibility centres. Drobyazko et al. (2019) demonstrate that digital tools enhance the transparency and efficiency of responsibility centre accounting, enabling real-time performance monitoring and more accurate cost allocation.

III. Legal barriers arise from the diversity of regulatory stances and the relatively limited convergence of national accounting standards with international norms. The adoption of IFRS, ISA, and IPSAS, as referred to by Masoud (2025a), Hope et al. (2025) and Laichuk et al., 2023 promotes the transparency of financial data, mitigates corruption risks, and enhances the quality of audits. There aren't yet sufficient applications and adoption of those standards in many CEE countries, which is still a considerable barrier for digital integration. This is significant, particularly for Ukraine and Slovakia, for which regulatory endorsement of the digitalisation of accounting remains scattered. Furthermore, the digital transformation of accounting and reporting in specific sectors, such as IT, requires sectoral adaptation of digital tools. Oneshko et al. (2023) argue that artificial intelligence applications in IT sector accounting significantly improve the accuracy of revenue recognition, cost capitalisation, and financial reporting under IFRS 15 and IAS 38. Their findings suggest that AI-driven solutions reduce manual errors and

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enhance the predictive value of financial information, which aligns with the broader objectives of digital accounting maturity outlined in this study.
IV. The barriers to competence are the insufficient levels of preparation and digital competence among the staff in accounting and auditing. The absence of systematic education, limited interaction with technology platforms, and a shallow understanding of the possibilities that data analytics offer hamper the pursuit of potential in digital accounting and auditing. This is consistent with the findings of Al-Okaily (2025), who stress that addressing information asymmetry is not attainable unless there is concurrent advancement in technological and human factors.

The institutional design of digital accounting is conceptualised as a multi-tier stratified interaction system of the state, business, audit, and the end user. This system of interaction ensures the completeness, accuracy, and timeliness of information, all of which are essential not only for predicting and strategic management but also for reducing the risks of tax evasion and fraud, as research by Kılıç and Kuzey (2018), Mio (2016) and Oliveira et al. (2025) shows.

The interaction between digital auditing and tax compliance is reflected in the introduction of integrated VAT monitoring systems, which enable not only increased reporting accuracy but also real-time monitoring of compliance with tax legislation. This is particularly applicable to a large-turnover business with a complex organisational structure in which manual monitoring is not considered sufficient. The empirical part of DMI indicates that highly technologically and analytically integrated countries (Poland, Czech Rep.) are less prone to tax risk and more transparent in reporting, which is in line with the theoretical premises of Al-Okaily (2025) on decreasing financial information asymmetry through digitalisation.

Conclusions

The result is that the digitalisation of financial and accounting workflows is more than a technical renewal of information systems, but the multi-level amalgamation of technological, processual, organisational, and competence-related factors in contemporary accounting.

The AMI results indicate a significant digital maturity gap across Central and Eastern Europe. Ukraine shows partial automation; Poland exhibits high technological readiness; the Czech Republic stands out for its focus on human competencies; and Slovakia demonstrates high security and compliance. These differences reflect the varying adoption of international standards and regulatory harmonization.

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