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**TRANSFORMATION TO PROFESSIONS OF THE
ACCOUNTANT IN CONDITION OF THE DEVELOPMENT OF THE
DIGITAL ECONOMY**

Abstract

The Digital economy - a step to light future onward. The Appearance new technology vastly simplifies the life of the people due to automations ensemble operation, which were earlier executed person. At the innovation endanger existence of the row profession, including professions of the accountant, which was recently considered the most important and necessary for each company. And today this profession saves its value, however accountant "yesterday" and accountant "today" - two absolutely profession miscellaneous since for groups of ten of the years profession accountant was transformed and problems of the accountant for these years also changed.

Keywords: *digital economy, automation, accounting, profession, accountant.*

The Digital economy - economic activity, basing on digital technology. The Rash development new technology touches all spheres to public life and cardinal changes the relations between people. For instance, if earlier taxpayer straight, by means of the personal meeting gave the declarations tax organ, that now this operation can be realized in electronic form, through the personal cabinet of the taxpayer. Introducing the new programs, computerization, new

equipment - all these influences upon life of the people and on transformation of the row profession.

For a long time on economic forum is discussed possible disappearance such profession, as accountants, lecturers, librarian, travel agents, about than also witnesses "atlas new profession", designed by agency of the strategic initiatives (the ACES) along with school of management "Skolkovo". This handbook contains information about occupations that may disappear in the next 10 years. The Profession of the accountant - one of disappearing profession, in the opinion of developer.

Today the financial sector is an intermediary that helps regulate the redistribution of capital. Almost no one disputed its significance a couple of decades ago. However, the trend has changed: in the economy of the new time, there is a reduction in the number of intermediary people, replacing them with automated systems that allow for more accurate analysis, allow for a much smaller number of errors and do not require high costs (for maintenance).

Speaking about the automation of information systems, it is impossible not to take into account that not all types of tasks are capable of performing machines or programs. Routine operations, regardless of their complexity, can indeed be replaced with the help of the generated algorithms, but when it comes to creative and professional approach and peculiar nuances, the risk of errors in the process of their implementation using software resources cannot be excluded.

Following the development of the economy there are changes in the legislation. In the area of accounting procedures, the Federal Law "On Accounting" (2011) is currently in force, which obliges economic entities to keep records and prepare accounting (financial) statements of economic activities. In large and medium-sized enterprises, entire departments are formed that are responsible for accounting — accounting. Thus, the importance and necessity of the profession of an accountant are regulated by law. The Ministry

of labor and Social Protection of the Russian Federation also emphasizes the great importance of the accountant profession: the main portal published a record of its relevance and said that “the accountant profession will not lose its relevance over time, since no company, private or public, can conduct full-fledged activities without accounting”. Indeed, the registration of cash flows, goods, operations were, are and will be, only the method of processing and structuring this data is changing.

Digital economy is inextricably linked with the emergence of new computer programs that facilitate the work with data. So, in accounting for recent years, the approach to data collection and processing has changed dramatically, such programs as 1C appeared: accounting, Boss, Sail-Enterprise, ERP Galaxy. Speaking about the program 1C: accounting and its modifications, it is important to emphasize that the program allows you to integrate data from several companies in one information base. This simplifies the accounting of lists of products, cost items, counterparties, as a single system allows you to keep track of everything in one program. The second advantage of the program is the ability to assess inventories. Moreover, in addition to the standard method of evaluating materials at an average cost, in new versions, a function is available for evaluating using FIFO and LIFO methods, that is, methods allowing to determine the actual cost of inventories depending on the order of their release from the warehouse.

The third important feature of this program for automating accounting is the presence in it of a separate chart of accounts for tax accounting, which simplifies the comparison of data in tax and accounting and thus reduces possible errors. Programs are constantly being improved, as developers seek to simplify the work in the program for automating the accounting process as much as possible and to make it convenient for everyone. So, in the new version of the 1C: accounting program, the possibility of accounting for individual entrepreneurs applying the simplified tax system (STS) has appeared. Also, the

program allows you to automate various sections of accounting, such as materials, cash, wages, goods, calculations with customers, calculations with staff, calculations with suppliers and contractors and others. Today, most organizations use accounting software. For example, the 1C accounting program: accounting is used by such companies as IZHSTAL OJSC, Gazprom invest Zapad LLC, Gazprom Transgaz Volgograd LLC, KAMAZ OJSC and others. However, the lack of computer programs is the complexity of their development, especially by the older generation of specialists, and the difficulty of integration with the data of other programs.

Consequently, the role of the accountant profession is changing dramatically: most of the accounting and tax accounting data is generated automatically due to many factors, including the mandatory use of cash registers during intermediary operations. Therefore, at present, the main task of an accountant is to form the most optimal accounting policy for a particular organization, select methods for evaluating and accounting methods for its facilities, analyze incoming data, interpret them, identify reserves for improving the organization's performance, and develop measures for their implementation.

Thus, digital technologies are inseparably linked with the promotion and improvement of computerization of accounting activities and software development. However, new programs do not replace people, do not force professions out of the market. On the contrary, they expand the range of tasks and only change the functions of a particular profession. Routine work is performed by the machine, but the number of tasks facing the specialist in the field of accounting is not reduced. On the contrary, there are more tasks, and they are closely related to constant analysis and the ability to predict the financial condition of a company. Therefore, it is hardly possible to speak about the disappearance of the profession "accountant". Professional skills and abilities are only transformed and developed, but they continue to exist even in the era of the digital economy.

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