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## **IMPLEMENTATION ARTIFICIAL INTELLIGENCE AND AUTOMATION OF ACCOUNTING**

### **Внедрение искусственного интеллекта и автоматизация бухгалтерского учета**

Nowadays, technologies develop rapidly, and accounting automation becomes not only desirable, but also necessary for effective business management. Companies striving for success have understood that it is impossible to achieve high results in a highly competitive environment without the implementation of modern technologies. Automation of business processes and the implementation of artificial intelligence (AI) are becoming an important step towards effective management of financial flows. The aspects of accounting automation, benefits and challenges associated with the implementation of AI and automated accounting systems are covered in the article. The main objectives of the article are to review the benefits provided by automation, as well as the impact of artificial intelligence and automated accounting systems on the efficiency of accounting processes.

Accounting automation broaden horizons. Routine and repetitive tasks, such as maintaining registers, compiling reports and processing documents are the kinds of tasks where we have a clear, predefined sequence of steps that is currently being executed by a human, but that could conceivably be delegated to machines. This approach intended significantly reduce the likelihood of errors a person can make and allows accountants to focus on more important aspects of their work, such as strategic planning, development of relevant accounting policies for the company, analysis of performance results.

In the context of modern business, accounting automation is becoming an undeniable necessity. The main advantage of automation is the use of artificial intelligence (AI). AI penetrates various areas of accounting, from automated reporting to predictive analytics. Modern AI platforms are capable to process the large amounts of data, identify any kind of patterns and anomalies, which helps companies not just avoid financial losses but optimize their business operations.

The study identified key results confirm the importance of accounting automation and the use of artificial intelligence technologies:

- Artificial intelligence and automated accounting systems help to reduce the number of errors associated with the human factor;
- Companies implemented automated systems note a significant reduction the time taken to prepare financial reports;
- Using AI in accounting provides companies with new opportunities to process large amounts of data;
- Automation and AI help accountants implement innovative methods of analyzing financial flows, forecasting financial results, which allows them to make more informed management decisions.

Thus, the automation of accounting and the use of artificial intelligence in this area open up new horizons for the effective management of companies. The using of these technologies will help companies not only reduce costs but increase their competitiveness. Ultimately, the desire to automate and optimize business processes becomes a necessity for the successful operation of a company.

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## **QR CODE TECHNOLOGY IN TRADE**

### **Технология QR-кода в торговле**

Currently, QR codes are gaining popularity. A QR Code (Quick Response Code) is a two-dimensional barcode that can store various information such as web links, contact information, text or numeric data. Unlike one-dimensional barcodes, QR codes can hold much more information and can be read from different angles and at a greater distance. Due to these advantages, QR codes have become widespread in trade and other areas.

QR codes (Quick Response) are widely used in modern trade in many aspects. The purpose of this work is to explore QR codes in trading.

When paying for goods, QR codes are used to make quick and convenient payments. Customers can simply scan the QR code from their mobile device to make a payment for the goods without having to cash out or use a plastic card. Take public transport, for example, each of them has its own code, which allows you to pay for travel quickly and simply through the «Pay» application.

**Personalized Discounts and Promotions:** Retailers can create personalized QR codes to provide discounts and special offers for each customer. Customers can scan these codes at the checkout or in the store to get a discount.