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**ACCOUNTING AND AUDITING SUPPORT FOR DIGITALISATION  
OF ASSETS OF TRANSFORMATION PROCESSES IN THE  
CONDITIONS OF GLOBALISATION OF EU COUNTRIES**

The current stage of socio-economic development of the world order of countries is accompanied by unpredictable transformational processes in the economy and finance, the main catalyst of which is digitalisation. The digitalisation of assets is no longer limited to material objects; the key values are now databases, software, digital content, crypto assets, intellectual capital, and brand in the digital space. This transformation is radically changing the nature of business, financial and economic security, creating new models of value and risks. In the context of global digitalisation, processes are intensifying as companies operate in a single digital environment, where borders are blurred and competition is instantaneous. This poses new challenges to the accounting and auditing system, which remains the foundation of reliable financial information and is essential for ensuring investor confidence. The relevance of the topic lies in the urgent need to adapt accounting and auditing methodologies to the new digital reality, enabling adequate assessment, reflection, and control of digital assets. This is key to the stability and transparency of the global economy. The relevance of the topic lies in the analysis of the formation of a new class of assets, as the emergence and rapid growth of digital assets in company capital structures require the development of new approaches to their assessment, depreciation, and reflection in reporting. The object of this study is the process of digitalisation of assets within the context of global transformational changes in the world economy. The subject of the study is the theory, methodology, and organisational and methodological principles of accounting and auditing support for assessing, reflecting on, and controlling digital assets in the financial statements of global companies. In the context of globalisation and the Fourth Industrial Revolution, the digitalisation of assets is becoming a key factor in the competitiveness of national economies. This process requires a fundamental transformation not only of technologies, but also of accounting and audit systems, which must adequately reflect, evaluate and control new forms of assets. The experience of the European Union countries is particularly indicative due to its complexity, regulatory unity and adaptation to

global challenges. In the context of risk management, digital assets present new, specific risks, including cybersecurity, moral obsolescence, and value volatility, which must be identified and assessed within the framework of the audit. It is also necessary to analyse the adaptation of international accounting standards IFRS to the requirements for reflecting digital assets, to investigate the transformation of audit procedures in the context of verifying digital assets and the risks associated with them. To determine the impact of Big Data, AI, and blockchain technologies on accounting and audit methodology. To develop practical recommendations for improving the accounting and auditing system for companies integrated into the global economy. Digital assets are resources that exist in digital form, have value, and are controlled. Their implementation features are based on the example of Germany. The essence of the transformation lies in the introduction of "Industry 4.0", which involves the creation of "smart factories" with a high level of automation and data exchange with their digital twins. Accounting and auditing support for the "Digital Twin" asset, as a virtual copy of a physical asset or process, raises the question: how to evaluate and reflect a digital twin in the balance sheet? There is an approach where German companies and audit firms are developing methodologies for capitalising the costs of creating digital twins as intangible assets, if they meet the criteria of IFRS IAS 38 [1]. The audit focuses on testing algorithms and data models that underlie these twins. Globalisation features enable German industrial concerns, such as Siemens and Bosch, to export "Industry 4.0" standards worldwide, which requires auditors to maintain global consistency in their assessment approaches. In Estonia, the audit is transformed into continuous monitoring, utilising artificial intelligence to analyse transactions in real-time through the "Digital State" and e-Residency platforms. The implementation of e-Residency enables non-residents to establish and manage companies in Estonia entirely online. Accounting and auditing of assets, where accounting is fully digital with digital identity and automated business processes. To achieve this, blockchain technology is utilised to ensure the integrity and security of financial and land registries. E-Residency attracts global businesses, compelling audit firms in Estonia to work with international standards and provide services remotely, which creates a new market for audit services. In Poland, digitalisation is financed through EU funds. EU single market funds, such as the Digital Poland fund, largely finance the active digitalisation of the business and public sector. Accounting and auditing are focused on tracking the targeted use of funds. Special methods for depreciating and assessing the effectiveness of such assets are being developed. Auditing encompasses not only financial verification but also a value-for-money audit to ensure compliance with the requirements of

European funds. The conditions for financing from the EU are the same for all member states, which contributes to the unification of accounting and auditing procedures within the EU. The essence of the French transformation is in the fight against tax evasion by digital giants. Regulation of the activities of large digital companies, such as GAFAs, and taxation of their digital assets and operations. Accounting and auditing support: France is the initiator of implementing a "digital tax". This requires companies' accounting systems to be able to separate income derived from digital assets in France. Auditing is significantly complicated, as it is necessary to track internal transfer prices between divisions of international corporations to ensure a fair assessment of the tax base. France aims to export this approach to the entire EU and OECD, resulting in the creation of new global rules for accounting and taxation of the digital economy. Common features for EU countries include the prioritisation of technologies, the extensive use of Big Data, AI for analytics, blockchain to ensure data trustworthiness, and cloud computing for accounting systems. The audit of IT systems, standardised in information systems auditing according to ISACA's COBIT, is becoming an integral part of financial auditing [2]. IFRS, IAS 38, and ISACA COBIT are absolutely justified sources for analysing the topic, as they form a global regulatory and best practice framework within which the transformation of accounting and auditing in the countries of the European Union is taking place. Continuous audit and monitoring is a transition from periodic checks to constant data analysis, driven by the emergence of new professional competencies. As a result, auditors and accountants must possess knowledge in the fields of IT, data analysis, and cybersecurity. A single regulatory space is the EU Directives, for example, on general data protection and digital services, which set a single framework and simplify the adaptation of national accounting systems.

The implementation of accounting and auditing support for the digitalisation of assets in the EU countries is characterised by deep integration of IT and financial accounting, adaptation of international standards to new realities, priority of data security and cyber resilience, active role of the state and supranational institutions in shaping new rules of the game, orientation on creation of transparent and standardised conditions for functioning of the single digital market in conditions of globalisation. This experience is valuable for Ukraine, as it highlights the need for a synchronous transformation of both technological processes and financial control and reporting systems to achieve successful integration into the global digital economy.

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## **DIGITALIZATION OF TAXES IN THE FINANCIAL SYSTEM: SECURITY ASPECTS AND CHALLENGES OF ASYMMETRICITY IN THE GLOBAL ECONOMY**

The modern era of globalisation and rapid technological progress is characterised by a profound transformation of all links in the world economy, particularly the financial and tax systems. Digitalisation, a megatrend of the 21st century, is becoming not only a tool for optimisation but also a new challenge for national and international institutions. The tax system, as the foundation of the state's financial security, is undergoing significant changes due to the introduction of digital technologies, including Big Data, artificial intelligence, blockchain, and automated reporting systems. However, this process takes place in conditions of profound asymmetry in the world economy, which is manifested in the uneven levels of economic development, technological equipment, and regulatory capabilities among different countries. This asymmetry creates new risks, such as the outflow of tax bases to "digital oases", the growth of the scale of tax evasion by transnational corporations and the threat of cybersecurity to the critical infrastructure of states. The relevance of the study lies in the need for a comprehensive analysis of the relationship between tax digitalisation, ensuring financial security and overcoming the negative consequences of global economic asymmetry. This work aims to study these processes and develop practical recommendations for enhancing the efficiency of tax administrations in new conditions. The relevance of the study stems from several key factors, including