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Shevchuk O.A.,

dr.sc.(econ.), assoc. prof.,

professor at the department of accounting and taxation,

ORCID: <https://orcid.org/0000-0002-7352-7001>,

Shevchuk N.A.,

applicant* for the third (educational and scientific) level of higher education

“Doctor of Philosophy” in the specialty 071 “Accounting and Taxation”,

ORCID: <https://orcid.org/0009-0009-7663-9963>,

Farion V.Ya.,

cand.sc.(econ.), assoc. prof.,

associate professor at the department of accounting and taxation,

ORCID: <https://orcid.org/0000-0001-9994-3073>,

Muravskyi V.V.,

lecturer at the department of economic cybernetics and informatics,

ORCID: <https://orcid.org/0000-0002-9625-9572>,

West Ukrainian National University, Ternopil

INTEGRATION AND ACCOUNTING AND INFORMATION TRENDS OF THE DEVELOPMENT OF ELECTRONIC COMMERCE IN UKRAINE

Шевчук О.А.,

д-р екон. наук, доцент,

професор кафедри обліку і оподаткування,

Шевчук Н.А.,

здобувач третього (освітньо-наукового) ступеня вищої освіти
«доктор філософії» за спеціальністю 071 «Облік і оподаткування»,

Фаріон В.Я.,

канд. екон. наук, доцент,

доцент кафедри обліку і оподаткування,

Муравський В.В.,

викладач кафедри економічної кібернетики та інформатики,

Західноукраїнський національний університет, м. Тернопіль

ІНТЕГРАЦІЙНІ ТА ОБЛІКОВО-ІНФОРМАЦІЙНІ ТЕНДЕНЦІЇ РОЗВИТКУ ЕЛЕКТРОННОЇ КОМЕРЦІЇ В УКРАЇНІ

Formulation of the problem. Information technologies serve as a key informational instrument in the conduct of commercial activities, with their evolution having brought about qualitative changes in trade. Information-processing technologies developed in parallel with commerce, driven by the need to keep records and calculate trade and settlement operations. The most well-known information technology that emerged as commercial activity became more complex is the invention of double-entry bookkeeping, accounting ledgers, and financial reports. Accounting gradually evolved from the mere recording of trade and monetary transactions into a sophisticated information system supporting managerial decision-making. Whereas the first accountants were merchants and traders, today accounting professionals function as independent information agents across all business entities.

The current stage of development of electronic information technologies has enabled the formation of electronic commerce. In e-commerce, information technologies are engaged at every stage of executing a commercial transaction, with the Internet playing a central role. In other words, the global electronic network facilitates product search, communication with counterparties, the creation of logistics routes, post-sales

* Scientific supervisor: Zadorozhnyi Z.-M.V. – dr.sc.(econ.), professor

services, or the product itself may exist in electronic form as information. Electronic commerce is becoming an integral part of electronic business activity within the broader development of a country's digital economy.

Analysis of recent research and publications. Pandemic and wartime risks have introduced significant adjustments to the domestic electronic business landscape. While the global pandemic contributed to the expansion of the e-commerce market in Ukraine – leading to optimistic expectations for electronic business in 2020–2021 – the escalation of the military-political situation resulted in negative sentiment across the industry [1]. Overall, the period of 2023–2025 has been marked by the stabilization of the economic prerequisites for the development of e-commerce. Among various forms of electronic business, electronic retail maintains the strongest position. Each year, the number of unique users across different online stores continues to grow, despite the gradual decline in the economically active population in Ukraine (table 1).

Table 1
Popularity of different types of e-business among domestic buyers in 2025

| Industry | Monthly visits | Period change | Unique visitors |
|-----------------------|----------------|---------------|-----------------|
| E-commerce & Shopping | 301.6M | +2.23 % | 23.11M |
| Auctions | 361.005 | -4.83 % | 148.068 |
| Advertisements | 72.66M | -10.80 % | 11.46M |
| Coupons & Discounts | 3.37M | +7.81 % | 1.47M |
| Marketplace | 178.5M | +4.92 % | 20.67M |
| Price Comparison | 25.07M | -12.09 % | 6.244M |
| Tickets | 4.545M | +6.83 % | 1.745M |
| Other E-Businesses | 49.10M | +1.10 % | 10.41M |

Source: based on [1]

In particular, Ukrainian e-commerce stores attract over 300 million visitors each month. In 2025, the number of unique visitors increased by 23 million compared to 2024, which is an encouraging indicator of the growing activity within the e-commerce market. Further improvement in the financial performance of e-commerce enterprises requires the enhancement of accounting and control processes in electronic commerce. The optimization of accounting and control support for the management of e-commerce establishments should be based on the principles of the digital economy, which necessitates intensified research and development in the digitalization of accounting information processing related to commercial transactions.

Foreign and domestic scholars have made substantial contributions to refining the theory of accounting and control in e-commerce: the relationship between accounting in offline retail trade and electronic commerce (Kyrylieva L. et al. [2]); accounting and analytical support for e-commerce in agribusiness (Matskiv H., Tsitska N., Myronchuk Z. [3]); the digitalization of accounting in e-commerce within the culinary sector (Faradesila Farah, Zuraidah Shalan Amr [4]); accounting for export-oriented e-commerce in small enterprises (Kurhan N. [5]); accounting of business activities of individual entrepreneurs in online trade (Selivanova N., Tsapenko A. [6]); comparative characteristics of e-commerce accounting in small and medium-sized enterprises (Tumanggor Menda et al. [7]), among others.

A significant number of researchers have developed or refined methodologies for specific accounting and control objects in e-commerce. For example, according to Bielozertsev V. and Harkavyi M., the accounting of goods sales in e-commerce differs substantially from other forms of trade [8]. Koriahin M. and Plotnichenko I. studied the methodology for accounting revenues, expenses, and financial results of enterprises operating in the e-commerce sector [9]. Similar research was conducted by Reksadini Marda, Prasetya Rizka, and Azmi Khoirul, who examined improvements in accounting for revenues and financial results from e-commerce activities [10]. Lakiza V. and Bala R. clarified the specifics of accounting for international economic activity in the context of e-commerce enterprises [11]. Muravskyi V. positions the accounting system as an integral component of the cybersecurity framework for e-commerce enterprises, which are among the most exposed to cyber threats [12]. Masina L., Rozit T. and Ruban L. substantiated the influence of digital technologies on strategic accounting in online trade [13]. Zadorozhnyi Z. et al. emphasize the need to improve managerial accounting for trade and settlement operations of enterprises [14]. The peculiarities of taxation and tax administration in e-commerce were explored by Tovkun L. and Yefremova K. [15]. Kulynych M., Matviichuk I., and Hadzeyvych A. identify innovative processes in e-commerce that require effective accounting and analysis [16].

Based on the synthesis of scientific contributions in the field of accounting and control support for the management of electronic commerce, a conceptual pyramid of the scientific paradigm of e-commerce can be formed (Fig. 1).

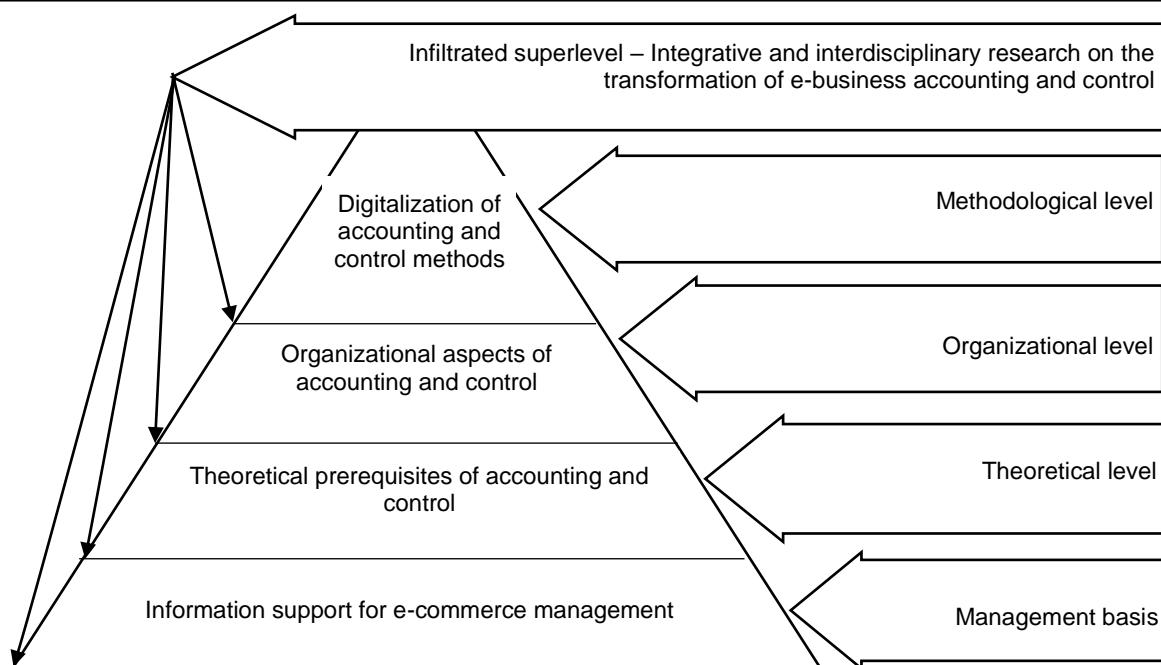


Fig. 1. Multi-level fundamental pyramid of scientific substantiation of the e-commerce paradigm in the accounting and control aspect

Source: formed by the authors

In addition to the basic, theoretical, organizational, and methodological levels of scientific inquiry, a promising direction lies in the conceptual super-level of interdisciplinary research in the field of accounting and control of electronic trade activities. At the same time, this super-level permeates other levels of scientific exploration as a result of the integrative transformations occurring within electronic business. At the intersection of cross-object and cross-disciplinary studies and developments, a fundamental potential is formed for the further advancement of e-commerce through the use of innovative technologies for processing accounting information.

Setting objectives. The purpose of this article is to identify the integrative and information–accounting trends in the development of e-commerce in order to determine promising directions for improving the accounting and control of electronic trade.

Presentation of the main research material. Integration trends encompass all aspects of the functioning of modern e-commerce enterprises. Integrative changes in the accounting and control of e-commerce reflect informational (combining market participants), technological (integration of information technologies), communication (integration of communication channels), economic (convergence of business processes), managerial (integration of management, marketing, logistics, and financial operations), and globalization (internationalization of trade) dimensions.

First and foremost, trade – including e-commerce – connects sellers and buyers. Through trading activities, the positions of the owner or custodian of goods draw closer to those of the counterparty interested in acquiring them. The integration of all participants in the goods market creates a commercial information space. The informational environment of the goods market unites counterparties in pursuing their economic objectives. A significant role in this process is attributed to accounting, which participates in the selection of counterparties suitable for cooperation with a commercial entity. By processing publicly available economic information on the activities of business entities, accounting can provide recommendations regarding the reliability and efficiency of commercial cooperation. Agreeing on the terms of a commercial transaction with the involvement of accounting serves as an economic guarantee of achieving mutually beneficial outcomes in e-commerce.

Another integrative objective of e-commerce is the convergence of diverse electronic information technologies. E-commerce became possible due to the development of the Internet. Based on access to the global electronic network, other information technologies evolved. Initially, information-processing technologies were tested in the commercial sphere. Therefore, e-commerce is positioned as an integrator of various information technologies aimed at facilitating the sale of goods and the generation of financial returns. Electronic money, web chats, social networks, virtual reality, the Internet of Things, and many other network-based technologies are utilized in e-commerce. Electronic trade unites all information-processing technologies around the shared goal of improving customer service and increasing sales. The integrative nature of e-commerce presupposes the simultaneous use of diverse technological innovations to gain competitive advantages and maximize profits from commercial activities. The comprehensive implementation

of innovative information technologies requires the digitalization of all business processes within e-commerce enterprises.

E-commerce has a significantly broader toolkit for disseminating information about goods compared to traditional formats of trade. The digitalization of commercial activity presupposes the simultaneous use of multiple communication channels to establish connections with potential buyers. Although hybridization of various trading formats is actively taking place, e-commerce relies on the Internet as the most effective means of distributing information about stores' product offerings. Partial use of certain electronic communication channels alone cannot ensure a sufficient level of completed commercial transactions.

Modern e-business functions as an integrator of tools for promoting information about goods. The warehousing foundation of e-commerce remains stable regardless of changes in product distribution channels. At the same time, trading processes may vary significantly depending on the selected communication channels. For example, several online stores may operate from a single logistics and warehousing hub. Dropshipping has seen substantial development, where an online store purchases goods from a manufacturer or supplier only after receiving a customer order. Under equal access to production capacities, inventory reserves, and logistical routes, the competitive advantage lies with enterprises that distribute goods across multiple electronic platforms. Such electronic communications may include proprietary or partner websites, various messengers and social networks, e-commerce service portals, email, printed materials containing web addresses, classified websites, online auctions, electronic notice boards, web portals and streaming services, mobile and telecom applications, and others. Each communication channel carries specific advantages and limitations that affect the success of e-commerce. Their combined use can act as a driver of optimization and transformation within electronic business.

E-commerce is also integrated with electronic marketing. Advertising and promotional activities play a much more significant role in e-business than in traditional trade formats. Through e-marketing mechanisms, consumers discover and visit commercial web portals, which influences the selection of specific marketing channels to promote e-commerce enterprises. In e-business, somewhat different marketing tools may be employed to stimulate demand. E-commerce integrates marketing systems to achieve the shared goal of increasing web-page traffic and conversion rates. All of this transforms e-commerce into a highly integrated marketing platform. The e-commerce portal serves simultaneously as the most important marketing instrument. Beyond direct product sales, a web page can gather visitor data, display promotions and sales, provide communication forms for interaction with seller representatives, deliver complete product information, present advertising materials, and more. The integration of marketing and trading functions significantly enhances the likelihood of successful sales and optimizes the financial performance of enterprises.

Through the digitalization of all business processes in e-commerce, their integration occurs. E-commerce has long merged the subsystems of production and consumption. Industrial enterprises increasingly employ electronic means of stimulating demand. Meanwhile, commercial entities have expanded beyond product resale to become powerful drivers of product creation, enhancement of consumer characteristics, and market promotion. Many sector-specific features of certain economic activities have been neutralized within e-business and transformed into business processes relevant to e-commerce enterprises. In other words, modern e-commerce is a sequence of business processes derived from various economic sectors, whose ultimate goal is the sale of goods (works, services). Each business process can be positioned as a distinct type of activity within an e-business entity.

The digitalization of these business processes requires their fundamental reengineering to ensure integration into the e-business system. Information processes in e-commerce are reviewed to identify methods of optimizing and adapting them to the requirements of information technologies. Reengineering in e-commerce involves eliminating redundant information-processing procedures to simplify understanding and facilitate algorithmic implementation. E-business enables the abandonment of outdated practices in financial and economic operations, providing a foundation for further enhancement of information processes.

A significant role in revising business processes is attributed to accounting, whose prerogative is the processing of economic information. The improvement of accounting procedures in e-commerce is aimed at reviewing each business process in terms of its economic usefulness and efficiency. Accounting participates in assessing the effectiveness of business processes to determine whether they should be optimized or fully discontinued in e-commerce. Often, the future role of a given business process within a commercial enterprise's business model depends on accounting. Justifying the feasibility of implementing new, more innovative business processes or, conversely, discontinuing ineffective operations ensures the optimization of the final financial outcomes of trading enterprises.

E-commerce neutralizes national borders and the economic-customs environments of individual countries. The development of electronic communications has enabled cross-border trade. Manufacturers, intermediaries, and end consumers may all be residents of different countries. Multinational and multicurrency support provided by modern online platforms simplifies the commercial experience for buyers with access to the global electronic network. The internationalization of information processing related to goods (works, services) transforms e-commerce into an informational integrator of foreign economic

processes. E-commerce brings national economies closer together, integrating them into a unified goods market. Through e-commerce, the free movement of goods, investments, and funds becomes possible.

The intensification of e-commerce has diversified the available payment instruments. The need to conduct international payments has increased the number of electronic payment services. Through commercial gateways, goods, financial, and logistics flows are integrated. Accounting acts as the informational intermediary in commercial transactions. It accumulates data on all stages of e-commerce. At each phase, accounting information is generated, which is crucial for managing commercial activities. Without data on inventory balances, goods cannot be dispatched to customers. Through the control of incoming payments, electronic monitoring of the completion of each sales transaction occurs. At the same time, accounting and control over logistics processes are essential for tracking the movement of goods between buyers and sellers. In the context of e-commerce globalization, accounting must also address import, export, and foreign-currency transactions. The international level of e-commerce shifts the focus of accounting support toward facilitating communication with foreign counterparts. Access to international markets significantly expands the target audience of online stores. An increase in the number of buyers may potentially lead to higher revenue from international e-commerce. However, orientation toward international markets requires consideration of the economic characteristics of buyers' countries, which is ensured by the accounting system of the e-commerce enterprise.

Other integrative characteristics of e-commerce are also becoming increasingly relevant. The electronic portal for selling goods (works, services) is vulnerable to cyber threats. The website of an online store is often the entry point for malicious actors attempting to infiltrate the information environment of a commercial enterprise. Consequently, e-business entities are among the most susceptible to cyberattacks. The gradual expansion of e-commerce will require the integration of security systems. A leading role in organizing cybersecurity is attributed to accounting as the primary integrator of managerial functions within an enterprise. Accounting participates in classifying information as public or confidential, identifying potential pathways for cyber risk infiltration, and co-developing robust cybersecurity systems.

The combination of informational, technological, communication, economic, managerial, and globalization aspects within the integrative transformations of e-commerce enables the identification of promising directions for digitalizing the accounting and control of e-commerce enterprise operations (table 2).

Table 2
Prospective directions of digitalization of accounting and control of e-commerce

| No | Level aspect of integration | Content of integration transformations | Direction of digitalization of accounting and control |
|----|-----------------------------|--|---|
| 1. | Informational | Combining of commodity market participants | –information synchronization; –formation of an integrated information environment. |
| 2. | Technological | Combining information technologies | –use of variable information technologies; –automation and cyber protection of information procedures. |
| 3. | Communication | Integration of communication channels | –electronic communications with counterparties and institutions; –electronic communications with customers and the public. |
| 4. | Economic | Convergence of business processes | –business process reengineering; –business process integration. |
| 5. | Management | Combining management, marketing, logistics, monetary and financial spheres | –integration with control and management; –integration with marketing and logistics; –integration with money transaction systems. |
| 6. | Globalization | Internationalization of trade | –foreign economic activity; –currency and cryptocurrency transactions. |

Source: compiled by the authors

Integration trends in the transformation of e-commerce significantly influence the accounting and control domain of electronic trading enterprises. Each level-specific aspect of integrative optimization in e-business clarifies particular areas of accounting and control support for managing e-commerce entities. Changes in accounting and control occur in parallel with global trends in the development of the digital economy. The accounting and control system is expected to undergo adequate optimization transformations in response to the intensification of e-commerce development in Ukraine, which remains the focus of further scientific research.

Conclusions from the conducted research. A crucial direction in the formation of the digital economy is the development of e-commerce. Electronic trade evolves alongside the advancement of information technologies used to manage electronic commercial operations. Despite the manifestation of pandemic and military threats, the domestic e-commerce market continues to show steady growth due to the increasing number of online shoppers and rising revenues from electronic trade. Optimizing the financial performance of e-commerce enterprises requires improved management of trading processes, which relies

on high-quality accounting information. The use of modern information technologies ensures the digitalization of accounting and control of electronic trading operations. The digitalization of accounting and control support for managing e-commerce entities creates the foundation for the emergence of integrative trends in electronic trade.

Integrative changes in the accounting and control of e-commerce encompass informational (connecting goods-market participants), technological (integration of information technologies), communication (consolidation of communication channels), economic (convergence of business processes), managerial (integration of management, marketing, logistics, and financial operations), and globalization (internationalization of trade) aspects. Each of these level-specific dimensions of integrative transformations in e-commerce simultaneously drives corresponding positive changes in accounting and control. Integration and digitalization of accounting and control are becoming key methods for further optimizing the operations of e-commerce enterprises.

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**Шевчук О.А., Шевчук Н.А., Фаріон В.Я., Муравський В.В.
ІНТЕГРАЦІЙНІ ТА ОБЛІКОВО-ІНФОРМАЦІЙНІ ТЕНДЕНЦІЇ РОЗВИТКУ ЕЛЕКТРОННОЇ КОМЕРЦІЇ В УКРАЇНІ**

Мета. Систематизація інтегративних та інформаційно-облікових тенденцій у розвитку електронної комерції для визначення перспективних напрямків удосконалення обліку та контролю електронної торгівлі.

Методика дослідження. У дослідженні використано системний аналіз, логічні узагальнення, порівняльний аналіз та структурно-функціональний підхід, що дало змогу комплексно розкрити вплив інтеграційних і цифрових трансформацій на облік і контроль електронної торгівлі.

Результати дослідження. Досліджено розвиток електронної комерції як одного з ключових напрямів становлення цифрової економіки та обґрунтовано визначальну роль сучасних інформаційних технологій у трансформації електронної торговельної діяльності. Попри пандемічні та військові ризики, український ринок електронної комерції продовжує демонструвати тенденції

зростання, що зумовлено розширенням аудиторії онлайн-покупців та збільшенням обсягів електронних продажів. У ході дослідження визначено, що підвищення результативності функціонування підприємств електронної комерції прямо залежить від удосконалення системи управління торговельними процесами, основою якого є якісна, оперативна та інтегрована облікова інформація.

Обґрунтовано, що цифровізація обліково-контрольної діяльності створює передумови для розвитку комплексних інтеграційних процесів у сфері електронної комерції, де відбувається об'єднання інформаційних потоків, технологічних рішень, комунікаційних каналів, управлінських підходів та економічних моделей. Обґрунтовано, що такі інтеграційні зміни сприяють формуванню цілісної системи обліку й контролю, здатної підтримувати оперативне прийняття рішень та забезпечувати стабільне функціонування підприємств у динамічному цифровому середовищі.

У підсумку встановлено, що інтеграція та цифровізація обліково-контрольних процесів виступають провідними механізмами оптимізації діяльності закладів електронної комерції, забезпечують їхню стійкість до зовнішніх викликів і формують основу для подальшого розвитку електронної торгівлі в умовах глобальних трансформацій цифрової економіки.

Наукова новизна результатів дослідження. Вперше комплексно ідентифіковано інтеграційні процеси, що відбуваються у сфері електронної комерції з обґрунтуванням їх впливу на систему бухгалтерського обліку й контролю. Дослідження пропонує цілісне бачення інтеграційних тенденцій, які охоплюють інформаційну взаємодію між учасниками ринку, поєднання різних цифрових платформ і технологій, зростання значущості комунікаційних каналів, зближення бізнес-процесів, інтеграцію логістичних, маркетингових, фінансових і управлінських функцій, а також посилення глобалізаційних чинників. Запропонована концептуальна модель наукової парадигми електронної комерції узагальнює ці процеси й забезпечує новий теоретичний підхід до розуміння ролі цифрових технологій у трансформації обліку та контролю.

Практична значущість результатів дослідження. Результати дослідження можуть бути використані для досконалення організації обліку й контролю електронних торговельних операцій на підприємствах різних масштабів, зокрема для підвищення ефективності управління електронною комерцією завдяки впровадженню сучасних інформаційних технологій, що забезпечують автоматизацію, інтеграцію та цифровізацію облікових процесів. Розроблені теоретичні та методичні підходи дають змогу підприємствам оптимізувати фінансові результати, покращити якість управлінських рішень, забезпечити більш високий рівень кіберзахисту облікових даних і підвищити аналітичні можливості системи контролю.

Також сформована концепція інтеграції обліково-контрольних інструментів створює основу для адаптації підприємств до глобальних змін, що супроводжують розвиток електронної комерції, а також сприяє формуванню стратегії подальшої цифрової трансформації управління торговельними процесами.

Ключові слова: облік, інтеграція, контроль, інформаційні технології, інформаційні тренди, електронна комерція, електронна торгівля, цифрова економіка.

Shevchuk O.A., Shevchuk N.A., Farion V.Ya., Muravskyi V.V.

INTEGRATION AND ACCOUNTING AND INFORMATION TRENDS OF THE DEVELOPMENT OF ELECTRONIC COMMERCE IN UKRAINE

Purpose. The purpose of this article is to systematize of integrative and information-accounting trends in the development of e-commerce to identify promising directions for improving the accounting and control of electronic trading.

Methodology of research. The study employs system analysis, logical generalization, comparative analysis, and a structural-functional approach, which together made it possible to comprehensively reveal the impact of integration and digital transformations on the accounting and control of e-commerce activities.

Findings. The development of e-commerce as one of the key drivers of the digital economy is examined, and the decisive role of modern information technologies in transforming electronic trade operations is substantiated. Despite pandemic-related and wartime risks, the Ukrainian e-commerce market continues to demonstrate growth, driven by the expansion of the online customer base and increasing electronic sales volumes. The study establishes that improving the performance of e-commerce enterprises directly depends on enhancing the management system of trade processes, which relies on high-quality, timely, and integrated accounting information.

It is substantiated that the digitalization of accounting and control activities creates prerequisites for the development of complex integration processes in e-commerce, where information flows, technological solutions, communication channels, management approaches, and economic models converge. These integration changes contribute to the formation of a cohesive accounting and control system capable of supporting timely decision-making and ensuring stable enterprise performance in a dynamic digital environment.

Ultimately, the study concludes that the integration and digitalization of accounting and control processes serve as key mechanisms for optimizing the operations of e-commerce entities, ensuring their resilience to external challenges, and forming the foundation for further development of electronic trade under the global transformations of the digital economy.

Originality. For the first time, the study provides a comprehensive identification of integration processes occurring in the sphere of e-commerce, substantiating their impact on the accounting and control system. The research offers a holistic view of integration trends that encompass information interaction among market participants, the convergence of various digital platforms and technologies, the growing significance of communication channels, the alignment of business processes, and the integration of logistics, marketing, financial, and managerial functions, along with the intensification of globalization factors. The proposed conceptual model of the scientific paradigm of e-commerce generalizes these processes and provides a new theoretical approach to understanding the role of digital technologies in the transformation of accounting and control.

Practical value. The research results can be used to improve the organization of accounting and control of electronic commercial operations at enterprises of various scales, particularly to enhance the efficiency of e-commerce management through the implementation of modern information technologies that ensure automation, integration, and digitalization of accounting processes. The developed theoretical and methodological approaches enable enterprises to optimize financial performance, improve the quality of management decisions, ensure a higher level of cybersecurity of accounting data, and strengthen the analytical capabilities of the control system.

The practical value is also reflected in the fact that the proposed concept of integrating accounting-control instruments provides a foundation for enterprises to adapt to global changes accompanying the development of e-commerce, while supporting the formation of strategies for the continued digital transformation of trade process management.

Key words: accounting, integration, control, information technologies, information trends, e-commerce, electronic trade, digital economy.

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