

The necessity and the main difficulties in implementation of electronic accounting documents in Republic of Belarus

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Abstract

Purpose of the article is to describe the main economic, legal, software development, user's human factor difficulties in design, legalization, implementation and practical using the system of electronic accounting documents in Republic of Belarus and the probable ways out.

Methodology/methods During the research the following methods were used: system approach, analysis and synthesis of theoretical and practical material, scientific abstraction, logical generalization, comparison

Scientific aim was to find out the legal grounding for using the electronic accounting documents for the putting all business transactions into accounting and taxation without creating their paper copies, to work out of the theoretical positions and practical recommendations about implementation of electronic accounting documents in Republic of Belarus on the bases of EU countries.

Findings The main difficulties in implementation of electronic accounting documents in Republic of Belarus are: (1) lack of any government or the private company authorized by the government to issue both the electronic digital signature key (EDSK), the needed software to prepare electronic accounting documents; (2) legal requirements of preparing the paper copies of any electronic documents while the tax or any other authorities fulfill the business activity control; (3) both of lack of the software which will be transfer the paper documents in electronic form and the really high cost of such a software development.

Conclusions There are the both scientific and practical necessity of electronic accounting documents implementation in Republic of Belarus and the certain difficulties. The probable ways to solve them may be: (1) reforming the legal issues according to those the paper documents will become unnecessary at all; (2) creation and description of the procedure of government certification for those software companies which will develop the software for electronic accounting documents preparing and processing; (3) creation the main center for issuing EDSK.

Keywords: accounting, EDSK, business transaction, electronic accounting document, software

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