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COMPARATIVE ANALYSIS OF SOFTWARE FOR AUTOMATING ACCOUNTING IN MILITARY UNITS: THE EXAMPLE OF SMARTFOX

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ПОРІВНЯЛЬНИЙ АНАЛІЗ ПРОГРАМНИХ ЗАБЕЗПЕЧЕНЬ ДЛЯ АВТОМАТИЗАЦІЇ БУХГАЛТЕРСЬКОГО ОБЛІКУ У ВІЙСЬКОВИХ ЧАСТИНАХ: ПРИКЛАД SMARTFOX

This paper presents the essence of using software for the automation of accounting in the military units of Ukraine. It examines the main directions of digitalization of financial and economic processes in the defense sector and analyzes modern information solutions that enhance the efficiency of accounting activities. Particular attention is paid to the SmartFox software product, which is used in the financial and economic departments of the Armed Forces of Ukraine as a comprehensive system for maintaining accounting records and financial reporting.

Based on a comparative analysis of domestic software solutions (SmartFox, Triola, MASTER; Bukhgalteria, M.E.Doc, Modalcon), their key functional capabilities, advantages, and limitations in practical use are identified. The stages of implementation of automated systems in military units during 2014-2025 are outlined, and a graphical representation of the dynamics of the spread of such products and their impact on the efficiency of accounting processes is presented. The automation of accounting is an integral component of the digital transformation of the defense sector, and software tools such as SmartFox ensure accuracy, timeliness, and transparency in the financial and economic management of military units.

The development of information technologies in the public sector creates the prerequisites for forming a unified digital accounting space within which financial, managerial, and analytical data are integrated. For military units, such integration is particularly important, as it ensures synchronization between management levels, reduces the risk of information duplication, and increases the timeliness of decision-making. The use of software built on unified data standards establishes the foundation for transparent interaction between the Ministry of Defense, the State Treasury Service, and other government bodies.

The effectiveness of accounting automation depends not only on the technical potential of the software product but also on the readiness of personnel to work in new conditions. An insufficient level of digital competence, limited training resources, and the absence of specialized IT specialists in the staffing structure of military units create additional barriers to the implementation of modern technologies. Therefore, the issues of comprehensive personnel training, organization of technical support, and development of unified methodological recommendations for the use of systems such as SmartFox should become priorities for the further development of accounting in the Armed Forces of Ukraine.

У статті представлено сутність використання програмного забезпечення для автоматизації бухгалтерського обліку у військових частинах України. Розглянуто основні напрями цифровізації фінансово-господарських процесів у секторі оборони та проаналізовано сучасні інформаційні рішення, що забезпечують підвищення ефективності облікової діяльності. Особливу увагу приділено програмному продукту SmartFox, який застосовується у фінансово-економічних підрозділах Збройних Сил України як комплексна система ведення бухгалтерського обліку та звітності.

На основі порівняльного аналізу вітчизняних програмних рішень (SmartFox, Triola, MASTER; Бухгалтерія, М.Е.Дос, Модалкон) визначено їхні ключові функціональні можливості, переваги та обмеження у практичному використанні. Окреслено етапи впровадження автоматизованих систем у військових частинах у період 2014-2025 рр., побудовано графічне відображення динаміки поширення таких продуктів і їхнього впливу на ефективність облікових процесів. Автоматизація бухгалтерського обліку є невід'ємною складовою цифрової трансформації оборонного сектору, а програмні засоби типу SmartFox забезпечують точність, оперативність та прозорість фінансово-господарського управління у військових частинах.

Розвиток інформаційних технологій у державному секторі створює передумови для формування єдиного цифрового простору обліку, у межах якого відбувається інтеграція фінансових, управлінських та аналітичних даних. Для військових частин така інтеграція є особливо важливою, оскільки дозволяє забезпечити синхронізацію між рівнями управління, зменшити ризик дублювання інформації та підвищити оперативність ухвалення управлінських рішень. Використання програмного забезпечення, побудованого на уніфікованих стандартах даних, створює основу для прозорості взаємодії між Міністерством оборони, Державною казначейською службою та іншими органами державного управління.

Ефективність автоматизації обліку залежить не лише від технічного потенціалу програмного продукту, а й від готовності персоналу до роботи в нових умовах. Недостатній рівень цифрової компетентності, обмежені ресурси для навчання та відсутність спеціалізованих ІТ-фахівців у штатному розписі військових частин створюють додаткові бар'єри на шляху впровадження сучасних технологій. Тому питання комплексної підготовки кадрів, організації технічної підтримки та розроблення єдиних методичних рекомендацій щодо використання таких систем, як SmartFox, мають стати пріоритетними для подальшого розвитку бухгалтерського обліку у Збройних Силах України.

Key words: software, automation, military unit, SmartFox, defense expenditures, decision-making, accounting, management.

Ключові слова: програмне забезпечення, автоматизація, військова частина, SmartFox, оборонні видатки, прийняття рішень, облік, управління.

THE PROBLEM IS STATED IN GENERAL TERMS AND ITS CONNECTION WITH IMPORTANT SCIENTIFIC OR PRACTICAL TASKS IS OUTLINED

The current accounting system in the military units of the Armed Forces of Ukraine needs con-

stant improvement in the context of digitalization and transformation of the defense sector. Traditional accounting methods based on manual document filling no longer meet the requirements of efficiency, accuracy, and transparency demanded by modern financial and economic activities.

The growth in the volume of information, the need for rapid reporting, and increased control over the use of budget funds necessitate the introduction of software products capable of automating accounting processes.

In this context, it is important to study the effectiveness of modern software solutions, in particular SmartFox, Triola, MASTER, Bukhgalteria, and M.E.Doc, which are being implemented in the financial and economic departments of military units. Their role is not only to speed up calculations, but also to ensure the integrity, reliability, and accessibility of financial data.

ANALYSIS OF RECENT STUDIES AND PUBLICATIONS

Recent works focus on the transition from traditional (manual) accounting to digital and cloud solutions, as well as on comparing automation applications. In her article, S. Belinska systematically outlines the problems and technical aspects of accounting automation and provides a description of the most popular software, including products from the IC:Accounting line. The author emphasizes the role of automation in improving management efficiency and reducing user errors.

Research by a team from Ternopil National Technical University -Tetu Ivan Pul'uj focuses on broader models of accounting digitization, the use of information systems, cloud technologies, shared workspaces, as well as practical advantages — faster access to historical data, real-time reporting, and expanding the role of the accountant as an analyst. The publication provides an overview of the most common automated systems and Internet services that support accounting.

For budgetary institutions, in particular the defense sector, the collection of Mykolaiv National Agrarian University highlights specialized solutions: ELFI-Skarbnyk Smart, MASTER for budgetary institutions, Crystal Finance Millennium, UA-Budget, and others. Emphasis is placed on the challenges of integration with treasury services, unification of reporting forms, and ensuring backup copying and data recoverability.

FORMULATION OF THE ARTICLE'S OBJECTIVES (TASK STATEMENT)

The purpose of this article is to conduct a comparative analysis of modern software used for accounting automation in military units in Ukraine and to identify their advantages, disadvantages, and practical effectiveness using the SmartFox program as an example. This study summarizes the theoretical foundations of accounting process automation in the public sector, analyzes the

functional capabilities of the main software products (SmartFox, Triola, MASTER; Accounting, M.E.Doc, Modalcon, IFin), and identifies areas for their optimal application in military units. Particular attention is paid to comparing automated systems with traditional accounting methods, identifying problematic aspects of their implementation, and substantiating ways to improve the efficiency of the accounting process in the context of the digital transformation of the defense sector.

SUMMARY OF THE MAIN RESEARCH MATERIAL

Modern accounting software solutions are distinguished not only by the automation of calculations and reporting, but also by advanced analytical accounting capabilities. They ensure the accuracy of entered data, automatic generation of transactions, control over the correspondence of accounts, and support for multiple work plans simultaneously. Such functional properties increase the accuracy and reliability of financial information, minimizing the human factor in the accounting process. As noted in scientific publications, many programs allow you to enter transactions simultaneously in several working charts of accounts. At the same time, the number, or more precisely, the account code, is a fairly large number of digits and letters, within which any account coding system is allowed. In the most advanced software systems, the chart of accounts may also contain a description of the correspondence of each account, so the program simply will not allow an incorrect accounting entry to be made [6, p. 3].

The study found that the use of software in military accounting has a number of undeniable advantages that significantly affect the quality, speed, and reliability of financial information. Unlike traditional manual methods, automated systems ensure the rapid processing of large amounts of data, minimize the risk of arithmetic and logical errors, allow reports to be generated in real time, and ensure proper internal control over financial transactions. In this regard, it is important to understand the specific advantages of software (Fig. 1).

The figure shows the main advantages of using software in the accounting system of military units. These include automation of routine processes, verification of the accuracy of entered data, centralized storage and rapid retrieval of information, integration with government services (Treasury, State Tax Service, personnel databases), as well as increased productivity of accountants

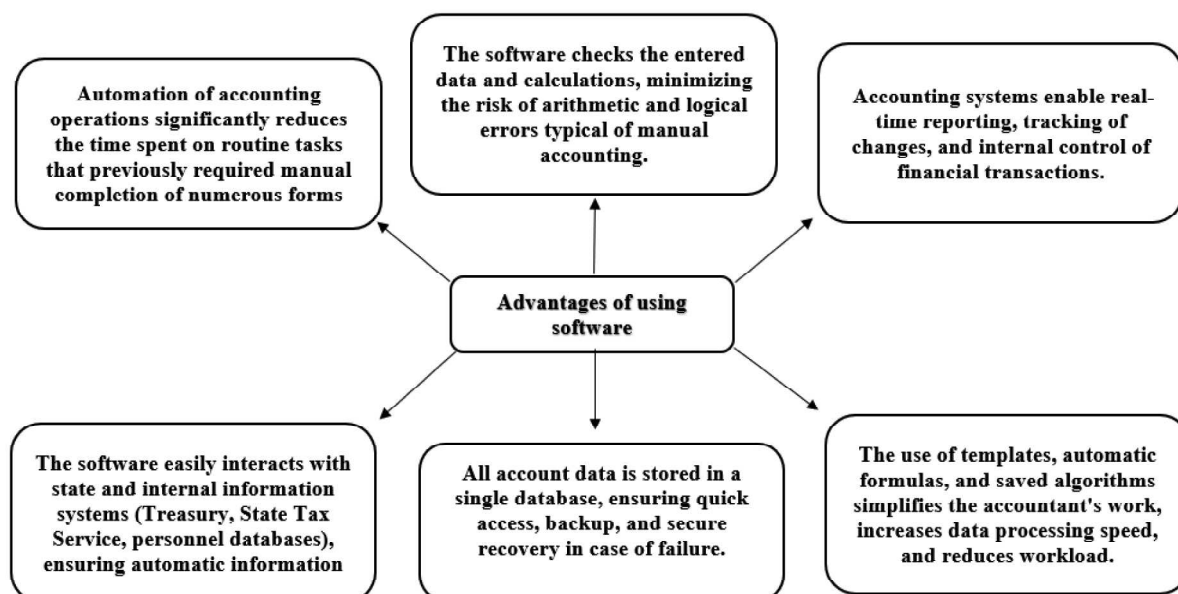


Fig. 1. Advantages of using software

Source: Systematized, summarized and grouped by authors.

through the use of templates and formulas. Together, these factors ensure effective management of financial resources, increase the transparency of reporting, and contribute to the digital transformation of accounting processes in the defense sector.

To illustrate the research, it is useful to consider the dynamics of the implementation of various software programs used in the military units of Ukraine for the automation of accounting. The

diagram shows the period of use of each system, from its inception to the present day. It demonstrates the gradual expansion of the range of software solutions during 2015—2025 and indicates the active digitization of accounting processes in the military sector. In particular, it can be seen that the first attempts at automation were based on the use of Excel, while in subsequent years more complex systems were implemented [Fig. 2].

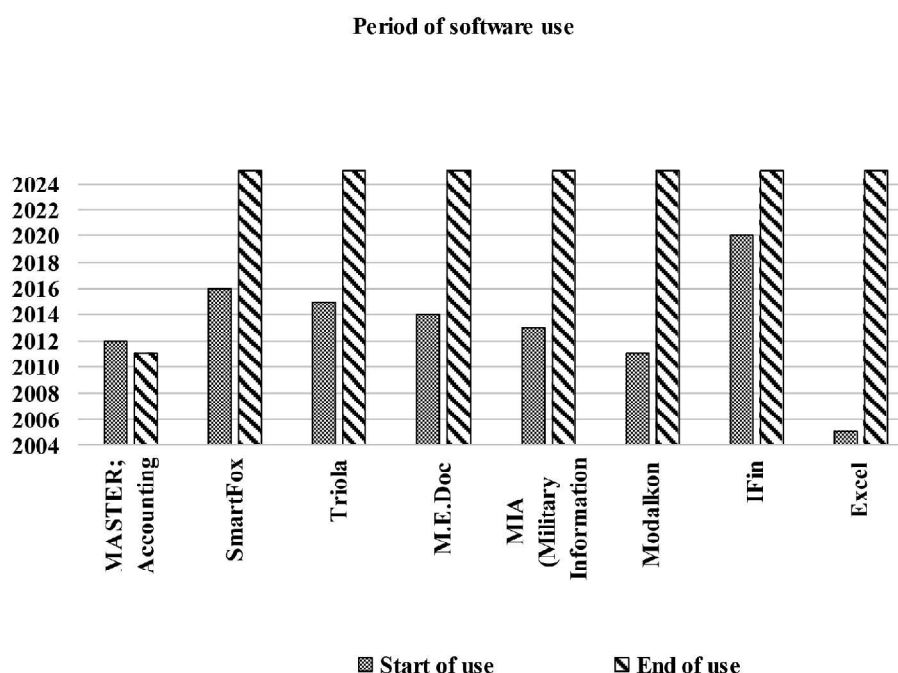


Fig. 2. Period of software use

Source: Systematized, summarized and grouped by authors.

The analysis shows that over the past fifteen years, a complex system of software solutions has gradually been developed in the military units of Ukraine, covering all stages of accounting — from the initial registration of business transactions to the preparation of reports and exchange of data with state authorities. Each of the software products considered has its own characteristics, but all of them are aimed at improving the accuracy, efficiency, and transparency of accounting processes, namely:

1. MASTER; A comprehensive accounting system for budgetary institutions, adapted for military units. Provides accounting, control of financial and economic transactions, preparation of estimates, reporting, inventory and fixed asset accounting.

2. SmartFox modular software for financial and personnel services of military units. Performs calculations of salaries, monetary allowances, bonuses, deductions, and maintains payroll records.

3. Triola electronic reporting and document management: submission of reports to the Treasury, State Tax Service, and Pension Fund. Used for electronic signatures and exchange of financial documents in military units.

4. M.E.Doc is an electronic document management system, which is a computer program that helps accounting staff work with all types of documents in electronic form: invoices, contracts, acts, tax invoices, reports, and other accounting documents. [7 p. 6]

5. MIA (Military Information Accounting) accounting system in the public sector, in particular for institutions of the Ministry of Defense. Provides accounting for goods, services, intangible assets, and the formation of accounting reporting forms.

6. Modalcon online electronic reporting service (alternative to M.E.Doc). Some military units use it to submit financial reporting forms and register documents.

7. IFin is the official state system for remote customer service of the State Treasury Service of Ukraine. It is used by all military units to submit payment documents, registers, estimates, and reports.

8. AS "Treasury Client — Treasury" initially, the program was used mainly for auxiliary calculations and the formation of interim reports and estimates. After 2015, in connection with the reform of financial and economic services and the introduction of electronic document management systems (the "Treasury Client — Treasury" system), Excel became the main tool for internal automation of accounting operations.

9. During this period, military units began to actively create templates with built-in formulas, VBA macros, and pivot tables, which made it possible to automate the formation of memorial orders, main journals, and reports on the movement of material assets.

Due to the large amount of work in connection with the full-scale invasion, the financial and economic service has a lot of work to do with the accounting of material assets and the payment of basic and additional types of cash benefits. To optimize these processes, it was decided to use modern software. It was the implementation of SmartFox that made it possible to significantly reduce the time for preparing reports and increase the accuracy of financial calculations.

SmartFox is a specialized software product designed for integrated accounting and financial management in budgetary institutions. It integrates modules for accounting for cash, material assets, budgeting and allocations, as well as payroll and reporting. The program supports single- and multi-user modes, allows you to analyze the balance sheet, correspondence of accounts, analysis of analytical cards and a journal of entries. The program is convenient for both a single user and a large staff via server access, with a clear delineation of access rights and a functional modular approach [5].

SmartFox software fully complies with the requirements of current legislation in the field of public sector accounting. The system is built on the basis of the current regulations of the Ministry of Finance of Ukraine and the Ministry of Defense of Ukraine, which regulate the procedure for accounting, reporting, analytical accounting and documentation of business transactions. This ensures that the software is compliant with the unified state financial reporting standards and makes it a universal tool for automating accounting processes in military units.

One of the key documents that defines the requirements for analytical accounting is the Order of the Ministry of Finance of Ukraine No. 604 dated 29.06.2017 "On Approval of Forms of Cards and Books of Analytical Accounting of Public Sector Entities and the Procedure for Their Compilation". This regulatory act establishes unified forms of analytical accounting cards for various types of assets, liabilities and settlements, as well as defines the rules for filling them out, storing and summarizing data. In SmartFox software, these forms are implemented as interactive templates that are automatically filled in based

on data from memorial orders and transaction logs. This minimizes the number of manual errors, speeds up the process of analytical accounting and ensures its compliance with state standards [2].

SmartFox also contains the requirements of the Order of the Ministry of Finance of Ukraine No. 755 dated 08.09.2017 "On Approval of Standard Forms of Memorial Orders, Other Accounting Registers of Public Sector Entities and the Procedure for Their Compilation". The document regulates the structure and content of the main accounting registers, including memorial orders No. 1-17, accumulative statements, registration journals, and summaries of financial indicators. In the SmartFox system, these registers are integrated as separate modules that allow you to automatically generate reports based on the entered business transactions. The program ensures the preservation of the chronology of records, automatic numbering of orders, as well as the generation of summary information in formats that meet the requirements of the Treasury. This greatly simplifies the work of accountants of military units and guarantees the correctness of the formation of primary documents[3].

The Order of the Ministry of Defense of Ukraine No. 905 of 19.12.2014 "On Approval of the Instruction on Organization and Maintenance of Accounting in the Armed Forces of Ukraine" (as amended) is of great importance for the organization of accounting in military units. This Instruction establishes the specifics of accounting in military formations, in particular, the procedure for reflecting the movement of material assets, fixed assets, weapons, military equipment, and personnel allowances. SmartFox takes these requirements into account, providing the ability to separately account for property by type, condition and place of storage, and automates the calculation of cash allowances in accordance with current orders and regulations. The program supports the structure of memorial orders and internal information provided by this particular Instruction, which makes it maximally adapted to military accounting [4].

SmartFox is based on the principles enshrined in the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" of 16.07.1999 No. 996-XIV, which defines the legal framework for regulating accounting, its organization, the responsibility of officials and the procedure for preparing financial statements. The law establishes the basic principles of completeness, objectivity, continuity, a single monetary measure and documentary evidence of business transactions. Smart-

Fox implements these principles by maintaining complete electronic accounting with all transactions recorded in the database, automatic generation of primary documents, and prevention of retroactive editing. This ensures not only compliance with current legislation, but also a high level of reliability and transparency of financial data in military units[1].

After interviewing officials, it was found that this software is not as perfect as originally thought. I have identified some problematic issues and positive qualities regarding the use of SmartFox software.

Let's start with the positive qualities that were identified during the research:

One of the key advantages of using SmartFox in accounting is that there is no need to write formulas for payroll calculations on your own. Previously, accountants had to create their own formulas in spreadsheets to calculate salaries, allowances, or deductions, but in SmartFox, all algorithms are built in by the developers. All you need to do is add a new serviceman, specify his position, pay grade, or conditions of service, and the program automatically performs calculations in accordance with current regulations. In case of changes in legislation, the developers promptly update the system, so accountants do not waste time making changes to the formulas.

The database is constantly updated by the developers in accordance with changes in legislation. This means that after the adoption of new regulations on financial support or tariff coefficients, users just need to install the update, and the program automatically takes into account the new rules in the calculations. This approach eliminates the need for accountants to manually track each change in orders or resolutions and make manual changes, which significantly increases the reliability of accounting and minimizes the risk of errors in payroll.

High speed of document generation, just give the command "generate" and the program automatically generates statements, memorial orders, reports or certificates in a few seconds. If earlier the preparation of monthly payrolls took hours of painstaking work with calculations and checks, now these processes are automated to the maximum. This significantly increases the productivity of accountants, especially during peak workloads at the end of the month or reporting period, and allows them to quickly communicate financial information to the command and higher authorities.

Significantly saves labor by reducing the amount of paperwork, there is no need to keep numerous journals, books and statements in parallel, because the data is entered once and then automatically used in different modules of the program. This eliminates duplication of information, reduces the risk of discrepancies between documents, and simplifies the search for the necessary information. As a result, the workload on staff is reduced, and accounting, which previously required significant efforts from several employees, can be effectively maintained by one person with the support of an automated system.

Built-in control over compliance with legal regulations, the system does not allow for retroactive posting of documents or leaving mandatory details blank. This makes it impossible to manipulate financial transactions, ensures chronological data integrity, and minimizes the risk of violations during audits. Thanks to this functionality, compliance with accounting rules is guaranteed not only by human attention, but also by the logic of the software itself.

As for the negative qualities, there are certainly fewer of them, but we will also consider ways to solve them:

Any problem requires contacting the help desk, which serves not only one military unit but also dozens of other institutions. As a result, the response may be delayed by several hours, which negatively affects the work of the financial service at critical times (for example, during the closing of accounts). The solution to the problem may be to introduce IT specialists responsible for SmartFox support in military units, as well as to create a centralized support hotline at the Ministry of Defense with priority for critical requests. Additionally, consideration could be given to implementing a common database of standard solutions and self-downloading updates, which would allow for faster troubleshooting of minor malfunctions.

Difficulty in transferring data between SmartFox and other programs, such as ModalKon or legacy accounting systems. It is often necessary to convert information to intermediate formats (Excel, DBF) or even transfer it manually, which takes time and increases the risk of errors. This problem can be solved by expanding SmartFox's integration capabilities through modern universal formats (XML, JSON) and creating automated data exchange modules with common government systems.

Another problem is the absence of an IT specialist in the military staffing table to provide technical support for SmartFox. As a result,

accountants are forced to make settings on their own or wait for help from third-party specialists, which slows down work and increases the risk of errors. This problem can be solved by introducing an administrator or programmer position in the financial and economic services and organizing systematic staff training for basic troubleshooting.

The difference between the general positive qualities and the negative ones is not that great, so SmartFox software is quite appropriate for use in military units to automate accounting processes and payroll in general.

Negative qualities are not very problematic, as they take a small amount of time to resolve, but a large number of people are needed to be in the SmartFox support team and help military units solve problems, but the military unit needs to have an IT person on staff who would be directly involved in this support and could help the financial service in fixing errors.

CONCLUSIONS AND PROSPECTS FOR FURTHER RESEARCH IN THIS AREA

The study confirmed that the implementation of SmartFox software in Ukrainian military units is an important step towards the digital transformation of the accounting and financial management system. SmartFox provides comprehensive automation of accounting processes, increases the accuracy and speed of reporting, and helps reduce technical errors and duplication of information. Its advantages — built-in calculation algorithms, automatic updating of the regulatory framework, control over the correctness of operations and compliance with current legislation — make the program an effective tool in the work of the financial and economic departments of the Armed Forces of Ukraine. At the same time, the results of the analysis revealed certain problematic aspects, including delays in receiving technical support, insufficient integration with other state systems (in particular, the Treasury and M.E.Doc), and a lack of information technology specialists in military units. Eliminating these shortcomings requires a comprehensive approach: expanding the integration capabilities of SmartFox, creating a centralized support service for military users, and introducing IT specialist positions within financial bodies.

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