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STATE AND CIVIL SOCIETY: DIGITAL REALITY

There are analysed the modern tendencies of changes of communicative processes under the influence of digitalization in the interaction of institutes of civil society and the state. Based on the analysis of the interaction between the state and civil society in digital reality, there has been studied the process of transformation of public authorities. There are determined main directions and problems of transformation. There is emphasis on identifying more effective forms of feedback between public authorities and civil society.

Keywords: state, civil society institutions, information and communication technologies, digital reality, public authority.

Background. Digital reality is changing not only civil society and its institutions, but also public authorities, especially in the face of its state bodies, and also forms new models of interaction between these organisations and civil society. In international documents, it is the national, regional and local authorities that play a leading role in the development of e-government, the analysis of challenges (risks) and the measures developed [1].

The basis of the information and communication mechanism of interaction between the state and civil society are the followings: the system of information support for cooperation of the main actors in this field, technology transfer; introduction of informative Internet resources of the relevant content, which allows government entities to receive up-to-date information online, contributes to the formation of a positive image of Ukraine in the international arena.

Accordingly, the application of the information and communication mechanism of interaction between the state and civil society is aimed at improving the efficiency of public administration, ensuring open government, negotiating process in communication within public authorities, local governments, the public and the private sector using interactive methods of interaction and social networks.

One of the ways to optimize the communicative space of public authorities is to use virtual forms of publicity and the introduction of e-democracy, which will help to involve citizens in public administration.

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Implementation of communicative actions is done with the use of electronic means of communication, namely political Internet communicators, channels and technical means of information, e-government tools.

E-government is a way of organizing public authority through systems of local information networks and segments of the global information network, which ensures the functioning of certain bodies in real time and makes the most simple and accessible daily communication of citizens with the authorities. Hence, it provides that any person via the Internet can request public authorities to obtain the necessary information, and most importantly – to obtain administrative services [2].

Active implementation of information technologies in recent years has led to "digitalization" of administrative processes to improve quality (especially in terms of reducing the time of service and increasing the transparency of relevant processes, as well as involving customers in assessing the quality of services using Internet resources) [3, p. 15].

Analysis of recent research and publications. There are reflected problems of developing communicative processes of the mechanism of interaction between the state and civil society institutions, and understanding the process of institutionalization of the latter in the works of the following foreign and domestic scientists: T. Belskaya, D. Bilokopitova, N. Dragomiretskaya, O. Kachny, D. Kislov, V. Korzhenko, A. Matiychik, L. Melnyk, O. Parkhomenko-Kutsevil, I. Parubchak, V. Yeganov, N. Shoturma, D. Fedorkin [2–15] and others.

However, there requires further research the creation of the necessary conditions for more effective public participation in decision-making and state and regional policy improvement in the field of social services in various areas such as: unemployment, improving of the education system; developing an enabling environment for sustainable civil society; formation of a comprehensive mechanism for ensuring the interaction of the state and civil society.

The **aim** of this article is a systematic analysis, theoretical justification and development of proposals for improving communication processes in the mechanism of interaction between the state and civil society institutions in the context of digitalization.

Materials and methods. The empirical basis of the study consists of laws and regulations, statistical collections, materials of the State Statistics Service of Ukraine, publications of domestic and foreign scholars on public administration, philosophy, history, law, economics and political science.

Theoretical and methodological basis for the implementation of the research goal were general and special methods: abstract-logical (during the analysis of scientific sources), search and bibliographic (during theoretical analysis, systematization of printed and electronic sources on this type of interaction), analysis and synthesis (for definition of the essence of the main categories), comparative analysis (to summarize the experience of effective interaction between the state and civil society in developed countries and

identify opportunities for its implementation in Ukraine), prognostic (in the process of forecasting, generalization of independent characteristics of processed materials to formulate conclusions, proposals improvement of communicative processes in the mechanism of interaction between the state and civil society institutions in the context of digitalization).

Results. The most relevant topics in the world are the following: the introduction of information and communication technologies (ICT) in the activities of public authorities, the transition of humanity to new levels of obtaining and storing information, electronic document management, and other related topics. They are the subject of research of domestic and foreign experts. Interest concerning them does not decrease over time, nor does the further development of technologies that provide new and new opportunities, in particular, to minimize obstacles to society's interaction with government [4, p. 25].

Today, ICT has become a vital stimulus for the development of not only the world economy very quickly – now it is almost impossible to find an area where information technology is not used. Modern society is simply overflowing with streams of information that need to be processed. In the world civilization there is an information revolution caused by explosive development of information and telecommunication technologies. Already today in information and communication networks such arrays of information circulate, which exceed all available traditional resources in many times. Information technologies, especially networks, act as a catalyst for social processes, accelerating communication between individuals and groups, social institutions both within one country and internationally. They are able not only to change social processes, but also to transform their essence and create new ones. Modern media form a kind of global information space, which is not divided by national borders. This aspect is very important because it provides an expanded form of human communication, being a non-traditional institution of direct communication with the public [5, p. 125].

New ICTs have enabled scientists to expand this list with so-called virtual decentralization, the essence of which is to use the Internet to create information and provide access to various services to the public and businesses. The research shows that virtual decentralization is the most effective tool for controlling corruption and the shadow economy over other types of decentralization. Provision of public services on the basis of the Internet can be much cheaper, will be able to adapt very quickly to changes (increasing the scale of supply of services), as well as have a greater geographical coverage [6, p. 23]. Among the many options for communication technologies, the Internet has become the undisputed leader in recent years. It is an important element of the information infrastructure of the world community and today is a democratic and fast-growing system of access to the electorate. From the point of view of Western and some domestic experts, it will really become the main means of ensuring the openness of government

to the general public in the coming years [7, p. 59–62]. Networks related to human influence on social processes are social networks. In the network society, the role and importance of public organizations, local communities, which have the opportunity to address a much wider range of vital issues and, at the same time, enter the global network of Internet communications with other communities to develop and implement socially significant solutions. This issue has become especially relevant right now – during the implementation of decentralization reform in Ukraine.

Other important activities are implemented in the information and network environment, in particular, the search for opportunities to improve the quality of human life without harming the environment, the formation of new reasonable human needs, finding ways and directions to implement them, discussion and online voting on certain design decisions, etc. [8].

Improving the information and communication mechanism of interaction between the state and civil society in the context of digitalization requires the introduction of modern information technologies by establishing internal organizational communications and control over official information flows through online components (online mediation, online surveys, research, etc.) and such innovative "public funding" instruments, such as crowdfunding and crowdsourcing, which meet modern European requirements as well as help ensure public access to solve all kinds of problems faced by the state, business, and society as a whole with the assistance of the latest information technologies.

One of the effective tools in the interaction of the state with civil society is an electronic mechanism of consultative interaction, including e-consultation, which increases public confidence in the decisions and actions of the government [9, p. 22–27]. The content of this tool, designed to implement problem-oriented interactions, is that public authorities involve representatives of professional communities and reputable professionals in the non-governmental sector, i.e. public organizations. To implement such a tool, at the authorities there are created permanent or temporary public advisory and expert councils or commissions specializing in the most important problematic areas of activity in the area of responsibility of these bodies. Such consultative structures are usually formed on a tripartite basis from responsible government officials, representatives of non-governmental professional associations and scientific organizations, and reputable experts. The work of the consultative tool of interaction can positively influence the achievement of mutual understanding and partnership between public authorities and civil society in solving difficult to understand professionally oriented problems only in case such work is open and informationally transparent, and its results are objectively publicly covered.

Another potentially useful way of improving citizen participation in influencing policy-making is electronic petitions (e-petitions) – appeals – a form of collective expression of will and influence on other actors

in public relations (eg, political leaders, government agencies and NGOs), which is able to perform the function of regulation (soft law), lobbying, promotion of ideas and interests.

An effective tool for electronic petitions has been working in Ukraine since August 28, 2015. Initially, the portal of electronic petitions was launched on the website of the President of Ukraine, and today this form can be found on the websites of local councils of the vast majority of settlements in Ukraine. Berdyansk became one of the first cities where this project was launched as a pilot one. Analysis of its use shows the effectiveness at the local community level. For example, among the electronic appeals to the Kyiv City Council, the majority concerns the organization of local transport, renaming of streets, landscaping, etc., i.e. exactly what the local authorities should do [10, p. 119–124].

High efficiency, communication, strengthening the influence of state authorities and local self-government by civil society will have a combination of several tools – *e-petitions*, creating an appropriate information campaign on the websites of NGOs and their social media accounts and direct actions to support the need to make a decision at a certain defined area.

E-decision making is one aspect of the advisory model of involving citizens in making important strategic decisions on state and local development through the possibility of discussing the decisions of the city council, parliament through forums, blogs and chats.

E-rulemaking allows citizens to influence the adoption of regulations. This e-government tool combines key elements of democratic influence in decision-making that are inherent in e-consultation and e-voting. The tool of e-rule-making within the procedural model performs a number of functions [11, p. 6–11]:

strengthening democratic legitimacy, which can be achieved through:

- better public understanding of the rule-making process;
- increasing the quality and quantity of public comments in the process of rule-making;
- making the commenting process more interactive and improving its wide discussion;
- increasing the capacity of more democratic controlled institutions to oversee the regulatory process;
- improving decisions taken in terms of assessing the impact of the regulatory act on problem solving and improving the financial efficiency of regulatory policy;

reduction of administrative costs;

strengthening the level of compliance with established rules.

Online mediation expands the possibilities of mediators in disputes between individuals and organizations that are distant from each other, or due to other reasons (such as disability) can not participate directly in mediation procedures, as well as in situations where the significance

of the dispute does not justify personal presence mediator. Mediation is a form of alternative dispute resolution (ADR) that allows you to resolve conflicts in various spheres of human life. There are a number of Regional Mediation Groups in Ukraine, which have merged into the Association of Mediation Groups of Ukraine and the Ukrainian Institute for Peace and Understanding, as well as the National Mediation and Conciliation Service, established to resolve labor disputes and resolve conflicts [12].

The next modern tool of interaction between the state and civil society is the *electronic parliament* – a legislature that adheres to the rules and standards of transparency, openness, accessibility, accountability, quality of its functions through the use of modern ICT. The main task of the e-parliament is to provide citizens with free access to the documents considered by parliamentarians and their opinion on a particular issue, which will show the openness and transparency of the legislature.

One of the forms of public activity is the so-called "public financing" (*crowdfunding*) – mass fundraising via the Internet for a local high-tech production project, which has already passed network marketing and gained a sufficient number of consumer votes. The use of information networks by civil society creates public electronic monitoring of the state of the environment in a given territory, the results of which are available to every citizen. The method of crowdfunding can, for example, seek the removal from office of officials who do not respond to collective appeals. For Ukraine, the use of network information resources opens the possibility for public monitoring to combat corruption, to create a system of permanent public control over the transparent activities of the state apparatus, which should be a legal and legitimate information and network control superstructure created by social construction [13, p. 239–249].

Crowdsourcing is a tool of the e-democracy advisory model. Today, it is actively developing as a model for solving any kind of problems and challenges facing both the state and society as a whole. There are many ways to use crowdsourcing, which differ both in subject and type of result, and in the category of involvement of people. Of course, crowdsourcing would not be possible without the Internet – it is through the network that people can coordinate their actions, discuss ways to solve problems and gather in communities. No one can force you to do what you don't want to do. At the same time, it is thanks to volunteers that the largest projects are usually implemented. And only when the work is divided into clear stages, the community will be able to implement the project [14].

Thus, ICTs disseminate information, discuss political issues, involve individuals and groups more widely, increase the transparency and accountability of democratic institutions and processes, and engage citizens in ways that benefit democracy and society. It is important to remember that for e-democracy, it is democracy that is primary, not the electronic component, while the essence of e-government is in the use of ICT in optimizing the interaction of public authorities and providing administrative services to consumers.

However, the use of ICT is not enough to optimize the existing mechanisms of citizen participation in the management of public affairs. This means that it is not enough to limit e-democracy by enshrining in law the principle of technological neutrality in the implementation of citizens' rights to participate in the management of public affairs with appropriate state guarantees for its provision. Instead, it is necessary to review the list of mechanisms provided by law for participation in the management of public affairs and expand it, adding maximum benefit, efficiency and reliability with the help of advanced modern technologies.

Despite the measures taken by the state, the problems of interaction between civil society and public authorities in the digital reality (and not only) remained:

- the introduction of digital ICT does not go hand in hand with the development of digital democracy; officially adopted measures for its development are largely declarative in nature and are implemented formally;
- the e-state emphasizes the provision of public services, not the development of e-democracy;
- there is no systematic interaction of public authorities and civil society institutions, effective mechanisms for such interaction are not created, and existing in many cases are ineffective [15, p. 356–362].

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Conclusion. The concept of the e-state should be considered not as a technocratic project, but as a project aimed at further development of the principles of democracy, in which electronic technologies are aimed at the fullest implementation of these principles; it is impossible to reduce the electronic state only to the processes of digitalization of state and municipal services – this is only one of the forms of interaction between public authorities and citizens, civil society. In assessing the quality of public administration, it is advisable to include indicators of the practice of interaction between public authorities and civil society institutions in the digital environment. It should be noted that digital technologies themselves open up great opportunities for the implementation of e-government on the principles of democracy. But whether public authorities and civil society will take advantage of such opportunities depends not on the ICTs themselves, but on the political decisions made, the development of this society. However, it can be argued that with the development of ICT, horizontal links are becoming increasingly important, able to effectively influence the functioning and further development of government.

Given that the problem of e-participation is a cornerstone of information democracy, the interaction between government and the public is an important indicator of democracy and the legitimacy of governance. Today, ICT is one of the most important factors in stimulating economic growth and development of civil society, employment, increasing competition and, as a result, helping to bridge the "digital divide". However, it can already be stated that the level of technological development determines the economic potential of a country and the quality of life of its citizens, as well as the role and place of this country in global society, the scale and prospects of its economic and political integration with the world.

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Динник І. Держава та громадянське суспільство: цифрова реальність.

Постановка проблеми. Цифрова реальність змінює не лише громадянське суспільство та його інститути, а й державну владу, насамперед, в особі органів державної влади, а також формує нові моделі взаємодії цих структур із громадянським суспільством.

Метою статті є системний аналіз, теоретичне обґрунтування та розробка пропозицій щодо вдосконалення комунікаційних процесів у механізмі взаємодії держави та інститутів громадянського суспільства в умовах сучасної цифровізації.

Матеріали та методи. Емпіричну основу дослідження становили законодавчі та нормативні акти, статистичні збірники та матеріали Державної служби статистики України, публікації вітчизняних та зарубіжних науковців з питань державного управління, філософії, історії, права, економіки та політології. Теоретико-методологічною базою для реалізації мети дослідження були загальні та спеціальні методи: абстрактно-логічний, пошуково-бібліографічний, аналізу і синтезу, порівняльний аналіз; прогностичний.

Результати дослідження. Інформаційно-комунікаційні технології сприяють поширенню інформації, обговоренню політичних питань, широкій демократичній участі окремих осіб і груп, більшій прозорості та підзвітності демократичних інституцій і процесів, залучають громадян у спосіб, що приносить користь демократії та суспільству. Важливо пам'ятати, що для електронної демократії первинною є демократія, тоді як суть електронного урядування полягає у використанні ІКТ для оптимізації взаємодії органів державної влади та надання адміністративних послуг споживачам.

Висновки. Концепцію електронної держави слід розглядати не як технократичний проєкт, а як проєкт, спрямований на подальший розвиток принципів демократії, в якому електронні технології спрямовані на якнайповнішу реалізацію цих принципів. Електронну державу неможливо звести лише до процесів цифровізації державних та комунальних послуг – це лише одна з форм взаємодії органів державної влади та громадян, громадянського суспільства.

Ключові слова: держава, інститути громадянського суспільства, інформаційно-комунікаційні технології (ІКТ), цифрова реальність, публічна влада.

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PROCEDURAL AND ACCOUNTING TRANSFORMATION AS AN IMPERATIVE STAGE OF DIGITAL AUDIT

*The greatest success is achieved by the one
who has the best information
Benjamin Disraeli*

The current state and prospects of digital audit implementation are studied. The content and specifics of the process of accounting transformation, its stages, features of implementation in terms of exchange of large arrays of information are highlighted. The main problems that create microprocesses of manual accounting and administration in the framework of outdated methods of transmission of accounting data are revealed. It is proved that the implemented automation of microprocesses, starting from the level of information exchange, is the primary but imperative stage of the transition to digital audit.

Keywords: audit, digital audit, accounting, transformation, Big data, Big 4.

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