

# **Economic Aspects of Digitalization: The Role of Financial Indicators in Corporate Environment**

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## **Abstract**

The development of digitalization in enterprises is one of the trends of the current business environment, which fundamentally affects their competitiveness and sustainable growth. Financial indicators play a crucial role in this process, as they allow managers to manage the economic efficiency and return on investment in digitalization projects. This work concerns the maximum importance of financial indicators, such as profitability, liquidity, debt, and cost-income ratio, in planning, implementing and evaluating digitalization initiatives.

Digitalization brings process improvement, automation, and innovation of products and services, which requires significant investments in technology, infrastructure, and employee training. Without a thorough analysis of financial indicators, a company may face the risk of inefficient use of resources or excessive debt. Identification of key financial indicators allows an entrepreneur not only to accurately evaluate the current financial condition of the company but also to predict the future impacts of digitalization on economic performance.

This study requires that the implementation of digitalization strategies should be accompanied by regularly monitored financial results and the use of financial planning tools. Effective management of financial resources is necessary to complete cost optimization and ensure a positive impact on the long-term value of the enterprise. In addition, the integration of financial indicators into decision-making processes can help entrepreneurs minimize risks and increase transparency in the implementation of digitalization projects.

The results show that the strategic use of financial indicators supports the efficient allocation of resources and the achievement of digitalization goals. This method contributes to the creation of a competitive advantage of the enterprise in the market and supports its ability to respond to dynamic changes in the external environment.

**Keywords:** business finance; digitalization; financial performance; industry 4.0; management