Данная система показателей позволит рассчитать организации интегральный показатель эффективности электронной составляющей по каждому подходу.

В таблице 2 представлен состав оцениваемых показателей и их удельный вес в интегральном показателе по соответствующему подходу.

Таблица 2 – Структура оцениваемых показателей и их удельные веса

Эффективность ресурсов электронной составляющей ($Э_{рес.}$)		Эффективность расходов электронной составляющей ($Э_{р.}$)		Эффективность доходов электронной составляющей ($Э_{д.}$)	
Показатель	Вес	Показатель	Вес	Показатель	Вес
ROAS (return on ad spend)	0,2	CPM (Cost PerMille (Millenium))	0,2	AOV (Средний чек онлайн-покупок)	0,2
CAR (Cart Abandonment Rate)	0,2	CPA (Cost Per Action)	0,2	Уонлайн-пок. (Удельный вес онлайн-покупок)	0,2
CTR (ClickThrough Rate)	0,2	CPO (Cost PerOrder)	0,2	CAC (Customer Acquisition Cost)	0,2
CR (Conversion Rate)	0,2	CPC (Cost Per Click)	0,2	AOV (AverageOrder Value)	0,2
ROI маркетинговый (Return On Investment)	0,2	ДРР (Доля рекламных расходов) или CRR (Cost RevenueRatio)	0,2	Revenue	0,2

Составлено автором.

Расчет интегрального показателя производится как среднее геометрическое значение из темпов роста коэффициентов. Если направление влияния показателя обратное, то его необходимо при расчетах разместить в знаменателе.

Оценка эффективности электронной составляющей бизнеса организации характеризует насколько успешно она использует свои ресурсы и достигает поставленных целей. Поэтому использование рассмотренной системы показателей позволит всесторонне оценить результаты деятельности с учетом специфических особенностей электронного бизнеса. Представляется, что предложенные показатели оценки могут быть конкретизированы в соответствии с условиями деятельности каждой отдельной организации, действующей в сфере электронного бизнеса.

Список использованных источников

1. 12 ключевых показателей эффективности в электронной коммерции, которые нужно отслеживать [Электронный ресурс] – Режим доступа: https://idatica.com/blog/12_kluchevyh_pokazateley_effektivnosti/.
2. Хайбуллина, И. В. К Вопросу об оценке эффективности деятельности электронного предприятия [Электронный ресурс] – Режим доступа: https://cyberleninka.ru/article/n/k-voprosu-ob-otsenke-effektivnosti-deyatelnosti-elektronnogo-predpriyatiya.
3. Основные KPI в e-Commerce [Электронный ресурс] – Режим доступа: https://wnfx.ru/osnovnyie-kpi-v-e-commerce/.
4. Метрики e-Commerce, которые нужно считать[Электронный ресурс] – Режим доступа: https://beseller.by/blog/ecommerce-key-kpi/.

UDC 657

PROBLEMS OF CONTEMPORARY ACCOUNTING

Buhayeu A., PhD, Prof.

Vitebsk State Technological University,
Vitebsk, Republic of Belarus

Abstract. *The purpose of the author's study of the state of accounting theory and practice was to identify and critically understand the most important new problems in accounting, as well as an attempt to develop recommendations for solving them.*

Keywords: Cloud-based Accounting, Big-data Accounting, Blockchain Technology in Accounting, Artificial Intelligence Accounting.

The list of the most important problems in accounting now, according to the author of the study, includes the following: application of Cloud technologies; accounting automation; constant and not always adequate changes in accounting standards (accounting legislation); use of Big Data in accounting; development of software solutions for accounting; accounting at market prices; application of blockchain technology in accounting and accounting using artificial intelligence; impact of covid-19 on accounting practice.

Problems arising in accounting practice change the daily work of accountants and affect the professional lives of millions of people around the world. With the acceleration of technological innovations, this phenomenon is becoming more and more noticeable. Rapid advances in technology, globalization, simplification (or, conversely, complexity) of control over Internet communications, and innovations in legislation are some of the factors that have contributed to these changes (Pazaitis, 2020).

New technologies often allow accountants to do at a higher level what they do best: provide professional accounting, auditing and consulting services.

Given the limitations of the scope of the article, the author is limited to considering only a few problematic issues from the list presented above.

1. Cloud technologies in accounting. Initially, accountants in most cases used desktop computers with the application of various computer programs to keep accounting records and until now in most cases, they are used. Calculations and accounting are now available on the accountant's personal computer with applications such as Peachtree and Microsoft Excel and a variety of accounting software options from different developers. In the late 1990s, NetSuite pioneered the concept of cloud accounting, where accounting software and credentials are stored on separate computers. Later in the early 2000s, New Zealand Company Xero developed a cloud-based accounting software system that gained significant market share in Australia and New Zealand. Over time, traditional American accounting firms such as Intuit realized the benefits of cloud systems and moved to the cloud as well (Christauskas, C. & Miseviciene, R, 2015). Now, the adoption of cloud technologies by accounting and auditing companies to conduct their business on the Internet and to advise their clients is becoming a common practice in economically developed countries.

Accounting in the cloud can be used by both small and large enterprises to improve the accounting of business operations and the preparation of accounting (financial) statements. All data is stored on a remote server, not on a personal workstation. The software does not require installation on a work computer, unlike traditional desktop applications, so it can be accessed from anywhere with an Internet connection. The software usually works through a regular web browser.

Challenges/weaknesses of using cloud technologies. The lack of accounting skills in cloud computing is the first challenge that needs to be addressed. Today, the management of organizations lacks the necessary understanding and knowledge in the field of cloud computing. Concerns have been raised about over-reliance on cloud service providers. In particular, since accounting data is stored in the "cloud" and under the control of the vendor, companies cannot take preventive measures to protect the confidentiality of this data. The concept of cloud computing consists of central computers, servers/clients and web applications (Du, BH & Cong, Y. 2016). However, all three components have structural weaknesses in the field of information security. In the event of a "cloud" attack, the loss or theft of data is very likely, which will negatively affect the business.

The second problem is the availability of the system itself. One of the biggest challenges associated with cloud computing is the risk to the existence of continuity of access to cloud data.

This problem is explained by the fact that an Internet connection is a mandatory requirement for software that uses cloud computing. Therefore, the use of cloud-based software, especially accounting software, is difficult due to potential business disruptions in the event of outages or data transmission delays. In addition, businesses often express concerns about data security and the legal system to protect it (Engelbrecht, K., 2013). All corporate data is stored in the cloud, exposed to information threats from the service provider. On the other hand, the risks and behavior of users themselves can also affect the security of an organization's data.

The third problem is the uncertainty about the ability of companies to use this service effectively. Companies that rely on a cloud-computing environment risk losing access to their services and data if their service provider decides to stop providing them at any time. This can

affect the day-to-day operations of the organization. Companies may not want to fully migrate to cloud computing for a variety of reasons, such as unstable data transfer speeds. Therefore, if an unforeseen situation occurs on the power line and it suddenly fails, it is difficult to predict the consequences of this event on the results of the organization's activities. Solving problems. In our opinion, it is necessary at the state level to adopt laws and other regulatory legal acts that establish legally binding requirements for service providers to ensure quality, safety in the provision of services and establish the responsibility of providers in the event of problems affecting the customer's business.

On the other hand, practical guidelines (rules) are also needed as powerful accelerators for digital transformation when using the cloud based on Big Data and IoT applications. In order to achieve growth in the use of cloud technology in accounting, an organization's policy should pay some attention to the development of IT infrastructure, especially broadband and cloud computing applications.

2. Artificial intelligence (AI) in accounting. Artificial Intelligence (AI) is having a positive impact on accounting. Large amounts of data can be analyzed with high speed and accuracy. AI can also streamline administrative tasks, workflows, and accounting processes that lead to various structural changes in companies. Many companies use artificial intelligence and robotic process automation (RPA) to automate routine and repetitive tasks. This allows accountants to focus their time on other important activities. For example, the auditing firm Ernes and Young (EY) uses AI to analyze leases (Greenman, 2017). AI facilitates the rapid collection of information before the start date of analytical procedures.

As you know, entering accounting data always takes a lot of time. In addition, this includes the time that accountants could use for analytical and consulting activities, which is an important advantage of applying AI in accounting. What is interesting: The use of AI in accounting can help accountants uncover document forgery, fraud and theft of government property that might have gone undetected using traditional accounting methods. Not only does this help accountants spot harmless data entry errors, it also alerts them to security threats across the organization.

Problems / weaknesses of AI application. The need for equipment with high performance. This is necessary for processing large amounts of data to build artificial intelligence systems and use them. Acquiring and financing this level of computing is not an easy task for a business, especially a small one and startups. Parallel processing systems and cloud computing have made this possible to some extent, but as data volumes grow and computations become more complex, they become unreliable.

Organizational support and people's trust. Only a few organizations were interested in investing in AI-based products. Organizations are not interested in investing in AI products, as they are rarely implemented and are currently largely unused. In addition, few people know how to drive cars, think and learn independently.

Protection of information. Accounting uses a lot of data, and depending on the purpose, this data is used based on an artificial intelligence platform. Since this data can be confidential and personal, there is a possibility of data leakage. The implementation of artificial intelligence in accounting is a serious challenge for organizations, as the rules on the protection and use of data are still not adopted at the legislative level.

Solving problems. There is a need for large investments by accounting and auditing firms that need artificial intelligence technology to acquire the necessary equipment. Investments in the training of data security professionals are needed as AI is coupled with data security challenges. The lack of support from the firm can be addressed by offering platforms and tools that enable customers to run AI-as-a-service, so they can leverage AI and use data in off-the-shelf solutions. AI is still a black box for humans and people don't trust anything until they know how and by whom the decision was made. The algorithms using AI are sophisticated enough to convince people that it is critical to get more accurate forecasts and more accurate accounting data and accounting reporting (Buhayeu, A, 2023).

References

1. Christauskas, C. & Miseviciene, R. (2015). Cloud – Computing Based Accounting for Small to Medium Sized Business. 23 (1), 14–21.
2. Du, B. H. & Cong, Y. (2016). Cloud Computing, Accounting, Auditing, and Beyond. (October), 66–71.
3. Engelbrecht, K. (2013). The Intricate Relationship Between Cloud Computing and Data Security.

4. Greenman, C. (2017). Exploring the impact of artificial intelligence on the accounting profession. Journal of Research in Business, Economics and Management (JRBEM).
5. Pazaitis, A. (2020). Breaking the Chains of Open Innovation: Post-Blockchain and the Case of Sensorica.
6. Бугаев, А. В. (Buhayeu, A.) Бухгалтерский учет цифровых активов : научное издание (Монография) / А. В.Бугаев. – Минск: Регистр, 2023. – 56 с.

УДК 005

СРАВНИТЕЛЬНАЯ ХАРАКТЕРИСТИКА АНАЛИТИЧЕСКИХ ИНСТРУМЕНТОВ: МЕЖДУНАРОДНЫЙ ОПЫТ И НАЦИОНАЛЬНЫЕ ВОЗМОЖНОСТИ

Курасков А. О., студ., Амбросова С. С., студ., Краенкова К. И., к.э.н., доц.

Витебский государственный технологический университет,
г. Витебск, Республика Беларусь

Реферат. *Данная работа направлена на проведение сравнительного анализа аналитических инструментов в области продаж, где был учтен международный опыт и национальные возможности. В контексте Республики Беларусь, проведенный анализ, представляет важное значение для разработки стратегий эффективного управления продажами с помощью аналитических сервисов и принятия обоснованных бизнес-решений.*

Ключевые слова: аналитика данных, сервисы аналитики, инструменты аналитики, аналитика, маркетплейсы, мировой рынок.

Аналитика в бизнесе играет фундаментальную роль, обеспечивая организациям необходимые инсайты для принятия обоснованных решений. Это не просто инструмент, а стратегический подход, который способствует повышению эффективности, оптимизации процессов и созданию конкурентных преимуществ.

Одним из ключевых аспектов аналитики в бизнесе является ее способность предоставлять организациям объективную информацию на основе фактов и данных, принимать решения, основанные на реальных данных, а не на предположениях или интуиции, что существенно снижает риск ошибок и неудач.

Кроме того, аналитика помогает организациям прогнозировать будущие тенденции и события, также возможность выявления новых возможностей на рынке. Анализ данных позволяет оценивать тенденции индустрии, конкурентов и потенциальные риски, что позволяет адаптироваться к изменяющимся условиям и находить новые источники роста и развития.

В целом, аналитика не просто инструмент, а стратегический подход к управлению бизнесом, который позволяет компаниям быть более успешными, конкурентоспособными и адаптивными в современном бизнес-мире.

В действительности для анализа в бизнесе существует множество различных решений в зависимости от того, какую область анализировать:

1. Финансовая аналитика.
2. Маркетинговая аналитика.
3. Операционная аналитика.
4. Клиентская аналитика.
5. Кадровая аналитика.

В Северной Америке широко используются передовые платформы для аналитики данных, такие как Tableau, Microsoft Power BI и QlikView. Эти инструменты позволяют компаниям визуализировать и анализировать данные в реальном времени. Также в Северной Америке активно используются инновационные технологии в области искусственного интеллекта.

В Европе компании также используют передовые инструменты для аналитики данных, но часто предпочитают локальные решения, такие как SAP Analytics Cloud или SAP BusinessObjects, особенно в крупных корпорациях. В ряде европейских стран, таких как