

Рентабельность собственного капитала — исчисляется отношением чистой прибыли к среднегодовой стоимости собственного капитала (СК):

$$R_{\text{пр}} = \frac{\text{Прп}}{\text{СК}} \times 100\%. \quad (12)$$

Оценка показателей рентабельности дает представление о том, насколько эффективно организация осуществляет свою деятельность, контролирует расходы на производство и реализацию продукции, и какую чистую прибыль при этом получает.

В экономической литературе имеется много мнений относительно числа и методики расчета показателей рентабельности. В частности, не решена проблема, какую прибыль следует принимать в расчет при определении уровня показателей рентабельности: прибыль от реализации продукции до выплаты процентов и налогов, прибыль после выплаты процентов или чистую прибыль.

**Заключение.** Конечным результатом производственной, инвестиционной и финансовой деятельности любой организации является финансовый результат, который характеризует эффективность хозяйствования организации. Главную роль в системе экономических показателей финансовых результатов деятельности организаций играет прибыль и рентабельность [3].

Сумма прибыли и уровень рентабельности являются основными показателями, характеризующими финансовые результаты организации. Чем больше величина прибыли и выше уровень рентабельности, тем эффективнее функционирует организация и устойчивее ее финансовое состояние. Таким образом, основной целью анализа финансовых результатов является получение небольшого числа ключевых параметров, дающих объективную и точную картину финансового состояния организации, ее прибылей и убытков, изменений в структуре активов и пассивов, в расчетах с дебиторами и кредиторами. Следует также отметить, что в Республике Беларусь на законодательном уровне не регламентируется порядок расчета показателей рентабельности, поэтому возникают вопросы какой вид прибыли использовать при расчете показателей рентабельности.

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## DIRECTIONS FOR THE DEVELOPMENT OF ACCOUNTING IN THE DIGITAL ECONOMY

**Introduction.** The development of the digital economy has an impact on all human activities, including accounting processes, so accounting as a science, and as an area of human activity has undergone in recent decades significant changes associated with innovations in technology for transmitting and storing information. The development of digital technologies makes it possible to significantly speed up the process of collecting information, to increase the speed and volume of its processing, as well as to create conditions for availability and efficiency of information for users, while the quality of information increases significantly. However, we can state the fact, that there is a clear advance of development of accounting in practice, rather than in its methodology, which is first of all, connected with the improvement of accounting tools, namely the application of new digital technologies of forms for transmitting and storing information, that is the development of other sciences other than accounting.

**The main body of the text.** Here is the first direction of accounting development: application programs [1]. Why do we need robotized accounting? First of all, to increase efficiency, but in my opinion this is a bit of an abstract term. As for me it is a huge time-saver: the robot repeats frequent and routine operations that are time-consuming. The second point is the reduction of errors or misprints due to human error. In the case of robotized accounting, the robot is a program / script / algorithm that performs operations for humans. The robot or in this case the program is only a tool that helps and doesn't replace a person. Processing of the primary documents and the

scanned document and its following transfer to the information system, collection of data and information for reports. Of course, implementing automation carries certain risks. The adoption of technology, the ability to work with information intelligently and ensure its security, support the execution of business processes and their regulation. Nowadays, there are many accounting programs that allow you to keep records efficiently and quickly. The most widespread in Belarus are «1C: Accounting», Galaktika, BEST, Info-Accountant, Angelica. However, automation has not only positive (process optimization, saving time and money, improving workflow efficiency); but also negative features (complexity in organization, high cost, hidden personnel resistance, the need for help from programmers, staff training).

The next direction flows out smoothly: the competence direction [2]. What should an accountant be like in today's high-tech and fast-developing world? As they say, modern problems require modern solutions. In my opinion, this is a person who knows all aspects of accounting. This is a lawyer who knows the regulatory documents and can quickly adapt to its changes. This is a programmer who knows how to customize a program and edit a certain area of it. Thus, a modern accountant must be a fully developed person, able to adjust quickly to changes in legislation, as well as in applications. It is important to constantly improve skills, learn something new and keep up with the times. The pluses of digitalization of accounting in the direction of accountant competence are high demands on the skills of specialists, high salaries, the demand for highly qualified specialists and their value. The use of an automated accounting system contributes to its control by state authorities, its transparency and correctness. In addition, a company needs a highly skilled specialist, able to work in accounting programs, to comply with laws and regulations. You need special equipment and licenses for automated accounting, which also costs money. The disadvantages include the high responsibility of an accountant, hard work with documents, processing of information and its correct interpretation, the need for constant development and training, it is important to know the organization and work of all business operations in detail, not everyone can and will want to work in such a responsible position.

Earlier I touched on the topic of legal regulation of accounting [3]. In my opinion, the rapid development of technology and the digitalization of the economy must be supported by corresponding changes in legislation. We are already facing Internet bank card scams, identity theft, illegal access to the internal environment of the company itself, and industrial espionage. In my opinion, the government should not only control but also make the turnover of electronic currency legal and transparent, but in limited volumes and amounts. As far as bookkeeping is concerned, it is very important to ensure the security of enterprise data stored in accounting programs.

I would like to touch on a necessary and important topic, around which there is much debate and disagreement. This is the transition to electronic document management in accounting [4]. According to Belarusian legislation, electronic document flow of accounting documents is equal to paper documents and has equal legal effect with it, online documents must be certified by an electronic digital signature (EDS), otherwise they will not be considered valid. EDS in an online document is equivalent to an ordinary signature in a paper document, the original online document and its copy are equivalent in legal value.

Six reasons to use electronic document management in an enterprise:

- increasing business efficiency;
- saving the organization's costs (no need to buy paper and stationery, office supplies, to refill and service printers, to pay for postal services, to rent additional office space for storing archives);
- simplification of cooperation with clients and partners;
- simplicity;
- legitimacy;
- transparency and employees' responsibility for their work.

T a b l e 1 — Advantages and disadvantages of automating accounting

| Advantages                                       | Disadvantages   |
|--|---|
| Saving the company's resources                   | Unpreparedness of counterparties to migrate to electronic document management                   |
| Reduced office space for storing paper documents | Creation of discrepancy reports when using electronic waybills and electronic consignment notes |
| Legal significance of electronic documents       | Purchase of a large number of EDS keys  |
| Compliance with laws and regulations             | Functionality of the service  |
| Quick Search                                     | —   |
| Document sorting                                 | —   |
| Public accessibility                             | —   |
| Increased timeliness                             | —   |
| Improved quality of cooperation                  | —   |
| Enhanced security and reliability                | —   |
| Integration with accounting systems              | —   |

Of course, it is up to the organization to choose how to organize document flow. For some companies, electronic documents and digital signatures can facilitate and speed up document management processes, but for others it is simply not practical. I suppose the process of digitalization of accounting will not be fast because it requires major shifts in both the regulatory and legal system, as well as in providing business entities with the necessary software.

**Conclusion:** I would like to note that the digitalization of the economy is already underway, and the sooner the Belarusian economy, in particular sectors of the domestic economy, joins this fast and important process, the better the position of our economy in the international arena, the more foreign investors will be attracted to our country and, consequently, the higher will be the level and quality of life of the population.

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