

on other countries and the world community as a whole. For example, Holland of the XVIII century or England in the XIX century were not only leaders of economic progress, but also role models for individual European countries [3].

Nowadays many countries aim to reach a higher level of economic development and to take important world positions, but there is a big difference between e.g. G7 countries and developing countries. Most of the least developed countries have a great potential and resources for its implementation while their political problems interfere with reaching higher levels.

According to The World Bank, the highest value of GDP per capita is in Luxembourg (118360 USD), Singapore (98526 USD) and Ireland (93612 USD), while the lowest value is in CAR (980 USD), Somalia (875 USD), Burundi (771 USD). Ukraine takes the 94<sup>th</sup> place in this list having only 13057 USD per capita [3].

In fact, only the peripheral countries of the first type try to present themselves as active participants in the world system and force the centers of the triad to adapt to the needs of their development. And it is these ambitions that must be central to future conflicts. Underdeveloped countries obviously need help in their economic development, so to solve the problem of such a difference in levels of development G7 countries may facilitate their economic formation and condition.

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## CLOUD ACCOUNTING: ADVANTAGES AND RISKS OF ITS INTRODUCTION

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Automation has covered a significant part of each sphere of modernity and an accounting is no exception, so its development reaches a new level - the use of cloud technologies that are increasingly gaining momentum and have a positive impact on the accounting of business entities. But is it worth introducing the cloud accounting? What are the advantages and possible risks?

The following scientists pay enough attention to the study of cloud technologies in the accounting: M. T. Baranovsky, M. T. Belukha, O. I. Volot, M. O. Lyubimov, V. A. Kulyk, L. V. Titenko and others. [1]

Researchers P. Mell and T. Granz identified the main essence of cloud technologies – a model of providing, if necessary, ubiquitous and convenient network access to shared customizable computing resources that can be quickly provided and released with minimal management efforts or with interaction of a service provider. [2] It means that all accounting duties can be carried out regardless of location, only a modern device and the availability of the Internet are necessary. In general, there are enough reasons for entering the cloud accounting:

- unlimited access and simplicity of use;
- increased accuracy through an automated credential processing system;
- no capital expenditures on expensive equipment and licensed software;
- free upgrades and technical support.

Nowadays there is presented a sufficient number of Internet services used by accountants, based on cloud technologies. For example:

- SmartFin – provides the ability to plan and record working hours on different work schedules, a full set of functions for calculating wages, taxes, cost calculators and also creating documents, storing them electronically.

- BAF platform - is the technological feature that allows you to install and use 1C configurations: enterprise on this platform and vice versa. [2]

All these aspects indicate the feasibility of introducing cloud technologies in the accounting and provide new opportunities for progress for any enterprise. But there are always risks that you need to pay attention to, so the main ones are the following:

- lack of Internet access;
- loss of control over the cloud.

Security is one of the main fears that keeps managers and accountants from moving to the cloud. It is important to know that data transmission is carried out under protective protocols and in encrypted form. [3] However, in the event of third parties infiltrating, there is a risk of damage or theft of information, so valuable documents should not be stored on the cloud.

Consequently, cloud accounting will spread more and more every year, as it is a significant relief to maintain the accounting for any enterprise. There are plenty of Internet servers for this (SmartFin, BAF platform, etc.). Remote work is provided, so this will lead to a change in the number of employees and their labor standards. The main advantage is the reduction of costs: material, capital, labor and time consuming. However, the risks that may be associated with it make you wonder whether to introduce such the accounting. Data falsification and theft of the important information are the main weaknesses that are almost impossible to overcome, because the most important documents must be locally kept in the enterprise.

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## THE PECULIARITIES OF MANAGEMENT ONLINE COURSES

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Recently, more and more attention has been paid to distance education issues. For several years now, trainings on working with distance educational programs have been held in Ukraine.

The advantages of distance learning are:

- saving (time and money),
- the ability to study from anywhere in the world,
- accessibility,