

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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Language adviser: *Odnoromanenko M.V., Teacher of the Department of Foreign Languages, Dmytro Motornyi Tavria State Agrotechnological University*

THE PECULIARITIES OF MANAGEMENT ONLINE COURSES

Uvarova A., *nastyayvarova02@gmail.com*
Dmytro Motornyi Tavria State Agrotechnological University

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,

- variability,
- comfort when studying materials,
- adaptability to an inclusive environment.

Today there are a large number of both Ukrainian and foreign online courses that offer to study various types of management. It should be understood that management itself includes financial management, corporate management, innovative management, etc. Online courses allow, first of all, to build a theoretical base that will be necessary both for students studying management in their educational institution and for those who decided to familiarize themselves with the basics of the profession for personal purposes.

Having analysed the existing courses we found out that on the Prometheus platform, which is quite popular in Ukraine, you can take the following courses absolutely free of charge:

- SMS - Situation Management System (4 weeks, Prometheus platform)
- Management (7 weeks, Prometheus platform)
- Financial Management (6 weeks, Prometheus platform)
- Modern project management - the art of breaking the rules (4 weeks, Prometheus platform)

In its turn, the VUMonline platform offers the following courses:

- Project management (16 classes, VUMonline platform)
- Financial substantiation of management decisions (33 classes, VUMonline platform)

All courses are free of charge and offer a certificate after the course completion, but they provide only superficial knowledge of the specialty and are not an alternative to official education.

At the moment, there are no online courses in Ukraine that could issue a state-style certificate or equal to the official diploma a certificate of completion of courses. However, this practice is widespread abroad.

For example, the courses

• IT PROJECT MANAGEMENT – THE WASHINGTON UNIVERSITY

(Duration: 5 months, 2-5 hours per week)

Certificate and test of practical tasks: \$ 537

The University of Washington has developed a program for IT professionals who plan to change qualifications and managers who want to improve their skills. Teachers of the university will introduce you to the basics and methods of project management in IT, tell you about the key skills of PM and management of distributed teams.

The program consists of three courses:

Strategic Applications of IT Project & Program Management,
Portfolio Management, Governance, & the PMO,
Leadership and Management for PM Practitioners in IT.

• INTERNATIONAL PROJECT MANAGEMENT – THE ROCHESTER INSTITUTE OF TECHNOLOGY

(Duration: 10 weeks, 8-12 hours per week)

Certificate: \$ 299

The Rochester Institute of Technology offers an in-depth international project management course that is suitable not only for beginners but also for experienced PMs. On the example of practical cases, university teachers analyze the impact on the project of culture, languages and religions, regulatory and legal practices, the level of technological development and corruption, gender and ethical nuances, time zones, the political context of different countries. You will learn how to effectively manage distributed teams and what tools to use to increase their productivity.

• HARVARD UNIVERSITY also offers about 25 online management courses, including:
Organizational Leadership

- Managing Yourself and Leading Others

- Succeeding as a Strategic CFO — Virtual
- Leadership Coaching Strategies
- Mobilizing Your Nonprofit Board.

Average rates are from \$ 1500 to \$ 3000. On the other hand, the university is a type of official certificate for the value of the results of the beginning and the period of passing the present.

Certificates of foreign universities are more readily recognized by employers, in contrast to Ukrainian ones. However, mistrust in online education remains virtually at the same level both in Ukraine and abroad. Indeed, despite the fact that the student receives the theoretical basis for each of these areas from the teachers, but to complete the overall picture and translate this knowledge into practice is already his personal task. A paradoxical result: on the one hand, the training is completed, and on the other, new knowledge is difficult to apply in reality.

In conclusion, we can say that if there are deliberate selection criteria and a clear goal, today it is quite possible to choose an online course that suits your goals and improve your managerial competencies at a convenient time, in a comfortable environment and with the best experts in the world.

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Language adviser: *Lemeshchenko-Lagoda V.V., Teacher of the Department of Foreign Languages, Dmytro Motornyi Tavria State Agrotechnological University*