

СЕКЦІЯ 15

SECTION 15

**МАТЕМАТИЧНІ МЕТОДИ, МОДЕЛІ ТА
ІНФОРМАЦІЙНІ ТЕХНОЛОГІЇ В ЕКОНОМІЦІ
MATHEMATICAL METHODS, MODELS, AND
INFORMATIONAL TECHNOLOGIES IN ECONOMICS**

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**WAYS OF ATTRACTING INTERNET RESOURCES FOR
THE ENTERPRISE TRADE ACTIVITY EXPANSION**

Within the conditions of information economy, modern enterprise business processes mean the wide involvement of Internet resources into development of their activities. The progress of Internet communications has determined the beginning of a new stage in the expansion of trade relations. The common use of Internet and digital technologies has led to the emergence of such an economic phenomenon as «e-commerce». E-commerce includes all financial and commercial transactions and business processes carried out with the help of computer networks and digital communications. Today, e-commerce is the basis of a networked economy, including electronic commerce (e-trade), e-marketing, e-cash, e-banking, and others. In particular, e-commerce provides a virtual conduct of trade transactions and transactions in the Internet, which are reduced to the transformation of supply chains, informing customers, as well as arranging the reception of orders and payments.

Nowadays e-commerce market of Belarus is growing rapidly. Almost every company has its own web-site. Organizations declare themselves at various trading web-marketplaces. According to the Ministry of Antimonopoly Regulation and Trade of Belarus (MART RB), as of July 1, 2017, more than 15,000 online stores have been registered in Belarus, 51 % of which are owned by individual entrepreneurs and 48 % – by legal entities. In Belarus, common sales of products through the Internet are extremely increasing. From 2010 to 2016, the turnover of Internet commerce grew 25.8 times. In 2010, the share of Internet commerce in retail turnover was 0.5 %, at the beginning of this year it is 2.8 %. The largest share in the structure of goods turnover (80 %) is made by non-food products: electrical appliances, parts, accessories, knitwear, perfumes, cosmetics, outerwear, etc. [1].

Online-trading is beneficial for both sellers and buyers. Sellers save on shopping areas and therefore have the opportunity to offer buyers more favorable prices in comparison with ordinary stores. And the buyer makes a purchase without leaving home.

The issues of Internet trading, the requirements for the creation and operation of web-stores are regulated in the Republic of Belarus by law rules. A clear understanding of what is considered to be a web-store by this law regulation and what features it must possess is important for two reasons. First, the tax burden of the trading company may depend on this, and second, the choice of ways for attracting Internet resources and the cost of developing a web-site with a certain functionality.

So, if organizations and individual entrepreneurs carry out retail trade through an online web-store, then according to the last addition of the Tax Code that came into force on January 1, 2016, they have no right to apply the simplified taxation system (USN) [2]. For reference: in Belarus the tax rate for USN is 5 %, and for the general taxation system – 18 %.

The Law of the Republic of Belarus «On state regulation of trade and public catering in the Republic of Belarus» defines the web-store concept as an informative web-resource of a trade entity in the global computer network of the Internet, which allows «to fulfill an order for the acquisition or selection and acquisition of goods without (outside) object».

**Збірник тез доповідей Міжнародної науково-практичної конференції
«Сучасний стан та перспективи розвитку економіки, обліку,
фінансів та управління в Україні та світі»**

According to the present law, the main web-store's features are provide customers with all information about the goods and their prices by means of some informative Internet-resource, and give the opportunity to make a choice, order and purchase of goods.

Providing advertising descriptions of goods in the Internet is regarded as retail based on samples via a web-store. At the same time, the presence or absence of advertising on the site, as well as the agreement for its placement, can not be grounded as the non-recognition of the site as the web-store.

The defining criterion of the online-store is the availability of information about it in the Commercial Register of the Republic of Belarus, which is a state information resource supported by the MART.

Based on the review of modern Internet technologies and trends of their development, it is possible to offer the following ways of using web-resources to expand a commercial enterprises trading activity.

Commercial companies can choose one of the following ways to create a web-store in accordance with their purposes.

1. Development of the online-store for individual orders. In this case, the individual site is a creative design solution, in which the site's capabilities and interface can be changed, adjusted to a particular firm, add details. However, this way is the most expensive and most often can be applied by large and rich companies.

2. Using a ready-made online-platform to create an online store that fully meets the requirements of the legislation in the field of electronic commerce. For example, with the help of such a service as the SaaS platform, it is possible to create and fill a store with goods in just a few days. This method is suitable for medium-sized businesses, since it does not require high costs, but the customer gets a limited use of a template site that is almost impossible to modify.

3. To create an online-store use CMS (Content Management System), that is, an information system for creating, editing and managing content. CMS functionality can be provided both on a fee basis and on a free of charge.

There are such famous free CMS as WordPress, Joomla, Drupal. The paid leaders are: 1C-Bitrix, UMI.CMS, NetCat, Shop-Script 6, CS-Cart [3].

If this option is choosen, the company will be able to edit and customize the functional menu itself, as this method provides the ability to solve specific tasks using ready-made tools. Simultaneously with these advantages, to create a website by using CMS is the cheapest way. However, if it is necessary to make significant changes to the existing functionality, professional software development may be required.

In addition to choosing the method of web-store design after it creating it is necessary to determine the hosting, select and pay for the domain name in the national zone («.by» or «.bel»), and to register the site in the State Register of Information Networks, Systems and Resources of the National Segment the global computer network, located on the territory of the Republic of Belarus.

When choosing the methodology for organizing Internet trading, in addition to analyzing the implementation of the required functions, it is also important to estimate the costs of creating an online store.

As another variant of expansion of commercial space by commercial enterprises, may also be considered the using web-stores of other companies on terms of commission trade, however, one should keep in mind law restrictions on the commission trade for certain types of goods.

The company's chosen way of attracting Internet resources and the method of creating a web-store has an impact on the reflection in the accounting of the costs of its creation and maintenance.

List of references

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