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# *GLOBAL TRENDS IN THE DEVELOPMENT OF E-BUSINESS IN THE CONTEXT OF INFORMATION GLOBALIZATION*

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## **Abstract**

*The article is devoted to the definition of trends in the development of e-business and the problems of accounting and analytical support for e-commerce. The main task of the study is to determine modern approaches to the formation of accounting and analytical support for the management of trading enterprises, methods of effective application of software for planning, analysis and optimization of the settlement activity of enterprises. The scientific significance of the work lies in the study of the enterprise management process, taking into account the specifics of the development and implementation of innovative calculation activities. The results of the study showed that the most highlighted aspect of the current legislation regarding the activities of e-business enterprises in Ukraine is the regulation of the activities of online stores, which is due to the fact that online stores are the most popular and developed type of e-business in Ukraine.*

**Key words:** *e-business, accounting and analytical support, enterprise management, analysis, e-commerce.*

**JEL Classification:** *M40, G31.*

## **Introduction.**

In the conditions of the European integration of Ukraine, the rapid development of the digital economy and the deepening of competition, enterprise management needs to improve the system of information support, which will make it possible to increase the quality of accounting and analytical information, which is used not only for the economic analysis of the activity of an individual enterprise, but also for the generalization of results on the scale of economic spheres activities in general.

In modern business conditions, e-commerce is becoming a useful tool aimed at the development of the economy of Ukraine and meeting the needs of both producers of goods (works, services) and consumers. Commercial activity based on the worldwide computer network Internet makes it possible to expand the sales markets of both small businesses and large companies. Consumers increasingly use the websites of companies, shops, travel agencies, etc. when choosing goods, works or services. In addition, it is quite convenient to use the sites of private ads for the sale of goods that have been used. According to the summarized data of online trade in Ukraine for 2021, it was established that purchases are mostly made through computers (62%), followed by smartphones (34%), tablets (4%). Demographically, the most active consumers are women (61%). The age categories of consumers were divided as follows: 18–24 years – 15%, 25–34 years – 46%, 35–44 years – 23%, 44–54 years – 10%, 55–64 years – 5%, 65+ years – 1%. The evaluation of purchases made on the Internet made it possible to single out the top 5 goods and services: household appliances and electronics; clothes; cosmetics and perfumes; footwear; tourist services [1].

The analysis of the historical foundations of e-business development in the world and in individual regions made it possible to identify general trends in its development and extrapolate them to the business reality of Ukrainian enterprises. The development of e-business in the past and now will help to level the existing risks in this area, reduce the time for the implementation of the main mechanisms taking into account past experience, more effectively apply the existing tools to increase the efficiency of the individual business entity and the country in general. Entrepreneurs all over the world are quickly discovering new possibilities of the Internet: quick access to the sales market, which is the largest in the world in terms of volume, minimization of costs for carrying out economic activities on the Internet, wide opportunities to use marketing tools at a new, higher level, etc. . Therefore, the study of the main trends in the development of the electronic market, its evolutionary prerequisites, requires a more thorough and in-depth analysis.

### **1. Literature review.**

The analysis of the latest researches and publications makes it possible to state that despite the rapid innovative development of the country, the importance of ensuring the management of operational and reliable

accounting and analytical information, the issue of forming an accounting and analytical base for the organization of accounting for settlements with buyers is quite relevant among scientists. However, the vast majority of works investigate only individual issues related to the automation of accounting. Despite the decrease in the growth rate of the world economy in most countries, interest in e-business is growing every year. This is evidenced by various publications and studies of scientists and specialists [2; 3; 4]. At the same time, the majority of studies reveal the peculiarities of the creation of e-commerce enterprises, the signs of a new type of economy, the peculiarities of the functioning of the information economy [7; 8; 10].

A number of issues regarding the sale of electronic goods (accounting programs, computer games, etc.), the protection of intellectual property rights to them and forms of payment for their use (royalty, lump sum payment, purchase of a license) remain unresolved, which can be resolved by developing a list of payment methods for the purchase, use of electronic goods and determination of the procedure for their maintenance [9; 12].

The norms of the current legislation regarding the conclusion of electronic contracts remain uncoordinated due to the absence of the concept of "one-time identifier" in the current legislation, which is an analogue of a digital signature for consumers-individuals who are not subjects of entrepreneurial activity, which can cause contradictions during registration economic transaction, in particular, its cancellation and the mechanism of concluding an electronic contract, provided that the buyer makes a preliminary payment [2, p. 412]. One of the stages of concluding an electronic contract is the acceptance of an offer. Current legislation provides for the possibility of acceptance using an electronic digital signature, as well as the fact that buyers of online stores can only be natural persons, who usually do not have an electronic digital signature. Another way to accept an electronic contract is to make an advance payment. The question of whether it is necessary to conclude an electronic contract after that or not is not regulated by legislation. There are also inconsistencies in the current legislation related to the sale of goods and their return in the process of e-commerce.

## **2. Research methodology, data and hypotheses.**

In the conditions of globalization, the transformation of payment systems (PayPal, PrivatMoney and others), the spread of which is an important driver of economic development, and the widespread spread of



information and communication technologies, enterprises face new challenges that direct them to the next stages of evolution. The result of the above processes is the development of such an economic and legal phenomenon as electronic business.

Summarizing the features of electronic business as a type of economic activity makes it possible to state the following:

- electronic business is directly related to the use of information and communication technologies and the Internet, which are its technological basis;

- e-business is oriented towards achieving a certain goal of the business entity (making a profit, optimizing business activities, managing information, transforming and optimizing business processes, changing marketing practices and optimizing relationships with consumers, better matching customer requests and needs, improving the company's image, market expansion, development of new areas of activity, etc.) with the help of information technologies;

- electronic business is a certain system, that is, a combination of certain components: an information exchange system, an Internet marketing system, an electronic payment system, a global data search system, the collection and use of knowledge, corporate Internet representative offices, an electronic commerce system, an electronic consulting system, a mobile system office and remote banking, etc. [3, p. 82].

E-business, which is rapidly expanding in the conditions of economic globalization, needs new approaches. At present, the main condition for its development is the normative and legal regulation of the activities of enterprises participating in it.

The defining feature of e-business is the use of information and communication, network and cloud technologies, multi-channel activity of business entities; processing of a significant amount of information (data). Electronic business management covers such components as electronic document management; digitization of individual (or all) business processes; electronic payment system; electronic marketing; trade; electronic supply.

E-business includes new methods of company work, which makes it possible to ensure competitive advantages by reducing costs for interaction, expanding markets and areas of activity and identifying new sales channels, attracting new and improving service to old customers, greater mobility and efficiency when making management decisions [4, p. 161].

The growth of management's information needs poses new challenges to the accounting and analytical support of enterprises. A necessary condition for improving the efficiency of their activities is the development and implementation of a conceptual architectural model of accounting and analytical support, which takes into account the peculiarities of the types of activities, their management systems, the growth of competition and the digitalization of trade operations, and is an effective tool for building the formation of an information base for accounting and managing settlements with buyers at enterprises trade.

The use of web portals opens fundamentally new opportunities for conducting e-business, in particular, it allows: quickly create and place information resources of the organization; speed up access to information for users at any time, in any location (sets of available information and services depends on the category user – client, partner, employee); integrate information resources with the resources of suppliers, business partners, global information resources; conduct advertising campaigns; interest potential customers and clients in products and services, discount systems, etc., improve the quality of business process management, information security, etc. A review of these technologies shows that their widespread use increases the quality of business, the efficiency of business process management and the formation of a successful standard of business activity, which can become a competitive advantage in the global economy [5].

In the process of transforming a traditional business into an electronic one, it is necessary to find out which part of business processes and which areas of activity can be optimized using digital technologies. Based on the analysis of the evolution of information technologies and electronic trade, it is reasonable to highlight the main trends of its development in the future:

- individualization of work and communications with clients;
- rapid development of mobile e-commerce;
- the spread of the use of e-commerce in the B2B sector;
- modernization and improvement of information and computer devices;
- simplifying access to the Internet;
- perception of e-commerce as a part of life;
- the development of electronic commerce thanks to the development of social networks;

– widespread use of the latest payment methods; – convergence of traditional and electronic business, obtaining a synergistic effect on this basis [6, p. 241; 8, p. 13].

Therefore, in modern conditions, the formation of a proper system of accounting and analytical support for electronic commerce in agricultural enterprises is of great importance. The accounting system must ensure the formation of information about the volume of sales of a business entity on the Internet.

### **3. Section title defined by the author.**

The globalization of economic processes and the development of the electronic economy have fundamentally changed the perception of modern business technologies. For many manufacturers, the creation of their own virtual sales channel becomes a necessary condition for successful functioning on the market and achieving maximum efficiency in meeting the needs of consumers. A necessary condition for the development of new sectors of the economy of any country and the rapid growth of their indicators is the normative and legal regulation of the activities of enterprises working in these sectors [9, p. 214].

Thus, the relevance of the study dictates the need to improve the organization and methods of accounting for operations in the field of online trade, namely the study of the accounting of costs for the creation and operation of online stores (website development), the development of recommendations for improving the accounting of income, expenses and financial results activities of business entities engaged in commercial activities via the Internet [10, p. 1034].

The globalization of economic relations requires enterprises of all forms of ownership, types and sizes to adopt new approaches to business organization, especially regarding its virtualization. At the same time, each of the manufacturers must clearly understand what costs they will incur for the organization and what benefits they will receive from such a direction of activity. In such a situation, it is necessary to pay significant attention to the accounting system at the enterprise, which is designed to provide all users with the necessary data for making effective management decisions [11; 12]. At the same time, the importance and opportunities provided by e-business should be leveled, taking into account the shortcomings, which include: insufficient security of data transmitted via the Internet - computer forgeries

and fraud and violation of the privacy of personal life in the conditions of the possibility of clearly fixing who, what, when and from whom I bought it; – the quality of communications (development of the communications network, low bandwidth of channels and low speed of information transmission), which is especially typical for the domestic segment of electronic commerce; - low spread of automated systems for managing production, trade, and financial activities at the corporate level; – uncertainty of the counterparty's real existence; - ignorance of the rules of conducting foreign business; - absence in some cases of universal standards of interaction and compatibility when working in the global network; - the uncertainty of a number of legal and financial issues, including the protection of intellectual property rights and consumer rights, requirements for the form of agreements, their jurisdiction and liability for improper execution, information protection, regulation of cryptography, tariffs for the execution of transactions, taxation of agreements and customs tariffs.

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