

4. The Rise of Video Marketing and Short-Form Content in Pharmaceutical Communication. Video marketing is becoming increasingly pivotal in pharmaceutical communication strategies. As platforms like TikTok, Instagram Reels, and YouTube Shorts gain traction, short-form video content has proven to be a highly effective medium for reaching both healthcare professionals and patients alike. These concise, visually engaging videos can be used to deliver a wide range of valuable content, including medication tutorials, patient success stories, and educational materials. This format not only makes complex health information more accessible and easier to understand but also helps build stronger connections with audiences by presenting content in a compelling, user-friendly manner. In addition, short-form videos offer pharmaceutical companies the opportunity to highlight key product benefits, explain correct medication usage, and even address common patient concerns quickly and efficiently, ensuring that essential health information is shared in an engaging and memorable way. As attention spans shrink and video consumption continues to rise, embracing video marketing in pharmaceutical communication is crucial for companies looking to stay relevant and effectively communicate with their audience.

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TAXES AND THEIR ROLE IN THE MODERN WORLD ECONOMY

Налоги и их роль в современной мировой экономике

In the modern world, taxes play a critical role in the economy of states, providing funding for public expenditures, social support and infrastructure development. With globalisation, changes in tax policy and new challenges faced by countries, taxes are becoming the subject of active discussions in the international arena.

The aim of the study is to examine the impact of taxes on the economy of states.

Current trends in tax policy:

1. Globalisation and tax competition. One of the major trends in modern tax systems is globalisation. With open borders and international trade, countries seek to attract investment by offering lower tax rates. This leads to tax competition between nations.

For example, many small countries and economic zones provide tax incentives for foreign companies, which in turn raises concerns about 'tax fraud' and tax avoidance.

2. Sustainable development and environmental taxes. Given the urgency of climate change and sustainable development issues, more and more countries are beginning to introduce environmental taxes. Such taxes on carbon emissions, resource use and pollution are aimed at encouraging businesses to adopt more sustainable practices. It also reflects the global trend towards a greener economy, where taxes are becoming a tool for environmental stewardship.

3. Taxes on the digital economy. With the shift to digitalisation and the increasing importance of the platform economy, tax systems face new challenges. Companies operating in the online environment are often able to minimise their tax payments by maneuvering between jurisdictions. In response, there are efforts to introduce new taxes on digital services. For example, a number of countries such as France have introduced a digital services tax that targets large technology companies operating in their markets.

4. Improving the transparency of tax systems. Improving transparency is another important trend. The global community is focusing on minimising tax evasion and money laundering. Consequently, countries are implementing new rules to improve reporting and information exchange. This includes initiatives such as BEPS (Base Erosion and Profit Shifting), which aim to combat tax optimisation and evasion.

Tax policy has a direct impact on economic stability and growth. Taxes are the main source of revenue for the government, which helps to finance social programmes and infrastructure projects. However, too high tax rates can be a disincentive to investment and entrepreneurship. Governments must strike a balance between providing necessary revenues and creating an attractive economy for business.

In addition, tax policies can affect income inequality. Countries with progressive tax systems tend to have lower levels of inequality because the richer segments of the population pay higher taxes, which favours redistribution of resources.

The future of tax policy will be shaped by a number of factors, including technological change, demographic trends and climate change challenges. Key areas of focus will be:

- the need to develop global standards for taxing digital companies;
- the introduction of green taxes to incentivise sustainable growth;
- strengthening information exchange between countries to combat tax evasion.

To summarise, taxes will continue to be an important tool that affects the living standards of citizens. Countries that use tax policy effectively ensure sustainable economic growth in the future.

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IMPLEMENTATION ARTIFICIAL INTELLIGENCE AND AUTOMATION OF ACCOUNTING

Внедрение искусственного интеллекта и автоматизация бухгалтерского учета

Nowadays, technologies develop rapidly, and accounting automation becomes not only desirable, but also necessary for effective business management. Companies striving for success have understood that it is impossible to achieve high results in a highly competitive environment without the implementation of modern technologies. Automation of business processes and the implementation of artificial intelligence (AI) are becoming an important step towards effective management of financial flows. The aspects of accounting automation, benefits and challenges associated with the implementation of AI and automated accounting systems are covered in the article. The main objectives of the article are to review the benefits provided by automation, as well as the impact of artificial intelligence and automated accounting systems on the efficiency of accounting processes.

Accounting automation broaden horizons. Routine and repetitive tasks, such as maintaining registers, compiling reports and processing documents are the kinds of tasks where we have a clear, predefined sequence of steps that is currently being executed by a human, but that could conceivably be delegated to machines. This approach intended significantly reduce the likelihood of errors a person can make and allows accountants to focus on more important aspects of their work, such as strategic planning, development of relevant accounting policies for the company, analysis of performance results.

In the context of modern business, accounting automation is becoming an undeniable necessity. The main advantage of automation is the use of artificial intelligence (AI). AI penetrates various areas of accounting, from automated reporting to predictive analytics. Modern AI platforms are capable to process the large amounts of data, identify any kind of patterns and anomalies, which helps companies not just avoid financial losses but optimize their business operations.