

Сектор малого бизнеса находится впереди не только по числу занятого в нем персонала и созданию новых рабочих мест, но и по числу банкротств.

Существует ряд факторов, которые влияют на деятельность малых фирм; их способность выжить. Выделяют внутренние факторы (образование, опыт работы, способность управлять, личные качества владельца предприятия) и внешние на макро- и микроуровнях.

Неконкурентоспособность в борьбе со средними и большими предприятиями, чрезмерное регулирование правительством, нехватка ресурсов, неспособность контролировать цены на рынке, инфляция, нехватка квалифицированных работников делают малый бизнес уязвимым сектором экономики.

Для того чтобы выжить, малые предприятия должны быстро реагировать на изменения в спросе, налаживать производство новых товаров и услуг, расширять свою долю на рынке.

*М.И. Гоян*  
*(М.Г. Гоцан),*  
студент БГЭУ (Минск)

### **Вопросы разработки и использования ПО** **Problem Aspects of Software Developing and Using**

Software accounts to a considerable extent for the most valuable advances of the 20<sup>th</sup> century. But as the customer wants new features the bugs, which are the dark side of rapid innovation, occur.

Regulatory authorities are investigating thousands of complaints about glitches injuring every conceivable type of computer service, but no agency could accomplish the myriad tasks under its control.

The Year 2000 bug has drawn attention to the topic but Y2K is only a tiny fragment of software mosaic. The problem is more than that of working hours and money spent for exterminating bugs and amending source codes – bad software has been implicated in plane crashes, road and rail accidents and fatal malfunctions of medical equipment giving ominous meaning to the term “killer app.”. The next century No. 1 task will be to bring software quality to the same level we expect from means of transport, domestic electronic appliances and other hardware devices.

The hardware generally performs as conceived but the software is often a disaster. There are several reasons for it:

1. Writing software is mainly shoot-from-the-hip affair i.e. it does not have a body of basic science.
2. Business culture values speed over quality of software development.

New software products are more powerful as well as more complicated and at the same time as software companies make money on upgrades they are not likely to achieve a perfect 1<sup>st</sup> release.

3. Interconnection of computers based on different platforms and plurality of kinds and versions of software they use mean that conflicts in such systems are likely to happen. Moreover it was neither designed to cooperate with one another nor tested in combination and even in a case of a single insulated PC there is no way for software producer to predict the unique configuration in each home.

Because buggy software is a global headache, engineers around the world are mounting coordinated efforts to find remedies:

1. Many programmers propagate the concept of "open source code" – a sprawling confederation of software developers.

2. The National Science Foundation wants to turn programming into a structured discipline. The goal is to provide engineers with "genetic" information to create accurate models and modules to use in assembling all kinds of systems.

3. The U.S. Defense Dept. is also eager to codify software's basic laws to maintain software upgrades for arms to stay in service for decades.

Perhaps the toughest challenge in fixing software will be reducing vulnerability to viruses and other malicious attacks. And software producers and users should cooperate in this process because the last thing a software industry needs is a blame game.

Материал посвящен проблемам разработки и корректного функционирования и взаимодействия различных видов ПО. Отмечается, к каким последствиям ведет наличие ошибок в исходных кодах и невозможность четкого описания всех возможных случаев поведения программ. Рассматриваются некоторые перспективные подходы к существующей проблеме – в частности, подведение под программирование серьезного теоретического базиса.

*Т.М. Деменкова*  
(*Т.М. Деменкова*),  
студентка БГЭУ (Минск)

### **Американская система бухгалтерского учета и его роль в бизнесе**

### **American System of Accounting and Its Role in Business**

Accounting in the 1990s, as well as throughout its history, is an integral part of business. It provides the information necessary for businesses to operate in a constantly changing environment.

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