

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 1st 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 БГУ (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.

Besides, accounting is useful for all professionals. Regardless of what career you choose, accounting can be one of the most valuable disciplines to study because it provides a good foundation for many occupations.

Accounting gives the specific information for external (stockholders and creditors, government, suppliers and customers) and internal (managers and employees) user groups.

To ensure that users get the type of information they need, the accounting information system has four related subsystems designed to provide relevant data to external and internal users. The accounting subsystems are:

1. The financial accounting subsystem, designed to communicate financial information to external users, primarily stockholders and creditors.

2. The management accounting subsystem, designed to provide information to internal users, primarily employees and managers.

3. The tax accounting subsystem, designed to provide tax and other data regarding taxes to governments.

4. The regulatory accounting subsystem, designed to provide required reports to regulatory agencies such as the Securities and Exchange Commission (SEC).

These subsystems share the same information and have the same primary purpose. Yet, each subsystem also has a slightly different purpose based on the respective users' needs.

The financial accounting subsystem communicates relevant information through a company's financial statements (the income statement, the statement of owners' equity or the statement of retained earnings, the balance sheet (statement of financial position) and the statement of cash flows). In addition, the annual report, which contains the financial statements, also includes notes, which provide supplementary information vital to the understanding of the financial status of business.

As customers and vendors are regularly involved in transactions with the business, communication with them includes many different types of documents on a frequent basis for these external parties (purchase requisition, purchase order, sales invoice and others).

Thus, accounting has traditionally fostered communication of important business information, serving as the language of business.

Данный доклад посвящен существующей в Америке системе бухгалтерского учета с выделением взаимодополняющих и в то же время самостоятельных подсистем учета. Раскрывается, каким образом и с помощью каких документов происходит обмен информацией с внешними и внутренними ее пользователями, определяется роль

учета в правильной организации и эффективном функционировании бизнеса в США.

В.Н. Дзюбин
(*V.N. Dziubin*),
студент БГЭУ

Союз Беларуси и России в аспекте мировой глобализации La Unión entre Belarús y Rusia en los aspectos de la globalización mundial

En el umbral del tercer milenio la cuestión más importante para la humanidad es la del problema de la globalización de las relaciones internacionales, de estrecha y amplia cooperación de los Estados y organizaciones internacionales en búsqueda de las resoluciones de los asuntos que interesan y preocupan a todo el mundo.

En los últimos años han aparecido muchas investigaciones teóricas de los centros autorizados de investigaciones en los que se discuten diferentes variantes de la "configuración geométrica" de las relaciones internacionales.

Y el acuerdo de La Unión de Belarús y Rusia, consolidado con las cartas de ratificación el 26 de enero del año 2000 en la Sala Andreevskaya del Gran Palacio del Kremlin, coloca la piedra angular en el fundamento de uno de los polos más importantes del mundo. Esta integración económica con Rusia está condicionada por muchos factores. Primero, La República de Belarús tiene una economía basada en la industria transformadora, la que precisa unas fuentes estables de inversiones y recursos necesarios. Segundo, nuestro país tendrá posibilidades de suministrar la producción al mercado ruso y extranjero, ya que el mercado nacional no puede consumir todo lo fabricado.

Es sabido que para el abastecimiento de la economía bielorrusa, para la prosperidad de su futuro y presente los problemas del ingreso de la energía y materias primas son de gran importancia. En virtud de las relaciones económicas formadas histórica- y geográficamente entre estos dos países Rusia será el mejor socio para la República de Belarús en el futuro próximo. Es evidente que relaciones con Rusia se definen no solo por factores económicos, sino por carácter histórico y cultural que se condicionan la razón de la integración libre de nuestros contactos con Rusia.

Hoy día lo que nos preocupa más es la independencia de nuestro país en esta integración. Al principio dos Estados conservan su sistema estatal

