

В наше время стремительного технического и научного процесса знание информационных технологий значительно возросло. Сотовому телефону не потребовалось и десяти лет, чтобы стать объектом массового потребления. С каждым годом его возможности расширяются. Недавно, например, “Франс Телеком” выпустила в продажу новые сотовые телефоны, предоставляющие услугу оплаты посредством кредитной карточки.

Сегодня сотовый — очень привычная вещь, поэтому он обладает угрожающей особенностью оставаться забытым повсюду. Случается, что, забытый выключенный в общественном месте телефон может попасть в руки прохожего. Но у того нет возможности включить его без секретного кода пользователя. Кражи, утеря, неполадки — никто не избегает этих неприятностей.

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**COLLAPSE OF ENRON AND ITS IMPLICATIONS
FOR THE ACCOUNTING PROFESSION**
**КРАХ КОМПАНИИ ЭНРОН И ЕГО ПОСЛЕДСТВИЯ
ДЛЯ БУХГАЛТЕРСКОГО УЧЕТА**

The collapse of the famous American energy concern Enron in December 2001 has had a considerable effect not only on the US economy and politics, but has led to the losses of millions of dollars of the major companies all over the world. The “Enron Case” and some other notorious failures have showed that the accounting and auditing industries are in crisis and need urgent reforming.

What needs to be done to save thousands of working places, millions of dollars and to re-establish the public trust to accounting profession?

First of all, the current system of self-policing audit must be changed, as quite often it is very difficult to figure out even who is in charge. There is a great number of controlling boards and committees that neither have an authority to investigate nor punish infractions. Experts suggest to end the bureaucracy with setting up a new single self-regulatory organization staffed by outsiders, who would take over the review process.

Accountants have become increasingly dependent on consulting. The companies are paying ten, fifteen times more for consulting than for audit. Researchers show that such imbalance usually leads to financial failures.

A really good peer view can be done with the rotation of auditors. Despite some minor disadvantages it will result in a constant “fresh look” and will increase auditors’ discipline.

It has often happened that some of the employees who are in charge of key financial and accounting positions previously worked in the companies that audit them now. This kind of rotation between accounting staff and audit firms may run business into problems.

All kind of manipulations can be done under the new NYSE rules, which allow former employees and the family members to become the members of independent audit committees. The idea of independence is lost in this case.

Finally, the US accounting standards are said to have become too complicated for understanding. Some of the rules have not been changed for almost

20 years. The goal is to get standards made in months, not decades, and make them clear, pertinent and timely.

All these measures would definitely help to refresh and update the American accounting system and to restore the public confidence in the bruised auditing profession.

В работе рассматриваются пути реформирования отрасли бухгалтерского учета и аудита в США и других странах, необходимость которой вызвана крахом энергетического концерна Энрон, получившим сильный резонанс во всем мире.

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BRAIN DRAIN IN BELARUS AND RUSSIA ПРОБЛЕМА “УТЕЧКИ МОЗГОВ” В БЕЛАРУСИ И РОССИИ

Belarus can be moved to the range of advanced and highly developed countries of the world in the shortest time.

The history enables clever people to learn by someone's own mistakes. V.I. Lenin made a blunder having exiled 200 outstanding scientists and inventors after the revolution abroad. As a result the country was immersed in gloom. It needed much time to improve the situation.

Now we face the same problem. The only difference is that today the best minds prefer to leave the country themselves. The whole world knows about a huge brain drain from Belarus and Russia. No doubt our brilliant ideas are used efficiently increasing the prosperity of other countries. Nowadays we have to ask them for credits.

The hunting for our brains has already become one of the cunning strategies of the West. The founder of the American aviation is Russian Igor Sikorsky. The best route to the Moon was calculated by Yury Kondratuk in the early 20th. The results of these calculations became the basis of American astronauts' Moon expedition.

Today in our country there are a lot of outstanding scientists who constantly develop new ideas, concepts, theories and hypotheses. But most of our outstanding scientists' inventions remained unclaimed nowadays.

We must create a talent supporting system. The state should pay the authors for the patent for the inventions and providing the working out of the most highly effective inventions should become its overall task and duty.

Exporting ideas, projects, inventions, valuable patent goods to the international market should form the basis for the revival and flourishing of our country and transition of it to a new revolutionary level.

Беларусь можно вывести в самые передовые страны мира за очень короткое время.

История дает возможность умным людям учиться на чужих ошибках. В.И. Ленин совершил грубейшую ошибку, выслав после революции из страны 200 выдающихся ученых, просветителей, писателей. Понадобился ни один десяток лет, чтобы она снова восстановилась.

Сегодня ситуация повторяется. Разница только в том, что теперь такие люди уезжают сами. Об огромной “утечке умов” из России и Беларуси