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NEW SKILLS OF THE ACCOUNTANT PROFESSION IN THE DIGITAL ECONOMY

Technological progress is clearly changing our world, and the pace of such changes is constantly increasing. This applies to all aspects of life and work. Professions change, disappear and emerge in a completely new form. The emergence of the digital economy and digital society are global trends of the modern era that are becoming part of the global ecosystem.

The formation of the digital economy has raised the issue of digital skills for the accounting profession, since the transition to Industry 4.0 significantly changes the labor market: along with the spread of information technology in all spheres of life, digital skills are becoming critically important from the point of view of employers. The fourth industrial revolution is characterized by widespread digitalization, blurring the lines between the physical, digital and biological spheres. The ongoing changes are at the intersection of several trends, but nevertheless, key attention is paid to the automation of production and management processes [1].

The purpose of the study is to identify the main directions of the formation of key skills of a professional accountant in the digital economy.

In the next 20-30 years, a large-scale transformation of the requirements for professional accountants is expected, since many operations that were not previously affected by digital technologies will be automated in the near future or will disappear due to a change in the way accounting is organized. The use of new technologies in accounting directly affects the speed and quality of transactions, reduces the influence of the human factor and, accordingly, reduces their number. The use of artificial intelligence makes it possible to optimize and automate accounting processes.

The new economy will require a new type of specialists. They will face challenges that will require creativity and a willingness to collaborate with others and with artificial intelligence systems. The very approach to accounting work will change.

Key skills of the digital economy are interpreted as competencies that are necessary for an employee to solve a given task or achieve a given result of activity in the context of global digitalization of social and business processes. Thus, the digital

competencies of an accountant are necessary both for performing professional tasks and for the full-fledged interaction of an employee with the outside world and solving everyday tasks.

The following key skills of a professional accountant in the digital economy can be identified [1]:

1. Communication and cooperation in the digital environment. Competence implies the ability of an accountant in a digital environment to use various digital tools that allow them to achieve their goals in interaction with other people.

2. Self-development in the face of uncertainty. Competence implies the ability of an accountant to set educational goals for themselves for emerging life tasks, to select solutions and means of development (including using digital means) of other necessary competencies.

3. Creative thinking. Competence implies the ability of a professional accountant to generate new ideas for solving the problems of the digital economy, to abstract from standard models: to rebuild existing ways of solving problems, to put forward alternative options for action in order to develop new optimal algorithms.

4. Information and data management. Competence implies the ability of an accountant to search for the necessary sources of information and data, perceive, analyze, memorize and transmit information using digital means, as well as using algorithms when working with data obtained from various sources in order to effectively use the information received to solve problems.

5. Critical thinking in a digital environment. Competence involves the ability to assess information, its reliability, build logical conclusions based on incoming information and data.

Key skills related to the formation of the general readiness of an accountant to work in a digital society and effective activity in a digital economy are formed in stages and successively at all levels of education. Digital skills proper, although they constitute a special group of expected results of vocational education and training, nevertheless, can be classified either as universal (general) competencies (soft skills) or professional competencies (hard skills) [2].

The key skills of an accountant in the digital economy are of a supra-professional nature, the process of their formation is implemented throughout the entire period of work in this area.

Thus, the most important skills of an accountant in the digital economy are professional judgment on issues that do not lend themselves to rigid formalization; presentation of financial information on the activities of the organization in electronic form; work not only with accounting, but also with non-financial reporting; analysis of the potential consequences of transactions being made; as well as analysis of the results and processes of the organization's activities and the property status of the organization.

All of these changes occur with an ever-increasing rate of change. New technological solutions and competencies are emerging more and more rapidly, requiring adjustments in the formation of a professional accountant.

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INFORMATION COMPUTER TECHNOLOGIES IN BUSINESS DESIGN: METHODOLOGICAL ASPECTS AND PRACTICAL APPROVAL

The startup business model is based on creation of an innovative product. Support for the startup movement in Belarus is one of the most important tools for the development of innovative entrepreneurship. Insufficient use of the ICT potential, the lack of easy-to-use tools for assessing the effectiveness of a start-up project hinders the growth of start-up efficiency, reduces stability and survival, and creates certain difficulties in making business decisions for startups.

The purpose of the study is to develop methods and tools for assessing the effectiveness and sensitivity of a startup project in the MS Excel environment.

The tasks to be solved within the study are the following:

- to develop a methodology for assessing the effectiveness of a startup in the MS Excel environment and carry out its approbation;
- to develop an algorithm for assessing the sensitivity of a startup project and recommendations for its use in making business decisions.

In accordance with the methodology of business planning [1], an algorithm for evaluating the effectiveness of a startup is proposed, implemented as a complete software application in the MS Excel format, providing the following stages of implementation.

Stage 1. Selecting indicators for evaluating the effectiveness of a startup.

Indicators for assessing the effectiveness of a business project are determined in accordance with the regulatory document [1].

Based on the financial plan for each individual startup, the following indicators are calculated [1]:

- 1) the size of the initial investment in a startup;