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**GLOBALIZATION AS A FACTOR OF CHANGES IN THE
INTERNATIONAL ACCOUNTING AND CALCULATION SYSTEM IN
UKRAINE**

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Several crises in a row and the subsequent decline of the world economy negatively affected the Ukrainian economy. The global crisis and political crisis, the crisis in the country, conflicts could not but affect the Ukrainian and world markets. There were difficult economic conditions in all countries of the world, but the countries with a less developed economy, such as Ukraine, felt the most painfully. Therefore, the issue of changes in the economy has become even more acute in line with changes in the world and the country, as new times of global communications, the global network, Internet commerce and interactive banking services are not possible within the limits of its own country. If a country is unable to create and maintain an efficient economy that is part of global business, then other countries with more efficient and integrated economies in the world economy will take this place.

For Ukraine it is an opportunity to develop not only traditional locomotives of economic growth, such as the mechanical engineering or chemical industry, but also the market of services: transport banking sector, telecommunications, tourism, and even entertainment. However, the development of these industries is impossible without state support. Because they need a well-developed infrastructure, legislative support, and so on. Therefore, it is appropriate to consider the scope of services as a promising industry and study the foreign experience of changes in this area.

The service sector is one of the leading positions in the ratings of companies in the world, the most profitable were: the financial sector, information and other technologies. The development of the economy and the services sector are closely linked in the long run with the growth of household incomes. Growth in the income of the population will lead to greater use of services, but the volume of services add to the growth of gross domestic product no less than the chemical industry or machine building.

Thus, Asian countries can serve as an example of the development of export services. India, due to low wages and the availability of skilled personnel, has become one of the world's centers of information technology; Israel has developed medical tourism with a high level of medical care; Dubai was able to move from the export of crude oil to the financial and tourist center, so the sale of real estate in Dubai even accounts for a significant share of government revenues, the infrastructure is one or even the most developed in the world. The success of all the countries listed above would have been impossible without modern technology, which made long distances "small" and were able to "eliminate borders." Work that can be carried out remotely can become and is already effectively implemented on the territory of Ukraine. Making support not only at the legislative level, but also at the level of training specialists in this profile can lead to a fundamentally new level.

Having become a shadow business with a well-established mechanism, the workers themselves and the state are interested in stable work (the double benefits of employment of the population and the tax to the budget of the country, as well as the inflow of currency on the settlement account is also an important factor). However, globalization also has negative consequences. In developing countries, it exacerbates the stratification of society, reduces the number of middle class, which is the main consumer of services, and consequently, demand for services is limited. Since the decline in living standards forces Ukrainians to reduce their costs, the possibility of producing

goods of Ukrainian enterprises, which will reduce the need for foreign exchange costs and support domestic enterprises, will create new jobs and make it possible to purchase goods at lower prices for the general population, is of great importance. It will give an impetus to the development of technologies and interest in the production of goods not only of imported goods but also to the creation of new high-tech products that will be able to compete effectively in the international market.

Thus, we can conclude that globalization processes have both negative and positive aspects, but the state's influence on processes is decisive. Changes in the economy may encourage entrepreneurs to use the positive experience of other states and rely on domestic production, using foreign investment and interest in Ukraine's development of Ukrainians who do not reside in Ukraine. In this way, it is possible not only to restore the enterprises that have been stopped and to modernize them, but also to create new ones, which will give an impetus to the development of other industries, such as transport or other services.

In the long run, it will allow Ukraine to enter a new technological level and compete successfully in international markets. Solving socio-economic issues requires the training of specialists of a new type of thinking, specialists with an economic outlook that would be able to understand and comprehend the economic processes and phenomena occurring in the social and labor sphere, to possess economic methods of regulation of labor relations. In addition, the ability to work in the system of calculations and accounting of both Ukrainian and foreign, the ability to adapt to changes in the system of accounts is important. Training of specialists on these parameters is an important task of modern education to meet the needs of the modern labor market.