3. To evaluate intangible assets, scientists have proposed a large number of methods that are combined into three valuation approaches: revenue, cost and comparative. At the legislative level, there is no defined method by which it is necessary to estimate that, on the one hand, enables the business owner to manage the amount of profit in the reporting, and on the other - creates an additional opportunity to use the valuation of intangible assets in economic scams.

4. Fair value measurement is increasingly used in economic activities. This is due to the fact that this type of valuation can determine the real value of the assets. The widespread use of fair value valuation has led to the emergence of international regulations designed to regulate this type of valuation. The domestic legislation does not regulate the procedure for valuation of intangible assets at fair value. P (C) BO 8 “Intangible Assets” lists only the cases in which a fair value measurement should be used, but does not provide any clear guidance on how to apply this type of measurement.

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THE MAIN PROBLEMS HINDERING THE DEVELOPMENT OF INTERNET MARKETING IN UKRAINE

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No matter how progressive and in-demand Internet marketing may be today, still there are many issues in the field of its implementation and use in the organization. Most problems are already successfully solved in the world. However, in Ukraine the issues of overcoming them are only becoming relevant. Nowadays we can distinguish the following main problems of Internet marketing, which hinder its development in Ukraine:

1. The first problem is the inability to make the sales process easy. Ironically, many domestic online stores still do not even have a form for ordering a product.
For many, it is in a confusing and inaccessible place. The website seems to be there, but there is no benefit to it either for the enterprise or for the buyer. In order for Internet marketing to grow and attract more and more customers, it is necessary to remove all barriers that are hindering or potentially hindering consumers. To do this, the company should analyze its platform and answer the following questions:

- Can buyers make free calls?
- Are credit cards, online payments accepted?
- Can consumers receive decent service 24 hours a day?
- Is it possible to deliver the goods home?
- Can I consult with a manager and find out about a product or service in more detail?
- Is it possible to consider quality photos, videos or 3-D product layout?
- Is the site’s automated product database up-to-date?
- Are contacts easy to find?
- Is it user friendly on the site?

If it seems to the business that setting up its platform according to the above questions is too difficult, then it is worth considering whether the company needs an online representation at all. After all, a poor-quality website will only distract customers and may create a bad reputation for poor service levels.

In Ukraine, where the concept of online business is still quite new, a large number of people are concerned with the problem of not being able to touch the product. Many buyers prefer to overpay for a product chip service provided that it can be viewed and verified. It is the correct setup of your online platform that will solve this problem, through online consultations, the availability of media review and modern forms of delivery of postpaid goods.

Also, in Ukraine, the elderly have a mistrustful attitude to payment systems, fears about their card details and concerns about losing money. One of the solutions to this problem is to provide full details of the company to increase consumer confidence, as well as provide customer feedback on the company’s official website.

2. Another problem hindering the development of internet marketing is the reluctance to try and test. Global brands spend thousands of dollars on researching and testing their sites, while in Ukraine they often simply trust the views of a developer or designer from an outside firm, without even hiring their own staff to develop a web platform. Developers’ experience is indispensable, but not developers are the target audience. Testing is a constant process and a constant test of performance.

3. Another problem is the excess of graphic, music and other effects on websites. When creating a business on the Internet, the most important task of a site is to sell a product or service, so you should avoid anything that may interfere with it. Bizarre graphics, java scripts and plugins, sound files and effects, video hits by the company’s CEO on the homepage will cause visitors to leave quickly because it slows down page load time, consumes traffic and "loses" users, complicating access to what is really needed. information.

4. One of the most pressing issues for Ukraine is the problem of using non-unique content. Without the original text, it is impossible to promote your website to the top search engine results pages, but most importantly, it cannot garner the
respect of your consumers. By getting the same description of a product or service on multiple sites, the user may asks himself why is this product better than the previous product?

5. Another, but equally important, problem that hinders the development of Internet marketing in Ukraine is unfair advertising and SPAM. Wrong keywords, “black” SEO, banners with misleading information, pseudo-advertising and spam are all modern realities. When trying to attract as many visitors to your site as possible, businesses are forgetting the main question: What will be the conversion from non-targeted website visitors? A person who searches for a mat for their car will get to the site about pet clothes will not carefully study the range. This person will not only refuses to make a purchase, but will also feel negative emotions after the time spent and, quite possibly, will make an unpleasant impression about a brand that deals with “dirty” PR. Such methods of unfair online advertising can be used by an enterprise only if it wants to destroy its reputation.

6. One of the most pressing problems for domestic internet marketers is the stinginess of business owners and managers who are not willing to spend money on quality online work, considering that everything on the Internet is free. This problem begins with the design of the site using a free service, which subsequently results in the inability to adequately make adjustments, involve third-party scripts, or generally cause misunderstandings and crashes that interfere not only with the company but also with users of the platform.

It’s worth remembering that there is nothing free in online marketing, just like in regular marketing. If you are offered to get free disk space on someone’s server, it will require the placement of banner ads to the site, which in some places do not correspond to thematic orientation and annoy visitors. From a purely business point of view, this phenomenon is completely unreasonable, because the site is an important business asset, and it must make a good impression.

7. Last but not least is the problem of confidence that a properly designed and optimized website will solve all the problems of the company. Be that as it may, Ukrainian businesses should understand that even the highest quality website in terms of SEO and design will not succeed if it is not followed by a good team of specialists and employees. Internet marketing is only about 30% of success, for companies operating exclusively on the Internet, this figure reaches 60%, but still not 100%. The rest falls on the management of the company, its employees and executives. If the buyer leaves the order or calls the specified number and does not receive a response, then he will probably contact the competitor and bring money to him, even if his platform is slightly worse.

Despite all the complexities, an increasing number of Ukrainian companies are incorporating Internet marketing into their business strategy. For many, the question is not whether you should use the Internet, but what your budget is and how to allocate it. The subversive growth of the number of Internet users opens new opportunities for interaction with potential customers and takes Internet marketing to a whole new level.

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АНАЛІЗ ДЕБІТОРСЬКОЇ ЗАБОРГОВАНОСТІ ТОВ «ТРАНС-КАРГА-СЕРВІС»

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У сучасних умовах господарювання важливого значення набуває аналіз дебіторської заборгованості підприємства. Основним джерелом інформації про дебіторську заборгованість суб’єктів господарювання є фінансова звітність. Дебіторська заборгованість входить до складу оборотних активів та впливає на показники фінансового стану. Для функціонування підприємства досить важливе значення має управління й аналіз дебіторської заборгованості.

У процесі своєї діяльності підприємство взаємодіє з іншими суб’єктами – постачальниками та підрядниками, покупцями і замовниками. При розрахунках з покупцями та замовниками виготовленої продукції, товарів, робіт, послуг виникає дебіторська заборгованість, яка має значну питому вагу в складі поточних активів та впливає на фінансовий стан підприємства. Крім того, сучасні умови господарювання, з одного боку, негативно впливають на діяльність більшості підприємств через нестабільність законодавства, валютного курсу та інші дестабілізуючі чинники, а з іншого боку, підвищуються вимоги до інвестиційної привабливості підприємств [1].

Багато вчених звертали увагу на вивчення питань пов’язаних з дебіторською заборгованістю. Зокрема, проблемні аспекти сутності цього поняття у своїх працях розглядають М. Д. Білик, Н. В. Бондарчук. Управління