

The Eurasian Economic Union is dominated by Russia, and Kazakhstan, Belarus, Armenia and Kyrgyzstan are more dependent on the Russian economy, especially in the field of oil and gas, and the future development of the Eurasian Economic Union largely depends on the economic development of Russia. Secondly, the strong sense of sovereignty of the members of the Eurasian Economic Union brings resistance to the further integrated development of the Eurasian Economic Union. Finally, external powers have a huge attraction for the members of the Union, disengaging the Eurasian Economic Union's integration and deepening development momentum.

Conclusion. The Eurasian Economic Union was established against the background of rapid development of globalization, the normalization of cross-border flow of production factors and the deepening of interdependence of countries. It has opened up a new space for cooperation in the CIS region, injected vitality into the overall development and revitalization of the region, and provided a platform and a way for member states to achieve practical cooperation and mutual benefit. The current bottlenecks in the process of advancing integration in the Eurasian Economic Union belong to the phase of pain that must be experienced to achieve regional economic integration. In the long run, it will eventually have a future worth waiting for because it follows the trend of globalization and strengthening of regional cooperation.

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INTERNAL AUDIT OF ENTERPRISES IN THE CONTEXT OF DIGITALIZATION

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Abstract : *As digital technology advances, company internal audits will be digitalized, improving quality. Internal audit's digital transition is important theoretically and practically. Starting from the development trend and importance of digitalization of internal audit, this article analyses the pain areas in digital transformation and proposes five countermeasures.*

Keywords: *digitalization, enterprises, internal, audit, transformation.*

Introduction. Enterprise digital transformation is about fixing problems and adding value. The digitalization of internal audit is part of digital transformation, and traditional methods no longer satisfy the needs of modern organisations. Many firms have had varied levels of difficulty digitising internal audit, which hinders internal audit effectiveness and the company's digitalization progress. So, this article identifies internal audit transformation pain spots in the context of digitalization and proposes solutions.

Main part. Although Chinese organisations grasp the digital trend of internal audit and actively push digital construction, there are still some challenges in the exploration, which hamper the digital process and become the pain spots of company internal audit transformation [1]. Changing internal audit thinking is challenging. China's firms' internal audits are mostly verification-type audits, which uncover problems later [2]. This internal audit mindset was formed during the long-term exploration of internal audit practises in enterprises, and it takes a certain process to completely transform into a digging type of audit, which is difficult to achieve in the short term, making digital transformation of internal audit in enterprises a pain point. Management lacks digital transformation awareness. Whether it's the enterprise's digital transformation or internal audit's, management doesn't realise its relevance, so the work deployment and arrangement don't focus on digital building. The management's mindset affects the company's development and decision-making, hence it should first alter. Second, internal auditors' mindsets are also problematic, with unwillingness to adopt the new platform and system, fear of obstacles, and old-fashioned thinking patterns being common issues. The digital transformation of internal audit is more than just switching systems; it demands major investment in human and material resources and coordinated planning to execute efficiently. Digital audit solutions are inflexible due to long development cycles and substantial capital requirements. Initially, significant investments "subtract" from digital system development. Some organisations may not follow the internal audit digital transformation plan to develop the system and accompanying procedures and neglect some steps that are not critical to save money, resulting in inadequate system development that affects internal audit job efficiency and quality. Second, firms cannot design their own systems, and third-party vendors struggle to match their needs. As a result, enterprises generally cannot develop digital internal audit systems, so they must

work with third-party suppliers, who only develop systems from a demand perspective and do not understand the actual business and internal audit practise of enterprises, resulting in unsatisfactory systems. An audit committee under the board of directors leads the internal audit organisation, while the head of the audit department arranges specific assignments. This organisational structure has clear roles, but it does not match the back office, middle office, and front office structures needed for digital transformation [3]. This involves advance planning, staffing, and financial budget modifications, which are costly for organisations, hence some are unwilling to make organisational changes. Auditors are crucial to the success of digital transformation in internal audit.

To drive digital transformation, internal audit transformation should focus on its own issues and improve its ideas, data, investment, organisational structure, and people. The transformation of the internal audit mindset is the foundation of the digital transformation, and creating a firm foundation of thought drives internal audit digitalization. Understand the significance of internal audit's digital revolution. Companies should realise that digitally transforming internal audit is in line with current needs and can increase audit quality, capability, and function [4]. Management and internal auditors should embrace internal audit digitalization. Digging auditing instead of verification-based auditing. This will eliminate verification audit delays and prioritise problem prevention. This demands internal auditors to alter their thinking quickly, think digitally, focus on data and information analysis and application, and promote internal audit work more intelligently. Enhancing data management and construction Enterprise internal auditing transformation requires data consolidation in the context of digitization. To assure data veracity and provide an internal audit data base, companies should optimise data storage and administration. As technology advances, organisations should improve data management processes, innovate and implement them, and so on to create a robust data basis for internal audit digitalization.

Businesses should follow the digital audit system development plan, create a realistic budget, and invest according to the plan, not "subtract," or the investment effect will suffer. To digitalize internal audit, firms must engage with third-party suppliers, allocate specialised people to follow up on system development and debugging, and manage the entire development process. A good internal audit organisational structure is essential for digital transformation and internal audit efficiency. Initially, internal audit should be restructured to meet enterprise digital transformation needs. Companies should optimise and rationalise internal audit based on actual demands, despite various hurdles. Second, internal audit teams are front, middle, and back office. The front-office staff performs internal audits, the middle-office monitors operations, and the back-office provides technical assistance. While having diverse functional priorities, the three teams must work together to improve internal audit's digital transition. Internal audit will fulfil digital transformation needs when its organisational structure improves [5].

Conclusion. Digitizing internal audit improves quality and adds value to the company, so it should be prioritised. From the standpoint of organisations' digital transformation practise, there are still some issues that affect internal audit's digital transformation, which hinders internal audit and company development. After extensive analysis, this paper proposes five ways to improve the digital transformation process: changing thinking to promote internal audit digital transformation; strengthening data management and construction; reasonable investment and flexible promotion of internal audit digital transformation; continuous improvement of internal audit organisational structure; and building a digital auditor team. Technology and enterprise growth are promising with digital internal audit.

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IMPROVEMENT OF MARKETING COMMUNICATIONS METHODS AND STRATEGY OF THE BUILDING DECORATION INDUSTRY ENTERPRISES IN CHINA

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Resume. This work takes China Construction Oriental Decoration Co., Ltd. as an example to conduct targeted research, provides rationalized suggestions for the company's development, formulates marketing strategies, and helps company to achieve long-term healthy development goals. With the changes in the market situation, problems such as outdated business model, low resource concentration and imperfect pricing mechanism of the company began to appear, which seriously hindered the future development of the company. Through the analysis of the current situation and internal and external environment of China Construction Oriental Decoration Co., Ltd., this paper summarizes the company's existing problems in marketing, formulates a marketing strategy that meets its future development needs, and implements safeguards such as strengthening corporate culture construction.

Key words: advertisement, consumers. marketing communications, strategy, process