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CLASSIFICATION AND CONTENT OF COPYRIGHTS AS OBJECTS OF ACCOUNTING

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Classification – a "division of a set of objects into subsets according to their similarities or differences in accordance with accepted methods." Classification captures natural connections between classes of objects in order to determine the location of the object in the system, which indicates its properties. An object is any object, process, phenomenon which has tangible or intangible nature [1, p.35]. In accounting classification system allows you to group objects and highlight certain classes that will be characterized by a number of common properties and will help to build an analytical accounting.

Often there are difficulties with copyright protection. For a better understanding of the economic and legal aspects of this issue, it is necessary to classify a copyright. Copyright is considered to be a set of individual rights, which can be combined in several groups, so we can offer the following classification of a copyright (Table 1).

Table 1 – Classification of the types of copyright

Classification	Type	Characteristics
By forms of copyright	Moral rights	the right to a name, the right to the inviolability of the work, the right to a publication, the right to a review
	Exclusive Rights	to distribute, import, reproduce, demonstrate in public, broadcast, transfer, and others
	Special property rights to a fee	
	Special rights given to authors or, in some cases, to other people	
According to the objects of copyright	Literature works	1) literary works; 2) scenario; 3) song lyrics; 4) derivative works of literature 5) collections; 6) oral presentations 7) private documents 8) computer programs. 9) other similar works.
	Scientific works	1) scientific and literary work; 2) discovery; 3) scientific and literary work with elements of scientific discovery
	Artworks	1) musical creations; 2) works of fine art (painting); 3) cinema (films, videos, cartoons, etc.); 4) graphic and photographic works of art; 5) sculpture; 6) other works of art.

It is also very important to distinguish between the features of moral and exclusive rights.

Moral rights of authors in the civil law of the Republic of Belarus are formally recognized as inalienable and non-transferable. Their main purpose is to ensure recognition of the author to be the creator of his own works; provide an opportunity to require indication of his name when using the product, and so on. Abroad, such rights are often called moral rights [2, p. 48].

Moral rights always belong to the author, independently of his economic rights and even in case of any transference of any property rights. Moral rights are indefinite, that is they must be observed even after the expiry of copyright property when the work is used freely by any interested people. After the death of the author, the defense of his moral rights may exercise his successors, especially their assigned person or an authorized state body [3, p. 87].

The main purpose of property rights is generally considered to provide the author and his successors with opportunities to collect revenue from the use of the product. That property rights (with some exceptions) can be transmitted to others by the author or passed to them on other grounds (inheritance, transfer of the rights to the employee's work).

We can single out two main groups of property rights: exclusive rights (allow you to control various ways of using the product, authorize or prohibit this use) and the right to compensation (the right to additional compensation) (the right to get a statutory or in some cases a special reward) [4, p. 126].

In some cases the law allows the usage of works without the agreement of right holders, without entering into contracts with them, but with payment of fees for them. In such cases, we speak about the specific rights of right holders to compensation (or the right to additional compensation, "compensation fee"). In this case, the right to compensation is opposed to exclusive rights, since it is implied that the right holders can get compensation for the usage, but they have no power to prevent the usage. In copyright the exclusive right can be defined as the property, allowing the authors or their heirs to carry out, authorize or prohibit certain acts in respect of works.

The Law "On Copyright and Related Rights" contains a list of different types of exclusive rights relating to the use of works in different occasions.

It should be noted that are not subjected to copyright:

– official documents (legal documents, court orders and other documents of the administrative and judicial character, the constituent documents of organizations), as well as their official translations;

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– the state symbols of the Republic of Belarus (The national flag of the Republic of Belarus, the State Emblem of the Republic of Belarus, National Anthem of the Republic of Belarus), symbols of state awards of the Republic of Belarus (medals), public signs (banknotes of the Republic of Belarus, stamps and other signs), Heraldic symbols (flags, emblems of administrative-territorial units of the Republic of Belarus, heraldic signs, banners, badges, emblems and other public bodies.);

– works of folk art, which authors are unknown [5].

Copyright is not applied to the ideas, methods, processes, systems, means, concepts, principles, discoveries and facts, even if they are expressed, reflected, explained or embodied in the work.

Based on the said above, it can be concluded that the proposed classification and structure of copyright will enable an accurate accounting of copyright and its effective use. We want to note that while classifying and accounting one should distinguish between copyright and related rights. It is commonly believed that copyright should protect works (the results of creative activity of authors) and the related rights should adjoin the copyright, but the latter protect absolutely other objects.

We have to bear in mind that such division in some cases is quite relative.

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DEVELOPMENT OF GLOBAL LOGISTICS

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This article reveals the essence of global logistics, its concept, the role of global logistics in the implementation of international trade, problems of its implementation and its development prospects. The article also presents the benchmarking of the implementation of global logistics in real companies.

The modern world cannot be imagined without globalization. The desire for unity has become one of the most important priorities for the development of society. Globalization has an impact on virtually all aspects of our lives, including the business sector, which leads to the formation of a large number of transnational companies using global supply chains. Their development is encouraged by international freight forwarding and insurance companies, global telecommunications networks and other structures.

The appearance of the term "global logistics" reflects the growing trend in the global economy, which is characterized by the movement of business from its specialization in individual countries and regions to organized world multi-market economy. Global logistics is a strategy and tactics to build sustainable macrologistic systems at the international level. At its core it is based on the continuous growth of the world economy, the expansion of new technologies and the formation of global supply chains, as well as accelerating and reducing the cost of promotion of material flows [1, p. 8].

The role of global logistics in the implementation of international trade cannot be overestimated. Logistics costs in the final price of products sold abroad reach an average of 25 – 30 %, which is about 15 % higher than for the sale of products within the country. This is primarily due to customs costs, but also more complex and expensive transportation, a large number of intermediaries, without which it is difficult to arrange delivery, increased requirements for logistics service, better qualified carriers, etc. Companies engaged in international business attach special strategic importance to enhancing the effectiveness of logistics systems, knowing that the correct solution of these questions will enable them to gain a competitive advantage in fierce competition [2, p. 90].

The modern reality is that only large international logistics companies with offices in many countries, with a wide network of intermediaries and advanced technical and technological resources, as well as various