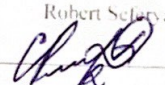


MINISTRY OF SCIENCE AND HIGHER EDUCATION OF RUSSIAN FEDERATION
FEDERAL STATE INSTITUTION OF HIGHER EDUCATION
PLEKHANOV RUSSIAN UNIVERSITY OF ECONOMICS

Faculty IBS-Plekhanov
Specialization Management
Degree Program Marketing

REPORT
on educational practice

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14.09.2022

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Moscow

2021

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INTRODUCTION

At present, the Internet for the company "CAPITALIKA" LLC has become the main means of marketing along with the press and radio, and the marketing activity of the company on the Internet is developing quite rapidly, thousands of new sites of the company's competitors appear on the network every day. Almost all companies are also developing the field of communication activities and transferring business to the Internet, and small businesses are no exception.

At the modern "communication" stage of its development, the main task of a marketer is to help create an effective corporate website and pages in social networks for their clients and provide the means for organizing the necessary communication with them with the required intensity. Recent research has shown that using a website to grow a business can bring real cost savings and profits for businesses that do business online.

The relevance of the work lies in the fact that through the website of the company CAPITALIKA, the flow of information received and processed by a person is rapidly increasing (this phenomenon is called "information explosion" - a constant increase in the speed and volume of publications (volume of information) on a planetary scale; In this regard, companies faced a significant problem and were faced with the need to stand out from the general information flow in order to convey their advertising message to the consumer. The struggle to obtain a unique competitive advantage forces the company to carefully work out positioning methods based on modern marketing tools.

On the Internet, you can instantly find any information about the company, prices, range of products, as well as the ability to order these products without the need to travel or call the office in order to find out more about a particular service. This approach helps save time for both the potential client and the company. In view of all of the above factors.

The object of practice is the company "CAPITALIKA" LLC.

1. BRIEF DESCRIPTION OF THE ORGANIZATION

LLC "CAPITALIKA" was established as a commercial enterprise with a staff of 15 people. The company was registered as a limited liability company on 05/06/2014. The enterprise has been a micro-enterprise since 01.08.2016, it applies a simplified taxation system.

The main activity according to OKVED revision 2: retail trade in cosmetics and personal hygiene products in specialized stores

Additional activities:

- agents specializing in the wholesale of other specific types of goods;
- activities of agents in the wholesale trade of a universal range of goods;
- other retail sale in non-specialized stores;
- retail sale of other goods in specialized stores.

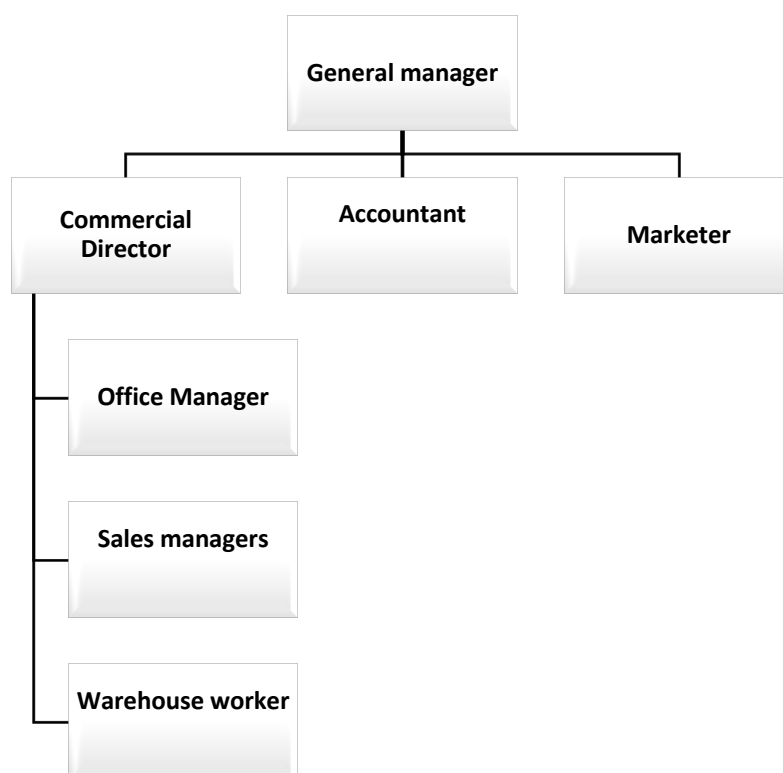


Figure 1. - Organizational structure of management of LLC "CAPITALIKA"

The organizational structure of management at the enterprise is linear. The enterprise has separate property, an independent balance sheet, settlement accounts in banking institutions, a seal with its name, in its activities is guided by the charter

and current legislation, is a commercial organization and pursues profit as the main goal of its activities, has civil rights and bears obligations that are necessary to carry out any activities that are not prohibited by law.

The director belongs to the category of managers, deals with the preparation of documents that are necessary for the implementation of activities for the provision of consulting services, organizes, planning and coordination of activities, controls the rational use of material, financial, labor resources, evaluates the results of the company's economic activities.

Table 1 - Composition of the property of the enterprise

Indicators	2018	2019	2020	Absolute change	
				2019	2020
1. Non-current assets	0	0	0	0	0
2. Current (current) assets, including:	7557	0	0	-7557	0
Inventory	5517	16047	21164	10530	5117
Receivables	1940	1305	12232	-635	10927
Cash	100	287	737	187	450
Balance	7557	17639	34133	10082	16494

The company's current assets are formed mainly from inventories and accounts receivable for a total of 33396 thousand rubles. A structure with a high share of debt of 35.84% and a low level of cash (2.16%) may indicate problems associated with payment for the company's services, as well as the predominantly non-monetary nature of settlements. During the analyzed period, the total value of the property increased by 16494 thousand rubles. This happened due to the reduction of both non-current (by 100%) and circulating (by 100%) assets of the enterprise.

Table 2 - Composition of sources of formation of enterprise property

Indicators	2018	2019	2020	Absolute change	
				2019	2020
1. Equity capital	1239	5123	17014	3884	11891
2. Long-term liabilities, including:	2475	0	0	-2475	0

borrowed funds	2475	2267	10436	-208	8169
3. Short-term liabilities, including:	3843	0	0	-3843	0
borrowed funds	539	3797	477	3258	-3320
accounts payable	3304	6452	6206	3148	-246
Balance	7557	17639	34133	10082	16494

Comparison of equity and non-current assets made it possible to identify the organization's own working capital (17014 thousand rubles), which also indicates the sufficient financial stability of the enterprise.

Equity capital increased by 11891 thousand rubles. or by 232.11%, which positively characterizes the dynamics of changes in the property status of the organization.

In the reporting period, the share of equity capital increased by 20.81%.

Debt on short-term borrowed funds decreased by 3320 thousand rubles. or 87.44%. The share of borrowed short-term funds in the structure of liabilities in the reporting period decreased from 21.53% to 1.4%.

2. ANALYSIS OF THE MARKETING INTERNET ACTIVITIES OF THE ENTERPRISE

The topic of my final qualifying work is "Development of Internet marketing project".

Marketing for LLC "CAPITALIKA" is an integral part of marketing that uses the Internet to develop businesses based on digital technologies such as desktops, mobile phones and other digital media, and platforms to promote products and services.

As digital platforms are increasingly included in the marketing plans and daily life of LLC "CAPITALIKA", and people are increasingly using digital devices instead of visiting physical offices, it is necessary to modernize the marketing system, it is necessary to use a combination of search engine optimization (SEO), search marketing (SEM), content marketing, content automation, campaign marketing, data marketing, e-commerce, social media marketing, social media optimization. The company's digital marketing extends to non-internet channels that provide digital media such as mobile phones (SMS and MMS), callbacks, etc.

The consumer is perceived by the marketer as an impersonal average potential customer who owns a certain amount of money.

In most cases, there is no feedback between the consumer and the manufacturer when making sales: if the consumer does not like something, he simply does not buy the product offered to him. It is very difficult to determine exactly what actions should be taken to increase demand and how to do it most effectively.

Usually, the main task of marketing a commercial enterprise is to receive a fairly significant number of visitors to the pages of the official website and social networks per day. In fact, this is not entirely true, the most important thing is to attract the maximum number of people from the target group to which this site is oriented, and create conditions for the emergence of a consumption cycle: site knowledge - site visits - regular visits. The solution to this problem can be divided

into two parts: "internal" and "external". Internal is the content of the site, design, loading speed, compatibility with different versions of browsers, etc. External - creating a site image outside the site.

3. THE MAIN ACTIVITIES OF THE COMPANY THAT CAN BE ANALYZED

The trading activity of the company on the Internet can serve as the subject of analysis for writing the final qualifying work. Marketing communications refers to the element of marketing that involves designing and delivering messages to targeted customers. Paid advertising, along with a number of other unpaid advertising tools, are used to achieve marketing communication goals.

Prior to the development and implementation of marketing messages, LLC "CAPITALIKA" conducts research in the target market to find out more about their basic needs, interests and motivations. Focus groups, surveys, test studies and acceptance studies are some of the most common research tools used to better understand target market segments. By understanding more about the current situation and the motivations of potential customers, online school marketers can more effectively craft messages that convince people to love the brand.

Promotion is a general term used to describe the communication component of marketing. Marketing is the entire process of researching and developing a product or service, developing advertising messages and sales and customer service. Transferring value to a learning product or service to customers and developing a long-term brand image are vital to success. Without promotions, the ability to create awareness and favorable relationships in targeted segments is limited.

Advertising is the paid part of a marketing communications strategy that includes paid broadcasts, print, or other media messages.

Publicity is the main part of the advertising component of public relations. Publicity is any type of unpaid media coverage such as a newspaper article or television show. Small businesses are trying to harness the power of local media out of their limited budgets. Relations with local media are a huge plus for the company.

The general assessment of equity capital is that equity capital is less than half of the financing structure, the amount of net assets is quite sufficient and provides

the organization with a very high degree of freedom in making decisions related to its value. The analysis of accounts receivable and payable showed that, in general, debts are characterized by high turnover and, consequently, high quality. Their ratio is not in favor of the organization (accounts receivable exceed accounts payable).

Analyzing the likelihood of bankruptcy of the organization, we can conclude about the relative stability of the organization.

4. METHODOLOGY FOR RESEARCHING MARKETING ACTIVITIES ON THE INTERNET

1. Corley, John & Jourdan, Zack & Ingram, Rhea. (2013). Internet marketing: A content analysis of the research. *Electronic Markets*, available at: https://www.researchgate.net/publication/257786206_Internet_marketing_A_content_analysis_of_the_research/citation/download (Accessed 10 September 2021). The analysis of a company's website is mainly for internet marketing and internet marketing can be divided into two categories: one is e-commerce, which directly generates income (revenue), and the other is brand marketing, which expands the brand's influence to activity. The problem is that there is a very delicate link between the marketing activities of a company's brand and the ultimate commercial income. In most cases, this connection starts with building loyalty. Using “data” to support this connection is actually very difficult (usually, as long as the CEO sees his ad, he feels very happy).

It is also necessary to analyze the company's Internet marketing strategy. When choosing an e-commerce platform, it is worth noting some of the most common selection criteria.

2. Scandura, Terri & Williams, Ethlyn. (2010). Research Methodology In Man-agement: Current Practices, Trends, And Implications For Future Research. *Academy of Management Journal*, available at: https://www.researchgate.net/publication/324989085_Research_Methodology_In_Management_Current_Practices_Trends_And_Implications_For_Future_Research (Accessed 10 September 2021).

The first criterion is the distribution model, it is necessary to determine which model will be used by the company: standalone, SaaS (Software as a Service); the second criterion is specialization - in what type it will be distributed.

The Standalone model is a model with full profit and loss reporting, balance sheet, cash flow statement, debt schedule, depreciation and amortization schedule. Refers to the model without any additional analysis (LBO, M & A).

3. Li, Fen. (2021). Legal Issues of SaaS Model in Cloud Computing, available at: https://www.researchgate.net/publication/352050204_Legal_Issues_of_SaaS_Model_in_Cloud_Computing (Accessed 10 September 2021).

The SaaS model (from the English "Software as a Service" (software as a service), or "Software on demand (software on demand)) is one of the forms of cloud computing, a service model. The vendor in this model manages the application on its own, providing customers with access to functionality from client devices, typically through a mobile application or web browser.

4. Liu, Shan & Yue, Keming & Yang, Hua & Liu, Lu & Duan, Xiaorong & Guo, Ting. (2018), available at https://www.researchgate.net/publication/328166830_The_Research_on_SaaS_Model_Based_on_Cloud_Computing (Accessed 10 September 2021).

The main advantage of the SaaS model for the consumer of the service is that there are no costs associated with installing, updating and maintaining the equipment and software running on it.

The third criterion can be called the declared functionality, which can be weak, medium or strong. The fourth criterion is extensibility - it can be full, average, or it may not be at all. The fifth criterion is independent developers: there are many, few, none.

5. Gelvanovsky, M. Competitiveness in micro-, meso- and macro-level changes: textbook. allowance / M. Gelvanovsky. - Moscow: INFRA-M, 2017 .- P. 192

The sixth criterion is the cost of the platform itself, for example, free, cheap, average or expensive. The seventh platform selection criterion is the cost of implementation and ownership. The eighth criterion is convenience. The ninth criterion is reliability. The tenth criterion is the quality of technical support. The eleventh criterion is the stability of the platform development.

6. Berdnikova, TB Analysis and diagnostics of financial and economic activities of the enterprise: textbook. allowance / T. B. Berdnikova. - Moscow: Infra – M, 2015 .- P. 215.

Criteria 7 through 11 are subjective.

Platform selection

1. 1C-Bitrix.
2. CS-Cart.
3. InSales.
4. NetCat Business.
5. NetCat E-commerce.
6. Nethouse.
7. OpenCart.
8. StoreLand.
9. Umi.ru.

Growth problems, objective factors.

Throughout the campaign, the following types of improvements can be observed, such as the growth of products, categories, sales regions. It is also worth noting some of the types of company growth improvements: the growth of orders and visitors, the roles of internal users and functionality.

7. Aseev, A. A. Enterprise competitiveness (theory and practice): textbook / A. A. Aseev - Moscow: Finance and statistics, 2016. – P. 572.

One of the problems with the growth in the number of orders may be that the courier and the operator cannot cope; to solve this problem, it will be necessary to hire more couriers and operators.

As for the changes on the company's website itself, you should be guided by some steps, such as, for example, the separation of access rights, printing waybills. To solve this problem, you need to perform some actions on the site. First, you need to configure the delivery conditions, then add a shipping cost calculator, then add the generation of printable forms and, at the end, integrate with delivery services. To increase the assortment of the store, you need to start selling other accessories. The solution to the problem is as follows, first you need to rent a room for a warehouse and hire an operator for it, and immediately follow the integration of the 1C: Trade service (PP).

8. Aseev, A. A. Enterprise competitiveness (theory and practice): textbook / A. A. Aseev - Moscow: Finance and statistics, 2016. – P. 572.

Decisions to be made on the site. The first step is to work out the navigation, then set up new commodity components, and then complete the final integration with 1C.

The world's largest companies implementing business using the Internet pay great attention to the development of logistics. Thus, Amazon purposefully improves the quality of its services and switches to self-pickup to reduce the delivery time of goods. In this regard, in 2016, the company acquired 20 Boeings to ensure uninterrupted supplies. Reducing delivery times in the last mile Amazon uses drones to deliver goods directly to customers, and is trying to reach outside the United States. Currently, this type of delivery with the permission of the government is being tested in England.

9. Favorskaya, Margarita & Damov, Mikhail. (2015). Development of Architecture, Information Archive and Multimedia Formats for Digital e-Libraries. Smart Innovation, Systems and Technologies, available at https://www.researchgate.net/publication/283473531_Development_of_Architecture_Information_Archive_and_Multimedia_Formats_for_Digital_e-Libraries (Accessed 10 September 2021).

Warehouse logistics are at the highest level in the company. In those warehouses where robotization is absent, a rigid warehousing algorithm has been introduced. The system works by barcodes that are stored in the warehouse database. Each new product receives its own code and is sent to the nearest free bin.

The company should work more actively with the B2B sector. To begin with, it is worth understanding the possible types of business that currently exist and which strategies may be suitable for a specific type of business. You can divide your B2B target audience as follows.

The B2B business options of the two companies are as follows:

An aspiring internet entrepreneur. The idea behind such a business is that an online store is a convenient and interesting new platform for doing business.

A company (a specialist from a company) that sells on the market (has several outlets and managers). For them, the Internet is an opportunity.

Company. Already works online, but needs further development. Self-positioning lies in the idea that the Internet is a fundamental factor in life

Large company (with a headquarters of more than 50 people). A company that needs to be ahead and the Internet also needs to work efficiently.

Analysis of each type of business

First type (aspiring entrepreneur)

This type of business can be described as inexperienced. Also, one of the description parameters of this type is the absence of a large budget at the start. However, do not underestimate the fact that the company has a lot of energy: as a rule, most people at this stage are ready to work on enthusiasm.

A strategy for beginners. Due to the lack of experience in any of the areas, it is worth trying to find one where there will be at least some experience. You should start quickly and not spend too much. You must always be ready for changes and transform the niche yourself. The next important stage in the life of such a company will be the launch of advertising. After - receiving the first order. Next comes professional growth and gaining important experience.

In this case, it will be useful to analyze the future niche. For example, you can study the average check for goods - that is, what brings more money, then understand what type of goods in this check is present, for example, if it is furniture in a certain market, then, of course, this is an unacceptable type of product to start. Further, it will be necessary to analyze the very goods that are present in the check, or that will be selected - you need to understand and determine the share of the product / service on the market.

To carry out the analysis, you need to carry out:

- analysis of the turnover of the ECommerce market;
- analysis of the level of Internet penetration by regions / cities;
- analysis of the average check: maximum value, average and minimum;
- analysis of the goods / services appearing in the check and their market share.

In this step of strategy formation, you will need to understand the key questions and answer them, which will help to further more accurately form your own strategy.

What can be the most successful ways to attract customers, types of sales channels. There are 19 of them in total (the channels and instruments themselves are an order of magnitude more):

- 1) word of mouth and viral marketing;
- 2) mass media and PR / Public Relations / PR;
- 3) scandalous PR. Attention-grabbing events / Unconventional PR;
- 4) contextual advertising / Search Engine Marketing - SEM;
- 5) social networks and media advertising / Social and Display Ads, SMM;
- 6) outdoor advertising / Offline Ads;
- 7) search engine optimization / SEO;
- 8) content marketing / Content Marketing;
- 9) email marketing / email marketing;
- 10) development as marketing / Engineering as marketing;
- 11) promotion through blogs / Targeting blogs;
- 12) partnerships, business development / Business Development;
- 13) direct sales / Sales;
- 14) affiliate programs and CPA networks / Affiliated Marketing;
- 15) existing platforms / Existing Platform;
- 16) conferences and demo days / Trade Shows;
- 17) events / Offline events;
- 18) lectures, public speaking / Speaking Engagements;
- 19) community building / Community Building.

Poor product portfolio is one of the reasons for the lack of profit in the B2B segment.

5. AN EXAMPLE OF THE ANALYSIS OF MARKETING INFORMATION

Figure 2 shows the segmentation of the target audience by age.

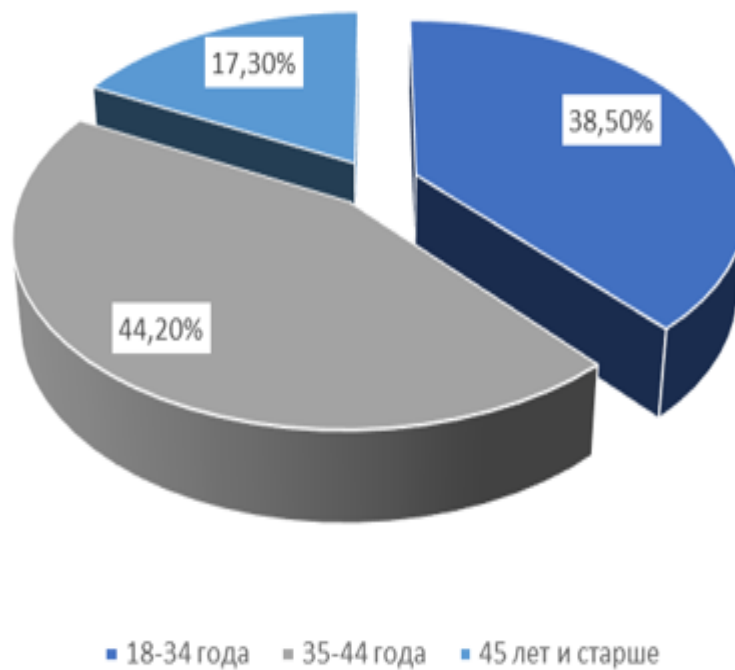


Figure 2. - Segmentation of the target audience by age
Gender segmentation is shown in Figure 3.

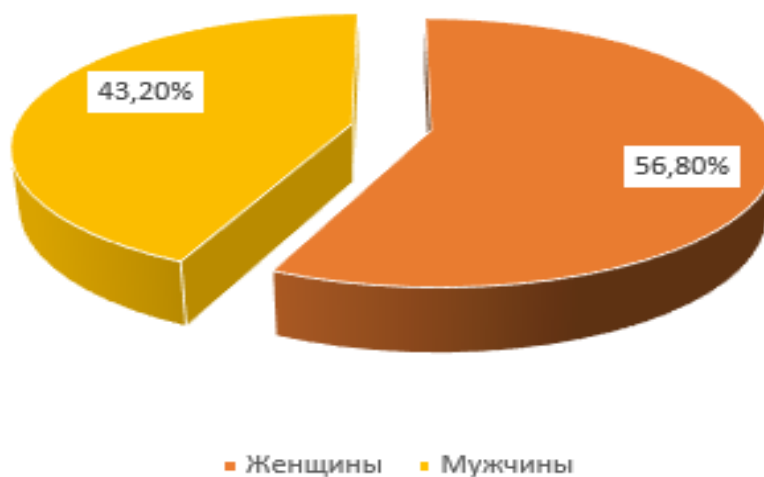


Figure 3- Segmentation of the target audience

The geography of the target audience is shown in Figure 4.



Figure 4 - Geography of the target audience

The marketing channels used are shown in Figure 5.

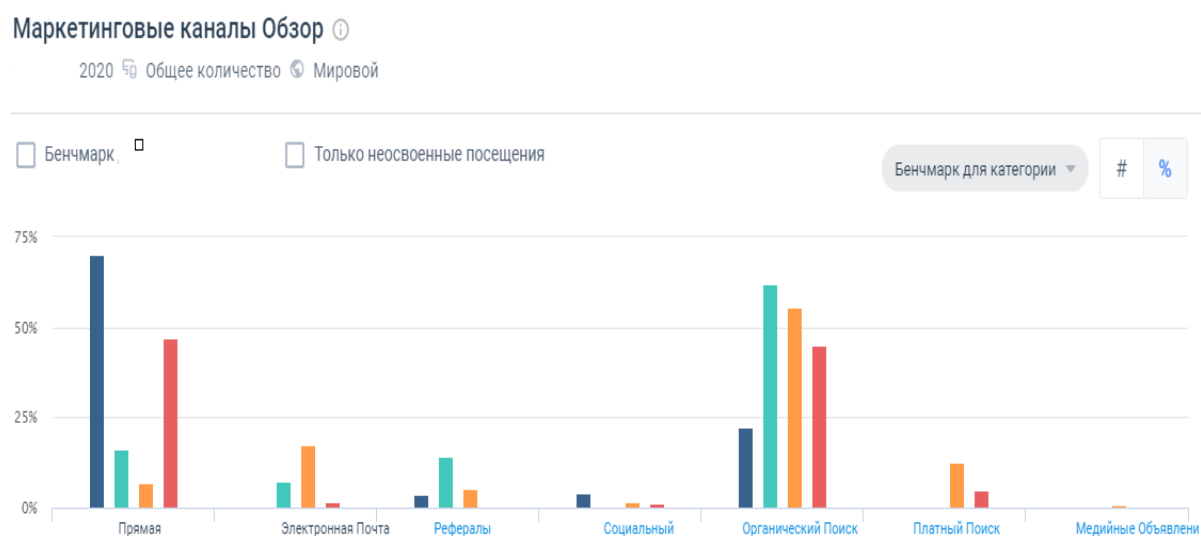


Figure 5. - Marketing channels

The company uses and receives 93.98% of its traffic from the social media channel.

Thus, the main segment of the target audience is individuals aged 18 and over who want to purchase training services using the service. The area of operation is mainly Moscow and the Moscow region. The pricing policy is designed for people with a low income level.

Purpose of the site: to provide information about the company, prices, examples of cosmetic treatments.

In general, the site is optimized from a marketing point of view, the company has pages on Youtube, Vkontakte, Instagramm. The TIC is 50. The site is not in the Yandex search catalog, but the application was submitted by the company.

You can offer the following recommendations: the site needs to start working with social networks and others, such as Odnoklassniki, register in directories, remove broken links and correct errors in the HTML code. We will analyze the information content of the snippet of the main page of the site

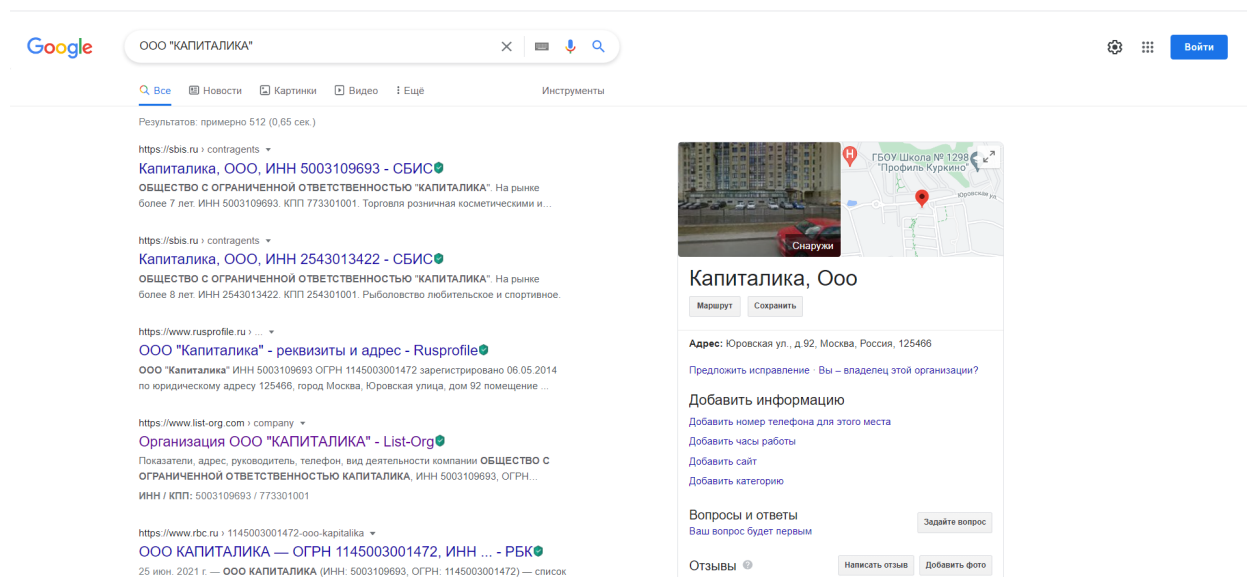


Figure 6. - Analysis of the information content of the snippet

Based on the results of the analysis, the following conclusions can be drawn. The snippets are not optimized, but despite this, the information in the search already gives the visitor the opportunity to understand what the site is about, the contact phone number is visible. The presence of a chat in the SERP allows you to contact the company directly on the SERP page. The Yandex search engine makes it possible to create extended snippets. These are information fields under the standard

snippet that contain additional data about the page: address, contacts, products, promotions, rating.

Work on optimization of snippets: it is necessary to determine on an ongoing basis: place in search results; relevance to the request; appearance, attractiveness; Google also has featured snippets. They are displayed before the start of search results and take up much more screen space, so they have a much higher click-through rate. Develop an original title and description for each page of the site. Let's consider the selection of the semantic core and draw up a comparative table on the parameters of the search results in Yandex and Google (the analysis was carried out using the service <http://spywords.ru/>)

CONCLUSION

The marketing situation is developing quite favorably for the company. This is evidenced by such signs as a significant increase in sales, significant inventory turnover. On the basis of these signs, it can be concluded that the products are quite competitive and effective in the marketing activities of the organization's management. The gross margin is also growing, testifying to the competent pricing policy of the company.

In general, the organization's market activity can be recognized as effective, opening up certain prospects for it, allowing it to strengthen its market position in the future.

Search engine marketing and optimization is part of what helps a business to appear higher in the search results list. With a strong SEO strategy, the site will associate with the keywords used to find your services. This increases the chances of becoming a company that a person will work with after searching the Internet. Companies should be founded with the aim of providing people with exciting communication and a pleasant time, the company specializes in the sale of cosmetic products. The advantages of the company are as follows: quality, service, high level of income, location, speed of registration. The company's employees create comfortable favorable conditions for the participants so that they feel as natural as possible.

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3. Li, Fen. (2021). Legal Issues of SaaS Model in Cloud Computing, available at: https://www.researchgate.net/publication/352050204_Legal_Issues_of_SaaS_Model_in_Cloud_Computing (Accessed 10 September 2021).
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6. Allaverdyan, V. V. The answer to competitiveness / V. V. Al-laverdyan // Entrepreneur without the formation of a legal entity. - 2016. - No. 6. – P.100
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9. Favorskaya, Margarita & Damov, Mikhail. (2015). Development of Architecture, Information Archive and Multimedia Formats for Digital e-Libraries. Smart Innovation, Systems and Technologies, available at https://www.researchgate.net/publication/283473531_Development_of_Architecture_Information_Archive_and_Multimedia_Formats_for_Digital_e-Libraries (Accessed 10 September 2021).

10. Gelvanovsky, M. Competitiveness in micro-, meso- and macro-level changes: textbook. allowance / M. Gelvanovsky. - Moscow: INFRA-M, 2017 .- P. 192

APPLICATION

<i>Информация из Государственного информационного ресурса бухгалтерской (финансовой) отчетности (Ресурс БФО)</i>	
Дата формирования информации	13.09.2021
Номер выгрузки информации	0710096_5003109693_2020_000_20210913_f792d2d4-7e62-
Настоящая выгрузка содержит информацию о юридическом лице:	
Полное наименование юридического лица	Общество с ограниченной ответственностью "КАПИТАЛИКА"
<i>включенная в Государственный информационный ресурс бухгалтерской (финансовой) отчетности по состоянию на 13.09.2021</i>	
ИНН	5003109693
КПП	773301001
Код по ОКПО	
Форма собственности (по ОКФС)	16
Организационно-правовая форма (по ОКОПФ)	12300
Вид экономической деятельности по ОКВЭД 2	47.75
Местонахождение (адрес)	125466, Москва г, Юровская ул, д. № 92, пом. 2 ком. 6
Единица измерения	<u>Тыс. руб.</u>

Бухгалтерский баланс

Пояснения ¹	Наименование показателя	Код строки	На 31 декабря 2020 года	На 31 декабря 2019 год	На 31 декабря 2018 года
1	2	3	4	5	6
АКТИВ					
	Материальные внеоборотные активы ²	1150	-	-	-
	Нематериальные, финансовые и другие внеоборотные активы ³	1170	-	-	-
	Запасы	1210	21 164	16 047	5 517
	Денежные средства и денежные эквиваленты	1250	737	287	100
	Финансовые и другие оборотные активы ⁴	1230	12 232	1 305	1 940
	БАЛАНС	1600	34 133	17 639	7 557
ПАССИВ					
	Капитал и резервы ⁵	1300	17 014	5 123	1 239
	Целевые средства	1350	-	-	-
	Фонд недвижимого и особо ценного движимого имущества и иные целевые фонды	1360	-	-	-
	Долгосрочные заемные средства	1410	10 436	2 267	2 475
	Другие долгосрочные обязательства	1450	-	-	-
	Краткосрочные заемные средства	1510	477	3 797	539
	Кредиторская задолженность	1520	6 206	6 452	3 304
	Другие краткосрочные обязательства	1550	-	-	-
	БАЛАНС	1700	34 133	17 639	7 557

¹ Указывается номер соответствующего пояснения к бухгалтерскому балансу.

² Включая основные средства, незавершенные капитальные вложения в основные средства.

³ Включая результаты исследований и разработок, незавершенные капитальные вложения в нематериальные.

⁴ Включая дебиторскую задолженность.

⁵ Некоммерческая организация вместо показателей "Капиталы и резервы" включает "Целевые средства", "Фонд недвижимого и особо ценного движимого имущества и иные целевые фонды".

Отчет о финансовых результатах

<i>Пояснения⁶</i>	<i>Наименование показателя</i>	<i>Код строки</i>	<i>На 31 декабря 2020 года.</i>	<i>На 31 декабря 2019 года.</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
	Выручка ⁷	2110	127 772	52 484
	Расходы по обычной деятельности ⁸	2120	(110 501)	(46 988)
	Проценты по уплате	2330	(0)	(5)
	Прочие доходы	2340	349	-
	Прочие расходы	2350	(2 691)	(969)
	Налоги и прибыль (доходы) ⁹	2410	(1 950)	(678)
	Чистая прибыль (убыток)	2400	12 979	3 844

⁶ Указывается номер соответствующего пояснения к отчету о финансовых результатах.

⁷ За минусом налога на прибыль.

⁸ Включая себестоимость продаж, коммерческие и управленческие расходы.

⁹ Включая текущий налог на прибыль, изменение отложенных налоговых обязательств и активов.

Информация сформирована с использованием сервиса «Государственный информационный ресурс бухгалтерской (финансовой) отчетности», размещенного на официальном сайте ФНС России в сети Интернет по адресу: <https://bo.nalog.ru>



Информация о годовой бухгалтерской (финансовой) отчетности из Государственного информационного ресурса бухгалтерской (финансовой) отчетности, подписанная усиленной квалифицированной электронной подписью, равнозначна информации о годовой бухгалтерской (финансовой) отчетности на бумажном носителе, подписанной собственноручной подписью должностного лица налогового органа и заверенной печатью налогового органа (пункты 1 и 3 статьи 6 Федерального закона от 6 апреля 2011 г. № 63-ФЗ «Об электронной подписи»).