

written request of the payer, but the law also provides for the possibility of debiting amounts of money without the consent of the owner of the funds. The supplier and the recipient can settle accounts with each other within the amount of money available at the time of payment on the buyer's current account. However, settlements can also be made at the expense of the bank. The procedure and form of payment should be indicated in the contract between the supplier and the customer. The bank only fulfills the order of the account holder. Therefore, mutual claims for payments between the parties to the contract are considered by them without the participation of the bank.

Thus, by payments in non-cash form should be understood the cashless settlements between individuals and legal entities or with their participation, carried out through a bank or non-bank credit and financial institution.

The value of cashless payments is that they contribute to the concentration of cash resources in banks; play an important role in accelerating the turnover of funds and reducing of the distribution costs.

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**DOMESTIC MANAGEMENT MODEL
IN THE CONTEXT OF COMPARATIVE ANALYSIS
OF AMERICAN, JAPANESE AND EUROPEAN MODELS**

**ОТЕЧЕСТВЕННАЯ МОДЕЛЬ МЕНЕДЖМЕНТА
В КОНТЕКСТЕ СРАВНИТЕЛЬНОГО АНАЛИЗА
АМЕРИКАНСКОЙ, ЯПОНСКОЙ И ЕВРОПЕЙСКОЙ МОДЕЛЕЙ**

Creation of management of own model demands studying of all valuable that contains in the foreign theory and practice, use of its best achievements in the activity. The main purpose of this work is to study the comparative analysis of the American, Japanese and European models, which of these models is similar to the domestic model of management. Let's compare all these models in the table.

Comparative analysis of models

Characteristics	American model	Japanese model	European model
1) Priority of seniority at the Corporation	Predominantly medium-term hiring	Lifetime hiring	Dominated by long-term employment
2) The level of specialization of employees	Narrow specialization, which contributes to vertical occupational mobility	Broad specialization	Professional stratification with horizontal and vertical mobility
3) The level of collectivism in international industrial relations	There is no collective interrelation, decisions are made individually, authoritarianism is characteristic	Corporate unity, decisions are made collectively, characterized by a democratic way of governance	Corporate unity, decisions are made collectively, democratic leadership style

Source: [1].

If we compare the Belarusian model of management with others, it resembles the European model, but has specific Slavic features. This model undoubtedly has potential, but its disclosure requires a higher level of methodological development, knowledge and accounting managers of Belarusian legislation and regulations, a high level of training, the presence of business ethics and deep knowledge of the market, the economy and management as a science of management [2].

A specific feature of the Belarusian management should be the reliance on hard work of the employee, focus on diligence and punctuality. Analyzing the forms and methods of management in different countries, we can't ignore the German punctuality, English conservatism, Japanese paternalism, Belarusian tolerance, American pragmatism. A person cannot be free from society, from himself, from his mentality [3].

Thus, a comparative analysis of these management models shows that they are quite close to each other and there are common features with the RB model. The strategic perspective of the Belarusian management is a move towards softer in form, but also more effective in content management.

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FEATURES OF DOING BUSINESS IN JAPAN AND FRANCE

ОСОБЕННОСТИ ВЕДЕНИЯ БИЗНЕСА В ЯПОНИИ И ФРАНЦИИ

The main idea of this scientific work is to analyze the features of doing business in Japan and France and compare the business climate in these countries.

Today Japan is considered a country of private enterprise. Thanks to the active support of small business from the government and loyalty to business, almost 99 % of enterprises are small. About half of them are family business. Moreover, in almost every area small and large businesses coexist: many large companies place orders with small contractors. Japan is characterized by long technological chains for servicing a large business, consisting of participants in a small business. The country has a law that does not allow large enterprises to monopolize their activities and protects small businesses.

Small business is extremely important for the Japanese state, therefore, it is doing its best to support and develop it. Japan has a law prohibiting a large enterprise from becoming a monopolist in its industry.

National taxes are levied and collected by the National Tax Agency (NTA), which is a semi-independent organization under the Ministry of Finance. NTA has one central office, 12 regional national tax bureaus and 524 national tax offices. Local governments have their own tax offices, separate from national tax offices to levy and collect local taxes. In France the level of government support for new entrepreneurs is quite high, as small and medium-sized businesses have a great influence on the country's economic and political system. So, for example, when registering a new enterprise, there are tax holidays for a period of 2 years. During this period, the company is exempted from all types of taxes.