

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

**Introduction.** Since the continuous improvement of China's market economy system and the steady improvement of residents living standards, people have a higher quality pursuit of living and working environment, and the role of building decoration industry in people's life has become more important. Looking at the development status of China's building decoration industry, the low market access conditions and the lack of effective market supervision measures lead to a large number of enterprises and individuals without business qualification to rush into the market. The domestic market tends to be saturated, and the industry disorderly competition intensifies, which brings many variables to the development of China's building decoration industry. To achieve the objectives to develop the complex environment full of opportunities and challenges, the choice of marketing strategy is particularly critical.

**Main thesis.** "Marketing" and "communication", as two frequently-appearing terms, have their own historical evolution process. In the process of continuous expansion, the two terms are increasingly emphasizing their own role and function in society, and increasingly highlighting the central position of consumers and audiences. The former goes from production concept, product concept, sales concept to marketing concept and social marketing concept. Consumers no longer simply appear as buyers.

It plays a more active role in the process of production, distribution, exchange and consumption, its central position is highlighted, corporate interests, consumer interests and social interests are organically combined, and social functions are fulfilled. With the development of social civilization, the media carriers and media expressions are diversified, and the audience no longer exists simply as a recipient of information, and no longer simply provides feedback to the transmitter, but the audience becomes a user and a meaning. The change of the media ecological environment urges the two-way circulation and interaction of the communication process [1].

The concept of marketing communication comes from promotion and is different from promotion. Traditional promotion emphasizes the one-way flow of information from enterprises to consumers, with traditional mass media as the main information dissemination channel, with the ultimate goal of promoting sales, but has not paid enough attention to after-sales customer response and whether it can lead to resale. Marketing communication emphasizes that companies and customers reach a consensus in the process of two-way communication, and in this contact, companies can persuade customers, and then realize mutual value exchange. [2] Therefore, marketing communication in the modern sense has risen to a management process, through which various departments communicate and communicate with consumers and audiences, so as to realize social value and long-term development of the department.

Some scholars believe that marketing communication is an information communication activity planned and carried out by any organization to support its own marketing strategy and achieve its own marketing goals, and this kind of communication has entered the "integration". [3] This way of understanding strengthens the role of information communication activities in marketing communication, but to a certain extent ignores the most essential purpose of marketing communication—to achieve value exchange with consumers and society.

Traditional marketing communication is seen as a response to a given public publicity about a producer or its products, a response that is in line with the communicator's wishes. But in the modern era, marketing communication behaviors are all generated from interactions with interested parties.

The development of marketing communication theory has experienced four main periods. These four theories are:

1. USP Theory (Unique Selling Proposition). The USP theory emphasizes the specific efficiency and special benefits of the product, and this benefit cannot be replaced by the products of competing companies, thereby bringing considerable sales and strong sales force.

2 Brand image theory. According to this theory, consumers' purchasing behavior pursues "substantial interests + spiritual and psychological interests". People not only pay attention to the specific utility of products to consumers, but also pay more attention to the corporate image and corporate image behind the products. product reputation. Advertising should pay attention to using image to satisfy consumption psychological needs of the person. [4] Therefore it emphasizes image building and focuses on long-term investment.

3. Positioning theory. Theory is based in the following points: First, the goal of advertising is to make a brand, company or product gain a stronghold, a recognized regional position, or occupy a place in the minds of consumers; second, advertising should focus the firepower on a narrow target, work hard on the minds of consumers, and create a psychological position; the third is to use advertising to create a unique position, especially "the first statement, the first event, the first position" ". Because creation is the first, it can create unforgettable and unfavorable advantageous effects in the minds of consumers; fourth, the differences shown in advertisements do not point to the specific and special functional benefits of products, but to show and realize the difference between brands. Fifth, once such a positioning is established, as long as consumers generate relevant needs, they will automatically think of the brand in the advertisement first, and the company and its products will be able to achieve "preconceived" effect. [5] Therefore, the core of positioning theory is to emphasize "first" and create the psychological position of consumer.

4. Integrated Marketing Communications. The core elements of the theory mainly include the following eight aspects: First, it emphasizes consumer-oriented, starting from actual and potential consumers, and selecting the "outside-in" that best meets their needs. The second is to use all forms and all sources of contact related to brands or enterprises as potential information transmission channels; the third is to obtain synergistic advantages, all communication elements must convey an essentially consistent message; the fourth is to establish a lasting relationship to strengthen brand loyalty; the fifth is to integrate internal and external communication, which requires the support from the top and bottom of the organization, and requires each employee to truly identify with the corporate culture, so as to actively convey the corporate and corporate culture. The positive information of the brand; the sixth is to establish a strategic management process, and the integrated marketing communication involves all departments of the enterprise, spanning the entire scope from the brand, consumers,

products to services; the seventh is to pay attention to long-term effects and take into account long-term performance [5]; eight is to pay attention to the operation of subtle links, so that the brand of the enterprise can truly realize the final vale.

Marketing activities need to be tracked, guided, supervised and implemented in the whole process after the planned tasks are issued. They must formulate an overall plan for the company's long-term development goals, prospects and goal-achieving strategies.

In order to achieve various goals, indicators and tasks, various related expenses will be incurred. To solve the cost problem, a certain amount of funds are needed as support and guarantee, which is the origin of the marketing and operation expenses funds. Reasonable allocation, division, management and use requires pre-establishing a capital budget within a certain stage in order to effectively control it. This is the purpose of formulating a capital budget for marketing and operation expenses.

Company marketing expenses and budget are not the only object for control that top management needs to carry out constantly and regularly. **Improvement of methods of direct marketing means updating company's marketing business processes. The research of China Construction Oriental Decoration company marketing activity** let us to offer business process of marketing communication (figure 1) and the ways of improvement of its marketing strategy execution process (figure 2):



Figure 1 – Updated business process of marketing communication for China Construction Oriental Decoration company

Note – Source: [1].

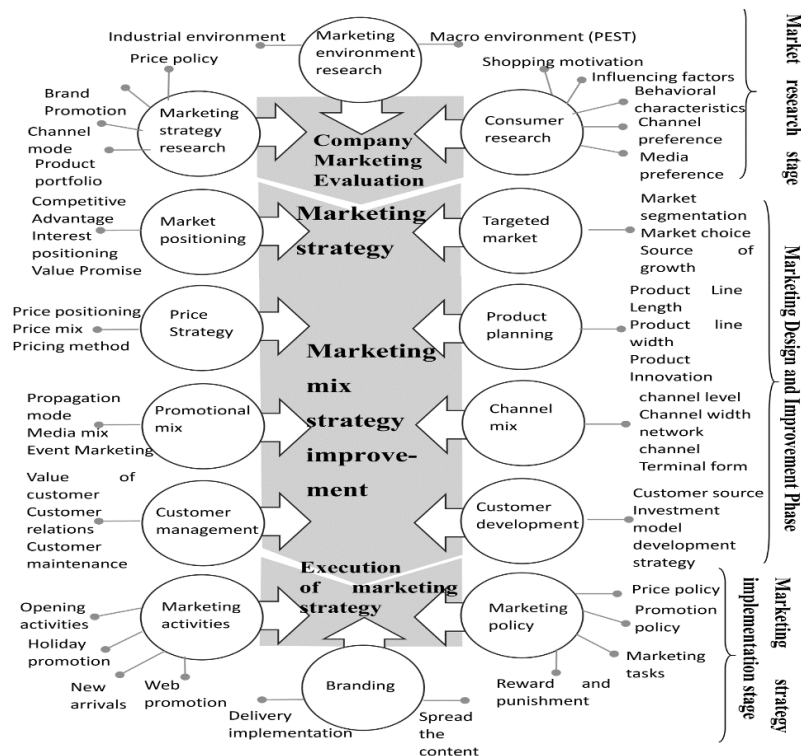


Figure 2 – Updated marketing strategy execution process for China Construction Oriental Decoration company

Note – Source: the author's own development

In order to enable the successful implementation of the marketing strategy plan, this paper proposes 3 safeguard measures: First, establish the corporate values of "people-oriented", strengthen the construction of corporate culture, strive to promote the construction of corporate systems, and strive to build "China brand" construction; secondly, it is necessary to further improve the incentive mechanism, according to the different work characteristics of designers and construction personnel, formulate a matching incentive mechanism to stimulate the potential and enthusiasm of employees.

**Conclusion.** Various theoretical approaches of marketing communications has been studied and analyzed. Updated marketing strategy execution process Updated business process of marketing communication for China Construction Oriental Decoration company was developed.

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#### CHINA'S BELT AND ROAD INITIATIVE AND ITS IMPACT ON THE EURASIAN ECONOMIC UNION

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**Summary:** *This article examines the impact of China's Belt and Road Initiative (BRI) on the Eurasian Economic Union (EAEU), with a focus on trade and investment. Using data on foreign direct investment (FDI) and trade flows between China and the EAEU member states from 2012 to 2021, the study finds a fluctuating and overall downward trend in FDI, but an overall upward trend in trade volume. The findings suggest that while there are significant opportunities for cooperation between China and the EAEU, careful management is required to minimize risks and maximize benefits for all parties involved. The study underscores the importance of collaboration in advancing regional economic integration and sustainable development of EAEU region.*

**Keywords:** *Belt and Road Initiative, Eurasian Economic Union, China, Economic integration.*

**Introduction.** The BRI launched by China in 2013 is an ambitious project aimed at promoting economic integration and connectivity across Asia, Europe, and Africa (EBRD, 2022). With its focus on infrastructure development, trade and investment facilitation, and cultural exchange, the BRI has the potential to transform the economic landscape of the Eurasian region. One of the key partners of the BRI is the EAEU, a regional bloc comprising Armenia, Belarus, Kazakhstan, Kyrgyzstan, and Russia. The relationship between China and the EAEU is a critical aspect of the BRI's implementation and success. China sees the EAEU as a key partner in its efforts to expand its economic presence in Eurasia, while the EAEU sees China as an important source of investment and trade partner. However, there are challenges that need to be addressed for the partnership to be mutually beneficial. These include differences in economic and political systems, and the need to ensure that local economies benefit from BRI projects. Understanding the implications of the BRI for the EAEU and the broader Eurasian region will be essential for policymakers and scholars alike.

This article seeks to examine the impact of the BRI on the EAEU and the challenges and opportunities for cooperation between China and the EAEU. The findings of this study will contribute to the existing literature on China's relations with the EAEU and provide insights into the implications of the BRI for regional and global development.

#### Literature review

The relationship between China and the EAEU has been the subject of much research in recent years. Previous studies have examined the economic and political implications of the BRI for the EAEU, as well as the challenges and opportunities for cooperation between the two entities.

One area of research has focused on the trade and investment flows between China and EAEU member states. The volume of import and export trade between China and the EAEU has continued to grow over the last decade, while outward foreign direct investment from China has flowed heavily into infrastructure development within the region (La Mela, 2021; NBS, 2023b; Shao et al., 2018). Another area of research has examined the impact of the BRI on the EAEU's infrastructure development and connectivity (Yilmaz & Changming, 2020). Some scholars argue that the BRI can complement the EAEU's efforts to deepen economic integration and promote regional development (Chubarov, 2019; Defraigne, 2021; Rolland, 2019).

However, there are also challenges to cooperation between China and the EAEU. One area of concern is the differences in economic and political systems between the two entities. Some scholars argue that the BRI could lead to a situation where China dominates the region's economy, with negative consequences for local economies and political stability (Rolland, 2019; Wolf, 2021). Another challenge is the need to ensure that BRI projects are socially and environmentally