

ships carrying fuel and chemicals (Millennial Spirit and Namura Queen) were hit east of Odesa, causing a localized fuel spill and fire at sea. During the fighting in the cities and after the liberation of the northern part of the country from the occupying forces, massive unexploded ordnance was disposed of. In various cases, even 500-kilogram bombs were found. It is important to emphasize that the impact of explosions on the environment does not depend on the purpose of their use (combat operations, training, disposal). Therefore, the damage to the environment during the disposal of unexploded ordnance is no less than during real combat operations. In addition, more than 38 thousand tons of emissions from the combustion of Russian equipment were released into the air and more than 352 thousand tons of waste was generated, polluting not only the air but also the land.

A car carrying civilians hit a mine, a tractor hit an unexploded ordnance, or an explosive object detonated in a man's hands - unfortunately, this is the reality of Ukrainians.

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## MODERN INFORMATION TECHNOLOGIES IN MANAGEMENT

*Досліджено ключові аспекти інформаційних технологій в менеджменті. Розглянуто програмні засоби які застосовуються для автоматизації процесів в менеджменті. Обґрунтовано необхідність розвитку засобів обробки інформації.*

**Ключові слова:** інформаційні технології, менеджмент, автоматизація, програмні засоби, управлінська діяльність.

*This study explores the essential aspects of information technologies in management, including the software tools that automate processes. The significance of developing information processing tools is also emphasized.*

**Keywords:** information technology, management, automation, software, managerial activity.

Modern information technologies create a single information space, the main components of which are integrated computer networks and communication systems that support and coordinate technological and production processes and financial and accounting activities. The defined approach involves technical, organizational and methodological integration of the basic areas of managerial activity, namely: production, organizational, marketing, financial, accounting, personnel and design. Information technologies provide dynamic coordination of actions thanks to the use of modern means of communication and computer network software with connection to the worldwide Internet. Thus, a variety of information with a wide range of content becomes more accessible: from legislative acts to information on the state of the markets of raw materials and finished products.

Modern management information systems are successfully developing and meet the growing demands of managers regarding information provision, the main criterion for which is the reliability, timeliness, completeness and usefulness of information for decision-making, while using the latest achievements and communications [1].

Management information systems are organizational and technical systems that ensure the generation of decisions based on the automation of information processes in the field of management. Management information systems are varied and specified based on their application. Their main purpose is to increase the efficiency and specification of managerial activities, ensure the timeliness of execution and a high degree of validity of all management calculations, and ensure control over the correct implementation of management decisions and feedback. The general goal of creating management information systems was to improve the work of managers in relevant institutions and enterprises and to improve the efficiency of their work [3].

The development of information systems used in the economy, in management in particular, for the automated solution of certain economic tasks and management processes of various levels, took place in accordance with changes in the composition of the supply part of the information system and its functional capabilities [4].

Software designed for the automation of assessment, preparation of feasibility studies and development of business plans for investment projects are represented on the domestic market by the following products: Project Expert (PRO-INVEST Consulting), Alt-Invest (Alt) [2].

They enable the manager to solve the following tasks in dialog mode:

- describe in detail the current state of the enterprise, taking into account changes in the parameters of the external environment (inflation, taxes, exchange rates, etc.)
- create an investment project implementation plan, sales and production strategies that ensure rational use of material, labor and financial resources;
- determine the scheme of financing the project (own capital, loan funds, leasing, etc.)
- test different scenarios of project implementation, varying the value of factors that can affect its financial results;
- automatically generate all necessary types of reporting (balance sheet, profit and loss statement, cash flow forecast, etc.) and project documentation in accordance with the requirements of international standards in Russian and English;
- conduct a comprehensive analysis of the sensitivity and efficiency of the project in terms of its participants (enterprises, investors, banks, etc.);
- carry out further monitoring and control of the implementation of various stages of the project with automatic detection of deviations of actual indicators from planned ones, etc [2].

All these means of information processing are an integral part of the effective work of a manager, because they provide:

- increasing the level of functioning and increasing the mobility of managerial and managerial personnel;
- growth of information support for making responsible decisions;
- raising the quality and intellectual level of the culture of the staff and the organization as a whole;
- timely and full awareness of the possibilities of new information technologies in order to improve them [5].

Depending on the type and specifics of a specific task, as well as technological solutions for the organization of automated information processing at the enterprise, some procedures are sometimes absent. This is characteristic of problems, the solution of which requires the use of internal information about the object, in the conditions of the application of complex systems of automation of financial and economic management, which involve the use of an information base [4].

An example of such a task can be: analysis by the manager of the financial and economic state of the enterprise; current planning, working capital management, operational control over the execution of calculations, etc.

The Project Expert program consists of a set of independent modules, which can be accessed from a dialog form-menu by selecting a bookmark (topic) of the corresponding section that

implements one or another stage of design. It combines nine tabs: "Project", "Company", "Environment", "Investment plan", "Operational plan", "Financing", "Results", "Project analysis", "Update".

The operation of the Audit Expert system is based on accounting reporting in accordance with the requirements of international financial reporting standards.

Audit Expert provides an opportunity to implement own methods for solving a wide range of tasks of analysis, diagnosis and monitoring of the financial state. Based on the data of the analytical tables, it is possible to implement additional evaluation methods for the analysis of the company's financial activity.

The implementation of these Audit Expert functions requires a high level of training of the user in the field of financial analysis. The Audit Expert system allows you to build a forecast of financial indicators on the basis of accounting reports.

Conclusions. In modern conditions, management activity is the most effective and is one of the most important factors in the functioning and development of organizations. To ensure efficiency, a set of methods is used, one of which is the use of modern information technologies. There are many types of information processing tools, but all of them are designed to quickly transfer information, both quantitatively and qualitatively, and this affects the improvement of management activities.

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### DEVELOPMENT OF FINANCIAL CONTROL IN UKRAINE

*Україна, як країна зі значною корупційною проблематикою, відтворюється за рахунок низької ефективності фінансового контролю та низької прозорості фінансових процесів. Відтак, розвиток фінансового контролю в Україні стає надзвичайно важливим завданням для забезпечення прозорості та ефективності фінансового сектору. У процесі розвитку фінансового контролю в Україні було прийнято ряд законодавчих та організаційних заходів, таких як прийняття закону про бухгалтерський облік та фінансову звітність, створення державної фінансової інспекції та аудиторського сервісу, а також прийняття закону про державний фінансовий контроль.*

**Ключові слова:** *розвиток, фінансовий контроль, Україна, корупція, прозорість, ефективність, законодавчі заходи, організаційні заходи, державна фінансова інспекція, аудиторський сервіс, державний фінансовий контроль, координація, реформи, відповідальність, фінансовий сектор.*

*Ukraine, as a country with significant corruption problems, is reproduced due to the low efficiency of financial control and low transparency of financial processes. Therefore, the development of financial control in Ukraine becomes an extremely important task for ensuring the*