

- Workshops and seminars should be organized for both the management staff and labour union officials, on contemporary approaches to conflict management, to reduce workplace conflict.

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### THE PRODUCT MANAGEMENT TRIANGLE

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*У статті йдеться про поняття «менеджмент товару» і сукупність завдань, над якими працюють менеджери з продуктів у різних компаніях. Аналізується графічна модель трикутника управління товарами, яка може забезпечити глибше розуміння теми управління товарами.*

***Ключові слова:** менеджер, організація, продукт, бізнес, бюджет, менеджмент, продуктова організація, бізнес- план, стратегічне планування.*

*The article discusses about the concept "product management" and the set of tasks that product managers work on in different companies. The demand a graphical model of the product management triangle, which can provide a deeper understanding of the topic of product management, is analyzed.*

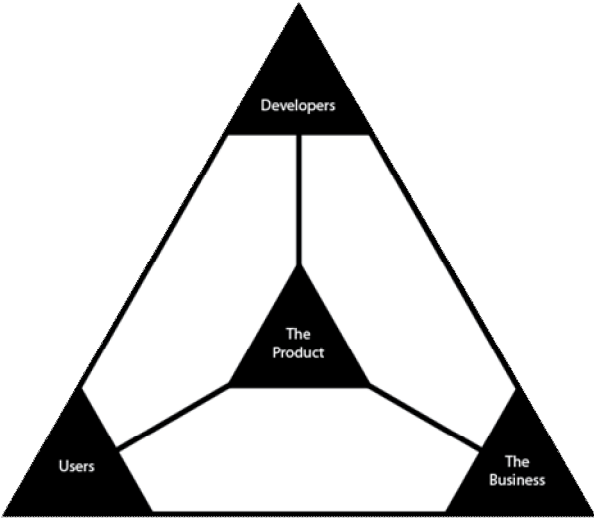
***Key words:** manager, organization, product, business, budget, management, product organization, business plan, strategic planning.*

The role of the product manager is ambiguous. Even within one company, his responsibilities can change quickly and radically. Product managers work in an ever-changing

environment. Technologies are changing, team dynamics are changing, society is changing, new business opportunities are suddenly appearing. We still do not have a clear understanding of the daily tasks of a product manager.

What is a management and what are its functions? There are two well-known answers to this question. One of them defines management as leadership. In other words, this term is synonymous with the word "leader". According to the second point of view, a manager is an employee who directs the work of other people. In other words, "it is his job to make other people do his job."

The authority and responsibility of management are strictly limited. Of course, to successfully fulfill their responsibilities in managing the company, the management is given considerable social and managerial powers, which gives the right to exercise a certain power over employees. Without a doubt, the enormous importance of enterprises in an industrial society inevitably makes management one of the leading groups in it. However, since the main task of the head is the achievement of certain economic results by the company, the power of managers is limited only to the fulfillment of their direct duties. Thus, any attempt to take advantage of their special position to influence people outside the circle of responsibilities associated with the need to obtain certain economic results can be assessed as a usurpation of power. Moreover, management is only one of several leading groups in society; and it is in his interest to never be or become the only leading group.



To set the stage, I need first to describe the milieu in which a product manager operates. The diagram of the product environment is shown in the figure below. Many aspects of a product and the people who build or use it are variable, but the below elements must always be present.

Inside the scheme is the product itself.

All products are connected to three things: developers, users, and a business.

Developers (or engineers) are the people who can write and deploy code. Companies usually have people working on the product that isn't programming, but the people updating the code are the only folks on the team who are strictly necessary. Developers can perform all company duties.

Users (or "customers") are the people who either use the product or might use the product. All products have the goal of being used, on some level, by people.

The Business is the entity that funds and hopes to benefit (e.g. profit) from the product. Whether the organization is for-profit or non-profit, there is a bank with a finite amount of funds.

A product can exist in a network with only this exact set of elements. A company can be founded with developers, some form of financial persistence, and a dream of building a user base.

### **A Product Manager's Areas of Responsibility**

It is first worthwhile to note what product management does not entail. While some product managers also can wear the hat of a developer, the role of a product manager does not entail touching the product itself; i.e., updating the code — this is the developers' job. That the person most responsible for a product (the product manager) is not responsible for directly touching the product is a characteristic feature of product management.

So what does a product manager do? A product manager is responsible for the healthy functioning of all the regions in the product network.

1. If an essential link is missing, the product manager must act as that link or find a way to fill it. Towards this end, a product manager must be able to at least adequately fill all roles surrounding a product, from web analytics to account management, to project management.
2. A product manager must own the company's narrative for each element. Developers need a clear story about what to do. Users need a clear story of how to use the product. The business needs a clear story for the product's contribution to the world. Through an act of synthesis, the product manager is the author and evangelist of these stories.

These two functions are the yin and yang of product management. The product manager must understand the complex web of product network inputs and reduce a product to the core elements that meet user, business, and engineering requirements.

If you're not performing those two functions, you're not a "product manager." However, the description is very general.

### **Summary.**

Adoption of the product management triangle visual vocabulary can make discourse about product management more precise. We can use it to explain, in concrete detail, why many folks performing divergent duties day-to-day all deservedly share the title "product manager". Each product manager should be able to represent their role in an organization through drawing the product management triangle and the bands that connect the product network elements. Through this exercise, a PM can determine where they should be spending their attention.

The product management triangle can also be used by a product manager to efficiently describe his or her role, and better understand their strengths and weaknesses.

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**ORGANIZATION OF ACCOUNTING AND REPORTING IN RETAIL TRADE  
(ОРГАНІЗАЦІЯ ОБЛІКУ ТА ЗВІТНОСТІ В РОЗДРІБНІЙ ТОРГІВЛІ)**

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*Retail trade is a sphere of business activity on realization goods or services on the basis of an oral or written agreement buying and selling directly to end consumers for their own non-commercial use.*

Retailers are mostly simplified taxation system, which provides for a reduction in the tax burden and stimulating small business. Such a system can be used both legal entities and individuals who must register single tax payers subject to compliance with certain conditions. So, business entities in the field of trade, which apply simplified system of taxation, accounting and reporting, are mainly to the following groups of single tax payers [1]:

1) the first group - individuals - entrepreneurs who do not use work of employees, carry out exclusively retail sale of goods from trading places in the markets and the amount of income which during the calendar year does not exceed 300,000 hryvnias;

2) the second group - individuals - entrepreneurs who carry out economic activities for the provision of services, sale of goods, provided that during calendar year, the number of persons who are in an employment relationship with them does not exceed 10 people, and the amount of income does not exceed 1500000 hryvnias;

3) the third group - individuals - entrepreneurs who do not use the work of employees or the number of persons who are with them in labor relations, not limited and legal entities - business entities of any organizational and legal form, in which during the calendar year the volume income does not exceed 20 million hryvnia.

Entrepreneurs who have switched to a simplified system of taxation, pay a single tax and are exempt from the following taxes: tax on income, personal income tax, value added tax, property tax. The single tax goes to the local budget and is set for payers of the first - second groups as a percentage of the size the minimum wage established by law on January 1 of the tax (reporting) year. Yes, the monthly tax rate for the first group of taxpayers single tax - up to 10 percent of the minimum wage fees (in 2015 it is UAH 121.8); for the second group of single tax payers - up to 20