

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

transparency and efficiency of the financial sector. In the process of development of financial control in Ukraine, a number of legislative and organizational measures were adopted, such as the adoption of the law on accounting and financial reporting, the creation of the state financial inspection and auditing service, as well as the adoption of the law on state financial control.

Keywords: *development, financial control, Ukraine, corruption, transparency, efficiency, legislative measures, organizational measures, state financial inspection, audit service, state financial control, coordination, reforms, responsibility, financial sector.*

The development of financial control in Ukraine has been an ongoing process since the country gained its independence in 1991. Ukraine inherited a centralized economic system from the Soviet Union, which required a complete overhaul of its financial control mechanisms in the early years.

One of the key steps taken towards developing financial control in Ukraine was the adoption of a new Constitution in 1996, which established the principles of a market economy and the separation of powers between the executive, legislative, and judicial branches of government. This laid the foundation for the development of a more transparent and accountable financial system.

In 1999, Ukraine adopted the Law on Accounting and Financial Reporting, which set out the requirements for financial reporting by businesses, including the use of international accounting standards. The law also established the National Accounting Standards Board, which is responsible for developing and enforcing accounting standards in the country.

Another important development was the establishment of the State Financial Inspection in 2002, which is responsible for monitoring compliance with financial regulations and investigating financial crimes. The State Financial Inspection is also responsible for auditing state-owned enterprises and government agencies [1].

In 2010, Ukraine adopted the Law on the State Audit Service, which created an independent auditing body responsible for conducting financial audits of government agencies and state-owned enterprises. The State Audit Service is also responsible for monitoring compliance with financial regulations and investigating financial crimes.

In recent years, Ukraine has made significant progress in improving its financial control mechanisms. In 2017, the country adopted a new Law on Public Financial Control, which established a system for monitoring the use of public funds and preventing corruption. The law also created a new body, the National Agency for the Prevention of Corruption, which is responsible for investigating corruption cases. Despite these developments, Ukraine still faces challenges in developing its financial control mechanisms. Corruption remains a major problem in the country, and there is a need for further reforms to improve transparency and accountability in the financial sector.

Another, Ukraine has taken steps to strengthen its financial control mechanisms. In 2018, the country adopted a new Law on the National Anti-Corruption Bureau of Ukraine, which aims to strengthen the independence and effectiveness of the agency responsible for investigating corruption cases. Ukraine has also increased its cooperation with international organizations, such as the International Monetary Fund (IMF), to improve its financial control mechanisms. As part of its cooperation with the IMF, Ukraine has implemented reforms to improve the transparency of its financial sector, strengthen its anti-corruption institutions, and enhance its public financial management [2]. In addition, Ukraine has made efforts to improve its accounting and auditing standards. The country has adopted the International Financial Reporting Standards (IFRS) and is working to align its auditing standards with international best practices.

However, further reforms are needed to address the remaining challenges and improve the effectiveness of Ukraine's financial control mechanisms. This includes strengthening the independence and capacity of financial control institutions, improving coordination between different levels of government, and implementing measures to prevent and detect corruption in the financial sector. To achieve these reforms, Ukraine has set out a number of initiatives in its National Anti-Corruption Strategy and Action Plan. These initiatives include the establishment of a

centralized financial monitoring system, the improvement of the legal framework for financial control, and the strengthening of the capacity of financial control institutions through training and technical assistance.

Another key initiative is the strengthening of accountability and transparency in the use of public funds. This includes the development of a comprehensive public financial management system, the establishment of a system for monitoring public procurement, and the introduction of measures to prevent conflicts of interest in public procurement [3].

Ukraine is also working to improve its international cooperation in financial control. The country is a member of the Financial Action Task Force (FATF), an international organization that sets standards for combating money laundering and the financing of terrorism. Ukraine has implemented a number of measures to strengthen its anti-money laundering and counter-terrorist financing regimes in line with FATF recommendations.

In conclusion, the development of financial control in Ukraine has been an ongoing process, with significant progress made in recent years. However, further reforms are needed to strengthen the capacity and effectiveness of financial control institutions, improve coordination between different levels of government, and prevent and detect corruption in the financial sector. Ukraine's efforts to achieve these reforms through its National Anti-Corruption Strategy and Action Plan, as well as its international cooperation initiatives, are crucial to improving the country's financial control mechanisms and promoting a transparent and accountable financial system.

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HISTORY AND CHOCOLATE PRODUCTION TECHNOLOGY (ІСТОРІЯ ТА ТЕХНОЛОГІЯ ВИРОБНИЦТВА ШОКОЛАДУ)

У статті розглянуто історія походження шоколаду з часів існування племені Мая і донині. Відмічено, з якої сировини виготовляється шоколад, користь темного шоколаду для організму людини. Визначено технологію виробництва шоколаду, термін зберігання.

Ключові слова: какао боби, шоколад, молочний шоколад, чорний шоколад, процеси виробництва шоколаду.

The article examines the history of the origin of chocolate from the times of the existence of the Maya tribe to the present day. It is noted from which raw materials chocolate is made, the benefits of dark chocolate for the human body. Chocolate production technology, shelf life are defined.

Keywords: cocoa beans, chocolate, milk chocolate, dark chocolate, chocolate production processes.

Millions of tonnes of cocoa beans are consumed annually to feed our global appetite for chocolates, pastries and other desserts [2].

The history of chocolate, and its creation from the beans of the cacao tree, can be traced to the ancient Maya, and even earlier to the ancient Olmecs of southern Mexico. Throughout much of