of the chief accountant. It is the chief accountant, and not some other official of the governing body, who ensures the compliance of business transactions with the law, control over the movement of property and fulfillment of obligations. The accounting department of the enterprise, headed by the chief accountant, is one of the leading structural units of the enterprise, without the approval of which almost no decision is made regarding the functioning of the organization.

In our opinion, the chief accountant should contribute to the sustainable development of the economy, as general economic development depends on the state of each enterprise, and the stable position of each enterprise depends on the professionalism of the chief accountant in each of them.

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**WHAT IS A PROGRAMMING LANGUAGE**

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*У статті розглянуті мови програмування. З часу створення перших програмованих машин людство придумало вже більше двох з половиною тисяч мов програмування. Кожен рік їх число поповнюється новими. Деякими мовами вміє користуватися тільки невелике число їх власних розробників, інші стають відомі мільйонам людей. Професійні програмісти іноді застосовують у своїй роботі більше десятка різноманітних мов програмування.*

*Ключові слова*: мова програмування, алгоритм, дані, процедури, компіляція, механізм, комбінування, абстрагування.


*The article considers programming languages. Since the creation of the first programmable machines, mankind has come up with more than two and a half thousand programming languages. Every year their number is replenished with new ones. Some languages can be used only by a small number of their developers, others become known to millions of people. Professional programmers sometimes use more than a dozen different programming languages in their work.*

*Keywords: programming language, algorithm, data, procedures, compilation, mechanism, combination, abstraction.*

A programming language is a formal language that includes a set of instructions that give different types of results. Programming languages are used in computer programming to implement algorithms.

Most programming languages consist of instructions for computers. There are programmable machines that use a set of specific instructions instead of general programming languages. Since the early 1800s, programs have been used to control the behavior of machines such as jacquard looms, music boxes, and pianos. Programs for these machines (such as a player's piano scroll) did not elicit different behaviors in response to different inputs or conditions.

Computer programming languages allow you to give instructions to a computer in a language it understands. Just as there are many human-based languages, there are many computer programming languages that programmers can use to communicate with a computer. The part of speech that a computer can understand is called "binary". Translating a programming language into a binary file is known as "compilation". Every language, from C to Python, has its distinctive features, although many times the programming languages have common features.

These languages allow computers to process large and complex arrays of information quickly and efficiently. For example, if a person is given a list of randomized numbers from one to ten thousand and asked to place it in ascending order, it is likely to take a significant amount of time and include some errors.

A powerful programming language is more than just a tool for instructing your computer to perform tasks. Language also serves as a framework in which we organize our ideas about processes. Thus, when we describe a language, we should pay special attention to the means that the language provides for combining simple ideas to form more complex ideas. Each powerful language has three mechanisms to achieve this:

- primitive expressions representing the simplest entities that language deals with,

- means of combination by which complex elements are built from simpler, and

- means of abstraction by which composite elements can be called and manipulated as units.

In programming, we deal with two types of elements: procedures and data. (We'll find out later that they're not that clear.) Unofficially, the data is the "things" we want to manipulate, and the procedures are a description of the rules for manipulating the data. Thus, any powerful programming language must be able to describe primitive data and primitive procedures and have methods of combining and abstracting procedures and data.

The most popular programming languages:

- Fortran

- Kobol

- Algol

- Pascal

- PascalABC

- Java

- C

- C++

- Objective C

- Smalltalk

- C#

- Delphi

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