

view of analytics, individual factors in the process of modeling financial results. This helps to identify significant factors that take into account the specifics of the company's activities.

To justify the choice of mathematical apparatus, at the stage of planning financial results, in the absence of actual information about the structure of sales volumes and costs, it is necessary to use the methods of queuing theory, the theory of independent testing processes and Markov Processes. To solve economic problems, in the absence or fuzzy nature of reporting information, it is worth using the methods of fuzzy set theory for making managerial decisions[4].

Therefore, for appropriate management of the process of forming the financial result of an enterprise, it is necessary to combine all directions and carry out econometric modeling by constructing regression models that have relationships between economic indicators and forecasting the performance of the enterprise.

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УДК 811.11

### **THE USE OF THE LATIN LANGUAGE IN THE MODERN WORLD**

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*Стаття присвячена використанню латини у сучасному світі. Протягом багатьох століть латинь є так званим мертвою мовою. Але в багатьох куточках світу про її існування знають не тільки фахівці. Найпростіші люди також використовують її у повсякденному житті. У статті досліджено феномен довголіття цієї мови.*

**Ключові слова:** *латинська мова, мертва мова, використання латинської мови, історія.*

*The article is devoted to the use of Latin in the modern world. For many centuries, Latin has been the so-called dead language, but in many parts of the world not only specialists know about its*

*existence. Most ordinary people also use it in everyday life. The phenomenon of longevity of this language was researched.*

**Keywords:** *Latin, dead language, use of Latin, history.*

The language belongs to the Indo-European family and originates from the ancient Latin tribe that inhabited the Apennine Peninsula three thousand years ago.

Thus, from a small nation, this language, thanks to trade, economic and political events that developed around the above tribe, spread throughout ancient Rome and Italy. They began not only to talk to her but also to compile important documents and write scientific research. Latin, from the II century B.C., begins to sound in Western Europe, North Africa, and even in Western Asia. Its heyday came during the existence of the mighty Roman Empire. [1]

Even after the fall of the Roman Empire, it did not lose its significance until the dawn of the Middle Ages, at the turn of the 12-13 centuries, Latin was the language of scientific and cultural communication of the peoples inhabiting Western Europe.

After the fall of the Roman Empire, the period of medieval Latin (VI - XIII centuries) began, which became the language of the Catholic Church, school, judiciary, and diplomacy in European countries.

Since the emergence of the university in the twelfth century, all subjects are taught exclusively in Latin. The first scientific works and books were also known in Latin. Students from all over the world spoke this language. There was even a student anthem called Gaudeamus.

Such outstanding scholars as Descartes, Leonardo da Vinci, Newton, Leibniz, Campanella, Vesalius, and Harvey wrote their works in Latin.

The most famous winged phrase in Latin is "Veni, Vidi, vici", which means "I came, I saw, I won". It was said by the famous Roman emperor Gaius Julius Caesar. [2]

In the history of Europe XV - XVI centuries are known as the time of the Renaissance, or Renaissance. In this era, the humanists turned to Latin: Latin also seemed to be experiencing its revival, but not at a new level. New Latin gradually became the international language of science. She wrote works by Leonardo da Vinci, Michelangelo, Erasmus of Rotterdam, and others.

And this status of the international language of science is finally fixed for Latin in modern times (XVII - XVIII centuries.) Latin became a language that united scientists from all over Europe: it corresponded with scientists from different countries, debates, and dissertations, scientific papers. Prominent scientists of that time wrote their works in Latin: Spinoza, K. Linnaeus, Lomonosov. Latin was taught in all European universities.

In the Ukrainian language there are many so-called Latinisms, for example, the words: student, entrant, university - all WENT from Latin. So are hundreds of second words: culture, MP,

depression, aspirin, administration, virus, reconstruction, maximum, fortune, and so on. Often Latin words are terms to denote any scientific, military, naval, or other industry matters. [3]

As an international language of science, Latin has not lost its significance today. It remains the only professional language of botanists, zoologists, physicians, and lawyers around the world. Latinisms occupy a significant place in the international vocabulary of many languages of the world. Most of them, of course, in Romance languages: in French - 80-90%, in Italian - 70-80%. Of the German as all of them in English - up to 75%. Many words of Latin origin are also in the Ukrainian language: university, faculty, rector, dean, student, laboratory, audience, etc.

The languages of many peoples of the world also include Latin proverbs, sayings, and aphorisms, which have long been winged expressions and are often found in fiction, scientific and journalistic literature. For example *terra incognita* - unknown land, *alma mater* - nursing mother (traditional figurative name educational institutions), *tabula rasa* - a blank board, *persona grata* - a desirable person, *festina lente* - hurry. Slowly, *repetitio est mater studiorum* - repetition - to have the training, etc. [4]

Although Latin has long lost its status as an international language, in some areas remains a notable philological miracle. This is clearly expressed in such fields as medicine and pharmacology (medical professionals around the world are studying a huge number of different terms for the names of diseases, devices, and so on). In the vocabulary of all European languages, there is a huge number of Latinisms, in the Ukrainian language, there are also many words of Latin origin, which entered and took root in the Ukrainian language without significant changes in sound and meaning. For example, words such as moment, result, theater, rector, decree, alibi, student, audience, and other familiar words in the lives of ordinary people.

There are many periodicals devoted to living Latin, *Vox Latina* has existed in Germany for 40 years, and Italians have been publishing comics in Latin for 30 years. Radio Finland (*Radiophonia finica generalis*) broadcasts a short newsletter in Latin every Sunday. Did you know that there are books about Harry Potter translated by Peter Needman and Andrew Wilton, published in Latin?

Asked if we could consider Latin a dead language, the Polish writer Tuwim replied: "What kind of dead language is it if you survived? Did you know that there are books about Harry Potter translated by Peter Needman and Andrew Wilton, published in Latin?"

When asked whether we can consider Latin as a dead language, the Polish writer Tuwim replied: "What kind of dead language is it if it has survived for millennia without disappearing?"

Today, Latin words are most often used, for example, in international general political terminology. *Persona grata* is the desired person, *persona non grata* is an undesirable person, humanism, republic, association, dictatorship, international, and others.

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УДК 657.432

### ACCOUNTING OF DOUBTFUL DEBT PROVISION

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*The work is devoted to certain issues of accounting for the reserve of doubtful debts at the enterprise, the conditions for creating a reserve, the correct formation and use of the enterprise. The article also discusses the need to create doubtful debts, how and when they should be calculated, whether this is a mandatory requirement for creating a provision, and also discusses the question of when and in what cases the creation of a company's reserve can be avoided.*

**Key words:** *accounts receivable, reserve of doubtful debts, calculations, liabilities, balance sheet, enterprise.*

In modern conditions of the development of market transactions for the sale of goods and services in Ukraine and abroad, participants conclude a purchase and sale agreement with the possibility of deferred payments. In this regard, accounts receivable are formed - the amount of debts owed. Late failure to make payments leads to debt and the search for ways to cover possible losses and avoid their increase. For this, there is a mechanism for creating a reserve of doubtful debts, the amount of which reduces the initial value of current receivables, and only the residual value of receivables is reflected in the financial statements - the net realizable value.

Subject to the principle of prudence in accounting, the formation of a reserve of doubtful debts in the enterprise takes place, according to which the valuation methods should prevent a decrease in the valuation of obligations and expenses and increase the income of the enterprise. The doubtful debt reserve is created under the following conditions:

- for reliable reflection of accounts receivable in the balance sheet in the amount of the difference between the existing debt and the reserve of doubtful debts.
- bad debt is written off for the created reserve.