

профорієнтаційної роботи з метою професійної самовизначеності учнівської молоді задля збільшення контингенту студентів закладів вищої освіти України, а також розробляти та впроваджувати у практику діяльності ЗВО інноваційних технологій, орієнтованих на побудову динамічної структури стосунків університетів із основними стейкхолдерами української вищої освіти та покращувати рівень теоретичної і практичної підготовки майбутніх фахівців.

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SYNERGY IN TEACHERS' PROFESSIONAL DEVELOPMENT

State standards of education in the 21st century put forward new requirements for teaching foreign languages. These requirements arise under conditions of globalization, i.e. the global process of integration and unification in the fields of economy, politics and culture, which covers all aspects of society, people living in different countries and on different continents.

The main idea of development in all spheres is lack of motivation. Proactive teachers with their own initiative try to meet their own and their students' needs. These teachers are strong leaders who are highly motivated and have a goal and an idea of the outcome at the end. Habit 2 by Covey is "Begin with the End in Mind." It is the way you realize what you can expect at the end of your course. "The end" turns into "the starting point."

It is a good psychological way first to imagine what you want to have at the end, which for us is our project put into reality. Visualization helps to see the whole image but, at first with, vague lines. It seems to be some kind of a cloud that is in the process of forming and burst out with pouring rain.

This "Begin with the End in Mind" reminds the SWOT analysis where you have to take into account strengths and weaknesses and be ready to use them while looking at opportunities and threats.

Developing professional side a teacher has to think also about the development of his/her personality, which means to strengthen motivation, mobility, flexibility and just peaceful state of mind. Outcomes and emotions sometimes stand in the way. So,

teachers have to follow their own needs and try to adjust them to their students' needs. As Simon Quattlebaum states in his article "Why Professional Development for Teachers is Critical" it is obviously essential to work on your both personal and professional growth for every teacher. There should be a focus on teacher application of learned material. We have resources that can be used by all teachers all over the world. There is an access to authentic resources such as newspapers and magazines online, dictionaries and English-English dictionaries online.

In order to support synergy in teamwork a leader needs to create special favourable conditions which will let others cooperate, collaborate and be enough motivated to complete work.

So, the conditions are to be explained as necessary for successful living. They are the following:

1. teamwork is necessary
2. being different and having different thoughts from others is normal.
3. sharing is a must
4. value other people's opinions and ideas.
5. consider differences and reconsider your ideas.

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MODERN CONCEPTS OF MANAGERIAL ACCOUNTING

In modern conditions managerial accounting through its functions acts as the main information base of the organization internal activity management, its strategy and tactics. The facts of economic activity connected with the formation of expenses, income and the facts of management results through influence both on expenses and on income are the most important for managerial accounting.

Keywords: *concept, managerial accounting, information, calculating, budgeting, systematization.*

Managerial accounting, also known as cost accounting, is the process of identifying, measuring, analyzing, interpreting, and communicating information to managers for the pursuit of an organization's goals. The key difference between managerial and financial accounting is managerial accounting information is aimed at helping managers within the organization make decisions, while financial accounting is aimed at providing information to parties outside the organization [1].

Managerial accounting is a logical consequence of the accounting development.

Unlike financial accounting, managerial accounting is intended for users in the organization: heads of different level managers. Conducting managerial accounting isn't obligatory for the organization. Managerial accounting can be kept in places of expenses formation, the centers of responsibility, the reasons and responsible for deviations. Terms and frequency of drawing up the administrative reporting is defined by requirements of management. Data of managerial accounting are guided by the decision "as has to be". In managerial accounting rough estimates and probabilistic calculations are admissible. Speed of obtaining information, its alternativeness has paramount value. In managerial accounting both monetary, and natural measuring instruments, both absolute, and relative