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MANAGEMENT - THE BASIS OF GOVERNANCE (МЕНЕДЖМЕНТ – ОСНОВА УПРАВЛІННЯ)

Берзлапіна Н.С. – здобувач вищої освіти групи Мен 2/3

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Наш світ іде поруч з часом, а тому кожного дня з'являється щось нове, так виникла необхідність передання власником певних повноважень дорученій особі, з метою досягнення поставленої мети. Прийняття ефективних рішень потребує пошуку та аналізу різної інформації наприклад, слабкі та сильні сторони конкурентів у бізнесі чи спроможність компанії займати головні позиції, для цього й існує загальне поняття менеджмент.

Ключові слова: менеджмент, менеджер, управління, організація, бізнес, вплив, ефективність, декодування, контроль.

Our world goes hand in hand with time, so something new appears every day, so there is a need to transfer certain powers from the owner to the person in charge, in order to achieve this goal. Making effective decisions requires finding and analyzing various information, such as the strengths and weaknesses of competitors in the business or the company's ability to occupy key positions, and for this there is a general concept of management.

Keywords: management, organization, business, influence, efficiency, decoding, control.

Management is often interpreted as principles, methods, functions, tools for managing people, institutions, companies or organizations for a specific purpose.

From different angles, from a functional point of view, management is a process of planning, organizing, motivating, controlling and regulating, designed to ensure the formation and

achievement of goals of organizations (enterprises, societies, banks, associations and their units) [1, p. 36-38].

The activities of commodity enterprises include the purchase of raw materials, energy, attracting workers, solving financial problems, establishing relationships with other enterprises, firms, organizations, regions, solving daily and strategic tasks in the production of goods, finding many opportunities for development.

Everything in the world is under control: states, people, regions, finances, and so on. And the manager is not an ordinary person, but one who purposefully influences production, organizes and trains it, knows the situation and dynamics, manages the company's activities to meet the needs of consumers, taking into account market requirements.

Management determines the need for appropriate specialists in the organization of production and sales processes - managers [2, p. 17].

Managers are people who perform a managerial function. These are people endowed with a number of professional qualities:

- good organizational skills;
- the ability to set the right goal and achieve it;
- diagnose the problem and find its solution;
- efficiency;
- sociability, because the first source of their work is people;
- ability to think strategically;
- availability of economic, statistical, psychological knowledge.

The concept of management is a system of ideas, principles that determine the purpose of the organization, the mechanisms of interaction between the subject and the object of management, the nature of the relationship between different internal structures and the degree of environmental impact on company development.

Going back in time, we can say that managers were before our era, but the first people did not understand it. Take the example of the people who built the pyramids, one of them: the pharaoh was a modern businessman, the engineer and artist who built the plan was a manager, and the slaves or people who built them were handymen. That is, the hierarchy of building management is viewed.

Research materials and long-term practice show that the efficiency of the national economy is only a third due to investment in material elements of production. The rest depends on the human factor - intellectual potential, qualification level and abilities of managers and specialists [3, p. 57-59].

Thus, by implementing the management process, the manager ensures the most efficient use of material and human resources of the organization to achieve the goal of meeting the material needs of employees, business development and solving social problems.

All companies in the service sector are complex social systems with two components: service production and management. These components are interconnected. In practice, the effectiveness of management depends, on the one hand, on the experience and quality of the manager, and on the other - on his skills.

Well-known psychologist Rubinstein argued that in the process of realizing some abilities, knowledge, skills and abilities are acquired. Thus, developed abilities are a mandatory feature of a modern manager. Abilities are individual psychological features of an individual, his potential, which is a condition for successful completion of tasks [4, p. 36-38].

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THE ROLE OF THE ACCOUNTANT IN THE MANAGEMENT OF THE COMPANY (РОЛЬ БУХГАЛТЕРА В УПРАВЛІННІ ПІДПРИЄМСТВОМ)

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У статті досліджено та обґрунтовано важливість професії бухгалтер для кожного підприємства. Систематизовано основні функції відділу бухгалтерії та підтверджено актуальність бухгалтерської справи.

***Ключові слова:** головний бухгалтер, управління, бухгалтерський облік, інформація, бухгалтерська служба.*