

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.*

*The article investigated and substantiated the importance of the accounting profession for every company. The main functions of the accounting department are systematized and the relevance of accounting is confirmed.*

**Key words:** *chief accountant, management, accounting, information, accounting service.*

Developed and effectively organized accounting at the enterprise is provided by the chief accountant – an extraordinary person who is constantly improving his professional level. And the effective management of the enterprise will depend on the extent to which the chief accountant is a highly educated, competent specialist, with qualifications that meet the requirements of the profession, society, time. Playing a significant role at all stages of enterprise management, the chief accountant participates in the development of budgets, draws up optimal cost strategies, participates in the optimization of production, develops strategic plans and more.

Theoretical and practical aspects of accounting and determining the role of the chief accountant in the operation of the enterprise are devoted to the work of domestic and foreign scientists, among them: V. Len, F. Butynets, B. Valuev, V. Zhuk, M. Pushkar, O. Tereshchenko, V. Sopko and many others.

Successful accounting at the enterprise largely depends on a well-chosen form of accounting and proper organization of the accounting service, headed by the chief accountant [1]. Today, the chief accountant is no longer just an accountant who distributes the data of primary documents to the accounts, it is an "advisor" to the head of all management issues.

The chief accountant, reporting directly to the head of the enterprise, is responsible for the formation of accounting policies, the state of accounting, timely submission of complete and accurate financial statements. The status and requirements for the chief accountant are directly provided by the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", according to which the chief accountant must:

- ensure compliance with the established uniform methodological principles of accounting, preparation and submission of financial statements in a timely manner;;
- organize control over the reflection in the accounts of all business transactions;
- participate in the preparation of materials related to the shortage and compensation for losses from shortages, theft and damage to the assets of the enterprise;
- to check the state of accounting in branches, representative offices, branches and other separate divisions of the enterprise [3].

The chief accountant may not be replaced by any member of the collegial executive body of the enterprise, or the position of financial director or financial manager may be introduced instead

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.*