

THE ACCOUNTING AS A COMPONENT OF ENTERPRISE MANAGEMENT

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Socio-economic processes that take place in modern society are not possible without governance, which is an important factor in ensuring the proper functioning of the country. Documentation helps ensure a proper level of management. The quality and efficiency of any structure depends on the correct organization of work with documents. With the help of a document, information is stored and transmitted in time and space.

The modern business world is difficult to imagine without powerful flows of information circulating in different directions and often documented [1, 5].

Record keeping in modern society includes such concepts as:

- documentation is a record of the established forms of management decisions and actions in order to consolidate and transfer;

- document flow is the movement of documents in the enterprise from the moment of their receipt or formation to the completion of execution or sending;

- case is a set of documents or a document relating to a particular issue or industry;

- document is information recorded on any material issued or received by any natural or legal person in any enterprise for use in its activities;

- classification of documents is the division of documents into classes on the basis of generalized features of similarities and differences;

- normative-methodical base of office work is a set of laws, normative acts and methodical documents, which regulate the technology of creation, processing, storage and use of documents

in the activity of the institution. [7-9].

The main purposes of office work are:

- ensuring an effective management process;
- creation of documents;
- storage of access to documents [2, 4, 10].

The peculiarities of modern office work are the widespread use of computer systems for processing and printing documents, the need to comply with current state standards in this area, the introduction of rational methods of work. Compliance with office standards contributes to the establishment of a clear organizational and technical order.

Mastering the techniques of rational work with documents allows you to reduce the time for their preparation, processing and search, to organize a clear control over the passage and execution of documents. A properly prepared and properly executed document is evidence of the performer's culture. The importance of office work as one of the areas of management is determined by a number of factors, especially its universality. The basis of the information sphere of any enterprise are traditional typewritten, handwritten, printed documents. The information they contain can be used only as a result of a number of clerical operations of management work. The organization of office work affects the efficiency, economy, reliability of the management staff, organization and work culture of employees. Subject to a rationally organized record-keeping process, specialists and managers are freed from operations that are not typical for them. As a result, labor efficiency increases, costs associated with the operation of the management staff are reduced [3, 5, 9].

The documentation system is interconnected and interdependent documents that reflect the results of documentation carried out on the basis of legal norms (methods), forms in the process of implementing the functions of state and public management systems.

Documentation is one of the most important areas of activity of every business entity. The legislation of Ukraine regulates the

general principles of organization of documentation support for the activities of both legal entities and individuals. Regulatory and methodological documents regulate specific issues of documentation and organization of office work in a particular field or field of human activity [7, 10].

Record keeping as a function of management cannot exist without a proper regulatory framework, i.e. a set of laws, regulations, legal acts and methodological documents that regulate the technology of creation, processing, storage and use of documents.

The legal framework of office work in Ukraine is:

- Constitution of Ukraine;
- Laws of Ukraine;
- normative legal acts of the President of Ukraine, the Cabinet of Ministers of Ukraine, central and local executive bodies [6].

The normative-methodical base of office work includes:

- Legislative acts of Ukraine in the field of information, documentation and documentation;
- Decrees and orders of the President of Ukraine, resolutions and orders of the Government of Ukraine, which regulate the issues of documentary management in Ukraine;
- Regulations of executive bodies;
- legal acts of normative and instructive nature;
- methodical documents on office work of establishments, enterprises;
- state standards for documentation;
- unified document systems;
- classifiers of technical, economic and social information [10].

Today the development of society is characterized by the need to strengthen the role of management, one of the important areas of optimization of which is the use of management documentation. The document is an integral part of the organization of any management system. Today, the role of management documentation is growing, which acts as a necessary

element of the internal organization of any institution, enterprise and ensures the interaction of their units. Therefore, management documentation is an important tool for influencing the processes and results of activities, as well as one of the determining factors in ensuring management functions.

The management documentation system consists of a set of documents that are used in the process of management documentation. In order to ensure the effective work of the governing bodies, it is necessary that the documents be executed according to certain rules and have mandatory details arranged in a certain order, only in this case they will be the key to the effective operation of the governing bodies.

The practical significance of management documents is the key to their rational use in institutions and enterprises, which increases the efficiency of management. Documentation of management activities is a generalized systemic phenomenon, a manifestation of the higher needs of the object of management and a necessary element of the management process.

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МАРКЕТИНГ ІННОВАЦІЙ ЯК ІНСТРУМЕНТ ЕФЕКТИВНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА

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Сьогодні в умовах жорсткої та часом несправедливої конкуренції серед продавців товарів та послуг все більшої уваги приділяють формуванню ефективної системи маркетингу на підприємстві. Призове місце найбільшої популярності та результативності варто віддати маркетингу інновацій, оскільки інновації ведуть до створення абсолютно нових продуктів, які найчастіше користуються великим попитом у споживачів та відіграють головну роль у конкурентоспроможності компанії.