

Organizacji Pozarządowych, wypracowane przez Stowarzyszenie BORIS we współpracy z Siecią Wspierania Organizacji Pozarządowych SPLOT zachęca do analizy zarządzania finansami w następujących kontekstach:

- Planowanie finansowe jest oparte o całościowy budżet organizacji. Wieloletnie plany finansowe opracowywane są zgodnie z przyjętą strategią rozwoju.
- Organizacja prowadzi rachunkowość zarządczą dostarczając istotnych informacji dla celów planowania i zarządzania. Ewidencjonuje koszty zarówno rodzajowo jak i uwzględnieniem miejsca postawienia kosztów.
- Organizacja przygotowuje raporty dodatkowe, będące fakultatywnym źródłem podejmowania decyzji strategicznych.
- Organizacja również regularnie poddaje się audytowi finansowemu zewnętrznemu, przeznaczając na ten cel środki, wdraża uwagi z audytu. Kontrole wewnętrzne są stałym źródłem zarządzania finansami.
- Budowana jest strategia pozyskiwania środków finansowych i uwzględnia ona działalność zarobkową. Realizacją pozyskiwania funduszy zajmuje się wyspecjalizowana komórka, która opracowuje plany strategii fundraisingowej.
- Organizacja inwestuje środki finansowe, świadomie zarządza zobowiązaniami i należnościami.

W ramach modelu zarządzania przedsiębiorstwem społecznym, który jest wypracowywany przez Centrum PISOP, również znalazło się narzędzie, które ma wesprzeć organizacje pozarządowe w bieżącym zarządzaniu finansami.

TRENDS IN THE DEVELOPMENT OF MODERN INFORMATION TECHNOLOGIES

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Currently, the transformation of the economy into an information environment is taking place, and the main trends of this process are the recognition of the dominance in the economic situation of the information services industry, technologies, etc., not only the state, but also business, firms organically fit into the modern information space, along with finance, materials, energy, information is the main production resource and this argument is recognized by everyone, and finally, the development of information and communication technologies in all spheres of the economy becomes the main factor of the transition to the information economy.

Today, many scientists in their works call the new economy the information, communication, and digital economy. This provision is based on the thesis that in the modern world, without the use of information technologies, computer networks, digital communication, and modern communications, it is impossible for a business to achieve a competitive advantage.

Information technologies, first of all, make it possible to drastically reduce the paper document turnover and convert this turnover into an electronic one. Further, more open access to information and e-mail, the company's internal network and means of communication is created. When making decisions in the organization, a distributed system is used, which is regulated and centralized by means of electronic document flow. The final result of increasing the productivity of the company's work can be the development of a system for various achievements. By establishing management horizontal and vertical connections in the organization, it is possible to create more open access to information and means of communication. The development of these measures allows you to focus all available resources and investments on more profitable areas of activity of the company or organization. Solving such issues requires the development of the organization's personnel policy and investment in this direction, as well as the development of the employee training system to improve their skills.

Therefore, the main goal of business at the current stage of economic development of any country is the creation, protection and maintenance of information infrastructure at a modern level. To achieve this goal, it is necessary to solve the following problems:

- widespread use of information technologies for the organization of effective functioning of the enterprise, integration of individual divisions into this process with the help of these technologies, maximum increase in the speed of processing and provision of information at all levels of management, necessary for decision-making;
- obtaining, with the help of information technologies, better quality and reliable information about the market situation, the state of potential competitors, sales opportunities and other components of the microenvironment, as well as information from the macroenvironment (international situation, individual changes in state legislation, etc.);
- development of protective measures against unauthorized access to the information environment and information systems;
- nationwide development of electronic markets with the aim of increasing sales and marketing efficiency;
- conducting electronic commerce using information technologies to ensure integration with other enterprises.

There are various markets in the information space, and the general trends in the development of these markets have a significant impact on solving these problems. The main markets of the information market are the following:

- software, computer programs, "software". This market together with the market of information services, according to various data, accounts for 55-60% of the entire global IT sector;
- production of computer equipment, techniques, hardware, lately the share of this market of information technologies has a tendency to decrease, and this is caused by the increase in the role and share of software;
- Recently, the most dynamic and rapidly developing market of information communication technologies is communication equipment and programs, and thanks

to the development of e-commerce (Business-to-Business - B2B), the role of this sector in e-commerce applications is growing every year.

At the same time, it should be noted that new and hitherto unknown problems are emerging in this rapidly and dynamically developing market. Many analysts believe that the rapid development of information exchange can lead to a global information crisis, the characteristic feature of which can be the contradictory unity of information explosion and information hunger. This contradiction may provoke an information crisis in the economy, and the following problems may be the cause of it:

- insufficient and incomplete use of information from developed countries, especially on innovative activities;
- lack of full-scale work on organizing the collection and use of information on the state of technology, modern methods, and technology used in the economic sectors.;
- unavailability of information for various reasons for many enterprises, and first of all, small enterprises;
- payment and full commercialization of the use of information, including information created with the participation of state funds;
- repeated duplication of the information used, which in turn is associated with rather high costs of funds (including budgetary funds) and others.

It should be noted that the listed phenomena of the information crisis can be eliminated at the expense of new information technologies, as well as at the expense of urgent organizational measures.

ОСОБЛИВОСТІ ЦИФРОВІЗАЦІЇ У ТРАНСПОРТНІЙ СФЕРІ

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Проникнення цифрових технологій призводить як до появи та розвитку нових видів бізнесу, так і змін умов конкуренції на вже існуючих товарних ринках. Сфера вантажоперевезень, що існувала до початку четвертої промислової революції, також зіткнулася з необхідністю сильних змін в умовах цифрової трансформації: змінилися самі фірми, внутрішні правила роботи, способи взаємодії між ними та з регулюючими органами. Заходи економічного регулювання повинні враховувати нові тенденції розвитку галузей та сприяти (чи принаймні не перешкоджати) подальшому розвитку особливо у ключових сферах економіки. До таких сфер належить транспортна сфера, яку стратегічно важливо підтримувати для покращення інвестиційного клімату країни.

Сфера перевезень відноситься до сфер, які повинні адаптувати вже існуючі принципи та механізми функціонування до нових цифрових умов, враховуючи при цьому наявні технічні та людські ресурси. У галузях