

амортизації потрібні три основних параметри: строк корисного використання – це період часу, протягом якого організація вважає основний засіб продуктивним; залишкова вартість – після оцінки популярності використання основних засобів компанія може розглянути можливість продажу їх за зниженою ціною; вартість активу – включає податки, доставку і витрати на підготовку чи настройку.

Отже, амортизація є важливою частиною бухгалтерського обліку, який допомагає підприємствам правильно вести звіт про прибутки та звіт та формувати належний прибуток. Використання хорошого програмного забезпечення для бухгалтерського обліку бізнесу допомагає правильно розрахувати амортизацію.

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Секція 6

Управління та адміністрування діяльності суб'єктів підприємництва

ENSURING THE REALIZATION OF BUSINESS INTERESTS OF SMALL AND MICRO-ENTERPRISES IN THE DOMESTIC REGIONAL TOURIST DESTINATION

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Entrepreneurs and small businesses are the main drivers of competition, economic growth and job creation within a tourist destination, where the vast majority of partnership interests are realized in the informal sector, which has always been associated with excessive bureaucratic and regulatory constraints. At the same time, travel companies in the informal sector have limited access to the opportunities and protection mechanisms provided by current legislation. Even those firms that operate within the official business do not always have equal access to the interests of their business [1]. Under conditions of excessive regulation of business, the implementation of business activities in the region becomes burdensome: competition is limited, the success of the enterprise, as a rule, depends on the availability of "necessary" connections. Today, the identified problem is critical in the context of a large-scale crisis due to events related to the coronavirus COVID-19, and such a

disappointing forecast applies to the field of regional tourism.

In tourist destinations of countries where business regulation mechanisms are transparent, efficient, easy to apply, energetic entrepreneurs will be much easier to compete, innovate, develop the production of tourism products and services, implement modern IT technologies, etc. in preparation for overcoming the effects of the pandemic. Domestic micro and small business enterprises need clear rules and conditions to ensure the success of business operations. Creating effective rules for doing business in a regional tourist destination will allow private sector companies to develop and expand their business potential. In contrast, most organizations, having encountered burdensome regulations, will try to circumvent them. Regulations need to be adapted to the latest requirements for destination development [2].

Under the conditions of the state policy of assistance to formation of the dynamic business environment, investment activity of tourist firms, creation of workplaces and increase of labor productivity wide opportunities of business development within the regional tourist destination will be formed. Not only macroeconomic factors but also the quality of laws, regulations, and the institutional framework that determine the day-to-day economic activities of business structures and create effective ways and conditions for its regulation should be in the focus of attention of government agencies seeking to strengthen the position of private sector firms. The practice of business in tourism has proved the importance for small and micro enterprises to simplify the following procedures: creation of an enterprise; obtaining building permits; property registration; connection to the power supply system; protection of investors' rights; taxation; implementation of foreign trade activities; ensuring the implementation of agreements; obtaining a loan; solving the problem of insolvency of enterprises. The focus of entrepreneurs of the regional tourist destination is not the general conditions of activity, but certain operations, specific actions of laws and institutions.

The development of the business sector will be facilitated by the application of consistent rules for establishing property rights and facilitating the settlement of disputes, as well as norms for increasing the predictability of economic agreements and providing the parties with the necessary means of protection against abuse. Such rules, if they are well thought out, transparent and accessible to those for whom they are intended, and if their application is not associated with excessive costs, are an effective means of creating incentives for small and micro enterprises, which in turn will promote growth and private business development. Of great importance is also the quality of norms and rules on which the distribution of goods in society depends, as well as the costs of implementing strategies and measures in the field of business development. The main of these measures should contribute to the implementation of the following effects: rational regulation of small and micro enterprises - economic growth of the economy of the regional tourist destination; simplified procedure for company registration - business expansion and productivity growth of firms; reducing the cost of registration will add the potential for employment in the formal sector of the tourism economy; adequate regulatory system - increasing the efficiency of trade; rational financial market infrastructure - reducing the burden on the judiciary,

legislation relating to creditors and insolvency; credit and mortgage registers - improving access to credit. In general, such effective measures will allow to better realize the foreign economic interests of the region, accelerate its integration into the world economic and tourist space and avoid complications and dangers.

Tourist destinations in the regions are waiting for global changes and with the coronavirus obsolete non-technological principles and forms of business regulation of business structures are a thing of the past. However, it is necessary to prepare for existence in the renewed reality and for survival in the post-coronavirus epoch domestic tourist regions need to be significantly reborn and strengthened. The current state of the global economy in the presence of many factors that directly affect the direction and pace of development of tourist regions of the world, contributes to the importance and relevance for business interests of entrepreneurs such steps: the constant need to synchronize actions to save resources (1), increase efficiency (2), effective change (3), compliance and adaptation to the volatile conditions of the global environment (4). In general, the new global conditions for the realization of the tourism potential of the region should be considered as additional opportunities for economic development of companies.

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ВИВЧЕННЯ ПАРАМЕТРІВ І УМОВ РОЗВИТКУ ПОТЕНЦІАЛУ АВІАПІДПРИЄМСТВ

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Авіапідприємства працюють у зоні, де переважає активна конкуренція, що визначає необхідність створення потужних переваг, які дозволять їм найкраще задовольнити відповідні потреби споживачів на ринку повітряного транспорту.

З цієї точки зору питання формування та розвитку лідерського потенціалу авіакомпаній є надзвичайно актуальним. У капіталоемній авіакомпанії авіаперевізники повинні здійснювати свою ділову діяльність відповідно до ключових факторів успіху, які будуть конкретними орієнтирами для досягнення розробленої місії, цілей та стратегій [1]. Таким чином, діяльність авіакомпаній має бути добре спланованою та керованою з урахуванням високого рівня