

ECONOMIC EFFICIENCY OF USING CURRENT ASSETS

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Current assets management is a very complex process, which is determined by such tasks as: increasing the turnover of current assets; formation of a sufficient amount of working capital used in the operating process; improving the efficiency of current assets structure; increase the liquidity, competitiveness and solvency of the enterprise. The current assets management system should be aware of a set of separate but interconnected elements that provide targeted impact on the object of management, through the implementation of management functions through a set of management methods to ensure adequate financial stability, solvency and liquidity. [1, c. 32-36].

Therefore, we believe that the system of current assets management can be defined as a system of purposeful and consistent relationships between the subject and the object of management by implementing management functions using existing methods, tools, mechanisms and financial and economic tools of analysis, research, transformation related processes of distribution, formation, use, control of current assets and sources of their financing by volume, structure and composition, taking into account internal and external threats and in order to increase the level of financial stability. The object of management at different times in different proportions are inventories in the process of formation, sale and storage, loans, cash balances, receivables, as well as economic relations. With the development of the financial market and the further stabilization of the economy there is a possibility of rational use of temporarily free funds of enterprises, in particular: their investment in profitable instruments of the financial market. The subjects of current assets management in enterprises are the general meeting of founders, the board, financial and commercial departments, as well as the staff of business entities that use specific methods of targeted impact on current assets.

Their stages and functions play an important role in the management of current assets. Management of current assets of the enterprise in modern business conditions is carried out at the following stages: 1) analysis of current assets of the enterprise in the previous period; 2) the choice of policy for the formation of current assets of the enterprise; 3) optimization of current assets; 4) optimization of the ratio of fixed and variable parts of current assets; 5) ensuring the necessary liquidity of current assets; 6) ensuring the necessary return on current assets; 7) the choice of forms and sources of financing of current assets.

References

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GO AS A CROSSPLATFORM PROGRAMMING LANGUAGE

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GO is a relatively new programming language developed by Google Corporation. It is often called “Golang” which is an abbreviation for “Google Language”. Ken Thompson and Rob Pike were the key figures who participated in the creation of GO as an attempt to take the best sides of languages such as C++ and Java. On November 10, 2009, the language was announced and in March 2012 the version 1.0 was released. But language improvement is still in progress.

GO was developed as a programming language to create high quality efficient programs run on modern distributed systems and multi-core processors. It can be considered as a way to substitute C and C++ languages taking into account current advances in ICT and the experience gained in the development of large systems. According to Rob Pike: GO was designed to solve real-life problems that arise in the course of developing software on Google [4].

Slow programs assembly, application of different subsets of language by programmers, difficulty in understanding programs caused by poorly read code, projects duplication, high cost of updates and complexity of tools development are considered the main problems.

GO was developed with the view that programs are translated into an object code and executed directly without requiring a virtual machine, so one of the criteria for choosing architectural solutions was the ability to provide rapid compilation into an effective object code and the absence of excessive requirements as to dynamic support [6].

Golang represents a compiled statically typed programming language designed to create various programs, mostly web services and client-server applications. It provides an opportunity work with other technologies such as Docker, InfluxDB and Kubernetes. In fact, the application of GO language encompasses three main areas: network software, console utilities and back-end [1].

Some of the distinctive features of the GO language are the original system of types: there is no inheritance in the language (one of the principles of OOP) [2], maintaining multitasking and parallel programming as well as reduced syntax of variables and syntax of anonymous functions.

GO evolves as an Open Source, that is, represents a project with an open source code, and all its codes and a compiler can be found at the official site [5] and used for free.

In order to work with GO it is necessary to use a text editor for code entering and a compiler for converting a code into a file. It is also possible to apply special Integrated Development Environments (IDEs) that support GO, such as GoLand from