

implementing management decisions to ensure the interests of higher education and increase the welfare of owners.

In order to prevent crises and improve the company's performance, it is important to keep everything under control (timely assess their condition) and use a comprehensive analysis of financial condition in accordance with certain methods in enterprises using a system of key indicators.

And if the company will continue to follow these management steps, it will allow the company to develop in today's economic market.

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WAYS OF SOLVING MODERN PROBLEMS OF ACCOUNTING AUTOMATION

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Computer technology is developing rapidly in modern business conditions. Almost no accountant can imagine the process of accounting without the use of automation. Accounting automation has many advantages over the traditional means of accounting. Accounting information systems allow to increase the productivity of accounting staff, reduce the impact of the "human factor", increase the speed of reporting and record keeping, provide the opportunity for parallel accounting in some standards [1, p. 127].

That is why the ways to solve modern problems of accounting automation are quite relevant. The following domestic and foreign specialists were engaged in research on accounting automation: Bilukha M.T., Golov S.F., Ivakhnenkov S.V., Kozak M.I., Kropivka M.F., Paliy V.F., Sopko V.V., Tatura S.K., Foster J. etc.

However, further research is needed to study modern problems of accounting automation, which determined the purpose of the study. Given the importance and value of the research of the above scientists, it should be noted that modern problems of accounting automation are not yet fully resolved, their coverage is only in some aspects.

The main priority areas for solving modern problems are:

- streamlining and optimizing the practical accounting in Ukraine. In our opinion, it is the minimization of time for processing accounting data that is the key point in improving accounting;

- optimization of the amount of information in automated accounting systems without losing its quality. In this regard, in the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" of 16.07.1999 №XIV [1], it is stated that primary documents compiled in electronic form are used in accounting subject to compliance with the legislation on electronic documents and electronic document management. In the case of compilation and storage of primary documents and registers of accounting using electronic means of information processing, the company is obliged to make their own copies on paper at the request of other participants in business transactions, as well as law enforcement agencies and relevant authorities within their powers, laws. That is why we propose to pay much attention to the number of analytical features, the information on which is recorded in the system. After all, the speed of processing of accounting data will depend on the quality of management decisions for the future prospects of each enterprise;

- reducing the number of errors in accounting using built-in algorithms for internal automated control of accounting data. In our opinion, there are no perfect algorithms built into accounting automation programs;

- ensuring the reliability of data storage, as information becomes one of the strategic resources of the enterprise. We found in the course of the study that in Ukraine there are virtually no special regulations, as well as technologies that would guarantee 100% confidentiality of data. Therefore, we do not recommend storing the most valuable accounting data for the company in cloud technologies;

- overcoming methodological and methodical problems that exist in the theory and methodology of accounting. After all, automated accounting systems are the consequences of existing processes in accounting, the purpose of which is to facilitate and standardize the operations of the accountant through the use of modern information technology. It is the inability to resolve inconsistencies in the regulatory framework of accounting, lack of understanding between government and non-government regulators contribute to the problems, the need for professional judgment in solving a wide range of issues - all this complicates automation. As a result, acting accountants in their practice act on an intuitive level, trying to resolve these contradictions at the enterprise level, which, in turn, does not allow to formalize approaches. In our opinion, in a single complex of automated accounting system is quite difficult, but it is necessary to combine maximum flexibility for the end user, great functionality of the program and a unified approach to the process of accounting and reporting;

- interaction of information systems of different business entities with each other;

- advanced training of users of automated systems. An important role is played by the level of training of an accountant who performs accounting in automated systems, who sends reports through electronic telecommunications channels, as interaction with security certificates, electronic digital signature, authorization, requires an understanding of modern information technology. It is important to note that the development of modern software automation of accounting methods (trial and error) is hardly a decent option. Not always authorized dealers - developers of accounting automation programs themselves take advanced training courses and are very confident in the correctness of their actions. It is quite clear that companies themselves must competently approach the choice of information systems for accounting automation. The choice of accounting automation program usually depends on the size of the enterprise and its financial capabilities. Hence the complexity of the process of compatibility of one software with another, frequent problems of compatibility of versions, as well as differences in the method of working with a program. In our opinion, the most appropriate solution would be the competent design and selection of software at the initial stage, based on the current objectives of the enterprise and its future needs. We offer channels for mutual understanding among the developers themselves, which will allow to develop a single standardized approach to ERP - systems, which until now did not exist at all. In the course of research, we found that Ukrainian developers are working fruitfully in this direction, they are improving their own automation tools, so that in the future they meet all modern challenges of today, especially in terms of regulatory framework for accounting;

- an important problem in the implementation of automated accounting programs in modern enterprises is the constant changes in legislation. To solve the problem, we offer software developers to customize their software product immediately after its entry into the market, for appropriate changes and timely updates. Thus, we have come to understand that the problems we have considered may further hinder the increase in costs for the implementation of automated accounting programs, as well as reduce their efficiency. It is known that an important element of economic development is to attract additional investment; therefore, automated accounting programs are important for all enterprises and organizations, despite their specific activities. Therefore, only the introduction of the best automated accounting system will ensure the efficiency of the accounting and reporting system and its further development.

If the problems of accounting automation are overcome correctly and correctly in modern conditions, the prospects of automation for the future activities of each enterprise will be quite obvious through transparent management of the enterprise as a whole and making economically sound decisions on plans and forecasts. The solution of these problems should be the subject of some fundamental research.

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EFFICIENCY OF PERSONNEL MANAGEMENT IN THE HOTEL BUSINESS

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In our time of tough market relations and competition in the hotel industry, only hotels that can provide customers with quality services can withstand a fierce struggle, and without professionally trained staff it is impossible. Today, the practical use of advanced forms of hotel staff management can increase its socio-economic efficiency, which is of particular importance.

The main potential of the hotel is the staff. Hospitality, diligence and competence of the hotel staff is the basis of high quality customer service, which depends on the quality of work. The task of each employee and hotel manager is to comprehensively master professional skills, constantly expand scientific and technological horizons, skillfully use the acquired knowledge and skills in practice to achieve high efficiency.

Personnel is a set of employees united by the goals of economic activity, technology, means of production. This is the personal composition of the organization, which includes all employees, as well as working owners and co-owners. [1]

Without people there is no organization, and without qualified staff no hotel will be able to achieve its goals. Hotel staff management is related to the people in the team and their relationships.

Generally speaking, personnel management is a process of systematic, systematically organized through interdependent organizational, economic and socio-psychological mechanisms of impact management on employees in the organization in order to ensure the effective functioning of the organization as a whole and meet the needs of each employee in his professional and personal development. [2]

Personnel management uses scientifically developed methods. In the theory and practice of management, three groups of methods are used: administrative, economic and socio-psychological. [3]

Administrative methods are based on power, discipline and punishment. These methods focus on behavioral motives, such as a conscious need for work discipline, a