

## Менеджмент і маркетинг на транспорті

Продовження табл. 1

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Довгострокові кредити банків	Процентний та кредитний ризики
Інші довгострокові зобов'язання	Податкові ризики
ІІІ. Поточні зобов'язання	Ризик ліквідності
Короткострокові кредити банків	Процентний та кредитний ризики
Кредиторська заборгованість	Ризик ліквідності, кредитний ризик
Інші поточні зобов'язання	Ризик ліквідності, втрати фінансової стійкості та незалежності
ІV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	
Баланс	Ризик банкрутства

Таким чином, кожна стаття активу та пасиву балансу несе в собі відбиток чи потенціал ризикових подій. Види ризиків пов'язані з природою балансових статей, і ця обставина дозволяє досить оперативно проводити якісний аналіз статей для виявлення слабких місць або несприятливих подій.

[1] Сосновська О.О., Деденко Л.В. Ризик-менеджмент як інструмент забезпечення стійкого функціонування підприємства в умовах невизначеності. Європейський науковий журнал Економічних та Фінансових інновацій, № 1 (3), 2019. С.70-79.

[2] Наказ Міністерства фінансів України № 73 Національне положення (стандарт) бухгалтерського обліку 1 «Загальні вимоги до фінансової звітності» від 07.02.2013 URL: <https://zakon.rada.gov.ua/laws/show/z0336-13#n17> (дата звернення 12.05.2023).

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## DEVELOPMENT TENDENCIES OF MODERN MANAGEMENT

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At the turn of the 20th and 21st centuries, a new direction in management practice emerged - the so-called knowledge management. One of the central ideas of knowledge management is the more effective use of already existing knowledge. It is important not to invent what has already been invented, but to actively and widely use existing experience. Benchmarking has become widespread in global practice. This is the name of a special management technology, which consists in the fact that the technologies, standards and work methods of the best organizations are introduced into the practice of the organization. Benchmarking is a systematic process of identifying the best

organizations, evaluating their products and production methods in order to use the best practices of these organizations.

Another feature of the modern production process is that the subject of work for most workers has changed. Progressive information and communication technologies are becoming the most powerful management factor. Information systems are becoming the most important component of the enterprise's production apparatus. Traditional boundaries between enterprises are being erased. These new conditions require new management methods that can ensure the success of these networks. Methods and forms of management within networks have become the content of the so-called network management.

Various special types of management are developing: municipal management, risk management, university management, environmental management, financial management, company reputation management, consumer loyalty management, brand management, image management, investment management, innovation management, business reengineering, anti-crisis management and others. Separate training manuals have been written for all these types of special management. In many cases, the formation of an independent type of special management involves the development of special management techniques, methods and technologies specific to this type of activity. All special types of management are applied to a greater extent and their development is largely based on the generalization of management practices in the relevant special areas.

The general trend in the development of management today has become the spread of management concepts, methods and models that have proven their effectiveness in commercial organizations to non-commercial organizations. So, for example, marketing approaches to management extend to the activities of public organizations, city and district administrations (so-called regional marketing). Elements of business planning are successfully applied in the activities of many non-profit organizations.

Another fundamental trend in the development of modern management is the expansion of management objects due to the fact that modern theory and practice are based on an expanded idea of the essence of the enterprise and its boundaries.

The modern idea of the enterprise combines technological and mental factors, as well as such phenomena as the culture of the enterprise, its institutions, cognitive system, events, experience of other people and companies. All this in the modern practice of enterprise activity becomes an object of management. In other words, management today includes not only the management of production processes, but also the purposeful formation and development of the company's culture, the development within the organization of such institutions as trust and a creative atmosphere of productive group work, the development of organizational ties within the organization and beyond,

development of the innovative ability of micro-teams, use of the experience of other organizations, i.e. the boundaries of traditional management are expanding [1]. At the same time, the backwardness of Ukrainian enterprises and organizations in the field of classic management technologies is being overcome with great difficulty. Today, the management technologies of the industrial era are just beginning to be mastered, in particular, the management technologies of material and financial resources.

So, summing up the above, it is possible to state the existence of the following main priority areas of development of modern management in Ukraine:

- rational combination of the market and state regulation of economic activity of enterprises;
- wide use of strategic planning and management in the economic activity of enterprises;
- constant adjustment of enterprise goals as a reaction to changes in the external environment;
- achievement of strategic and operational goals of enterprises due to the optimal distribution of material, labor and financial resources according to the main directions of economic activity of enterprises;
- significant improvement of the level of qualification and art of managers in enterprise management;
- constant concern for improving the qualifications of employees of enterprises;
- involvement of employees in enterprise management;
- maximum use of innovations.

[1] What is Modern Management Theory? Career Development Tips. Glassdoor Team/ URL: <https://www.glassdoor.com/blog/guide/modern-management-theory/> (reference date 05.05.2023)