Таким образом, численность трудовых ресурсов организации, на наш взгляд должна определяться как сумма среднесписочной численности работников, численности внешних совместителей, численности работников, выполнявших работу по гражданско-правовым договорам. Если количество штатных единиц работников, как среднесписочной численности, так и внешних совместителей официально учитывается в действующей отчетности, то количество работников, выполняющих работу по гражданско-правовым договорам, не ведется. Предлагаем численность данной категории работников рассчитывать на основе сопоставления фонда, затраченного на оплату их труда и средней заработной платы в организации.

Tarasova K.I. PROSPECTS FOR THE DEVELOPMENT OF THE INTERNET TECHNOLOGIES IN UKRAINE

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Ukraine has been actively involved in the formation of an information society since 2000. However, there are many difficulties arising from this, primarily due to lack of technical infrastructure, uneven telecommunication services and limited access to rural, mountainous and depressed regions, difficult financial provision of this process, inadequate legislative support, and lack of in-depth scientific research of the process. the formation of an information society and its components, taking into account the best foreign experience. According to the level of information technology development, in 2017 Ukraine occupied 68th place (the index covers 157 countries). The only competitive advantage our country has in this regard is traditionally strong IT-personnel. Ukraine has a very high level of programmer training, and it is one of the world's centers of offshore programming.

The modern information and communication system in the given sphere of activity of the organization allows to provide the solution of the following tasks:

- direct, timely access to the information product (accurate information on the progress of the production process in space and time);
- effective coordination of internal activities and prompt distribution of various messages;
- more effective interaction with the processor's subcontractors through the use of more informed and visual means of displaying and transmitting and receiving messages;
- use of qualitatively better technology of system analysis and design of operational management in the lower and middle levels of production management.

Today there is an urgent need for IT modernization of domestic enterprises, but the latest technologies are no more than a tenth of the enterprises. Today there are several major world software developers who offer an IT development strategy at the enterprise.

For example, Microsoft aims to provide its customers with the most advanced tools and at the same time become the benchmark for choosing the IT strategy for the company. These initiatives include the Commercial Software Initiative (CSI), the Trustworthy Computing Initiative (TWC).

Recommendations for the development of the basic type: construction of the server infrastructure; Enter Active Directory Directory Services for Authentication purposes; Configuring SUS / WUS services for automatic updates; application of antivirus protection; protection of traffic using ISA.

Recommendations for the development of a standardized type: software updates on the latest versions of the operating system (OS) and office applications; using applications for the Active Directory directory service and tools for working with Group Policy Objects (GPOs); active use of System Management Server; application of centralized backup and recovery solutions after failures; organization of remote access to VPN-networks.

Recommendations for the development of a rational type: introduction of automation technologies for identification management (Microsoft Identity Integration Server 2003); use System Management Server to manage servers; compatibility testing; managing image workstations; deployment / management of firewalls in the workplace; organization of secure wireless network access using Internet Authentication Service (IAS) and Active Directory directory services. Dynamic development recommendations: Active Directory federal service; the solution for automatic distribution of server images; the solution for determining the load level; quarantine job support; monitoring of productivity of workplaces; isolation of Active Directory domains using IPSec.

Tronets I.A., APPROACHES TO THE ESSENCE OF THE CONCEPT OF "CASH"

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В данном тезисе рассматривается понятие денежных средств, приведены различные трактовки данного термина, а также раскрыта сущность денежных средств, как экономической категории.

Денежные средства, как термин применяется по отношению к хозяйствующим субъектам. В экономической литературе и энциклопедических словарях даются различные трактовки этой категории.

Анализ экономической литературы и энциклопедических словарей позволил установить, что различные отечественные и зарубежные ученые по-разному трактуют определение «денежные средства» предприятия.

По мнению Сушко Т.И. денежные средства представляют собой совокупность денег, находящихся в кассах организации, на ее счетах в банках, в пути, характеризующие начальную и конечную стадии кругооборота собственного и заемного капитала.