



#### References

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### IMPORTANCE AND TRENDS IN INTERNATIONAL BUSINESS

Globalization is the process of international integration, arising from the interchange of world views, products, ideas, and other aspects of culture. International business includes all commercial transactions (private and governmental, sales, investments, logistics, and transportation) that take place between two or more regions, countries and nations beyond their political limitations.

International business (IB) refers to any business activities conducted across national borders. International business can choose among these five basic activities: importing & exporting; licensing; franchising; strategic partnerships & joint venture; foreign direct investment (FDI). In practice, there are more types of international business, like: contract manufacturing; outsourcing; offshoring; countertrade etc. International Business is described in the literature as a limited and underdeveloped hybrid of various elements borrowed from many related basic disciplines [1].

International business has many advantages and benefits for a production or manufacturing company. With local markets being saturated, many companies think of expansion via international business. The biggest importance and benefits of international business are [2]:

1. Helps in expansion: Geographic expansion may be used as a business strategy. However companies may increase their business at home.

2. Helps in managing product life cycle: Every product has to pass through different stages of product life cycle - when the product reaches the last stages of life cycle in present market, it may get proper response at other markets.

3. Proper use of resources: Sometimes industrial resources like labor, minerals etc. are available in a country but are not productively utilized.



4. Technology advantages: Some companies have outstanding technology advantages through which they enjoy important competency. This technology helps the company in capturing other markets.

5. Availability of quality products: When markets are open, better quality goods will be available everywhere. Foreign companies will market latest products at reasonable prices. Good product will be presented in the markets.

6. Earning foreign exchange: International business helps in earning foreign exchange which may be used for strategic imports. Ukraine needs foreign exchange to import oil, gas, some raw material and machinery.

7. Helps in mutual growth: Countries depend upon each other for meeting their requirements. Ukraine also depends on some countries on oil and gas.

8. Investment in infrastructure: International business requires proper development of infrastructure.

In order for any international business to maintain its customer acquisition rate, and to progress in general, it must follow trends and adapt to new situations. Current trends in international business that will dominate in the future are [3]:

1. Growing Emerging Markets: Developing countries will see the highest economic growth as they come closer to the standards of living of the developed world.

2. Population and Demographic Shifts: The population of the industrialized world is aging while many developing countries still have very youthful populations.

3. Speed of Innovation: The pace of innovation is increasing as many new companies develop new products and improved versions of traditional items.

4. More Informed Buyers: More intense and more rapid communications allow customers everywhere to purchase products made anywhere around the globe and to access information about what to buy.

5. Increased Business Competition: As more businesses enter international markets, companies will see increased competition. Because companies based in developing markets often have lower labor costs, the challenge for Western firms is to keep ahead with faster and more effective innovation as well as a high degree of automation.

6. Slower Economic Growth: The motor of rapid growth has been the Western economies and the largest of the emerging markets, such as China and Brazil. Western economies are stagnating, and emerging market growth has slowed, so economic growth over the next several years will be slower.

7. Emergence of Clean Technology: Environmental factors are already a major influence and will become more so worldwide. The advantage of this market is that it is expected to grow more rapidly than the overall economy.

As the economy grows slowly, businesses may have to look at selling internationally to remain profitable. Before examining foreign markets, they have to be aware of the major trends in international business to take advantage of those that might favor company activity. International markets are evolving rapidly, and companies can take advantage of the changing environment to create a niche for doing international business.

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### ФУНКЦІЇ БУХГАЛТЕРСЬКОЇ СЛУЖБИ ЩОДО ОБЛІКУ МЕДИКАМЕНТІВ СУБ'ЄКТІВ ДЕРЖАВНОГО СЕКТОРУ ЕКОНОМІКИ

Бухгалтерська служба медичного закладу слідкує за неухильним дотриманням порядку оформлення та подання первинних документів з оформлення руху медикаментів, які включають в себе лікарські засоби та медичні вироби.

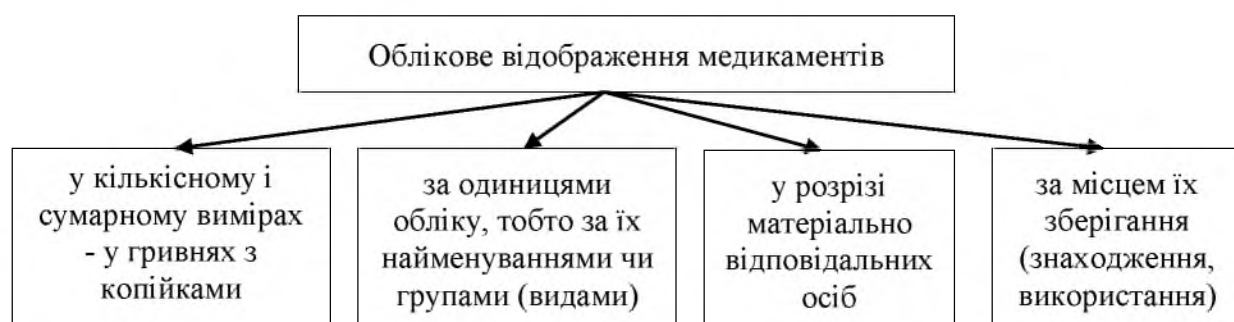
Бухгалтерський облік лікарських засобів та медичних виробів заклади охорони здоров'я ведуть з дотриманням єдиних методологічних засад, встановлених Законом України "Про бухгалтерський облік та фінансову звітність в Україні".

Лікарські засоби та медичні вироби є об'єктами обліку запасів закладів охорони здоров'я. Інформацію про них у бухгалтерському обліку заклади охорони здоров'я формують, керуючись Методичними рекомендаціями ведення обліку лікарських засобів та медичних виробів у закладах охорони здоров'я (наказ МОЗ від 09.09.2014 р. № 635). Варто зазначити про оновлення Методичних рекомендацій наказом МОЗ від 02.01.2019 р. № 15 [1].

Лікарські засоби та медичні вироби у закладах охорони здоров'я обліковуються:

- у бухгалтерській службі;
- за місцем їх відповідального зберігання (знаходження, використання), тобто на складі, у відділеннях та на постах (у маніпуляційних кімнатах) [2, с.199].

У бухгалтерській службі закладу охорони здоров'я лікарські засоби та медичні вироби обліковуються наступним чином ( рис. 1 ).



Придбані (отримані) чи виготовлені лікарські засоби та медичні вироби закладами охорони здоров'я зараховуються на баланс за первісною вартістю.

Бухгалтерські служби закладів охорони здоров'я списують використані лікарські засоби та медичні вироби на підставі звітів про фактичне їх використання, отриманих від