

підрозділах; в проведенні внутрішнього контролю бере участь весь персонал компанії, згідно з повноваженнями та функціями; корисність внутрішнього контролю порівнянна з витратами на його організацію і здійснення. Розуміння і облік цих важливих моментів дозволить будь-якому економічному суб'єктові (великому чи малому) створити свою унікальну систему ефективного внутрішнього контролю.

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1. Карпачева О.Н., Матвеева В.С. COSO-подход к системе внутреннего контроля и организации управления рисками//Бухгалтерский учет, анализ и аудит: современное состояние и перспективы развития : материалы XI Междунар. науч.-практ. конф. (Екатеринбург, 20 апреля 2020 г.). Екатеринбург: Изд-во УрГЭУ, 2020. С. 46–52.

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**ЗАСТОСУВАННЯ ІНФОРМАЦІЙНИХ ТЕХНОЛОГІЙ В УПРАВЛІННІ
ЗЕМЕЛЬНИМИ РЕСУРСАМИ
APPLICATION OF INFORMATION TECHNOLOGIES IN LAND RESOURCES
MANAGEMENT**

Spatial information technology has high application value in land resource management, especially in global positioning system, remote sensing technology and geographic information system, etc. By applying these technologies, we can realize information management of land resources, improve economic and ecological benefits of land and optimize the adjustment of land resource structure. Based on this, this paper introduces the connotation of spatial information technology, explains the role of spatial information technology in land resource management, and explores the application and development prospect of spatial information technology in land resource management by combining the current situation of land resource management.

In recent years, as the world's population continues to grow and land resources are gradually strained, land application technologies and land application models have changed with the times, and advanced management technologies and management models can promote the development of land resource management in a fast and efficient direction. Therefore, to improve the level of land resource management, it is necessary to apply advanced management techniques and management modes to ensure the stable development of urban land economy. In addition, it is necessary to

strengthen the land resource management work according to the economic development of China, apply spatial information technology to the land resource management work, and realize the harmonious unification of ecological, economic and social benefits of land resources.

1. The connotation of spatial information technology. The application of spatial information technology in land resource management is the development trend in recent years, and spatial information technology includes global positioning system, remote sensing technology and geographic information system, which together form the spatial information technology system. Firstly, the staffs determine the target of land resource survey through remote sensing technology and photogrammetry technology in the survey work. Secondly, the staffs collect the data related to land resources through the application of GPS and store them in the database. Finally, the staffs analyses the land resource data by applying GIS.

1.1. Global Positioning System (GPS). With the continuous development of science and technology, the earliest developed GPS is mainly applied to global positioning and sea, land and air navigation. GPS consists of three independent parts: space segment, ground segment and user segment, which can provide real-time 3D position, 3D velocity and high-precision time information. GPS has a wider measurement range, higher measurement accuracy and shorter measurement time compared with other measurement technologies. At present, with the expanding demand of society, the application scope of GPS is gradually extended from military to civilian fields.

1.2. Remote sensing technology. The sensor is a device that collects, detects and records the electromagnetic wave radiation energy of the ground object, which is the core part of remote sensing technology, and it can identify the size, type and properties of the target object. The sensors are connected to computers and can directly display specific data, making it easier for staff to collect data. Remote sensing technology is an advanced urban information acquisition technology, which has more advantages than traditional measurement technology: it can measure object spacing more accurately, improve the accuracy of land survey and demarcation, effectively ensure the scientific and accuracy of land survey work, reduce the loss of human and material resources, and greatly improve the efficiency of land resource measurement. In addition, the application of remote sensing technology in large-scale projects ensures the accuracy of land measurement. When staffs measure land resources, they can apply remote sensing equipment to improve the efficiency of land resource management. The staff of the survey department can operate the measurement remotely by applying remote sensing technology to conveniently obtain information such as land type, location and area of land changes. The application of remote sensing technology in land resource management realizes the rationalization and efficiency of land resource management and provides guarantee for sustainable economic and social development.

1.3. Geographic Information System. Theoretical knowledge of information science and geography is the prerequisite for land resource managers to apply GIS, which is a specific and very important spatial information system. It is a technical system for collecting, storing, managing, computing, analysing, displaying and describing the relevant geographic distribution data in the space of the whole or part of the earth's surface layer (including the atmosphere) with the support of computer hardware and software systems. GIS can provide corresponding technical support for land resource management work. GIS relies on computer technology, and to some extent is known as an extension of maps. At present, GIS has been widely used in the work of land resource management, and the scientific management of geospatial data has been realized by analysing and managing geospatial data through GIS.

China's spatial information technology has made great progress in the dual development of economy and science and technology, in the future, spatial information technology will certainly become one of the main application technologies for effective management of land resources, only on the basis of the wide application of spatial information technology can the informatization and intelligent construction of land resource management be realized. Firstly, spatial information technology such as global positioning system, remote sensing technology and geographic information system should be applied to carry out land resource management. Staff should apply

spatial information technology to dynamically monitor the distribution and utilization of various types of land resources, and make full use of land resource data through advanced technology and effective manual management measures. Secondly, when updating the land resource utilization database, staff should apply relevant technologies to update the database in a timely manner, scientifically assess the value of land resources on the basis of data, and establish a sustainable land resource management system on the basis of spatial information technology. Finally, the staff should use spatial information technology to solve the problems in land resource management work in time, effectively improve the quality and efficiency of land resource survey work, and the staff should use their work experience and professional ability to promote the further development of spatial information technology, so as to improve the technical level of land resource management in China.

To sum up, spatial information technology can provide important technical guarantee and data support for land resource management, and improve the timeliness and accuracy of land resource management. The scientific application of spatial information technology ensures the accuracy and rationality of data analysis and planning processing, and the integration of computer technology with spatial information technology and network technology in land resource management fundamentally ensures the accuracy and efficiency of land resource management work, thus promoting the sustainable development of land resource management.

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УПРАВЛІННЯ НА ПІДПРИЄМСТВАХ МОРСЬКОГО ТА РІЧКОВОГО ТРАНСПОРТУ

MANAGEMENT AT THE ENTERPRISES OF MARITIME AND RIVER TRANSPORT

Економіка країни залежить від безпечної та ефективної роботи морського транспорту, який використовує порти та водні шляхи. Морські, річкові порти та водні шляхи надзвичайно різноманітні з точки зору обслуговуваного руху суден, різноманітності надання послуг, географії та умов навколишнього середовища. Порти повинні бути спроможними забезпечити ефективні та швидкі можливості для розширення торгівлі, збільшення розміру та швидкості океанських суден, дедалі більший відсоток займають судна під іноземними прапорами. Багато портів усього світу також обслуговують великий обсяг прибережних і внутрішніх суден із різноманітними баржами, буксирними суднами, пасажирськими поромами та прогулянковими човнами.