results with the actual, verifying all types of resources, including employees. The very fact of control can take a negative view of those who are checked, although it depends on the style of control. In addition, the deviation from the expected results without objective reasons also does not cause great enthusiasm among managers.

5. The last management function – regulation – depends on the previous four, and its implementation will directly depend on the results of planning, organizing, motivating and, most of all, controlling. That is, in essence, the regulation performs one of the tasks of resolving conflicts, but if one considers this function as a causative agent of conflicts, the reason for this is the mistakes in regulation when adjusting plans, changes in the organizational structure, changes in forms and methods of motivation, etc.

Consequently, the management system, the management of the organization and the results of management of this system are the source of many conflicts that arise in the organization. Undoubtedly, under such conditions there is no need to talk about increasing competitiveness. In this context, the conflict management process is designed to improve the enterprise management system.

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## INTERNATIONAL LABOUR MIGRATION

International labor migration which affects most countries in the world is the movement of employed people from one country to another within international labor market for more than a year due to the nature of development of the productive forces and industrial relations, the effect of economic laws.

As a rule we distinguish:

1. Migration of human resources to search for a new place of residence.

2. Labour migration- employable people with the aim to receive better work.

Nowadays workers constitute the basis of international migration labor flow, to a lesser extent – employees.

Scientists and also technical staff, though they consist only small proportion of the total number of migrants, play an important role in international migration.

International labor migration is becoming global. Permanent labor markets are currently formed in the world. The first market belongs to the USA and Canada, the second – to the countries of Western and Northern Europe, the third – to the region of the oil-producing countries of the nearest, the fourth – to Latin America.

Traditional immigration countries are Australia, Canada, New Zealand, USA. Besides, new destination countries (Ireland, Italy, Norway, Portugal) are main places of residence for migrants.

In the modern world we can observe the process of transferring the minds from less developed countries to more developed. Over the last 20 years from less developed countries more than 500000 highly qualified and skilled specialists have migrated to USA, Great Britain and Canada because it gives them the opportunity to receive more rewards for their activities. To the main causes of labor migration belong:

1. Different level of economic development.

2. Existence of national differences in wages.

3. Massive chronic unemployment in undeveloped countries.

4. Political and economic crisis of the former socialist system.

5. Growth in demand from the leaders of the world economy for intellectual labor.

6. The rapid development of modern means of communication and transport.

7. Non-economic factors: military and religious conflicts, disintegration of federal states, national, family and ethnic problems.

The main feature is that international migration of labor force is getting younger. The average age of migrants is 20-25 years. According to the views of economists 5-7 million of Ukrainians work abroad.

The most important issue of international migration research is to consider joining immigrants to the role of labor in a particular country and their adaptation. The consideration of this problem was focused on the ratio of economic activity among women and Jews aged 18 to 54 in Israel.

Goals for which the study was conducted:

1. The definition of socioeconomic status, the burden of family care for children, ethnic belonging to the economic activity of immigrants, domestic producers, married women, the impact of education.

2. The degree to which the above effects are distinguished depending on veterinary and age.

The data taken for this analysis come from a regular survey of the workforce of the Israeli population for 1970 and 1971. As a result, it was found that factors such as socio-economic status, educational level, and the burden of childcare affect the number of women employed. However, the effect model was different for younger and older women and in accordance with the status of veterinary medicine. Indicators can be derived from data from the age of immigration or the life of women, in which immigration occurs, which changes the nature and effect of the impact of immigration on the participation of the workforce.

To sum up, the problem of international labor migration is one of the biggest problems in the world. So, the main reason of international labor migration is the high level of salary. In order to lessen the international migration government must provide stability, economic growth, the high level of wages and good social assistance.

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## CAPITAL ASSETS ACCOUNTING

The means of production are the most important factors for the implementation of economic activity and financial conditions of the enterprise, as this is one of the main components of the productive forces. Research and analysis of fixed assets is one of the most studied, since they form the basis of the functioning of the enterprise.