

more money, comparing with income, on their recovery. It also affects the profits of enterprises.

So we must completely revise the environmental economics, its main tasks and methods. It helps to understand more precisely how it is possible to save resources, without natural disasters.

*Scientific supervisor: Davydenko T.A.,
PhD, Senior Lecturer*

UDC 004.4:004.652.3 (043.2)

Papakina K.I.
National Aviation University, Kyiv

NEW TRENDS IN MODERN GAME DEVELOPMENT

Nowadays video games and computer technologies are deeply penetrated into our life. Role of video games cannot be overweighed in 21st century, when every child, teenager, adult and even elder generation know about video games industry. Many users even prefer virtual reality to “reality” where they were born. It is the problem and advantage of gaming at the same time. In fact, game design has a set of problems, which need to be solved in the nearest future, because the next decade might just be the golden era of game development.

But, firstly we need to understand what means to be a game designer. Many people may think that game design is about writing the actual game, which is not the case at all. In fact, game designer is a person, who is able to hold together the vision of experiences into one project. What emotions, what experience, what story do you want to tell – these aspects are necessary to develop a valued project. Understanding aims and crystal vision of final stage of game is what can make game a history.

There are a wide range of any kind of games from expansive (Call of Duty: WWII) to one-person-created games. But in 2018 users are much more demanding than they ever were. New year outcomers are requested to be more interesting, dynamic, beautiful. They meant to be games as service.

The first trend of this year is “game as a service.” Such kind of games designed to consume every free hour you have. With titles including Destiny 2, Diablo 3, Grand Theft Auto Online, and Splatoon 2, these games continually receive new content and new reasons to keep you coming back. Games as a service want to keep you playing – and keep you paying. When you are in such game, all events, rates and even map positioning itself to fill user into virtual world. With games like Anthem, Sea of Thieves, and Skull & Bones heading our way this year, you can expect “games as a service” to keep trending in 2018.

By the way, games with multiple endings are trending now too. If you don’t get what it means, remember your favorite life moment or book, story. Humanity being always want to replay favorite things. This aspect related to video games too. If game concept, story mode, design and battle system are made properly and touching, be sure that user going to replay this game time after time. But, you know that one storyline is boring to play many times. That is why developers made dynamic storyline depending on user’s

choices with multiple endings. Auteur designer Yoko Taro has taken that to a new level with the sequential multiple endings of *Nier: Automata*. In addition to a few potential endings for your first playthrough, the game is actually notably different from its rivals.

Another trend is open world technology (*The Legend of Zelda: Breath of the Wild*). It often interconnects with another popular game mode called "sandbox". "Sandbox" is technology, which made user able to live in virtual world in pure sense of this meaning. If you have ever played "sandbox" game, you may know that each of your doings and decisions will reflect on rest world: map, reputation, story, ending. It is terrific and magnificent to feel that you are writing a one's world story by yourself.

The last trend of 2018 is battle royale (*Player Unknown's Battlegrounds*). The main idea of this kind of games is to drop a large number of people into an area littered with weapons, and the sole survivor wins. The grim narrative convention of the so-called "Battle Royale".

All of these trends are based on graphic design also. Realism of modern games is impressive. Game trailers and scripted scenes are almost like movie if your PC is up to sustain maximum settings requirements. Technology of AR (Augmented Reality) is rising and VR (Virtual Reality) do so.

Making a conclusion, the first question remains: which reality would you choose after all?

*Scientific supervisor: Hurska O.O.,
Senior Lecturer*

UDC 657 (477) (043.2)

Piatetska B.M.
National Aviation University, Kyiv

GLOBAL ACCOUNTING SYSTEM

Changes in the Ukrainian economy require a change in the accounting system, as it is the basis of the information provision of users for their management decisions.

The decline of many well-known companies has drawn attention to the reliability of financial reporting and public confidence in the profession of accountant and auditor. As a result, authorities in many countries increased control over the compilation and audit of financial statements. However, I think that only strengthening the requirements for transparency of financial reporting and responsibility for its preparation will not produce the expected result, because methodological, social and behavioral factors are not taken into account. In my opinion, it will be more effective to reduce tax pressure, provide systematic training for employees who make financial statements to hold meetings (at least once every six months), where compliance with financial, budget discipline and another essential tasks will be analysed.

Ukraine's aspiration to become a member of the European Union requires appropriate changes in legislation, regulatory and legal support for accounting and financial reporting. There are theoretical and practical problems of reforming the accounting system in Ukraine, which are due to: differences in accounting approaches in Ukraine comparatively with Western countries; contradictory provisions of the International Financial Reporting Standards; lack of complexity in reforming the state