

4. Кузнецова А. Штучний інтелект в маркетингу: переваги і приклади використання: веб-сайт. URL : <http://web-promo.ua/ua/blog/shtuchnij-intelekt-u-marketingu-perevagi-i-prikladi-vikoristannya/> (дата звернення: 23.03.2024).

Yaroslav Belei

NATURAL SCIENCES – PAST, PRESENT, FUTURE

The history of the natural sciences covers the centuries-long study of nature and its phenomena. It allows us to track the evolution of scientific approaches, discoveries of scientists and the impact of natural sciences on society. It reflects a wide range of scientific achievements and discoveries of mankind in their development. It reveals important scientific discoveries that have determined the current state of knowledge about nature. The history of the natural sciences is key to understanding present and future scientific progress, and plays an important role in training future scientists and researchers.

The current state of the natural sciences includes:

- **Modern research**, in which scientists from around the world are actively engaged in the study of quantum physics, cosmology, and genetics, which opens up broad prospects for the development of technology and medicine.
- **Environmental safety**, which is increasing due to the growth of environmental problems, and to combat them, natural sciences are actively exploring new methods and technologies for environmental protection and rational use of natural resources.
- **Interdisciplinary approach**, i.e., modern research in the natural sciences often uses an approach that combines knowledge from different fields, such as physics, chemistry, and biology, to achieve the best results for solving complex problems of our time.

Considering the impact of the natural sciences on society, it can be noted that the natural sciences have a significant impact on society, as they contribute to solving a wide range of problems facing humanity. They help us understand the world around us, discover new methods of treating diseases, influence climate change, increase crop yields, and much more.

Thanks to discoveries and achievements in the natural sciences, society has the opportunity to improve the quality of life and ensure sustainable development. In addition, the study of natural sciences contributes to the formation of critical thinking and the development of scientific training of society as a whole.

This is the theory of evolution developed by Charles Darwin, which made

a significant contribution to the development of biology. Darwin introduced the theory of natural selection, which contributed to the understanding of evolution and species origin.

He also introduced Niels Bohr's model of the atom based on a planetary system where electrons orbit the nucleus in defined orbital layers. This was revolutionary in achieving a deeper understanding of the structure of the atom.

Technological progress in the natural sciences plays an important role in the development of society. Innovations in science and technology contribute to the discovery of new research methods and approaches to solving complex scientific problems. Developments in biotechnology, information technology, and engineering are bringing about fundamental changes in various areas of the natural sciences.

Technological advances also help to facilitate complex research and increase the productivity of scientists. The use of modern technologies in the natural sciences is carefully tested and documented to ensure the reliability of scientific discoveries and conclusions.

An important role of the natural sciences in the future will be to preserve biodiversity. Scientists will work to develop strategies and technologies to maintain the diversity of living organisms and their habitats. The natural sciences will take on an important mission in the future – to combat climate change. Research in climate, ecosystems, and renewable energy will be crucial to reducing human impact on the environment. Natural sciences will play an important role in the implementation of green technologies in the future. Research in renewable energy, eco-friendly materials, and sustainable production will be aimed at reducing the negative impact of technology on the environment. The natural sciences of the future will also expand their scope to space exploration. A deeper understanding of the formation of planets and exoplanets, the search for life in other galaxies, and the exploration of the universe will be key to expanding our knowledge of space.

In conclusion, the natural sciences have a long history and continue to play a crucial role in the development of humanity and our understanding of the world around us. Over the centuries, they have evolved from observations and empirical discoveries to the formation of scientific theories and research methods that underpin modern achievements. Today, the natural sciences are at the forefront of scientific progress, covering a wide range of fields, from the study of the smallest components of matter at the quantum level to the study of the large-scale structure of the universe. By combining knowledge from different disciplines through an interdisciplinary approach, scientists are able to solve the complex problems of our time. Discoveries and innovations in the natural sciences have a direct impact on society. They help develop new treatments for diseases, fight climate change, increase crop yields, and ensure sustainable development. The achievements of the natural sciences not only improve the quality of life, but also shape critical thinking and scientific literacy

of citizens. In the future, the natural sciences will play a key role in solving global problems of humanity. Their continuous development and new discoveries will determine the future of human civilization. An in-depth understanding of the laws of nature and its phenomena will not only allow us to better understand the world around us, but also to offer solutions to a number of pressing problems. The natural sciences remain a driving force for progress and a source of inspiration for new generations of scientists and researchers.

References

1. https://kegt.rshu.edu.ua/images/dustan/2020/pl_1_03.pdf
2. <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fessuir.sumdu.edu.ua%2Fbitstream-download%2F123456789%2F12519%2F1%2F1.doc%3Bjsessionid%3DE72C643D82C616E3D1A7F942F2DCC833&wdOrigin=BROUSELINK>
3. <http://www.dy.nayka.com.ua/?op=1&z=1051>

*Inna Berzhanir,
Valeriia Samborska*

WAYS TO IMPROVE THE ACCOUNTING OF SETTLEMENTS WITH BUSINESS ENTITIES

The proper organization of settlement relations between business entities is ensured by their compliance with the relevant settlement principles. The negative consequences of market reforms in Ukraine include the emergence of conditions that violate such principles, in particular:

- the independence principle is violated by restricting business entities from choosing more efficient forms of settlement by other counterparties with a monopoly position in the market;
- the principle of timeliness is violated by the existence and growth of unjustified receivables and payables of enterprises;
- the failure to comply with the liquidity principle is due to the two previous factors, as well as insufficient planning by enterprises of cash inflows to accounts, their write-offs, and planning of the need for loans;
- insufficient control over the fulfillment of contractual obligations of enterprises by the state and banking institutions [1].

This requires the development of measures aimed at improving the efficiency of the internal control system at enterprises, the effectiveness of which is dependent on the level of organization of accounting at the enterprise. Therefore, the issue of accounting for settlements with business entities is quite relevant at this stage of formation of the national economy of Ukraine.