MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

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School of Management and Business

Department of International Economic Relations, Business & Management

Bachelor's Qualification Work

(based on Organizational activities as a general management function case)

Bachelor's student of the 4th year study

Field of Study 07 – Management   Yanina Kardanova
and Administration

Specialty 073 – Management

Educ. program – Management

Research supervisor   **___ Liudmyla Syerova___**

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Abstract

 The thesis titled "Organizational activities as a general management function case" explores the role and significance of organizational activities within the broader context of general management. Organizational activities encompass various functions such as planning, organizing, leading, and controlling, which collectively contribute to effective management practices. This study adopts a case study approach to examine real-life examples of organizational activities in a managerial context. By analyzing these cases, the thesis aims to provide a comprehensive analysis of the relationship between organizational activities and general management effectiveness. Drawing upon relevant academic research and theoretical frameworks, the thesis delves into the practical implications of organizational activities for businesses and managers. It emphasizes the importance of aligning these activities with organizational goals to enhance overall performance and achieve strategic objectives. The thesis presents a clear and well-structured argument, allowing readers to follow the analysis and findings with ease. Through a critical evaluation of the strengths, weaknesses, and contextual factors surrounding organizational activities, it offers valuable insights for practitioners and researchers in the field of management. Furthermore, the thesis contributes to the existing body of knowledge by offering new perspectives and practical recommendations for improving management practices. By addressing the positive aspects and potential limitations of organizational activities as a management function, it stimulates further discussion and research in the field. Overall, this thesis serves as a valuable resource for understanding the significance of organizational activities in general management and provides guidance for organizations seeking to enhance their management practices and achieve sustainable success.

PHEE-institute «Ukrainian-American Concordia University»

School of Management and Business
Department of International Economic Relations, Business and Management

Educational level: **bachelor degree**
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Head of Department: Prof. L. Zharova

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TASK
FOR BACHELOR'S QUALIFICATION WORK

Yanina Kardanova

1. Topic of the work

Organizational activities as a general management function (based on Choberry Athens case)

Supervisor of the work Liudmyla Syerova PhD of Economics, Associate Professor

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Which approved by Order of University from **"22" September 2022 № 22-09/2022-3c**

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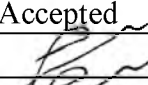
3. Data-out to the bachelor's qualification work

Materials from internship received during consultation with representatives of the company. Information from open resources in the Internet, official reporting of financial and economic activities of the enterprise.

4. Contents of the explanatory note (list of issues to be developed) *There are three main topics/tasks for the thesis: theoretical and methodical bases of management; research of the organizational and economic mechanism of management of the enterprise; development of measures to improve the management of the enterprise.*

5. List of graphic material (with exact indication of any mandatory drawings)

Graph for illustrating the dynamic of financial indicators of the company activity and schemes for visualization the organization management system of the company.
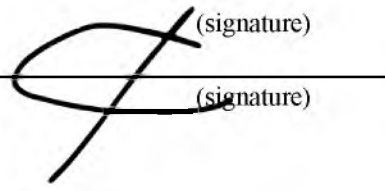
6. Consultants for parts of the work

Part of the project	Surname, name, position	Signature, date	
		Given	Accepted
1			
2			
3			

7. Date of issue of the assignment

Time Schedule

№	The title of the parts of the bachelor's qualification work	Deadlines	Notes
1.	I chapter	31.12.2022	In time
2.	II chapter	20.02.2023	In time
3.	III chapter	11.04.2023	In time
4.	Introduction, conclusions, summary	23.04.2023	In time
5.	Pre-defense	27.04.2023	In time

Student _____
(signature)

Supervisor_____
(signature)

Conclusions:_____
 The bachelor thesis of Y. Kardanova is relevant and devoted to organizational activities as a general management function. The reviewed bachelor thesis consists of content, introduction, 3 sections, conclusions, and recommendations. The content of the paragraphs is fully complied with the parts' titles and the topic of the bachelor thesis. The content and structure of the work meet the requirements and current standards for obtaining an educational bachelor's degree. Illustrative materials facilitate the perception of presented information and indicate persistence in the collection and processing (analyzing) of statistical data. The practical significance of this bachelor thesis is proved by the opportunity of using of a proposed improving set of measures on the company. Proposed recommendations will increase the efficiency of the management system of the company. The bachelor thesis is a completely independent study of current theoretical and practical aspects of management. The bachelor thesis of Y. Kardanova is recommended for defense with the highest score.

Supervisor_____
(signature)

CONTENT

INTRODUCTION

The use of organizational activity at the present stage of development is not just a new technical possibility, but reflects the deep content of existing problems. We can say that the creation and use of such approaches is dictated by social practice and in this sense is inevitable. It should be borne in mind that the transition to conceptual methods for designing organizational management systems will take a long period and will be complex, controversial, but as a result of this process, a specific culture of research, development and promotion of innovations will emerge and be strengthened.

The subjects of organizational activity perform actions from a set of functions, subfunctions, procedures and operations. For example: "making a decision to intensify the organizational activities of employees to create condominiums. Decision-making is a procedure, activation of organizational activity is a sub-function, "organization", Condominiums are products for a specific function "production management".

Creating and using new approaches and conceptual methods for designing organizational management systems takes time and effort. This is a complex and controversial process that can take a long time. However, through this process, a specific culture of research, development and promotion of innovation is formed, which contributes to the strengthening of organizations.

The benefits of applying conceptual methods include more efficient use of resources, streamlined business processes, improved product or service quality, and improved communication and collaboration within an organization.

Organizational culture plays an important role in the successful implementation of these approaches. A culture of research, development and innovation promotes continuous improvement of the organization and contributes to its competitiveness.

In general, the use of conceptual methods of organizational management at the present stage of development is an inevitable and important factor for achieving success in modern business. It helps organizations adapt to changing conditions, solve complex problems, and drive sustainable growth.

The works of many scientists are devoted to issues related to the design of the organizational structure. Among them: P. Weil, M. Meskon, G. Monastyrskyi, I. Kovalchuk, L. Shvab, A. Shegda, M. Kyzim, V. Zabrodskyi, B. Milner, M. Albert, F. Khedouri.

At the same time, the urgent problem of improving the methodology and practice of organizational activity of corporations of various types, determining its system of goals and objectives, remains poorly developed. The existing developments are mainly related to organizational activities, but not to the creation of the organization as a whole. Even carrying out an integrated approach from the standpoint of the life cycle of organizational innovations, the authors, as a rule, consider a single organization as an object of study, and the recommendations of foreign authors do not take into account the complexities and features of the current situation.

Theoretical and practical relevance determined the choice of the topic of the course work "Organizational activities as a general management function".

The relevance of the topic lies in the fact that improving the efficiency of the company is largely determined by the organization of the management system, which depends on the clear structure of the company and the activities of all its elements in the direction of the chosen goal, as well as the timeliness of adapting the organizational structure to changing conditions.

The aim of this work is: develop ways to improve organizational activity in the kindergarten as a general management function.

Achieving this goal is determined **by the solving of the following tasks**:
1) analyze the features and essence of the organizational structure;
2) consider stages and principles of the implementation of the function of the organization;
3) explore and analyze features of delegation of authority;
4) analyze economic planning and activity of the business activity;
5) analyze HR management;
6) analyze marketing and logistics management;
7) analyze management of accounting and finance at the enterprise;

8) analyze management of innovate activity of the enterprise;

9) analyze strategic management of the business entity;

10) analyze management of innovate activity of the enterprise;

11) design of a blueprint for enhancement of performance of the enterprise;

12) develop ways to improve organizational activity in the kindergarten as a general management function.

The object of work is: organizational activities as a general management function

The subject of this work: ways to improve organizational activity in the kindergarten as a general management function.

The study of organizational activity as a general management function has a number of **practical values**.

Process optimization: the study of organizational activities allows you to identify and analyze business processes within the organization. This allows you to identify bottlenecks, bottlenecks and inefficient operations, which in turn allows you to develop and implement measures to optimize processes and increase the efficiency of the organization.

Better use of resources: the study of organizational activities allows you to more accurately determine the needs for resources (human, financial, material and others) and their optimal allocation. This helps the organization to use its resources more efficiently, avoid unnecessary costs and achieve better performance.

Development of development strategies: the study of organizational activities allows you to identify the strengths and weaknesses of the organization, as well as the opportunities and threats of the external environment. This helps develop development strategies that take into account the characteristics of the organization and its environment, and allow you to achieve a competitive advantage.

Improving managerial decision making: The study of organizational performance provides executives and managers with better information about the processes and functioning of the organization. This allows them to make more

informed and informed decisions based on facts and analysis rather than on intuition or guesswork.

The research methods are conceptual and theoretical analysis of the problem, systematization and abstraction, observation, conversation, questioning, analysis of activity products, primary statistical processing of data, their qualitative interpretation and generalization.

Work structure. The work consists of an introduction, three chapters, which contain 12 subroutines, conclusions and a list of references with 30 sources. The total amount of work is 61 pages of text.

CHAPTER 1
THEORETICAL ASPECTS OF STUDYING ORGANIZATIONAL ACTIVITY AS A GENERAL MANAGEMENT FUNCTION

1.1 The essence of organizational activity and its place in the management system

Organizational activity plays an important role in modern business and is an integral part of the organization's management system. Its essence lies in the management of processes, resources and people in order to achieve the goals and objectives. Organizational activity is a set of measures aimed at optimizing the work and increasing the efficiency of the organization in a dynamic and competitive environment.

In this chapter, we will consider the essence of organizational activity and its place in the management system. We will analyze the key aspects of this activity, its role in achieving the strategic goals of the organization and the relationship with other management functions. The role of organizational activity in shaping corporate culture, optimizing business processes, using resources and making managerial decisions will also be considered.

The study of organizational activity allows you to understand how the organization functions within and in interaction with the external environment. This helps to develop strategies and tactics aimed at achieving competitive advantage and sustainable development. It is important to note that organizational activities are not static; they are constantly evolving in response to changes in the business environment and market requirements.

Organization is the establishment and maintenance of links between the elements of the system. In the organization of socio-economic systems, communications are less stable. Therefore, they must not only be installed, but also constantly maintained, that

is, ensure their uninterrupted functioning. This is what organizational activity is all about. In all cases, it must be provided, managed and regulated by the manager.

Organization as a type of management activity is the most ancient function. The need for the emergence of the "organization" function was determined as a result of the division and cooperation of human labor[25]. Nevertheless, managers who are constantly involved in the process of organizing the joint activities of people, in practice, do not clearly understand what the function of the organization is and, most importantly, what it should be. There is also a misconception about what managerial work an organization should include and how it manifests itself in management.

The need for organizational activity of a manager is so obvious and great that hardly anyone will object to it. Today it is clear to managers that the results of the joint work of a team of specialists cannot be achieved by themselves.

To achieve high results, it is necessary that the joint efforts be clearly coordinated, i.e., the participants in the joint work are correctly selected, each of whom would clearly represent the scope of his work and its contribution to the final result. The means to achieve the goal must be agreed upon.

At first glance, the organization seems to be a simple, natural and understandable area of management work, and our reasoning will seem unnecessary[25]. It is clear that organization is a management process associated with the unification of the abilities of individuals for collective work. However, less clear are the features that distinguish the organization from other general functions in the management process. Organizational activity in the management system takes place in all processes, in the second, human labor is used. Organization is subject to both individual labor of a person, and, especially, collective labor. Organizational activity is specific in the following respects.

A manager organizes the work of other people before they take action. This is a problem-solving process aimed at distributing complex work between different performers, clarifying the content and essence of an individual task and a collective result, establishing effective relationships (exchanges of activities) between performers in a group.

If the manager needs to act quickly, along the way, without compromising the effectiveness of the result, and the regulatory impact is clear to the performers, then the organization of joint actions is not required[25].

The organization process is aimed at achieving an understanding by the performer of such behavior in the performance of the assigned task, which is desirable for the manager. Therefore, the organizational process is associated, on the one hand, with the prevention of erroneous or undesirable actions of performers, and on the other hand, with a decrease in the number of unused opportunities as a result of coordinating the joint work of performers. Of course, if the leader believes that the performers will act independently and the result of their work will lead to the desired result, then there is no need to organize the actions of the performers.

The need for organization arises when the desired result is achieved by the actions of a team of performers or when the activities of the leader are difficult to perform.

The management structure is defined as a form of distribution and coordination of management activities in the enterprise. It includes the composition of the governing bodies and establishes the nature of the relationship between them.

To manage the structure means to optimally distribute goals and tasks among the employees of the organization. The components of the organizational structure of management are the composition, correlation, location and interconnection of individual subsystems of the organization.

The following elements are distinguished in the organization management structure: links (departments), levels (stages) of management and communication[12].

The management links include individual employees (general director, his deputies), services and other links of the management apparatus, i.e. the management link is an independent structural unit (department, bureau, sector) that performs a certain management function, its part or a combination of several functions , and the relationship between them is supported by connections, which are usually divided into horizontal and vertical.

Horizontal links are in the nature of coordination and are, as a rule, single-level. Vertical links are links of subordination, and the need for them arises when management is hierarchical, that is, when there are several levels of management. In addition, links in the management structure can be linear and functional. Linear connections reflect the movement of management decisions and information between the so-called line managers, i.e. persons who are fully responsible for the activities of the organization or its structural divisions[12]. Functional connections take place along the line of movement of information and management decisions on various management functions.

The level of management is the unity of the links of a certain level, in the hierarchy of management (management of an enterprise, workshop, site, etc.).

In the theory and practice of management, the so-called control range has an important place, i.e. the limiting number of objects that can be effectively managed or, as it is also called, the controllability rate - the number of employees subordinate to one line manager, at which the total labor intensity of the functions performed by him approaches the standard (8 hours a day, 40 hours a week, etc.), and the effectiveness of managerial work meets the requirements of the organization[12].

The average value of the control range is 7–10. On the higher levels of management, it is 4–5, and on the lower levels, when performing simple work, it can reach 20–30 and even much more.

A narrow range of control leads to the fact that the manager is able to maintain constant contact with subordinates, exchange the necessary information with them, manage them better; at the same time, there is a danger that he will interfere unnecessarily in their affairs and restrict the freedom of behavior. With a wide range of control, the leader may be overwhelmed by the coordination of the current work of subordinates and lose sight of the strategic objectives.

Several groups of factors influence the specific management structure:[12]

- the scale and structure of the organization itself. The first determines whether the management structure will be "high" or "flat", and the second specifies its type - functional, divisional, etc.;

- technological factors. In conditions of universal automation, in which the constant presence of a person is not needed, the control structure is much simpler;

- economic forces. For example, by grouping similar activities into a single unit, led by a single governing body instead of several previous ones, one can significantly reduce the corresponding costs;

- the human factor is associated with the social structure of the staff and the relationship between people. So, if the organization does not have enough people with the appropriate level of education and qualifications, an attempt to create a particular unit or position is unlikely to succeed, even if the need for them is undeniable;

- natural factors - geographical or natural-climatic. For example, the territorial dispersion of units, their isolation from the central leadership, the extreme nature of working conditions, etc.;

- the management structure of a part of the organization is largely determined by the place that this part occupies and the nature of the activity. The management structure of production units will be completely different from the scientific ones, and those located on the upper "floors" will be different than those on the lower ones.

The basic rules for creating an organizational management structure are: the organizational structure should be extremely simple, the simpler it is, the easier it is for the staff to understand it; the scheme of the organizational structure should be visible; each employee must have a job description; information channels should ensure the transfer of information both in the forward direction (transfer of management decisions) and in the opposite direction (execution control); lines of subordination and responsibility should be clear, double subordination should be avoided; coordination of all activities is carried out by top management at the level of deputy heads of the organization; final, global decisions are made at the level of the company's leaders, taking into account the possibilities and prospects for its development; the functions of line management and functional units should be delimited.

1.2 Stages and principles of the implementation of the function of the organization

The function of the organization plays a key role in achieving the effectiveness and success of the organization. It includes certain stages and principles that provide a systematic and purposeful organizational development. In this section, we will consider the steps and principles for implementing the organization function that help achieve optimal structure, coordination and management within the organization.

The first stage in the implementation of the function of the organization is analysis and planning. At this stage, a detailed study of the organizational environment, business processes, resources and needs of the organization is carried out. Strengths, weaknesses, opportunities and threats are analyzed, which allows developing strategic and tactical plans to achieve the set goals.

The second stage is the design of the organizational structure. Based on the results of analysis and planning, an optimal organization structure is developed, which determines the hierarchy, division of labor, relationships and relationships between various functional units. This allows you to create an effective system for managing and coordinating work within the organization.

The third stage is the implementation and organization of processes. At this stage, the practical implementation of the developed plans and structure is carried out. Here it is important to ensure effective interaction between employees, maintain optimal business processes, and ensure the rational use of resources.

The Organizational Function Implementation Principles guide each step. They include the principles of expediency, consistency, flexibility, efficiency and continuity. These principles are aimed at ensuring the balanced and effective functioning of the organization, as well as adaptation to changing conditions and needs.

In this chapter, we will take a closer look at each stage and the principles of implementing the organizational function in order to better understand their significance and impact on the success of the organization. We will also discuss

practical aspects of applying these steps and principles in different organizational contexts.

The function of the organization is aimed at creating the necessary conditions for achieving the goals. The main tasks of the organization:[10]

1) formation of the structure of the organization based on the size of the enterprise, its goals, technology, personnel and other variables;

2) the establishment of specific parameters, modes of operation of the organization's divisions, relations between them;

3) providing the organization with resources (human, financial, material, informational).

Basic principles of organization

For the successful implementation of the function, the requirements of the following local organization principles must be taken into account.

Purpose principle. The organization, its separate units work in the name of achieving a common goal.

The elasticity of the organization. When defining tasks and responsibilities, an optimum should be established between the freedom of action of individual employees and administrative regulations.

Sustainability. The control system must be built in such a way that its elements do not undergo fundamental changes under the influence of the external and internal environment.

Continuous improvement. Assumes the need for systematic organizational work to improve the process of organizing and implementing decisions.

Direct subordination. Every employee must have one boss.

Scope of control. The manager is able to efficiently provide and control the work of a limited number of subordinates.

Unconditional responsibility of the leader for the actions of subordinates.

Proportionality of responsibility to given powers.

Exception. Decisions of a repetitive nature are reduced to routine ones, the implementation of which is entrusted to lower management levels.

Feature priority. The managerial function gives rise to the governing body, and not vice versa.

Combination. It is necessary to ensure the most correct combination of centralism and independence.

The need for organizational activity is due to the following aspects: firstly, in order to achieve their goals, people are forced to unite; secondly, any joint activity will be more effective if it is determined for each member of any team what he must do and for what he is responsible; thirdly, who controls its activities.

The answers to these questions determine the organizational role of a member of any team. The totality and interrelationships of organizational roles form the organizational structure of the enterprise.

Organizational activities can be divided into three main areas:[10]

- definition of controllability norms, i.e. determining the number of people who can be effectively managed by the manager;
- establishing relationships of authority and responsibility that bind managers of different levels and their subordinates;
- formation of the organizational structure of the enterprise, i.e. its division into divisions and the establishment of links between them.

The need to determine the standards of manageability is due to the fact that the creation of modern high-quality products requires the work of a large number of people and one person is not able to plan, organize and control their activities. Therefore, the manager is forced to form hierarchical levels of management, which gives rise to the following problems:[10]

- there is a need to increase management costs, which are spent on establishing horizontal and vertical links and on coordinating the activities of various levels of management;
- the loss and distortion of information increase when it is transferred from one level to another;
- the time for making managerial decisions, organizing their execution and monitoring the execution increases.

Thus, there is a need to determine the number of subordinates that the manager can effectively manage.

The organization, as a management function, must ensure that the existing system complies with the new goals set in the planning targets. If there is no such correspondence, then with the help of the function of the organization new systems are created or old ones are reorganized in order to give them the qualities necessary to achieve the goals.

The main indicator of a high management organization is a quick response to changes in environmental factors. There are many views and examples of organizing the activities of teams. However, two main concepts of management organization can be distinguished: autocracy and participatory (participatory) management.

In the first case, the owners of property dispose of it unilaterally and can introduce any form of management, regardless of the opinion of the collective.

The second concept of management organization implies the decisive role of the team in making strategic management decisions. Each member of the team has the right to know the financial condition, the goals of the organization, to express their opinion and their proposals. Of course, top management still makes management decisions, but specialists have a significant impact on the management process, the choice of strategic alternatives and tactical actions. Participative management gives the organization significant advantages over autocracy, and not only because "one head is good, but two is better." Participatory management is a strong motivating factor, as it affects the psychological climate in the team and other factors of a healthy environment, and also helps to satisfy the needs of employees for self-affirmation, develops a sense of responsibility and involvement in a common cause.

1.3 Features of delegation of authority

Delegation of authority is an important component of effective organization management. This process involves the transfer of power, responsibility and problem solving from the leader to subordinates, in order to expand their powers and increase

their autonomy. In the section below, we will look at the features of delegation of authority and its impact on the organization.

The first feature of delegation of authority is the establishment of clear goals and objectives. The leader must clearly define what powers and responsibilities will be transferred, as well as what goals and objectives should be achieved. Clear definition of expectations helps the participants in the process to perform their functions more effectively.

The second feature is the selection of suitable candidates for delegation. The manager must take into account the skills, competencies and level of trust in subordinates before delegating authority. It is important that the selected individuals are able to make their own decisions and successfully carry out the assigned tasks.

The third feature is the establishment of clear communication channels. For successful delegation, it is necessary to establish effective communication flows between the leader and subordinates. This ensures the timely exchange of information, feedback and the possibility of consultation if necessary.

The fourth feature is the creation of a monitoring and evaluation system. The leader must have mechanisms for monitoring the implementation of delegated tasks and evaluating results. This allows you to track progress, detect issues, and adjust the delegation process as needed.

The fifth feature is the development of skills and the growth of subordinates. Delegation of authority contributes to the development of the competencies and skills of subordinates, as they receive more responsibility and decision-making opportunities. This creates conditions for their professional growth and development.

In this chapter, we will take a closer look at each feature of delegation of authority, examine their impact on the organization, and look at practical recommendations for effective delegation of authority. We will also discuss the benefits and potential challenges associated with this process and provide real business examples to help illustrate the specifics of delegation of authority in an organizational context.

Delegation of authority is a means to achieve productive relationships between different levels of government.

Delegation is the process of transferring certain powers and tasks from upper management levels to lower ones: either to a specific employee or to a specific group, who, in turn, are ready to take responsibility for their implementation.

Delegation goals include:[19]

1) unloading senior management, along with their release from routine activities and creating the best conditions for solving promising and strategic tasks in the field of management;

2) increasing the level of capacity of lower levels;

3) activation of the "human factor", which contributes to the maximum involvement and interest of employees in labor processes.

At the same time, it is necessary to determine such volumes and scale of delegated powers that could help improve the professionalism of employees, motivate and ensure their satisfaction with the conditions of the necessary activities.

Determining the optimal amount of delegation is based on various factors, and primarily depends on the ability of the employee to exercise the delegated powers provided, as well as on the correspondence of the powers granted to the person with the specifics of the tasks that he has to implement.

There are two main theories of delegation of authority:[19]

- classical, in which powers are transferred from top to bottom. Thus, powers are considered to be delegated when they are transferred from a leader to a subordinate;

- modern, which reflects the acceptance of authority. Authority is considered to be delegated if the subordinate has accepted it. In this concept, subordinates have the right to refuse to comply with the requirements of management.

The process of delegation of authority is not static and includes several stages:[19]

1) formulating specific and individual orders for employees;

2) transfer of appropriate resources and powers to subordinates;

3) establishing obligations for subordinates in the performance of tasks entrusted to them.

Among the basic principles of rational delegation in the management system, the following characteristics are distinguished:[19]

- compliance - the content of tasks should correspond to the level of authority of the employee;

- unity of command - the provision of tasks and control over their implementation for an employee is established by one boss;

- coordination - the content of powers must be corrected in a timely manner, and must correspond to the new tasks of the employee;

- sufficiency - the area of responsibility should not exceed the level of professional capabilities of the employee;

Motivation - increasing the boundaries of responsibility should be appropriately encouraged by increasing pay, or leadership, or leadership.

Delegation is based on responsibility and authority. Responsibility is the obligation to achieve the set goals, together with the need to be accountable for the satisfactory results of their implementation. In a situation of delegation of authority, responsibility is not delegated, and is not removed from the personality of the leadership, when extended to subordinates.

Authority is the right to use organizational resources enshrined in the organization, together with the ability to direct the efforts of employees to implement the necessary tasks.

Powers act as a limited right, since they have strict boundaries, which are established in the rules and job descriptions. An employee who goes beyond the established rules commits an excess of his own authority. The boundaries of authority increase in accordance with higher levels of management. However, even for the top management, the powers are limited by the cultural values of society and laws.

Among the types of powers, it is customary to single out linear and staff.

Linear powers act as powers that are directly transferred from a manager to a subordinate and then to another subordinate. The scalar processes of delegating linear

authority acts as a constructor of hierarchical levels in the management of an organization, which is commonly called the command chain.

Staff authority is a type of authority in which it becomes possible to give advice or provide assistance to management (which is endowed with linear authority) and staff members.

It is customary to distinguish four types of staff powers:[13]

- powers of mandatory approval
- advisory powers
- parallel powers
- functional powers

Due to the implementation of the powers of mandatory approval, there is an expansion of advisory powers in the field, together with the obligations of the line management in coordinating a certain range of decisions with employees.

Advisory powers are the most limited, as they are limited mainly to providing recommendations to line management.

Parallel powers are characterized by a further expansion of staff powers, together with the right to override certain decisions of line managers.

The functional powers reflect the possibility of granting staff members the right to propose and prohibit certain types of activities within their competence.

The processes of delegation of authority are usually closely associated with the categories of centralization and decentralization.

In practice, often effective delegation of authority encounters many difficulties. Both the actions of the management and the actions of subordinates can act as the reasons for the presented patterns.

In order to overcome obstacles, it is necessary at the initial stage to carry out the process of their identification, followed by the adoption of measures to eliminate them, which include: the creation of incentive systems, control, informing, training and providing the necessary resources.

English consultants in the field of management M. Woodcock and D[13]. Francis formulated some recommendations in the field of delegation of authority, including:

Risk assessment. The risk must be assessed with a view to its further minimization. It is necessary to give a load on subordinates, but this should be done up to certain limits, while developing your own skill of delegating authority.

The transfer of authority should be measured. It is necessary to select the necessary rates of increase in responsibility. High demands can cause stress and subsequently lead to failure, but at the same time, making a low number of demands will contribute to demoralization and wastefulness.

The need to establish a common clear understanding of the goals[13]. The process of a qualified transfer of authority is possible with a clear structuring of goals, together with a general agreement with them.

Consultations should be held regularly.

The need for control over completed tasks. Establishing evaluation criteria, together with the establishment of a control procedure, will promote a sense of security, while reducing risks and creating a favorable basis for consultation.

Authority must be delegated to competent persons.

The need to look for opportunities for delegation of authority. At the same time, in a situation of transferring too much work, it can become a cause of dissatisfaction.

The need to clarify the limits of personal powers. The head can transfer only those powers that he directly has.

Conclusion to Chapter 1

During the analysis of the theoretical material, we came to the following conclusions.

The concept of organizational culture began to come into use relatively recently, around the middle of the last century. The reasons for the emergence of this concept were the results of many different experiments and fundamental theoretical studies in

the field of socio-economic relations, including management, psychology, and sociology. At the junction of these and other disciplines, the term "organizational culture" appeared.

Organizational culture is the beliefs, norms of behavior, attitudes and values shared by the majority of the members of the organization, which are the unwritten rules that determine how people in the organization should work and behave.

In modern conditions, it is the improvement of organizational culture that is the main opportunity for the organization to develop it in general. Organizational culture in this case can and should be used as a tool to create a mood of staff for high productivity, improve the quality of work performed. In other words, organizational culture can be used as a factor of labor motivation, which, in turn, directly affects the efficiency and competitiveness of the organization.

For organizational culture, the values shared by all members of the organization are important. Their significance is connected with the definition of ethical guidelines for a person, on which his mentality, behavior at work, attitude towards it, towards management and the organization as a whole will depend. It is important for the organization to maintain such values that will contribute to the successful implementation of the short-term and long-term plans developed by the management. A working system for the formation and maintenance of these values, which are called "core", can help inspire the staff at any level of the hierarchy of the organization.

Thus, the system of personnel attitudes towards various aspects of their work, including attitudes towards management, colleagues, clients, work, their own professional development, is based on values, as well as personal priorities, which are formed in the process of working in the organization. This system of relations in its totality can be called a working mentality. Moreover, it is important to note that the mentality, as a rule, is general, or at least dominant in its specific form among the majority of employees of the organization.

CHAPTER 2
ANALYSIS OF THE STATE AND RESULTS IN INDIVIDUAL LINES OF ACTIVITY OF A PRIVATE KINDERGARTEN

Analysis of the state and results in individual areas of activity is an important tool for assessing the effectiveness and success of a private kindergarten. This analysis allows you to assess the achievement of the goals and objectives in each specific area of the garden, as well as identify strengths and areas that need improvement. In this section, we will consider the analysis of the state and results in certain areas of activity of a private kindergarten in order to ensure quality education and child care.

The first step in the analysis of the state and results is to determine the main activities of the kindergarten. This may include such aspects as the educational program, educational work, health protection, social adaptation and others. Each direction has its own goals, objectives and performance indicators that need to be analyzed.

Further, the collection and analysis of data on the current state and results of the work of the garden in each direction is carried out. This may include an assessment of the quality of educational programs, the level of parental participation, indicators of children's health and physical development, the effectiveness of educational work and other key aspects. The collected data helps to identify the strengths and weaknesses of the garden and make informed management decisions.

Evaluation of results in individual areas allows not only to measure the achievement of goals, but also to identify areas for improvement. Based on the data obtained, corrective measures and strategies are developed to improve the work of the garden in each specific direction. These may be changes in the educational program, advanced training of teaching staff, the introduction of new approaches to educational work and other activities.

In this chapter, we will take a closer look at the analysis of the status and results in individual areas of activity of a private kindergarten, explore methods for collecting and analyzing data, and discuss practical recommendations for improving the work of the garden based on the results obtained.

2.1. Economic planning and activity of the business activity

Ideally, kindergarten will be a smooth, sunny introduction to real school for your child, since it sets the stage for the rest of his education. While no program is perfect, some are better than others. Find out what sets them apart and how you can get the best possible start for your child — no matter what your options are. (Also be sure to check out our guide to kindergarten to know what you can expect from the year ahead!) Why Kindergarten? First, consider the goal of a good kindergarten program.

Kindergarten provides your child with an opportunity to learn and practice the essential social, emotional, problem-solving, and study skills that he will use throughout his schooling. The development of self-esteem is one of the important goals of kindergarten. This is the process of helping your child feel good about who she is and confident in her ability to tackle the challenges of learning. Books can be a great help with this — these picks help boost confidence in kids.

Kindergarten teaches cooperation: the ability to work, learn, and get along with others. A year in kindergarten provides your child with the opportunity to learn patience, as well as the ability to take turns, share, and listen to others — all social and emotional learning skills that he will use through his school years and beyond. Most children are naturally curious, but some do not know how to focus or use this curiosity. Kindergarten is a time for sparking and directing your child's curiosity and natural love of learning. What Does an Ideal Kindergarten Look Like?

Ask any number of educators and parents, and you will get many different descriptions of the ideal kindergarten. But there are certain basic agreements among educators as to what makes a good program. It should: Expand your child's ability to learn about (and from) the world, organize information, and solve problems. This

increases his feelings of self-worth and confidence, his ability to work with others, and his interest in challenging tasks. Provide a combination of formal (teacher-initiated) and informal (child-initiated) activities.

Investigations and projects allow your child to work both on her own and in small groups. Minimize use of large group activities that require sitting. Instead, most activities feature play-based, hands-on learning in small groups. As the year progresses, large group activities become a bit longer in preparation for 1st grade. Foster a love of books, reading, and writing. There are books, words, and kids' own writing all over the classroom.

When looking at programs, keep these elements in mind — as well as the specific needs of your child and family. Not every program is perfect for every child. Some children thrive in a program with more direction, some with less. Talk to your child's preschool teacher, visit a few schools, and talk to the principal or a kindergarten teacher before deciding. What if the Program Is Less Than Ideal? Perhaps you have little or no choice about where to send your child to kindergarten but are concerned about its quality. First, give the program and teacher some time to get the year going.

If you observed the class in the spring and it seems different when your child starts in the fall, there may be a good reason. Many programs start slowly, taking time to help children separate from their families and feel confident in school before adding learning demands. If after a few weeks you still have concerns, talk to the teacher. Ask her about her goals and share your expectations. Sometimes an apparent mismatch can be just a difference in approach. Keep the dialogue going. Ask for information, but also be willing to hear the "whys" of the teacher's philosophy. Still, there are times when a teacher or his approach is not the right fit for your child. Then it is time to talk with the principal.

Come prepared with clear points you want to make. This will help the principal see what the problem is and make suggestions to help your child. Sometimes (but rarely) children need to switch to a different teacher or school. This can be the result of many classroom observations of your child by the teacher, principal, and/or another professional.

It is important to have group consensus on this decision. Help prepare your child for a successful school year with the best kindergarten books at The Scholastic Store. Plus, explore more expert-approved kindergarten books, tips, and resources at our guide to getting ready for kindergarten, including recommended kindergarten readers.

All employers must provide a workplace pension scheme. This is called 'automatic enrolment'. Your employer must automatically enrol you into a pension scheme and make contributions to your pension if all of the following apply: you're classed as a 'worker' you're aged between 22 and State Pension age you earn at least £10,000 per year you usually ('ordinarily') work in the UK (read the detailed guidance if you're not sure).

When your employer does not have to automatically enrol you Your employer usually does not have to automatically enrol you if you do not meet the previous criteria or if any of the following apply: you've already given notice to your employer that you're leaving your job, or they've given you notice you have evidence of your lifetime allowance protection (for example, a certificate from HMRC) you've already taken a pension that meets the automatic enrolment rules and your employer arranged it you get a one-off payment from a workplace pension scheme that's closed (a 'winding up lump sum'), and then leave and rejoin the same job within 12 months of getting the payment more than 12 months before your staging date, you left ('opted out') of a pension arranged through your employer you're from an EU member state and in an EU cross-border pension scheme you're in a limited liability partnership you're classed as a 'director' without an employment contract and employ at least one other person in your company.

You can usually still join their pension if you want to. Your employer cannot refuse. If your income is low Your employer does not have to contribute to your pension if you earn these amounts or less: £520 a month £120 a week £480 over 4 weeks What happens when you're automatically enrolled Your employer must write to you when you've been automatically enrolled into their workplace pension scheme. They must tell you: the date they added you to the pension scheme the type of pension scheme and who runs it how much they'll contribute and how much you'll have to pay

in how to leave the scheme, if you want to how tax relief applies to you Delaying your enrolment date.

Your employer can delay the date they must enrol you into a pension scheme by up to 3 months. In some cases they may be able to delay longer if they've chosen either: a 'defined benefit' pension a 'hybrid' pension (a mixture of defined benefit and defined contribution pensions) that allows you to take a defined benefit pension Your employer must: tell you about the delay in writing let you join in the meantime if you ask to What your employer cannot do Your employer cannot: unfairly dismiss or discriminate against you for being in a workplace pension scheme encourage or force you to opt out 3. What you, your employer and the government pay.

The amount you and your employer pay towards the pension depends on: what type of workplace pension scheme you're in whether you've been automatically enrolled in a workplace pension or you've joined one voluntarily ('opted in') Example You're in a defined contribution pension scheme. Each payday: you put in £40 your employer puts in £30 you get £10 tax relief A total of £80 goes into your pension. Use MoneyHelper's contributions calculator to work out how much you and your employer will put in.

Tax relief The government will usually add money to your workplace pension in the form of tax relief if both of the following apply: you pay Income Tax you pay into a personal pension or workplace pension Even if you do not pay Income Tax, you'll still get an additional payment if your pension scheme uses 'relief at source' to add money to your pension pot. If you've been automatically enrolled You and your employer must pay a percentage of your earnings into your workplace pension scheme. How much you pay and what counts as earnings depend on the pension scheme your employer has chosen. Ask your employer about your pension scheme rules. In most automatic enrolment schemes, you'll make contributions based on your total earnings between £6,240 and £50,270 a year before tax. Your total earnings include: salary or wages bonuses and commission overtime statutory sick pay statutory maternity, paternity or adoption pay Workplace pension contributions The minimum your employer pays.

You pay   Total minimum contribution From April 2019   3%   5%   8% These amounts could be higher for you or your employer because of your pension scheme rules. They're higher for most defined benefit pension schemes. In some schemes, your employer has the option to pay in more than the legal minimum. In these schemes, you can pay in less as long as your employer puts in enough to meet the total minimum contribution. If you've voluntarily enrolled in a workplace pension Your employer must contribute the minimum amount if you earn more than: £520 a month £120 a week £480 over 4 weeks They do not have to contribute anything if you earn these amounts or less.

How your take-home pay changes Joining a workplace pension scheme means that your take-home income will be reduced. But this may: mean you're entitled to tax credits or an increase in the amount of tax credits you get (although you may not get this until the next tax year) mean you're entitled to an income-related benefit or an increase in the amount of benefit you get reduce the amount of student loan repayments you need to make Payments using salary sacrifice You and your employer may agree to use 'salary sacrifice' (sometimes known as a 'SMART' scheme). If you do this, you give up part of your salary and your employer pays this straight into your pension. In some cases, this will mean you and your employer pay less tax and National Insurance.

Ask your employer if they use salary sacrifice. 4. Protection for your pension How your pension is protected depends on the type of scheme. Defined contribution pension schemes If your employer goes bust Defined contribution pensions are usually run by pension providers, not employers. You will not lose your pension pot if your employer goes bust. If your pension provider goes bust If the pension provider was authorised by the Financial Conduct Authority and cannot pay you, you can get compensation from the Financial Services Compensation Scheme (FSCS). Trust-based schemes Some defined contribution schemes are run by a trust appointed by the employer. These are called 'trust-based schemes'. You'll still get your pension if your employer goes out of business. But you might not get as much because the scheme's running costs will be paid by members' pension pots instead of the employer.

2.2. HR management

You are an instructional leader in your program, giving you the ability to model effective scheduling during staff meetings. Think about how staff meetings are organized and managed; you might work with your program's manager to make sure staff meetings reflect your program's commitment to structured, yet flexible, schedules. Make sure staff members receive an agenda before the meetings and that meetings always begin and end on time.

Make sure mechanisms are in place for staff members to share their needs and opinions related to staff meetings (e.g., have staff members write ideas or questions on sticky notes to be read at the end of the meeting or use an anonymous feedback box). Use the concepts from this lesson when or if you provide group professional development events: Provide a mix of activities, let participants know what the schedule will be (and when restroom breaks and meals are), and be responsive to the feedback participants give you verbally and through body language. If adults look bored, it's time to make a change.

Provide new staff members with sample schedules they can use as models for creating their own learning experiences for children. Make arrangements for them to visit other classrooms or programs for ideas. Make sure staff members know that they need to communicate their schedules with children and with adults. That is, they will always need to create two schedules: a simple one appropriate for the children in their care and a more detailed schedule for other staff members or families. An example of a visual schedule Observe It is important to help staff members think about ways to use their time efficiently to maximize learning. Let's watch a cooking activity with toddlers.

How would you help the staff member brainstorm ways to refine this activity? Case Study: Schedules and Routines How would you support the staff member during this activity?

Case Example Step 1: Make a Plan Upon reflection, the trainer or coach and teacher identified several changes that could make this learning experience more

meaningful for the children. They developed a plan. Goal: To reduce wait time while children transition from one activity to another by providing engaging experiences during all transitions. Steps to reach the goal: Identify all the necessary transitions on our activity plans each day. Person responsible: Classroom lead and trainer or coach. Timeline: Planning time this week. Brainstorm a list of age-appropriate ways to engage children in the transitions (songs, dances, etc.). Person responsible: Classroom team and trainer or coach. Timeline: Planning time next week. Write all the materials necessary for each structured activity on the activity plan and make sure all materials are prepared before children arrive at the activity. Person responsible: staff member leading each activity. Timeline: During lesson planning weekly and immediately before each structured activity.

Case Example Step 2: Provide Feedback The trainer or coach noticed several things during the observation. It's important to notice and provide feedback on the teachers' strengths. In this case: The teacher provided a picture recipe so children could follow along. This promotes pre-literacy skills and helps children know what to expect. The activity took place in small groups, so children could participate fully. The trainer or coach might also be prepared to ask the teachers several questions to help refine their practice. For example: It seemed like the children waited a long time at the table this morning. How could we minimize wait time with future groups? How could you use visuals to help the children know when it's their turn at the table? How could we use transitions as times to practice fun skills? Are there any unnecessary transitions or times when children can transition in small groups? For example, was it necessary to have all of the children on the carpet before the activity today?

Case Example Step 3: Provide Resources The trainer or coach might provide the classroom team with the materials identified in the action plan and feedback. For example, it could be helpful to create a visual that lets children know when it's their turn at the table. The trainer or coach might also be available during planning time to provide curriculum resources and support with activity planning. Additional Examples of Learning Environments For infants and toddlers, it's important to offer short, child-initiated learning experiences.

2.3. Marketing and logistics management

Logistics team construction:

1. Persist in organizing the study and labor system of the nurses every other week. Focus on organizing nurses to learn the "New Outline" and the introduction of experience in education and preschool education, and find out the gaps and deficiencies in combination with daily work, and further establish correct education. Views and children's views, improve the ability of the nurses to work. Each month, we will carry out various classes of teaching activities, and through communication and summarization, we will grasp the skills and flexibility of matching classes in various teaching activities, and continuously improve the ability of the nurses to match their classes.

2. Solidly grasp the daily standard operation, ask the health doctor to make two study guides for the childcare staff, and learn the disinfection routines of the common items in the child care institutions at the beginning, and carry out the actual drills; the mid-term study of prevention and treatment of respiratory infectious diseases in autumn and winter, common symptoms, Isolation and other knowledge, combined with learning, guidance, inspection and spot checks to improve the quality of daily operations, and linked to the assessment. Each person produces a set of educational toys every month, which is displayed on Monday of the last week of each month and is linked to the assessment.

3. According to the assessment requirements, the canteen cooks carefully do two meals a day, use their brains, colors, and patterns to consider the characteristics and tastes of young children.

4. According to the schedule of the activities of each class, according to the "Procedures" and the assessment criteria of the garden nurses, urged all the logistics personnel to improve the level of education.

Material management:

1. Seriously implement the superior file and standardize the approval and procurement system of the articles.

2. Do a good job of the allocation of goods to improve the turnover rate of the park. Diligently hold the park, adhere to the "shopping application" system in the park, and give full play to the role of limited funds.

3. Regularly organize the storage room and keep abreast of the required items to facilitate the teachers' needs and use, and avoid unnecessary accumulation of items.

4. Do a good job in the routine management of goods management, and provide children and teachers with the necessary items in a timely manner; Mondays and Wednesdays are the days of the materials; cooperate with the activities carried out in the park to provide the required materials in time; Agency charge settlement work, etc.

Security:

1. Check outdoor large monthly Activity equipment, indoor lighting lines, electrical equipment and other facilities, timely record, repair and maintenance of problems, and extend the life of the equipment.

2. Supervise the guards staff to strictly implement the guard system. The correct and safe use of the ck alarms makes safety precautions work better.

3. I often visit the big environment and small environment in the park, find problems, report and deal with them in time, and make the environment of **kindergartens** more beautiful and modern.

4. Strengthen the work of food hygiene and safety. The food warehouse is kept by special persons, and the idlers are not allowed to enter; the raw and cooked foods required for daily consumption are purchased from the business unit with the health permit; the daily food samples taken by the young children are observed for 24 hours; the staff of the canteen are often urged to operate in strict accordance with the requirements. To enhance the awareness of food safety, and to conduct regular inspections linked to monthly assessments.

Health care work:

1. Scientifically and reasonably arrange the children's diet in the garden. In strict accordance with the indicators set by the maternal and child health care, the Dietary Committee has developed a recipe for the taste of young children. Health teachers often observe the eating situation of young children in the class, and constantly improve the formulation of the recipes and the cooking methods of the foods with the nutritious and favorite foods. Complete a nutritional analysis once a month.

2. Do a good job in morning inspections, actively carry out preventive measures, and strengthen physical exercise. Reduce the incidence of common diseases in young children. Complete various types of medical examinations on time, analyze them in time, and conduct screenings to screen out the weak children and obese children, and establish cases for management.

3. Improve the health science knowledge of young children, improve their attitudes towards personal and public health, promptly correct bad hygiene habits, and cultivate children's self-care ability. The health teacher attends a health education class for each class every month.

4. Do a good long-term management of health work, and regularly eliminate the "four evils." Do a good job in the health account, and accept the inspection of the health work of the park at all levels. First, the guiding ideology Guided by Deng Xiaoping Theory, Jiang Zemin's "Three Represents" Thought, the second phase is changed to the core, guided by the "course guide" and new textbooks, combined with the district's tenth teaching festival, based on the actual situation of the park, in-depth study Research. In the form of special research, we will solve the current problems, continue to carry out exploratory thematic activities, constantly update concepts, enhance the concept of curriculum reform, and promote the overall development of infants and young children aged 2-3 years.

Second, the status quo analysis

Teacher status:

1. There are 10 classes in our school this semester, and the teaching team has undergone major adjustments. Due to the expansion of the temporary work team, each

class in our park is basically accompanied by a temporary worker. Therefore, according to the current situation, there are major problems in the promotion and development of the second-phase curriculum reform. Therefore, it is more important to strengthen the construction of temporary workers, especially the regular knowledge of the maintenance work, so that it can be initially adapted to the requirements of the assignment.

2. On the basis of the exploratory theme in the last semester, we summarized the weaknesses in the education work. Although we increased the intensity of studying the "course guide" and new textbooks, we also passed a series of practical discussions, feedbacks, and summaries. A certain progress has been made, and teachers have a new understanding of the educational concept and the concept of children.

3. The plan for Sunday is gradually improved, and the reflection records after the activities are carried out every day, but there are individual differences, and the reflection content often stays on the surface, and the effect is not significant. Although the last semester broke the sub-discipline teaching, set up the time of mixed-age activities, try to integrate the four parts of the activity, but the teachers still frequently appear in the teaching content, do not know how to combine and implement the teaching materials, can not grasp the preset and generate The relationship between them often leads back to the teaching of class.

4. From the perspective of environmental creation, teachers' understanding of the "guideline" and "outline" is still relatively lacking. Environmental creation does not really reflect the services of children, and children's independent participation is not enough.

5. Although the teaching and research group activities guarantee the learning time, the teachers' participation is not strong, the learning and discussion atmosphere is not hot, the teachers themselves are not good at criticism and self-criticism, the collective consciousness is not strong, self-reflection and self-exploration are lacking.

The status of children: With the development of the second phase of the curriculum reform, The learning of young children is constantly changing. In the past, we analyzed from

five major fields. Now we observe the record from the usual time, combine the spiritual requirements of the curriculum reform, and cultivate the goal to analyze the current situation of the child. Through the observation and recording of the last semester, on the whole:

1. The child's autonomy, observation, expressiveness, and creativity have undergone significant changes. In particular, the child's problem awareness has increased and he dared to express it.

2. but the child's record level is poor, life experience is not rich, the ability to collect all kinds of information is poor, the skills in the process of representation are also poor, and how to solve the problem, there are also considerable problems.

3. the child's exploration behavior is weak, although to observe, but the observation effect is not obvious, the performance of many children will not observe, the randomness is very strong, not interested in exploration.

2.4. Management of accounting and finance at the enterprise

We provide a comprehensive plan to take clients from their current state to their ultimate goal, and manage and execute all the necessary steps along the way. Using our knowledge, experience and resources, we help clients to understand their needs, identify relevant solutions, navigate the risks and implement successful outcomes.

Our aim is to give clarity to our clients allowing them to make the right decisions and take the right actions at the right time. " We appointed kindergarten to lead us through the buy-in opportunity, things moved very quickly supported by kindergarten Project Management team. The Trustee Board was particularly impressed by the whole kindergarten team, they guided us through every step which was in the interest of our members and the Corporation."

2.5. Management of innovate activity of the enterprise

How much does pensions tax relief cost? The cost of pensions tax relief is undoubtedly many billions. However, Parliamentarians often cite numbers that appear almost wilfully misleading. On 10 August 2022, the government stated that "Pensions tax relief is one of the most expensive reliefs … In 2019-20, income tax relief on total contributions and National Insurance relief on employer contributions for pension savings cost the Exchequer £61 billion, with around 60% of relief being claimed by higher and additional rate taxpayers"1. The £61 billion number (which includes income tax relief on pension funds' investment income, as well as tax and National Insurance relief on pension contributions) takes no account of the tax that will fall due when benefits derived from 2019-20 contributions are received.

£27 billion of the £61 billion relates to the fact that employees do not pay tax upfront when employers pay money into their pensions for them. It recently emerged that one of the assumptions HMRC makes when calculating this £27 billion number is that active members of defined benefit (DB) schemes could be taxed not only on employer contributions (including deficit recovery contributions – DRCs) made in relation to that person, but also on a share of DRCs made in relation to deferred pensioners and pensioners of that same scheme, plus a share of DRCs made for deferred and pensioner members of other, often entirely unrelated, (closed) schemes2. It would seem practically and politically impossible to collect such tax and any endeavour to do so might also infringe human rights.

Focusing on other factors, the Institute for Fiscal Studies has previously questioned the government's costing methodology, arguing that "the true cost of income tax and NICs relief on pension saving is less than half the official estimate" and they were referencing an official estimate that netted off tax paid by current pensioners (£19 billion in 2019-20), which the £61 billion number does not"3. The economic environment moves the dial on pensions costs without any change to the controls, anyway.

If there is earnings growth (latest available estimate is an average of 5.9% for the private sector for the year to July 20224) there might be a corresponding increase in pension tax relief (where contributions and/or benefit accrual are linked to earnings), but with both the annual and lifetime allowances (AA and LTA) fixed in absolute terms, there would also be a fiscal drag effect that would lead to more people hitting the AA/LTA and either facing a real charge or implementing behavioural change to avoid this (eg movement out of pension). Alongside this, if there is economic growth that starts to deliver real returns on investments, defined contribution (DC) pots may reverse any recent losses and increase towards (or surpass) the LTA rather more quickly than might happen in a low-inflation environment. In addition, there will be fiscal drag arising from freezing the income tax allowances and thresholds at their 2021-22 levels, through to 2025-265.

2.6. Strategic management of the business entity

The public pension provision is made up of at least two different programs. The first program provides assistance and minimum benefits for low-income individuals. The government also provides benefits for all members of the private pension system who, at retirement, have not accumulated enough funds in their personal accounts to finance a pension of an amount equal to or greater than the minimum pension, and who fulfill certain requirements as specified by law. The second program is the public Social Insurance system. It is a contributory defined-benefit PAYG system. The private pension system is a fully-funded, defined contribution system in which the contributions of each member are deposited in individual accounts. It is managed by private institutions known as pension fund managing companies (Pension Funds Administrators, AFPs).

They invest the accumulated savings in tightly regulated portfolios. Participants in the private pension system may also make additional voluntary contributions in their individual accounts. Contrary to other pension reforms, which phased out the old public system, the private system competes with the public pension scheme. For those

participants in the private scheme who contributed to the public pension scheme before joining the private pension scheme a recognition bond were provided. This bond represents contribution to public pension scheme. Participation in the system Participation in the new pension system is mandatory for all employees entering the labor force for the first time. They have a 10 day period to decide whether to join the publicly managed social security or the private pension system. By default, the employer will automatically affiliate their employees in the private pension system. For those self-employed persons, the participation is voluntary in either the SNP or SPP. Members of the publicly managed social security scheme may switch to the private pension scheme.

Members of private pension scheme are not allowed to switch or change back to the publicly managed scheme except under very restricted legally specified circumstances. Employees who have accrued rights under the publicly managed social security scheme and switch to the private pension scheme receive recognition bonds in return for their accrued rights. These recognition bonds are credited to the individual account in the open pension fund chosen by the respective employee, but only become effective once the member retires Contribution Contributions to the SPP and the SNP are different. For those participants in the SPP, the total contribution is 10.5%, whereas in the SNP the total contribution rate is 13%. 35 Contributions in the SPP are paid only by the employee.

The total contribution is broken down into 8% which goes into the individual capitalization account, and the rest is distributed between the insurance company (0.85%) 12 and the management fee charged by the AFPs (1.5%). Self-employed persons contribute also 10.5% but are free to determine the income on which contributions are to be paid and the frequency of contribution payment. Members may make additional voluntary contributions (over the mandatory contribution rate) and employers, who are not required by law to contribute, may also make voluntary contributions on behalf of their employees. Asset managers Pension funds under the private scheme are managed by specialized private pension fund managing companies or Pension Fund Administrators (AFPs).

2.7. Management of innovate activity of the enterprise

Enterprise innovation management is a systematic and purposeful process of managing and developing innovations in an organization in order to ensure competitiveness, growth and sustainable development.

Innovation plays an important role in modern business because it enables businesses to create and implement new products, services, technologies, processes and strategies that differentiate them from competitors and drive growth and success. Innovation management involves the planning, coordination, control and implementation of innovative ideas and projects within an organization.

The main tasks of managing the innovative activity of an enterprise include:

Formation of an innovation strategy: the development and definition of an enterprise's innovation strategy, which expresses its desire for innovation, determines the priority areas for development and the resources necessary for their implementation.

Creating an Innovation Culture: Developing an organizational culture that encourages and supports innovative ideas, encourages experimentation, trains and develops employees, and openly shares knowledge and experience.

Innovation planning: Development and implementation of innovation plans and projects, including the definition of goals, objectives, resources, timeframes and activities necessary for the successful implementation of innovations.

Innovation Process Management: Coordination and management of all stages of the innovation process, including the research and development of new ideas, their testing, implementation and commercialization.

Evaluation and control system: Develop a system for evaluating the effectiveness of innovations, as well as control and monitor their implementation using key performance indicators and success metrics.

A quality of kindergarten management usually controlled by a principal who will lead competent teachers. Thus, effective teachers stimulate young children towards

early literacy, mathematics, and social-emotional skills that need to thrive (Bridget, Ann, and Christina, 2017; Mat Ail, Taib, Jaafar, Mohamed Salleh and Omar, 2015; Duangjai and Saowanee, 2014; Yoshikawa, Weiland, Brooks-Gun, Burchinal, Espinosa, Gormley, and Zaslow, 2013).

A lot of research has been written about early childhood teachers' reluctance to embrace managerial and leadership roles (Waniganayake, 2014; Dunlop, 2008; Rodd, 2006; Mujis, Aubrey, Harris & Briggs, 2004; Ebbeck & Waniganayake, 2003; Hayden, 1997). Confusion between ECE Characterization Name of ECE Institutions Age of children Non-formal Pos PAUD 3 months until 72 months Non-formal Taman Penitipan Anak (TPA) 0 months until 6 years old Non-formal PAUD base Taman Pendidikan Al-Qur'an (TPQ) 0 months until 18 years old Non-formal Kelompok Bermain (KB) or Playgroup 2 years until 6 years old Non-formal Taman Kanak-kanak (TK) or Raudhatul Athfal (RA) 4 years until 6 years old International Journal of Academic Research in Business and Social Sciences Vol. 9 , No. 2, Feb, 2019, E-ISSN: 2 22 2 -6990 © 2019 HRMARS 1081 kindergarten management issues concerned with day-to-day functions often neglecting organizational development through a shared vision and mission that require efficient and effective management by both position principal and teacher (Waniganayake, 2014).

The responsibility of principal to explain and guide every teacher regarding managerial roles will avoid any overlook or repeating tasks. In addition, teachers will ready to replace managerial tasks when principal need to attend any meetings or program required by the MOE. Experienced Principal Formal qualifications in ECE make a difference in supporting management decision making. Asian countries such as Indonesia, provide academic qualification and competencies standard for the benefits of principal and teacher in the kindergarten institution. The standard qualification shows the concern of Indonesia government to ensure the quality of kindergarten that growth every year.

Conclusion to Chapter 2

Ideally, kindergarten will be a smooth, sunny introduction to real school for your child, since it sets the stage for the rest of his education. While no program is perfect, some are better than others.

Kindergarten provides your child with an opportunity to learn and practice the essential social, emotional, problem-solving, and study skills that he will use throughout his schooling.

Kindergarten teaches cooperation: the ability to work, learn, and get along with others.

We provide a comprehensive plan to take clients from their current state to their ultimate goal, and manage and execute all the necessary steps along the way.

Our aim is to give clarity to our clients allowing them to make the right decisions and take the right actions at the right time. " We appointed kindergarten to lead us through the buy-in opportunity, things moved very quickly supported by kindergarten Project Management team. The Trustee Board was particularly impressed by the whole kindergarten team, they guided us through every step which was in the interest of our members and the Corporation."

A quality of kindergarten management usually controlled by a principal who will lead competent teachers. Thus, effective teachers stimulate young children towards early literacy, mathematics, and social-emotional skills that need to thrive.

The responsibility of principal to explain and guide every teacher regarding managerial roles will avoid any overlook or repeating tasks. In addition, teachers will ready to replace managerial tasks when principal need to attend any meetings or program required by the MOE. Experienced Principal Formal qualifications in ECE make a difference in supporting management decision making. Asian countries such as Indonesia, provide academic qualification and competencies standard for the benefits of principal and teacher in the kindergarten institution.

CHAPTER 3

FEATURES OF INCREASING THE ACTIVITY OF A PRIVATE KINDERGARTEN

Chapter 3 is devoted to the study of an important aspect of the work of the kindergarten - the revitalization of its activities and improving the efficiency of work. Activity is a key factor that determines the dynamism and diversity of the processes taking place in the garden, as well as the level of involvement and participation of all stakeholders: children, parents, teachers and administration.

For a private kindergarten, increased activity is of particular importance, since it contributes to the creation of a favorable and stimulating educational and educational environment for children. It also contributes to strengthening partnerships with parents and active interaction with other participants in the educational process.

In this section, we will consider the features and approaches to increasing the activity of a private kindergarten. Various aspects will be considered, including organizing educational and recreational activities, encouraging the creative and active participation of children, interacting with parents and attracting additional resources.

One of the key aspects of increasing activity is the creation of an interesting and varied educational program that combines play and practical elements, and also takes into account the individual needs and interests of each child. We will consider methods and approaches to the development and implementation of such a program.

In addition, we will draw attention to the importance of active interaction with parents. Involving parents in the life of the kindergarten allows you to create a unified educational environment and strengthen partnerships, as well as receive valuable feedback and support.

3.1. Design of a blueprint for enhancement of performance of the enterprise

Preschool business is undoubtedly one of the most efficient business options that exist. However, no matter what the business be, there needs to be a plan in place. One needs to follow the same principle for a preschool business too. The preparation of a preschool business plan requires a lot of research and precise knowledge. One needs to thoroughly understand the business concept, and especially preschool's to go ahead and prepare a plan.

There are several questions that one has while preparing a preschool business plan. What expenses should I consider while planning? How do I properly plan and structure my pricing? What is my target audience? What hours of the day should I operate? We will hereby be addressing and answering these questions.

1. EXECUTIVE SUMMARY - - The first and crucial step of preparing a preschool business plan is to start with an executive summary. The executive summary must consist of your objective and unique selling point. It should talk about the aspects that make your preschool stand out from the rest. - DRS Kids aims to function as a fun and nurturing play school for children from 1.5 - 6 years. We stand out as we provide a rich, stimulating environment to satisfy the learning needs of children. We strive towards the development of their social, emotional, physical, and academic skills.

2. ABOUT YOU - - Yes, you need to talk about your preschool in the plan. Mention what, when, how, and every other possible question, but briefly. Firstly, the organization itself needs to understand what they are. Then comes the plan on how they plan to execute their identity to the general public. - DRS Kids, a preschool chain, provides a joyous learning environment. The curriculum provided is scientifically researched to maximize the development of children. The preschool environment is safe, educational, and nurturing. The creche cum daycare facilities and market segmentation makes DRS Kids feasible for urban as well as rural areas.

3. MARKETING PLAN - - Marketing is an integral part of business. The extent to which you market your business is what determines your success. It aims at building brand awareness using various ways. One is even open to select the type of marketing

they wish to do for their business. The requirement is to strategize the further proceedings of their plan based on that. - We, at DRS Kids, provide major support to our preschool franchises when it comes to marketing. We plan a customized marketing strategy for them and provide them with all the marketing collateral required. We also offer them training for admission counselling as a part of marketing. Additionally, we do national brand marketing through televisions ads, official websites, social media platforms, etc.

4. OPERATIONAL PLAN - - The functioning strategy of your business is it's operation plan of actin. Mention the location of your preschool and the number of employees that you plan to employ. Make sure to form the departments that will exist in the organization. Specify the possible division strategy of employees into each department. Ensure that the operational plan has a list of the tasks assigned to each department or each member. The list should also mention the deadlines of each task. - We, at DRS Kids, make the whole process of operational planning easy for our preschool. We provide them with the operational expenditure plan, the staff recruitment plan, and the student enrollment plan. We even provide them with a welcome and consolidated kit that consists of essential manuals & documents.

5. TEAM - - Team is the core aspect of a business, both in the plan and in the implementation. A business is highly dependent on the team that works to build it. Mention all your team members in the business plan. It should include all the members from all the departments. - DRS Kids provides overall support to our clients to recruit the entire team for their preschool.

6. PROJECT STARTUP COSTS - - Plan your finances and lay down the same plan firmly. It familiarizes you with the expenses that await you shortly. This way of strategizing helps in the proper implementation of your plan and promotes organized spending. - DRS Kids preschool franchises are affordable as they do not burn a hole in your pockets. We provide our clients with a revenue projection list, which is a part of our business proposal. We currently have a zero franchise fee offer which further adds to our clients' savings. Also Read:- How to start a preschool in india

7. PROJECTED PROFIT & LOSS STATEMENT - - The profit gained out of a business is the definition of its success. Profit and loss statements help in target setting and better functioning. Similarly, loss will possess this application too. Hence, while making a business plan, it is important to add a combined projected profit and loss statement - The DRS Kids business proposal shares a project feasibility report with the franchisee. This way the process is hassle-free for them. The business proposal provided is completely informative in itself. We simplify the process for making business plan for clients.

Organizational activities as a general management function

To carry out the analysis of organizational activity as a general function of managing the base of the enterprise, we will build tables of the composition, analysis of the state and movement and use of fixed assets, which are listed in Tables 3.1, 3.2 respectively. To build them, we will use the Balance Sheet, the Report on financial results, the Report on the availability and movement of fixed assets, depreciation (depreciation) for 2018-2022.

Table 3.1

Composition of fixed assets of the enterprise

Name of the object	Price, thousand hryvnias	Deviation				
	2018	2019	2020	Absolute, thousand UAH.	Relative, %	
1	2	3	4	5	6	
1. Production purpose	15 438	17 698	19 218	+ 3780	124,49	
1.1. buildings, structures:	10 590	11 767	12 984	+ 2394	122,61	

1.2 Children's tools	2 847	3 395	3 456	+ 609	121,39	
1.3 Vehicles	1 325	1 834	2 045	+ 720	154,34	
1.4 Others	676	702	733	+ 57	108,43	
2. Non-production purpose	4 587	4 758	5 345	+ 758	116,52	
2.1. buildings, structures:	2 346	2 452	2 678	+ 332	114,15	
2.2 Wages of employees	959	985	1142	+ 183	119,08	
2.3 Vehicles	768	782	929	+ 161	120,96	
2.4 Others	514	539	596	+ 82	115,95	
In total	20 025	22 456	24 563	+ 4 538	122,66	

The composition of fixed assets increased by UAH 4,538,000. for 3 years (from 2018 to 2020), this is a positive factor for the company.

The composition of non-current assets corresponds to the activity of the enterprise. The constant growth of all types of fixed assets indicates the stability of the enterprise and its growing potential. The dynamics of the growth of these indicators is driven by the growing demand for the products manufactured by the enterprise.

Table 3.2

Analysis of indicators of the state and movement of fixed assets

Indicators	2018	2019	2020	
The cost of fixed assets at the beginning of the period, thousand UAH.	18 567	20 025	22 456	
The cost of fixed assets at the end of the period, thousand UAH.	20 025	22 456	24 563	

The cost of fixed assets introduced during the year, thousand hryvnias.	1 816	2 867	2 599	
The cost of fixed assets removed during the year, thousand UAH.	358	436	492	
Amount of accrued wear and tear, thousand UAH.	3 346	4 057	4 787	
Depreciation rate of fixed assets	0,17	0,18	0,19	
The adequacy ratio of fixed assets	0,83	0,82	0,81	
The rate of renewal of fixed assets	0,09	0,13	0,11	
The coefficient of disposal of fixed assets	0,02	0,02	0,02	
The growth rate of fixed assets	0,07	0,11	0,09	

The value of non-current assets in 2018 amounted to UAH 24,563,000, which was UAH 4,538,000. more than in 2017. Depreciation of fixed assets is not high and amounted to 19% in 2020, at the same time there is a very slow increase in the depreciation rate, but there is no significant threat to the state of fixed assets.

A positive factor is the increase in the growth rate of fixed assets, the growth of which occurred due to a significant advantage of the introduced fixed assets over the withdrawn ones.

The dynamics of indicators of movement of fixed assets is positive. The state of fixed assets is at a fairly good level, also taking into account the positive dynamics of the movement of fixed assets, it can be argued that in the coming years their qualitative state can still improve.

Indicators of the efficiency of the use of fixed assets depend mainly on the volume of marketable products. There is an improvement in all indicators, the volume of merchandise, gross profit is increasing every year. Return on capital, capital intensity and capital adequacy are at a fairly high level. The profitability of fixed assets, which increased by 3.95% over 3 years (2018-2020), can serve as a generalizing criterion for the positive dynamics of the effective use of fixed assets.

The characteristics of the state and development of the material and technical base make it possible to assert that a strong base ensures the competitiveness of the enterprise and creates opportunities for further multifaceted development.

3.2. Ways to improve organizational activity in the kindergarten as a general management function

Modern conditions for reforming the system of preschool education necessitate a radical restructuring of the management of preschool institutions. The development of preschool educational institutions of various types, the change and complication of their functions, the content of activities and the conditions in which they operate, undoubtedly requires leaders to create a management system that would ensure the most efficient functioning and development of preschool educational institutions, taking into account the requirements of the social order, needs of parents, children and teachers.

At the present stage, in our opinion, the function of the organization is of particular importance in the activities of the head of educational institutions, which involves the creation of such organizational structures that would ensure survival, as well as the flexibility and adaptability of the entire system to constantly changing conditions of the internal and external environment. At the same time, the function of the organization is interconnected and interacts with other management functions (planning, control, regulation, pedagogical analysis) and, thus, the functional integrativity of the organizational function determines the effectiveness of solving all problems and achieving the overall goal of managing a preschool institution.

The essence, content and structure of the organization's function as a component of the management of a preschool educational institution. The function of the organization is a holistic entity, the essence of which is determined by a combination of interrelated elements: organizational conditions, organizational structure,

organization mechanism, teaching staff. The system-forming element is the organizational structure.

The organization function model is the basis for diagnosing and designing an organization as a management function of a preschool institution.

Ways to improve the efficiency of the organization's function:

- orientation of the function of the organization to achieve the main goals of the preschool institution, the management process and the rational use of resources;

- improvement of organizational structures in accordance with the tasks and conditions for the functioning of preschool institutions, the achievement of their expediency and rationality, cooperation and cooperation of employees of preschool educational institutions;

- improvement of the mechanism of organizational activity (development of algorithms, methods, means, organizational forms).

It was decided to build a solution to the problem of optimizing the management structure by increasing the speed of all procedures for collecting and processing information and creating such an organizational model of information flows that will allow classifying information according to various parameters, providing the fullness of the information space (from a preschool institution as a whole to an individual pupil). At the same time, an important condition for the existence of such a single information space is the timeliness of updating its content.

To date, work has been carried out to improve the organizational structure of management. The most optimal and promising option is a mixed type of organizational structure for preschool management. The management structure of preschool management is largely uncomplicated. There is a tendency to design an organizational structure of an integrally differentiated type, which is formed according to a linear-functional and matrix principle, revealing a new division of labor.

Informatization of preschool education is a process of introducing the achievements of informatics and information technologies into teaching, education management and research. It is based on the use of computer tools, storage, processing and presentation of information in a variety of forms.

It is information technologies that open up a broad perspective for the most adequate implementation of monitoring models in a preschool institution and the way to building more and more complete models of the activities of the head and specialists of a preschool institution.

The organizational structure of an institution with a developing information environment implies the inclusion of functionally-oriented zones in the organizational structure as mandatory blocks. Due to the introduction of an information and communication zone into the information environment of the kindergarten: a media center, a TV center, an Internet node, it is necessary, accordingly, to include in the organizational structure of an educational institution such additional units as the head of the media center, media library methodologist, video engineer, engineer of the Internet node. Thus, a block appears in the organizational structure associated with the coordination of actions and interactions between the organizational structures of each functionally oriented zone separately and all of them taken together - the information service block.

On the one hand, the system integration of the information service block into the educational process requires a significant expansion of the horizontal, strengthening horizontal links, strengthening the developing integration processes in the organizational structure being created; on the other hand, given the increasing role of the coordinating and controlling function of management, it is necessary to note the increase in the number of levels in the hierarchy of the organizational structure, the expansion of the management vertical.

After improvement, the kindergarten management structure contains the following links:
- level - manager;
- council of teachers, board of trustees, parent committee, labor collective;
- level - expert advisory service for determining the development strategy of a student-oriented pedagogical system and information environment;
- deputy heads for areas;
- chief Accountant;

- level - a coordination and methodological council that regulates the management of the educational process in the information environment of a kindergarten, including coordinators of basic and specialized education, educational and scientific and methodological work, the head of the information service;

- level - heads of services to ensure the system integration of the Internet into the educational process and the effective functioning of the pedagogical system: heads of the organizational structure of the information service: head of the media center, network administrator, educational process manager, database engineer;

- head of the psychological and pedagogical service, organizers of educational work;

- level - heads of laboratories: multimedia and computer video laboratories, media center methodologist, library service, Internet node engineer, webmaster, cable TV center engineer, psychologists, speech therapist, social pedagogue, medical service, educators, etc.

Project and other creative groups have their own organizational structure, their own organizational connections, in accordance with the requirements for organization and self-governance for objects. Their areas of responsibility are delimited. Leaders in professional and organizational-pedagogical terms are nominated as leaders of creative groups or teams.

Thus, the plurality of goals and strategies of a managed object generates a plurality of organizational structures, a variable arrangement of governing bodies, and a shift in emphasis in their functioning.

What benefits can be expected from the introduction of a new mixed administrative and management structure:

- changing the thinking of the leaders of the institution;

- the interest of managers and staff in raising their professional level, acquiring practical skills in working in market conditions.

The introduction of a mixed management structure can also lead to some negative points that must be remembered:

- there may be conflicts between departments in the distribution of resources.

The current management structure in the context of constant routine work to provide services, full or partial workload of individual units has become obsolete and does not meet modern requirements.

A new division for information technology has been introduced. Adopted specialists in new information technologies.

Summing up, it can be noted that cases of restructuring of domestic enterprises are quite rare. There are a lot of managerial, psychological, ethical difficulties. At the same time, reforms are usually carried out carefully, in stages. The leadership, in turn, must be mentally prepared for the emergence of the opposition and for long, painstaking work with it, which requires patience and endurance.

Conclusion to Chapter 3

Changes were proposed in the organizational structure of the kindergarten management. Benefits can be expected from the introduction of a new mixed administrative and management structure: a change in the thinking of the leaders of the institution.

The introduction of a mixed management structure can also lead to some negative points that must be remembered:

- there may be conflicts between departments in the distribution of resources;
- individual divisions may try to focus their attention not on the strategic development goals of the entire enterprise, but on their short-term tasks (obtaining momentary benefits).

The current management structure in the context of constant routine work to provide services, full or partial workload of individual units has become obsolete and does not meet modern requirements. A new division for information technology has been introduced. Adopted specialists in new information technologies.

Summing up, it can be noted that cases of restructuring of domestic enterprises are quite rare. There are a lot of managerial, psychological, ethical difficulties. At the

same time, reforms are usually carried out carefully, in stages. The leadership, in turn, must be mentally prepared for the emergence of the opposition and for long, painstaking work with it, which requires patience and endurance.

Nowadays, the role of informatization and automation of business processes in the management of material flows is high. Therefore, in the future, it is possible to propose the introduction of a corporate information system that implements the concept, which will provide real-time access to all the necessary data on the state of the organization's material flows. The corporate information system will provide an opportunity, or at least create the prerequisites for automating business processes, which will save the company's resources and, in the future, minimize the human error factor, which is the most important thing when managing product inventories.

CONCLUSIONS AND RECOMMENDATIONS

While writing the work and achieving the goal, we came to the following conclusions.

Organization is the establishment and maintenance of links between the elements of the system. In the organization of socio-economic systems, communications are less stable.

Organization, in the context of socio-economic systems, really is the establishment and maintenance of links between its elements. It plays a key role in ensuring the effective functioning of the organization and the achievement of its goals.

However, in comparison with other types of systems, relationships in the organizations of socio-economic systems may be less stable. This is due to a number of factors specific to such systems.

Organization as a type of management activity is the most ancient function.

The need for organizational activity of a manager is so obvious and great that hardly anyone will object to it. Today it is clear to managers that the results of the joint work of a team of specialists cannot be achieved by themselves.
A manager organizes the work of other people before they take action.

If the manager needs to act quickly, along the way, without compromising the effectiveness of the result, and the regulatory impact is clear to the performers, then the organization of joint actions is not required.

The management links include individual employees (general director, his deputies), services and other links of the management apparatus, i.e. the management link is an independent structural unit (department, bureau, sector) that performs a certain management function, its part or a combination of several functions , and the relationship between them is supported by connections, which are usually divided into horizontal and vertical.

The basic rules for creating an organizational management structure are: the organizational structure should be extremely simple, the simpler it is, the easier it is for

the staff to understand it; the scheme of the organizational structure should be visible; each employee must have a job description; information channels should ensure the transfer of information both in the forward direction (transfer of management decisions) and in the opposite direction (execution control); lines of subordination and responsibility should be clear, double subordination should be avoided; coordination of all activities is carried out by top management at the level of deputy heads of the organization; final, global decisions are made at the level of the company's leaders, taking into account the possibilities and prospects for its development; the functions of line management and functional units should be delimited.

The organization, as a management function, must ensure that the existing system complies with the new goals set in the planning targets.

A properly organized management function is essential to ensure that the existing system meets the new goals set in the planning tasks. The organization, as one of the main functions of management, is aimed at the efficient use of resources and the establishment of the necessary links between the elements of the system in order to achieve the goals.

The organization includes the processes of establishing structure, roles, responsibilities, communication and coordination within the organization. Its goal is to create a system in which each element and each participant has a certain place and role that correspond to the goals and objectives of the organization.

Delegation of authority is a means to achieve productive relationships between different levels of government.

At the same time, it is necessary to determine such volumes and scale of delegated powers that could help improve the professionalism of employees, motivate and ensure their satisfaction with the conditions of the necessary activities.

Kindergarten provides your child with an opportunity to learn and practice the essential social, emotional, problem-solving, and study skills that he will use throughout his schooling.

Kindergarten plays an important role in the development and preparation of the child for schooling. In this institution, children get the opportunity to learn and practice various skills that will be useful to them until the end of schooling.

One of the main aspects of kindergarten education is that children acquire basic social skills. They learn to communicate with other children, work in a team, take into account the feelings and needs of other people. In the process of interacting with other children and educators, children learn to cooperate, develop tolerance and respect for diversity. These social skills are the basis for successful adaptation and interaction in society.

In addition to social skills, kindergarten provides a child with the opportunity to develop emotional skills. In a safe and supportive environment, children learn to recognize and express their emotions, manage their feelings, and develop emotional intelligence. This helps them better understand themselves and other people, as well as effectively resolve problems and conflicts that arise.

Kindergarten teaches cooperation: the ability to work, learn, and get along with others.

We provide a comprehensive plan to take clients from their current state to their ultimate goal, and manage and execute all the necessary steps along the way.

Nowadays, the role of informatization and automation of business processes in the management of material flows is high. Therefore, in the future, it is possible to propose the introduction of a corporate information system that implements the concept, which will provide real-time access to all the necessary data on the state of the organization's material flows. The corporate information system will provide an opportunity, or at least create the prerequisites for automating business processes, which will save the company's resources and, in the future, minimize the human error factor, which is the most important thing when managing product inventories.

The introduction of a corporate information system (CIS) in a company has the potential to significantly increase the efficiency of its business processes and resource management. One of the key benefits of implementing CIS is the ability to automate business processes.

Business process automation allows you to replace manual and time-consuming operations with automatic and more efficient processes. For example, in the case of inventory management, the CIS can automatically monitor inventory levels, forecast demand, calculate optimal orders, and control deliveries. This reduces the need to manually control and monitor inventory, saving company resources such as time, labor and money.

In addition, business process automation reduces the risk of human error. Manual data entry and manipulation of information can lead to errors and inaccuracies. The CIS allows such errors to be kept to a minimum, since the data is entered and processed automatically. This improves the accuracy and reliability of inventory management and reduces the potential loss associated with incorrect stock counting.

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Appendices

Classes at the preschool educational institution "My Kindergarten. ". The child and the surrounding world. Middle group.

Program content: consolidate children's knowledge about the peculiarities of the work of kindergarten workers (responsible performance of their duties, sensitive and caring attitude towards children); to cultivate respect for the work of adults, the desire and ability to facilitate it, gratitude to adults.

Lesson progress

Educator. Children, today we will take you on a tour of the kindergarten. Let's remember who we can meet there. (Manager, methodologist, educators, cooks, laundresses, cleaners). So we are going on a trip, and we will travel with you on a small fairy-tale train.

Moving game "Train"

Children line up one after the other in a column. At the teacher's signal, they go forward, gradually increasing the pace. Approaching the conditional place, they switch to walking. They stop at the word "arrived".

This is our first stop. What is her name? (Music hall.)

Children enter the music hall.

Questions for conversation

Why do you need a music hall?

What are the children doing here?

What are the names of the music directors?

What is in the hall, what is it for?

Educator. We get back on the train and leave. (Then the children go to the doctor's office.) Here comes the stop again. What is her name? (Medical office.)

During the examination, the teacher asks the children about the objects known to them and about the actions of the doctor and nurse. (The doctor examines the sick dolls at the children's request.)

Children go further.

Educator. Where did we come? (Kitchen.)

The cook and his assistant talk about their work. Children examine the items in the kitchen.

Educator.

We say goodbye to the cooks and continue our journey. Next stop… Which one? (Laundry.)

Children greet the washing machines, ask them about the operation of the washing machines.

Educator. Then the train will take us to the offices of the manager and the methodologist.

The manager and the methodologist invite the children to their office. They remember with their children how they came to the director when they were admitted to kindergarten. And in the methodologist's office, they look at interesting toys and manuals.

Educator. Children, the train is calling us on the way back. We thank the kindergarten workers for an interesting trip.

Result

Educator. And now the group is reminded of famous poems about kindergarten.

1st child: Kindergarten is a fun house. Work is everything here.

2nd child: Craftsmen here. They are building here. Fox tails are drawn. I go to kindergarten with a song about a ladybug. Sweet, sweet sunshine, I am happy with you.