

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

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

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

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

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

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## **GLOBAL ACCOUNTING SYSTEM**

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

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

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

institutions of Ukraine; differences in the interpretation of managerial accounting.

The Global Accounting System is a system for collecting, transforming, and providing external and internal users with reliable, relevant and timely financial and non-financial information about past and future business activity.

Entrepreneurs often hide their true financial position so as not to lose consumers, a place on the market and avoid inspections. As a result, an inadequate information model is created, as entrepreneurs who are interested in obtaining the highest profits, forget about the honesty and integrity.

According to a study conducted by the Intensive Technologies of Microeconomics Foundation, 45% of respondents do not consider the financial reports to be the source of objective information about the company's real financial position, and 80% of the respondents affirming that they had to manipulate financial data. Evidence of this is the dynamics of the conversion of indicators of financial statements in Ukraine. Studies show that the main reason for recalculations is: valuation of reserves and force-majeure circumstances (14%); assessment of capital (14.5%); capitalization of expenses (10,1%); inventory estimation (5.4%). At the same time, in the total amount of fraud detected in the financial statements, the share of those that resulted from the fault of owners and CEO of companies was more than 80%.

Today, the role of the degree of confidence in the quality and transparency of accounting indicators, which is the basis for financial reporting of economic entities, can't be overestimated, since this information is of interest both domestic and foreign, internal and external users. The main condition for effective management, attraction of investments is to ensure that the accounting system provides users with complete, reliable, unbiased information that would allow them to make decisions. Particular attention should be paid to the ideas to prevent distortion of financial reporting. I believe in lucky future of Ukrainian economy.

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## **QUALITY OF AVIATION FUELS**

Production of fuels for aviation engines is one of the areas of development of the oil refining industry in the world. First of all, this is due to an increase in the fleet of aircraft in the world. According to the Forecast International marketing firm, in 2004-2013, 5835 large passenger and transport aircraft will be built in the world. Today, according to World Airfleet, in the world there are about 2 thousand airlines, which have 50 thousand planes.

The quality of fuel for jet engines in comparison with other oil products depends to a great extent on the nature of oil and the boiling of fractions released during atmospheric distillation. Fractions of direct distillation are purified in various ways, due to the composition of oil and the requirements for the quality of fuel. Some amount of fuels for jet engines gets catalytic destructive recycling in the presence of hydrogen distillates of atmospheric or vacuum distillation and catalytic cracking products. The