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**PHONE APPS IN SOCIETY AND BUSINESS**

Today, mobile gadgets have taken a huge part of computer work. Users often use phones to work with documents and mail, and often these functions are used by entrepreneurs. Accordingly, with such a high level of use of smartphones and tablets grows and assortment of mobile applications for them. Currently, most mobile devices are sold with an already installed set of mobile apps. Among them: a web browser, an email client, a calendar, an application for the purchase and listening of music, and others. Some pre-installed applications can be removed from the mobile device by the user, using the normal removal process, freeing up more storage space for other (preferred) applications.

So, the mobile app is software designed to work on smartphones, tablets, and other mobile devices. Many mobile apps are installed on the device itself or can be downloaded to it from online mobile app stores such as the App Store, Google Play, Windows Phone Store, and more, for free or for a fee. Initially, mobile applications were used for quick e-mail checking, but their high demand led to the expansion of their appointments in other areas, such as games for mobile phones, GPS, communication, video viewing and Internet use. The mobile app market today is very well developed and steadily growing. Practice shows that mobile apps began to appear in 2008, and they are currently in the hands of mobile-operating system owners: Apple App Store, Google Play, Windows Phone Store, and BlackBerry App World. However, there are some kind of independent app stores, such as Cydia, GetJar and F-Droid. A significant number of mobile apps are free to install and use, but there are also paid ones. All applications are usually downloaded from the platform right away to the target device,

but sometimes they can be downloaded to laptops or computers. Typically, 20-30% of the cost of paid applications comes to the distributor, and the rest - to the manufacturer. Therefore, the same application can have different costs, depending on the mobile platform. In general, they can be divided into applications for the company's internal needs (applications on employees' devices or on company's devices), and applications for marketing, branding and sales (applications on the devices of business clients).

This is a list of the most popular types of mobile business applications.

1) Mobile applications for processes automation

– Advanced automation systems for restaurants, hotels, shopping centers, which reduce the cost of starting and maintaining compared to full-fledged workstations based on PC;

2) Productivity, Collaboration and Collaboration applications:

- systems for sharing and collaborating on files;
- internal communication, messengers, trackers of messages;
- electronic questionnaires, mobile versions of corporate social networks;
- project management systems and tasks that require continuous collection, refinement and synchronization of information.

Digital technology is not a luxury but a vital necessity businesses. Applications that allow to automate many organizational issues help cope with current affairs and find time for leisure and self-development. Consider the following ones.

1) Expensify helps synchronize credit cards and bank accounts, cash in by scanning a check.

2) LinkedIn helps keep abreast of industry news, find the contacts you need, and keep in touch with existing ones.

3) Any. DO allows to synchronize data on mobile (Android, iPhone), enter new tasks by voice commands, sort by folders, date of execution, geolocation and delete tasks performed by usual shuffling.

4) Sign Now presents an electronic signature that always works. Simply load a document in pdf, Word or another file into the application, then you can paint it with your finger and send the document by mail or save it.

5) Asana is an application for organizing team work. A project is being created, sent to invitees, with the help of this application, you can assign responsible tasks, draw up a calendar of cases, etc.

The formation of demand for mobile applications in the regional information markets is primarily due to their use in companies that successfully solve the problem of information support. In the business segment, mobile applications are offered by large corporations and trading networks. Their services are usually free to customers and include a variety of information and operational capabilities. Any mobile app is copyright. Ownership of a property right to a mobile application will depend on how it was created. In the case of the creation of an application, the company or the person who created it may have exclusive property rights on it, and may have only the amount of rights specified in the agreement. All the moments and features must be determined in the relevant documents.

Consequently, we believe that when obtaining exclusive property rights to use a mobile app, an enterprise or any institution may consider it as a separate accounting object - an intangible asset. arable asset (NMA). An intangible asset may be classified as an asset held by the entity for more than one year (or one operational cycle) for future economic benefits in production, trade, administrative purposes, or leasing to other persons. In addition to these, the characteristic features of this type of assets are also the possibility of their identification, use in different types of activities of the enterprise, the absence of the liquidation value at the time of liquidation or realization, as well as the possibility of reliable determination of costs associated with the development of the intangible asset. Copyright and related rights, trademark rights, and industrial property rights also belong to intangible assets.

In conclusion, mobile applications (mobile apps) are software designed to work on smartphones, tablets, and other mobile devices. In the modern environment, mobile applications have taken over a huge part of computer work. Today it is profitable to invest in mobile applications for internal business tasks, automation and productivity increase.

#### ***References:***

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