

ABSTRACT

Valytska O-M.M. Assessment Criteria of an Enterprise Financial State under Contemporary Business Conditions (by the example of «Borshchiv Cheese Factory» PJSC). – Manuscript.

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The graduation thesis is devoted to both theoretical and practical aspects of assessing the financial state of the enterprise under contemporary business conditions. The paper presents the detailed description and theoretical basis of conceptual principles and economic content of the enterprise financial state as well as major factors influencing it; defines the rules, methods and basic models of assessing the enterprise financial state under contemporary business conditions and offers the system of indicators used to assess the enterprise financial state. The structure and dynamics of «Borshchiv Cheese Factory» PJSC's property as well as its sources is analyzed; the general description is presented, the enterprise business activity, liquidity, financial responsibility, financial firmness, financial results and profitability are analyzed; the influence of different factors on the enterprise profitability results is analyzed. The factors of influence on the production efficiency are described; the ways of increasing the efficiency of «Borshchiv Cheese Factory» PJSC financial activity are developed, calculation of cost-effectiveness of the introduction of new technology in the enterprise.

Key words: enterprise financial state, basic funds, efficiency, financial firmness, financial results, cost effectiveness, profitability, liquidity, financial responsibility, business activity.