

SUMMARY

Bosiuk M.A. Financial planning development at the enterprise (PJSC “TERA” as a case study) . – Manuscript.

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The object of the study is a system of financial planning at PJSC “Tera”.

The aim of the thesis is to research the mechanism of financial planning at the enterprise, as well as the development and justification of recommendations for its improvement on the basis of the PJSC “Tera” financial state analysis.

Methods of the research. The methodological and theoretical basis of the study are as follows: logical and dialectical method of cognition of phenomena and processes in the modern world and national economies; conceptual provisions of modern economic theory; methods of analysis, synthesis and comparative analysis; method of system analysis; tabular and graphical methods, financial and economic analysis of business enterprise, economic modeling, correlation and regression analysis.

In the thesis the essence of the financial planning is studied. Its types, methods, objectives and principles are considered. The analysis of the financial planning process at the PJSC “Tera” is carried out on the basis of its financial and economic activity evaluation, a comprehensive analysis of the enterprise key financial indicators, characteristics of factors affecting the researched enterprise and identification of reserves for improving its profit. Ways for improving and increasing the efficiency of financial planning at the PJSC “Tera” are proposed. The efficiency of the PJSC “Tera” under market economy is analyzed on the basis of the analysis of macroenvironmental factors affecting the activities of the researched enterprise and comprehensive evaluation of the confectionery market competitive environment. The forecasting of the PJSC “Tera” bankruptcy probability is carried out with the use of discriminant models.

Keywords: financial planning, financial simulation models, financial and economic activity, discriminant models.