

ESTIMATION OF TERMS OF PROVIDING AND STATE OF FINANCIAL EQUILIBRIUM OF THE AGRICULTURAL ENTERPRISE

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In the article, various methodical approaches to an assessment of terms of providing and a condition of financial balance of an economic entity are considered. The author pays attention to the need of carrying out a comprehensive and complex assessment of terms and a condition of financial balance for the acceptance of necessary and right management decisions. The author carried out the theoretical overview of the existing techniques of an assessment of terms and a condition of financial balance of entities.

A practical application of techniques of an assessment of terms and condition of financial balance on the example of an agricultural enterprise is carried out. The assessment of conditions of ensuring a financial balance of the agricultural enterprise is carried out on the basis of the use of “the golden rule of financing”, “the golden rule of economic

development of the entity”, a basic model on the basis of balancing the entering and leaving cash flows. The type of financial balance of the agricultural enterprise on the basis of modelling of a situation of financial balance is determined by a technique of professor L.A. Kostyrko.

Results of the conducted research are specified as the availability of conditions for ensuring financial balance and formation of the relative level of financial balance of the agricultural enterprise.

The author of the article considers that the offered complex assessment of terms and conditions of financial balance will be the most reliable and objective. Results of the assessment can be useful in the case of financial planning and forecasting, in the case of decision-making in the course of financial management.