

COMPLEX OF READJUSTMENT MEASURES OF UNPROFITABLE MACHINE-BUILDING ENTERPRISES OF UKRAINE

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The result of the crisis in Ukraine is manifested in low efficiency of the business entities and the deterioration of their financial condition, which leads to increase in the number of unprofitable enterprises, some of which is on the verge of bankruptcy. So it is relevant problem of timely and complex evaluation and prediction of the enterprises social and economic development level, determination the enterprises' bankruptcy probability in order to identify among them those, which are in the pre-crisis and crisis condition, and determination of the feasibility of rehabilitation of these enterprises.

The enterprise characteristics, which are necessary for a decision of readjustment necessity, are proposed in this article. The estimation and forecasting of social and economic development level are done.

It is proposed to identify such elements of enterprises' socio-economic development as production development, personnel development, investment and innovation development, marketing development, financial

development, and social development. Diagnostics of the level of socio-economic development of machine-building enterprises on the bases of the method of integrated taxonomic estimation is made. This diagnostic makes possible to identify enterprises with high, medium, and low levels of development. The forecasting is done using adaptive prediction method.

The remedial strategy is developed for Ukraine engineering enterprises with low social and economic development level, forecast of reducing social and economic development level in the future, net loss presence in the reporting period, increasing net loss in the dynamics, the presence of a significant amount of uncovered loss in the balance sheet, significant reduction of total assets in the balance sheet and high bankruptcy probability. The measures, which are necessary for the readjustment strategy realization, are proposed depending on the type and duration of the crisis period of unprofitable enterprises.