

THE ECONOMIC EXPERTISE OF ENTERPRISES ACTIVITY

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In the theses, a detailed analysis of recent publications for a few ages on the topic of economical expertise is attached. It is indicated that the economical expertise solves problems that arise in the process at the economic activity at the enterprise. The expert (experts) must be qualified to achieve specific goals and to solve specific tasks and to avoid significant threats and risks.

Non-judicial (non-conflict) economic expertise is carried out when an entity is interested in conducting such an economic expertise. An economic expertise can be distinguished in an independent science. Large- and medium-sized enterprises are obliged to form a certain array of judicial economic, economic and non-judicial economic information and to develop "Regulations about the formation, storage, use, and disposal of judicial economic, economic, and non-judicial economic information".

The classification system of judicial economic, economic expertise, created by H.A. Matusovskyi, should be recognized as a basic and substantially upgraded by making corresponding changes and additions there.

To start training of bachelors and masters in the specialization "Economic expertise and audit" within the specialty 071 "Accounting and taxation" is proposed.

The objects of judicial economic and economic expertise would be more correct to identify the financial condition of enterprises, property and sources of its acquisition, circulating assets and sources of their formation, sources of own funds and results of financial and economic activity of enterprises, general and special funds, settlements with debtors and creditors, etc.

The enterprises of the restaurant business serve millions of Ukrainians annually, so they can be in the role of public experts. In the banking sector, it is advisable to carry out planned and unscheduled expertise (internal and external); beside this state and public experts should make the expertise of the actions of the National Bank of Ukraine. It is necessary to organize and control, especially making economic expertise in the state of garbage dumps that exist around large Ukrainian cities.