

## THEORETICAL AND METHODOLOGICAL PRINCIPLES OF THE MECHANISM OF MANAGEMENT OF ACCOUNTS RECEIVABLE

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The most important strategic tasks of any enterprise are obtaining the maximum possible profit and maintaining financial stability of the enterprise. Consequently, it is very important to manage debt at a rational and effective level.

Particular attention should be paid to the work of the company's management. It is up to him to choose the strategy of management and efficiency of work with debtors. It is necessary to plan the accounts receivable, to ensure the fulfillment of the goals set, to analyze the results obtained, to draw conclusions, on the basis of which management decisions are made.

An important issue of managing receivables is the analysis of the composition and dynamics of debt. Analyze the status, dynamics and structure of receivables and payables, in order to determine their share in the total currency of the balance sheet.

In analyzing the receivables, it is imperative to compare it with the level of payables. At each enterprise, financial services should monitor the ratio of these two indicators.

If the receivables are more than payable, this may indicate a high level of overall liquidity, however, this may mean that the turnover of accounts payables is faster than the receivables. That is, debtors' debts turn into money for longer, and consequently, the

company faces a lack of funds and the need to attract additional sources of financing. If the payables increase, it can lead to insolvency at the enterprise.

When analyzing the receivables of enterprises, it is necessary to pay attention to the size of doubtful debts, to keep records, because overdue over one year receivables can turn into hopeless if the management of the company does not take measures aimed at its collection. Therefore, it is important to note that one of the effective ways of managing the risks of overdue debts is the definition of the limit of receivables.

In order to improve the status of settlements with creditors, it is necessary to adhere to settlement and payment discipline, to develop, based on accounting and analytical information, such managerial influences, which will help to optimize the amount and structure of the debt.

An enterprise should not allow unwarranted debts, as a significant increase in payables can lead to insolvency of the enterprise.

When choosing the method of management of receivables at an enterprise it is expedient to carry out an assessment of all possible risks and choose the most optimal of the proposed methods.