

FINANCIAL POTENTIAL OF NATIONAL FRUIT AND VEGETATIVE PROCESSING ENTERPRISES IN THE CONDITIONS OF EUROINTEGRATION

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The article reflects the theoretical foundations of the essence of financial potential of domestic fruit and vegetable processing enterprises in the conditions of European integration.

The scientific approaches to the definition of the concept of "financial potential" of an enterprise and methods of its estimation are analyzed and systematized. Thus, in the course of this study, we discovered that financial potential is a combination of financial resources through which an efficient and rational use of the enterprise can bring profit and achieve the goals of its activities.

The practical and methodical aspects of estimation of financial potential of processing enterprise and conditions of its formation are investigated. We concluded that assessing the existing financial potential of fruit and vegetable processing enterprises should

be based on the analysis of indicators of its business activity, profitability, liquidity, financial stability, property status and solvency, etc. Using the above assessment indicators, it allows to distribute enterprises by the level of quality management of financial potential.

An assessment of the financial potential of the indicators on the example of LLC "Vinnytsia Canning Plant", because this company is a typical representative of the fruit and vegetable processing sector of the country's economy.

It is concluded that the company has a low level of PPP for such an indicator as profitability, which is a rather negative phenomenon in its activity. The enterprise needs to find ways to increase the efficiency of the use of core production assets, which will improve the profitability, and, consequently, the financial condition as a whole.