

THE FORMATION OF FINANCIAL RESOURCES OF UKRAINIAN ENTERPRISES

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The article is devoted to the analysis of the formation of financial resources of Ukrainian enterprises. The advantages and disadvantages of the formation and using own and attracted financial resources are characterized. It is substantiated that their optimal ratio is determined by a number of factors, which includes: the life stage of the company's development (newly-formed company or financially sound, which is able to manage financial flows); a type of economic activity in which the enterprises are found, and finally, the strategy of its development.

The estimation of formation of financial resources of Ukrainian enterprises in 2014-2016 is done. It has been determined that during five years the financial resources

of enterprises were consist of current liabilities and collateral for the half.

The peculiarities of the financial resources structure of Ukrainian enterprises by types of economic activity are analyzed. It was found that the companies, which are the best financially covered with own resources, work in the field of agriculture, the least financially covered with own resources – trading enterprises. It was found that in 2016 current liabilities and assurances were override in the financial resources structure of enterprises of all industries. It reflects the unstable state of the economy of the country.

Further research on this topic could be aimed at effectiveness evaluation of using financial resources of enterprises by types of economic activity.