

METHODOLOGY OF PERFORMANCE EVALUATION OF COMPANY VALUE IN MODERN CONDITIONS

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The purpose of this article is aimed at determining the relevance and necessity of a comprehensive assessment of the financial value of the enterprise. The various methods are considered to evaluate the value of an enterprise, such as cost, revenue and comparative approaches. The strengths and weaknesses of each approach were identified. The most important and effective methods are defined in accordance with each approach. A general evaluation of the basic approaches to account for shortcomings and benefits is given. The definition of the concept

of enterprise management policy and its value is made. The correlation between the value of the enterprise evaluation, the purpose of determining the valuation and the nature of the agent assessing the value of the enterprise is noted. It was found that a universal approach that can be used by any business does not exist. It was investigated that estimating the value of an enterprise is vulnerable to a number of factors that need to be taken into account and which directly help to correctly determine the value of the enterprise to a greater extent than the initial data of the enterprise.