

IMPROVING APPROACHES TO FORECASTING AND OPTIMIZATION OF BALANCE SHEET ITEMS

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The peculiarity of the conditions of modern enterprises is uncertain market environment, a high proportion of liabilities as a part of their capital. This situation requires the calculation of future expected values of assets and liabilities balance to attract additional funding and create a positive image of enterprises to creditors assess the risk of default in the granted loan funds. The study is the practical application of the method of forecasting the balance sheet to determine the feasibility, effectiveness adopted for future management decisions.

Projected income statement is the basis for the balance sheet in future periods. Article projected balance to classify based on sales and is automatically created and regulated. It is regulated articles used in the allocation of additional funds needed, which determine demand for sources of funding or excess at the date of the forecast period.

If the forecast balance sheet assets of the enterprise exceeds the cost of capital, this sum shows the additional funding needs by increasing or equity or attracting long-term, short-term obligations. If the value of additional necessary funds is negative, then the balance of the projected increase of articles of primarily current assets will be the same.

Calculated forecast projected balance for a particular company. The preparation of the forecast balance accounted management solutions of leaders is done. Estimated figures show that the subject of decisions will improve the company's financial position, reduced the deficit of its own working capital performance improved solvency, liquidity and financial stability.

Preparation of the projected reporting of enterprise leaders confirms basic scenario that the financial and economic instability can be only short-term.