

FINANCIAL PLANNING OF MODERN ENTERPRISE'S ACTIVITY

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Modern activities of enterprises are characterized by vagueness and high dynamic of environment conditions, there is an objective necessity of application of the effective financial planning of enterprise's activity. The generalization and systematization of existent researches of terminological base of the financial planning are insufficient, and it would be able to serve for the receipt of more integral idea about a process, its essence, setting, and as a result, increase of effectiveness of its use on an enterprise that would result in the increase of efficiency of his activity, for this reason research of this question is actual.

The aim of the article is the generalization and systematization of scientific literature, that exposes essence, aim, object, object, task, principles and functions of the financial planning and forming of integral idea about the financial planning as an economic category.

The analysis of literature testifies that the questions of the financial planning are examined by scientists in a complex, but there aren't concrete formulations of object and object planning, they are practically absent financially in scientific literature, so we have formulated the following theses:

The article of the financial planning is totality of instruments of financial mechanism, that provide the estimation of financial and economic, administrative decisions within the limits of financial politics of enterprise.

The financial planning is a process of sys-

tematic preparation of administrative decisions, that has straight or mediated influence on the volumes of financial resources, co-ordination of sources of their forming and directions of the use in accordance with productive and marketing measures, and also size of indexes enterprises in a planned period, that provide the decision of tasks in the most rational way for the achievement of his aims in a perspective period.

As a result of generalization and systematization of scientific literature the key constituents of the financial planning are exposed, the authorial comprehension of basic theoretical concepts is formed about essence, object, object, principles, aims, tasks and functions of the financial planning as an economic category.

Summarizing our research, it is possible to assert that for today the financial planning is one of alternative financial instruments, that is used by enterprises for adjusting of financial activity and increase of own profitability and solvency as one of the most essential indexes of the strong financial state of subject of menage.

Sparing more attention to the financial planning, it is possible to attain strengthening of financial stability of enterprise on condition of implementation of the volumes of operating-room and investment activity forecast by a budget on principles of financial firmness, creation of pre-conditions for the receipt of net income sufficient for self-finance of an enterprise.