

Peculiarities of an enterprise business solvency analysis on the basis of the of the indicators' system under conditions of uncertainty and dynamism of the economic environment

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Brief content of the article. In order to solve tasks related to stabilization of financial state of an enterprise it is needed: to develop own policy to manage financial resources, reinterpret organizational and methodological aspects of analysis of information about activities of enterprises considering their industry background, up-to-date approaches to ensure systematic, objective and complex assessment of sustainable development in changeable economic environment under conditions of uncertainty.

Conducted research of the theoretical provisions dedicated to business solvency shows absence of the unified approach to interpretation of the notion "business solvency", that is why there was suggested a complex determination of business solvency of an enterprise. The main accent is made on the fact that business solvency is a complex notion characterised by internal and external forms of development, is generated in the process of all operational and financial activities of enterprises, is influenced by numerous factors.

The main (standard) methods applicable to analyse financial independency of enterprises are horizontal (dynamic), vertical (structural), trend analysis and analysis of coefficients (relative indices). The latter is the most effective but in a mean time is the most problematic as there many questions

exist that are devoted to usage and interpretation of these coefficients calculated on the basis of financial reports.

The possibility to give objective assessment of business solvency of an enterprise is enabled by the respective determined methodology, suitable information background and qualified personnel. In the article, the existing approaches to analyse financial reports are examined and on their basis there was recommended consequence of methodological approaches and procedures to assess business solvency of enterprises.

Apart from this, a system of valuation indices of business solvency from the point of view of their rationality and sufficiency was developed and suggested. To this system were included the following blocks: state and structure of capital, state of fixed and current assets, profitability, paying solvency and liquidity of assets, business activity of an enterprise. Application of the suggested system of indices enables to assess results of operational and financial activities of enterprises objectively, determine main factors of influence on the state of business solvency, as well as develop measures to form rational structure of capital, optimise volume and increment rates of profit, look for new opportunities to increase business solvency of enterprises.