

THE STRATEGIC ANALYSIS OF AN ENTERPRISE'S FINANCIAL POTENTIAL

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The methodological problems of financial potential strategic analysis on the basis of accessible growth level modelling are discussed in the article. As the result of the research it is determined that the purpose of any enterprise as a complex socio-economic system, which is characterized by a multifaceted structure of internal factors interaction and continuous relationship with environmental factors, is not determined by one key criterion; it can be represented adequately by a set of goals (the income maximization, market value maximization, added value maximization, production costs minimization, product quality improvement, competitive position increase through innovation, etc.). So the significant problem is to harmonize a set of the company's objectives because they can have a different focus and even be contradictory. The strategic management requires coordinating objectives concerning sales, profitability and capital structure for the development of the company's financial potential.

The main problem is to establish the level of sales increase in accordance with the current state of the company's financial potential and the conditions of commodity and financial markets. In this aspect, the urgency of accessible growth level modelling is increasing.

The theoretical approaches to the accessible growth level modelling are generalized in the article. The formula for evaluating the accessible growth level of assets considering the investment leverage and for assessing the accessible growth level of net income taking into account operating leverage are substantiated.

The methodology of financial potential strategic analysis oriented to conglomerate type of development is substantiated. This approach to the financial potential's strategic behaviour modelling for financial strategic analysis decision-making allows predicting the levels of profit, net income and assets growth, which are adequate to the enterprise's strategic orientations.