

MODERN TRENDS OF INDICATORS OF RELIABILITY OF MACHINE-BUILDING ENTERPRISES

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In difficult conditions, the development of economic entities is not a key, because the effects of the financial and economic crisis and military conflict in Ukraine has led to incredible conditions for their functioning. The destroyed industrial potential of the country needs time to resource recovery, reorientation of market relations and justify further action plan. The article attempts to analyze the reliability and performance of machine-building enterprises. Based on an analysis of existing definitions of reliability of socio-economic systems is proved that the financial soundness indicators most appropriate to its nature. Despite the current definition, the reliability of the machine-building enterprises can be characterized by indicators of financial stability as characterized by financial independence, the company's ability to maneuver their own means and sufficient financial security in the long term. The essence of financial stability is determined

by the effective formation, distribution and use of financial resources in the management process, therefore financial sustainability – is the enterprise reliability test. The factors that were related to indicators that provide reliable, enterprise, include the following: the coefficient of financial independence, maneuverability ratio of working capital, the ratio of financial stability, financial stability ratio, an indicator of financial leverage. The analysis of indicators of reliability of functioning of the following engineering companies: JSC “Hartron”, OJSC “Quasar”, OJSC “Poltava plant”, JSC “Kryukov railway car building plant”, JSC “AvtoKrAZ”, JSC “Novokramatorsky Machine Building Plant”, JSC “ZAZ”, JSC “ZTR”, JSC “Motor Sich”, resulting in an improvement of the results is confirmed by comparison with the data of 2014, however, the overall level of safety is not sufficient for the most efficient operation of enterprises.