

ACTUALIZATION OF PROBLEMS OF FINANCIAL PLANNING AT THE ENTERPRISE

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In the article, the author considers essentiality and objectives of financial planning at domestic enterprises. Presented factors and problems that restrict the use of financial planning in companies and directed effective tools for financial planning. In the context of financial planning, an analysis of the sources of funding on the example of Iskra PJSC is conducted. Adduced the results of the analysis of financial stability of Iskra PJSC and presented solid conclusions that dynamic of financial providing is negative and threatens its effective operation in the future of the investigated companies. According to the method of scenario analysis, the article concludes that it is appropriate to develop criteria, which can rank current state of PJSC "Iskra" to clearly understand under which scenario the enterprise is developing and to timely response and making adjustments in its work.

As a result of scientific research, it is defined that financial planning at PJSC "Iskra" needs an improvement towards the formation of not only a sales plan but also comprehensive financial planning. The major problem for financial planning organization, as the PJSC "Iskra" and other companies are characterized by the complete lack of regulation, so that the finance department is facing significant challenges in the interaction with managers and employees of other departments in collecting information necessary for calculating targets. To overcome this problem, the article asked to develop a local regulatory document that governs the process of financial planning for the company, as well as responsibilities of heads of all departments involved in the process.

Also, the results of the scientific research show the problems generated and suggest areas of improvement of financial planning in Ukraine.