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GUESS VALUE OF PAYMENT-WORTHINESS AND FINANCIAL SUSTAINABILITY IN ANTICRISIS MANAGEMENT SYSTEM

Today Ukraine has the problem of analyzing the financial viability of enterprises, which serves an indicator of financial sustainability and contributes to the timely implementation of anti-crisis measures. The article specifies the methodological basis of analysis of financial sustainability and payment-worthiness. The purpose of the article is to study the methods of guess value and diagnosis of enterprises financial sustainability and enterprises losing payment-worthiness with aim to improve the methodological tools of anti-crisis management. Principal duties of analyzing the financial sustainability and Core indicators that affect on financial viability are defined. The author justifies opinion on the need to revise the current system of coefficients importance of individual indicators of financial sustainability in terms of our economy and the development of performance indicators system that would allow effective management and timely impact on the efficiency of enterprises. An economic substance and algorithm for calculating financial ratios based on a new balance form are resulted. Financial sustainability analysis can be supplemented by detailed analysis of the supportability and efficient use of the enterprises working capital by their types, including distributed stocks, accounts receivable and funds. In the enterprises financial sustainability analysis of enterprise it is necessary to analyze accounts receivable, its body and structure in terms of appearance, to show not only its size, but also the floating and form of its debt. Financial sustainability and payment-worthiness are related. Main condition for ensuring financial sustainability of the enterprise is to form a sufficient amount of finance that allow you to fully meet its obligations to the budget, pay to employees, creditors and suppliers. Thus,

an important component of financial sustainability is the requisite amount of financial resources that can be formed only if there is effective operation and profit of enterprise, which is impossible without the use of management decisions. Managing financial sustainability is routinely providing growth capital to the payment-worthiness system affected by the crisis and that is trying to restore financial balance.

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