

Shchehlova O.Yu.,

Candidate of Economic Sciences,
Senior Lecturer of Accountance, Economic and
Enterprise Staff Administration Department,
Pridniprovs'ka State Academy
of Civil Engineering and Archtechtur

Borodin M.O.,

Candidate of Technical Sciences,
Senior Lecturer of Accountance, Economic and
Enterprise Staff Administration Department,
Pridniprovs'ka State Academy
of Civil Engineering and Archtechtur

CRITERIAL INDICATORS FOUNDATIONS BY THE EVALUATION OF BUILDING ENTERPRISE DEVELOPMENT

The article is dedicated to the defining and foundations of criterial indicators by the evaluation and encouraging the stable development of building enterprise. It's defined the enterprise functioning efficiency which is estimated with the help of indicators characterize their financial condition and its separate elements (solvency, profitability, capital structure, turnover, etc.). It's analyzed the methodological approaches which got the level of practical recommendations and may be used by building enterprise with the purpose of efficiency increasing in its economic development.

Many of development issues in Ukrainian enterprises are settled in recent years. Market conditions that are constantly changing, the objective of increased competition in the market of construction products in the course of time require in-depth study of construction companies. So,

a few years ago, it were particularly relevant research on the restructuring and privatization of construction companies adapt to new market conditions and the introduction of anti-crisis measures. Now, in our opinion, many construction companies press to the availability of economic mechanism. Providing consistent, sustained, continuous growth of individual businesses is important for both the construction industry and the economy as a whole.

The existing of the large number of evaluation indicators from the one point of view may be considered as the positive moment, that's why in market conditions every conditions has a rights to form independently their optimal system; but other sides, such richness causes the appearing of certain difficulties which are connected with the difficulty coordination obtained by a variety of indi-

cators and often ambiguous results. Because of this, it's advisable to define the separate evaluation indicators in correspondence with economic parameters of financial, investment, operations, subjecting them to the main index. Presented system forms the base for future sit-

uational interpretation, parameters estimation in financial position and adequate decision-making, and creation the basis for building diagnostic systems accessing the probability of bankruptcy, their creditors and competitiveness, investment attractiveness and more.