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## METHODOLOGICAL SUPPORT OF ASSESSMENT OF TRANSPORT ENTERPRISES EFFICIENCY

In modern scientific achievements interpretation and assessment of enterprises efficiency has a quite wide scientific-methodological base, which in general adds up to two conceptual approaches: efficiency is considered as productivity or degree of goal achievement.

The existence of different conceptions of interpretation of efficiency essence is caused by different theoretical positions in its analysis, allocation of one research object from the solution of the shared problem. More and more scientists consider that profit markup dynamics displays the productivity of enterprise's activity, and cost of utilized resources, which determine an economic potential, is appropriate to use as expenses caused this growth. Thus, on the efficiency of transport enterprises influence the following factors: financial state, interaction between resources and economic opportunities, technological characteristics of freight service, personnel competence level, organizational structure and management processes.

The conducted research of scientists' papers in the sphere of transport enter-

prises' management allowed forming the indicators system of assessment of transport enterprises efficiency. The proposed system includes resumptive and partial indicators of efficiency of economical activity, indicators of utilization efficiency of capital and circulating assets, labour productivity and efficiency of investment and innovations.

Resumptive indicators of increase of freight service efficiency are the followings:

- growth rate of passenger and freight turnover;

- growth rate of income from principal activity;

- utilization efficiency of resources used for transport production;

- current expenses per 1 hryvnia of income and per 10 virtual ton-km;

- labour productivity.

Formalization of efficiency indicators of transport enterprises' activity allows analyzing of problems or competitive advantages in service provision, detecting of threats or possibilities of increase in profitability and development potential achieving in the most effective directions.