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MANAGEMENT OF FINANCIAL RESOURCES IN THE DOMESTIC DAIRY ENTERPRISES

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Summary. The system of indicators of efficiency of management of financial resources based on the resource-functional approach. Conducted gradation levels according to the criterion of efficiency of financial resources management. The analysis of the "migration" dairy enterprises clusters allowed to differentiate the enterprise on which strategic, tactical and operational management of financial resources.

Key words: *financial resources, management efficiency, levels of financial management.*

The aim of the article is consideration of peculiarities of dairy enterprises strategic, tactical and operational management of financial resources.

In the article the system of indicators characterizing financial management of the company is presented; gradation levels of financial resources at the domestic dairy enterprises are performed; the analysis of "migration" of enterprises within clusters is undertaken; peculiarities of national dairy enterprises' strategic, tactical and operational management of financial resources are defined.

As a result of of clustering and research of dairy enterprises' "migration" according to the levels of their financial resources management it has been proved that PJSC "Chuguev Dairy Plant" and JSC "Malovyskivskyy Dairy Plant" permanently belong to the middle level of financial resources management, that is the evidence of their adaptability capacity and effective financial resources tactical management. A clear strategy for financial resources management has not been formed yet, but the tactical management of financial resources is carried out continuously and efficiently, that enables the enterprises to forecast some

local threats of new competitors as well as division of influence forces on the market. Management of PJSC "Chuguevsky Dairy Plant" should focus on developing and implementing strategies of financial resources management.

Such enterprises as PJSC "Bershadmoloko", PJSC "Severodonetsk Dairy Plant", PJSC "Prykarpatmoloko" are marked by a high-level management of their financial resources, namely these companies manage their financial resources on the strategic level, the enterprises show their readiness for continuous development in the financial sphere.

All other enterprises either belong to the low level of financial management efficiency or move disorderly within the middle and low levels. It is a result of the absence of strategy or tactics of their financial resources management, and generally they recoup losses on the irrational policy in the financial sphere of their activity.

The next stage should be based on the conducted clustering of dairy enterprises verification and forecast of enterprise referring to a certain cluster.

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