

UDC 657.432: 336.27:005.52:006.322/.323
DOI: 10.15673/ie.v10i3.1066

Stupnytska T.

Ph.D., Associate Professor
Department of Accounting and Auditing
E-mail: t.stupnitska@gmail.com

Holovachenko L.

Assistant
Department of Accounting and Auditing Odesa National Academy of Food Technologies
E-mail: ludaoia2012@gmail.com

Volodina O.

Assistant
Department of Foreign Languages
E-mail: completeness7@mail.ru

Vasylieva Yu.

Undergraduate
Department of Accounting and Auditing
Kanatna str., 112, Odesa, Ukraine, 65039
E-mail: juliasvasileva30@gmail.com

METHODS OF THE ANALYSIS OF THE DEBTS RECEIVABLE: MODERN ASPECT

Nowadays one of the most important questions of the financial accounting is not only accounting but the analysis of debts receivable as well. The results of the analysis can influence the financial condition, competitiveness, volume and structure of the money stock and velocity of the enterprise cash circulation. The efficiency of management of debts receivable of the economic entity depends on carrying out of its substantial and systematic analysis. The importance of the debts receivable analysis increases in the period of inflation, when the immobilization of the own funds becomes quite unprofitable.

The analysis of the economic publications concerning the question of the debts receivable analysis has been conducted in the article, the methods of estimation of its condition and quality have been considered.

In the process of making management decisions there are unsolved questions concerning the debts receivable analysis and it testifies to the necessity of improvement of its analysis methods and further development. Proper and timely analysis of debts receivable will allow to make efficient management decisions as for paying back the debts and to predict timely cash revenues.

Key words: debts receivable, analysis of debts receivable, financial stableness.



This work is licensed under a Creative Commons Attribution 4.0 International License
<http://creativecommons.org/licenses/by/4.0/>

Statement of the problem and its connection with important scientific and practical tasks. Nowadays one of the most complicated and contradictory questions of methods and organization of the economic analysis is the analysis of debts receivable, which influences determination of the real financial condition of the economic entity and is connected with existing of the problem of nonpayments.

Debts receivable can actively influence the volume and structure of monetary stock, paying circulation, velocity of cash movement. Sharp increase of debts receivable and its part in the production assets can testify to indiscreet credit policy of the enterprise concerning customers or insolvency and bankruptcy.

That's why one of the most important conditions of liquidity and paying capacity of the necessary level is the analysis of debts receivable and that's one of the factors of influence on the volume of the enterprise profit and risks which are connected with it. The importance of the debts receivable analysis increases in the period of inflation, when immobilization of the personal cash becomes very unprofitable. With this purpose it is necessary to carry out constant monitoring of the debts, to present

claims timely concerning arisen debts and to prevent their appearance in the future.

The analysis of the latest publications on the problem. The question of methodology of accounting and analysis of debts receivable is treated by the following domestic scientists, namely: L.A. Lakhtionova, P.Yu. Buryak, I. Blank, N. M. Deyeva, Ye.V. Mnih, G.G. Kireytshev, K.V. Izmaylova, R.A. Slavyuk and others. Nowadays there is a great majority of new researchers, namely by T.A. Demchenko, T.M. Kovalchuk, I.G. Kornienko, S.S. Masiyan, N. Matytsina, G.I. Andreyeva, I.S. Chuchno, A.A. Demkovich, A.Ye. Melnick, O.O. Sorokopud and others. Studying of the economical literature concerning problematic questions of accounting and debts receivable analysis has allowed to determine the following directions:

- interpretation of the conception essence "debts receivable" is studied in their works by M.D. Bilyk, Ye.V. Dubrovska;

- economists O.M. Kyashko, O.G. Lyshchenko, T. Mamont, M.M. Nashkarska, V.P. Savchuk pay attention to the problems of management of debts receivable in the modern conditions of management;

- Ye.P. Gnatenko, T.S. Yedynack, P.Ya. Popovich, G.V Savytska expressed their opinions concerning methods of carrying out the economic analysis of debts receivable;

- both domestic and foreign scientists, namely Ph. Ph. Butinets, O.M. Golovashchenko, M. Yu. Medvedev, M.S Pushkar, Yu. D. Chatskis, V.O. Shevchuk, D. Stone, G. Van. Horn, Bodi Zvi, Merton, K. Robert and others considered the question of accounting and calculations analysis, as well as the analysis of liabilities and indebtedness in their works.

Forming of the aims of the research. The aim of the article is investigating of the methods and system of indices for carrying out the analysis of the debts receivable at the enterprise. Analysis of the main researches and publications.

Giving an account of the main results and their substantiation. One of the most important components of financial and economic activity of an enterprise is debts receivable.

According to the standards of Accounting 10 "Debts receivable", the sum of debts of the debtors to the enterprise by the certain date is called debts receivable [2].

Debts receivable occur as a result of the calculations of an enterprise with customers, suppliers, financial bodies, clients, employees. Its major part in the general structure of liquid assets reduces financial stability, liquidity of an enterprise and increases risk of financial losses. The scientist Ph. Ph. Butinets considers that presence of large volumes of debts receivable causes low paying capacity of an enterprise [4]. Receiving less money by debts receivable is one of the problems of its management. With the help of such management one can influence the volume of the enterprise revenue and risks connected with it.

In the process of accepting management decisions, the whole chain of unsolved questions, concerning the debts receivable analysis, has been revealed. It testifies to that fact that the analysis methods require further development and perfection. In the conditions of inflation debts receivable for buyers is a source of crediting of their activities on a very profitable basis, because it acts as a noninterest bearing credit. As a result it's necessary to apply efficient management activities directed to regulating of its value.

Value and dynamics of debts receivable determine the character of management decisions in producing and economic activity. Debts receivable is related to highly liquid assets. Insufficient evaluating of the real condition of calculations with debtors can negatively affect the real estimation of paying capacity and lending capacity of an enterprise.

The debts receivable analysis is carried out following certain rules, techniques, procedures, methods and

Management of debts receivable and the analysis of its condition is of great importance for the normal functioning of the economic entity.

The analysis of debts receivable is carried out for giving information to the consumers for making management decisions. For making the analysis, the traditional methods, procedures are used, the analytical indices are calculated and it's necessary to give them economic interpretation. The source of the debts receivable analysis is the forms of the financial accounting of the enterprise: Balance Sheet (Report about the financial condition of the enterprise), Report about financial results (Report about the total income), Notes to the annual financial statement; the data of the analytical and synthetic accounting; standard and methodical documents on accounting, inventory, records, control; internal reporting

The main task of debts receivable analysis is studying and estimation of [13]:

- composition and structure of debts receivable;
- part of debts receivable in the sum of current assets;
- its reality (truthfulness);
- correctness of drawing up of debts receivable;
- indices of quality and liquidity of these debts;
- influence of debts receivable on financial results of the enterprise activity;
- search of the ways of acceleration of debts receivable circulation;
- efficiency of the financial resources put into it.

Different views concerning carrying out of the economic analysis of debts receivable in the process of making management decisions have been determined by the scientists. On the basis of the analysis of the scientific works we can determine the most urgent problems of debts receivable accounting [7]:

1. The problem of organization of debts receivable accounting and its place in the accounting policy.
2. The problem of the real estimation of debts receivable.
3. The problem of forming and accounting of the reserve of doubtful debts.
4. The problem of studying the reasons of occurring of every type of debts receivables.
5. The problem of development of coordination of the enterprise credit policy.

Approaches, concerning the methods of carrying out the economic analysis of debts receivable by some scientists economists are given in Table 1.

The drawbacks, given in table 1, testify to the methods of the economic analysis of debts receivable at the enterprise, it means that it's necessary to further develop it and perfect.

determined sequence for its fulfillment. All of these form methods for carrying out the analysis (Figure 1).

Table 1

Approaches, concerning the methods of debts receivable analysis*

Author (group of authors)	The methods of carrying out, the economic analysis of debts receivable	Drawbacks
Andreyeva G.I. [3]	Suggests five stages of the debts receivable analysis: - at the first stage the level of the enterprise current debts receivable and its dynamics is evaluated; - at the second stage the middle period of collection of the current debts receivable is determined as well as the amount of its circulations for the period which is analysed; - the third stage of the analysis estimates the composition of the current debts receivable by its separate "age groups", that is according to the corresponding periods of its collection; - at the fourth stage the composition of the overdue debts receivable is considered, doubtful and hopeless debts is determined with the help of calculation of certain indices; - at the last stage the effect, received from investment of the means into debts receivable.	There is no comparison of the volumes of debts receivable and credit indebtedness
Blank I. A. [5]	- the Analysis of debts receivable in the past period; - forming of the principles of credit policy concerning customers; - forming of the debts receivable parameters, according to the chosen type of credit policy; - forming of the standards of customers estimation and differentiation of the terms of allocation of credit; - forming of the procedure of debts receivable collection, which foresees development of the ways of liquidation of debts receivable, the terms of which are exceeded; - providing of application of the modern kinds of refinancing of debts receivable at the enterprise, which accelerate its transforming into the money form of liquid assets; - construction of the efficient control system watching movement and timely debts receivable collection.	The ways of balancing of the enterprise credit policy haven't been found
Gnatenko Ye.P. [6]	- analysis of the debts receivable dynamics; - analysis of the structure according to the terms and types of occurrence for revealing overdue and hopeless debts; - comparative analysis with credit indebtedness.	The problem of studying the reasons of occurrence of every type of debts receivable, resulting from the concrete situation at the enterprise.
Demkovich A.A. [8]	- the condition of calculations between debtors and the causes of their occurrence are studied. - carrying out the analysis of calculations, checking the debts by the terms of their occurrence	A rather common algorithm of debts receivable analysis has been given
Melnick A. Ye., Sorokopud O.O. [11]	- estimation of the financial condition and the debtors paying capacity is proposed. - estimation of personal money presence at the enterprise and revealing the possibility of withdrawal of certain money supply from the circulation in the process of fulfilment of economic activity; - analysis of debts receivable existence and determining of the value of possibility of its liquidation by a debtor; - calculation of the relation of credit indebtedness and debts receivable.	The specific gravity of debts receivable in the sum of liquid assets of the enterprise and the specific gravity of doubtful debts receivable in the total sum of debts receivable are not determined.
Savitska G.V. [12]	- analysis of the causes of debts receivable change. - estimation of its quality and liquidity. - velocity of debts receivable collection. - losses from its tardy liquidation.	The analysis of credit indebtedness and development of concordance of credit policy of the economic entity concerning debts management are absent.
Yedynak T.S. [9]	- analysis of the structure and dynamics of debts receivable; - classification of the debts types for its efficient management; - determining of the reserve sum of doubtful debts.	The problem of diversification of the production buyers, severe planning of debts, its constant monitoring and application of the modern types of its refinancing

*Composed by the authors on the basis of [3; 5; 6; 8; 9; 11; 12]

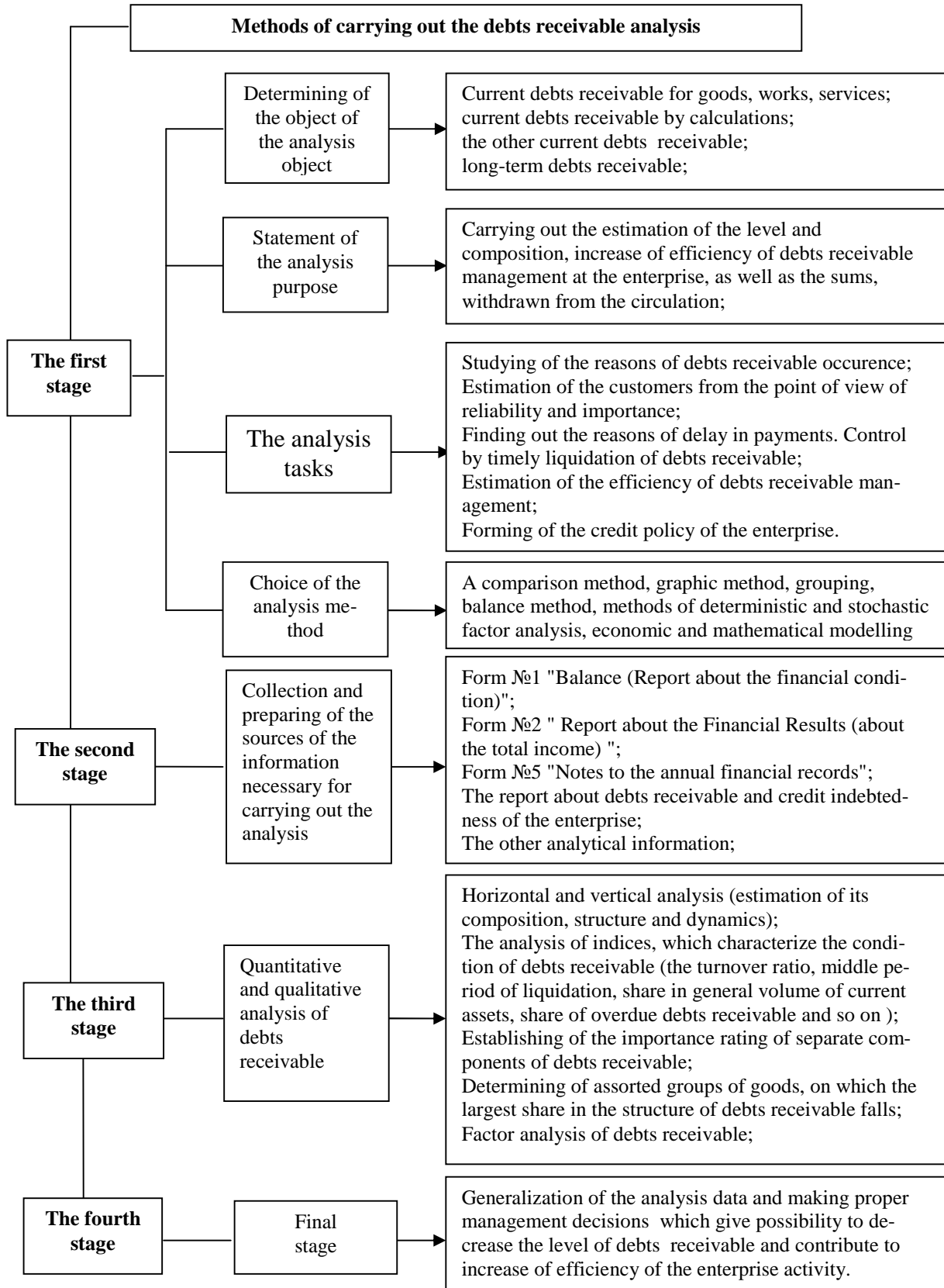


Figure 1. Methods of carrying out the debts receivable analysis

* composed by the authors on the basis of [10]

The methods of carrying out the analysis give possibility to estimate the real condition of debts receivable and reveal unrealized profits of the enterprise, strengthen its financial condition, increase stability and efficiently control cash earnings at the expense of debts receivable liquidity.

However, the analysis of debts receivable condition in the system of the enterprise management includes external and internal analysis, revealing of risks and threats concerning default, determining of the average value of debts receivable, its share in the total sum of liquid assets of the enterprise, estimation of debts receivable with the terms of liquidity, etc.

We share the opinions of the scientists: Savitska G.V, Gnatenko Ye.P., Melnik A. Ye. and think that for the efficient management of the economic entity it is necessary not only to carry out the quantitative analysis of indices of the current situation estimation and strategically important perspectives of management of the enterprise assets but also its expedient to apply the qualitative

analysis of debts receivable, which is the most important stage of the methods of its analysis fulfilment.

Its main task is revealing of the types of production, by which there are the largest debts receivable for goods, works, services of the most important clients (customers, agents, suppliers) of the enterprise, the main types of production.

The methods of calculation of debts receivable indices are based with observing standards of the National Standard of Accounting No. 1 "General Requirements to the Financial Statements" [1]. With the help of the forms of the financial statements (form number 1 and form number 2) it's possible to calculate generalizing indices that characterize the condition of debts receivable at the enterprise.

The methods of estimation of the condition and quality of debts receivable at the enterprise, which characterize the condition of debts receivable for a certain period, are given in Table 2.

Table 2

Methods of the condition estimation and quality of debts receivable *

Index	Unit of measurement	Methods of calculation		Conventional symbols	Economical content
		By the formula	By the forms of records		
Coefficient of debts receivable circulation (CDRC)	Amount of turnovers, a turnover velocity	$CDRC = NIP/Dr$	Form №2 p.2000 / Form№1 ((p.1120+1125+ +1130+1135+ +1140+1145+ +1155) average meaning)	NIP – net income from realization; Dr – average value of debts receivable for the analysed period	Shows the amount of turnovers of debts receivable for the analysed period
Duration of the period of debts receivable liquidity (DLDR)	The number of days	$DLDR = T/ CDRC$	(Form№1 ((p.1120+1125 +1130+1135+ +1140+1145+ +1155) average meaning) / Form№2 p.2000) · the amount of days in the period	T – the period under review in days (360,90,30); CDRC – coefficient of debts receivable circulation.	Shows the amount of days which are necessary for one turnover (the longer the period of liquidity the higher the risk of its default)
Specific gravity of debts receivable in the total volume of current assets (SGdr)	Percentage	$SGdr = Dr/CA \cdot 100\%$	Form№1 ((p.1120+1125+ +1130+1135+ +1140+1145+ +1155) average meaning) / Form №1 p.1195(average meaning)	Dr – average value of debts receivable for the analyzed period; CA – average meaning of current assets for the analysed period	Shows the part of debts receivable in the total volume of current cash of the enterprise (the higher this index is the less the mobile structure of the enterprise property)
Specific gravity of doubtful debts in the composition of debts receivable (SGddr)	Percentage	$SGddr = Dd/Ad \cdot 100\%$		Dd – doubtful debts; Ad – average meaning of debts receivable for the analysed period	Characterizes quality of debts receivable (tendency of the index growth testifies to reducing of the enterprise liquidity)

Continue of table 2

Index	Unit of measurement	Methods of calculation		Conventional symbols	Economical content
		By the formula	By the forms of records		
Coefficient of relation of debts receivable and credit indebtedness (Crcd)	Coefficient	$Crcd = Rd/Ci$	Form№1 ((p.1120+1125+ +1130+1135+ +1140+1145+ +1155) average meaning) / Form№1 ((p.1605+1610+ 1615+1620+ +1625+1630+ +1635+1640+ +1645+1690) average meaning)	Rd – average meaning of debts receivable for the analysed period; Ci – average meaning of credit indebtedness for the analysed period	Characterizes ability to settle accounts with creditors at the expense of debts receivable

* Composed by the authors on the basis of [6; 12]

The analysis of calculations on the basis of the given coefficients should be carried out in dynamics, that is the results of indices for the period under review are compared to the results of the previous period. More significant increase of debts receivable always threatens the financial stability of the enterprise and requires attraction of the additional sources of financing.

The given type of analysis will show the condition of debts receivable of the economic entity for the analyzed period and also gives the possibility to determine the main tasks of management policy of debts receivable.

Conclusions and prospects of the further investigations. So, the analysis of the economic publications concerning the question of the analysis of debts receivable has been carried out in the article; the methods

of its condition estimation and quality estimation have been considered. The approaches concerning the methods of carrying out the economic analysis of debts receivable, which are proposed by different scientists economists have been investigated and their drawbacks have been pointed out. The methods of carrying out the analysis of debts receivable at the enterprises and the methods of the estimation of condition and quality of debts receivable have been considered.

Solving many problems will significantly improve the organization and methodology of accounting and analysis of settlements with debtors. The efficiency of management of accounts receivable of economic entities depends on a thorough and systematic analysis of it. Correct and timely analysis of accounts receivable will allow to make effective management decisions on debt repayment and foreshadow timely receipt of funds.

References

1. Zahalni vymohy do finansovoi zvitnosti: Natsionalne polozhennia (standart) bukhalterskoho obliku 1: Zatv. nakazom Minfinu vid 07.02.2013 №73 za stanom na 03.08.2018 r. (2018). Retrieved August 09, 2018, from <http://zakon.rada.gov.ua/laws/show/z0336-13>
2. Debitorska zaborhovanist: Polozhennia (standart) bukhalterskoho obliku 10: Zatv. nakazom Minfinu vid 08.10.99 r. № 237 za stanom na 09.08.2013 r. (2013). Retrieved August 07, 2018, from <http://zakon.rada.gov.ua/laws/show/z0725-99>
3. Andrieieva, H. I. (2014). Rol analizu potochnoi debitorskoi zaborhovanosti pry otsintsi obruntovanosti upravlinskykh rishen. Retrieved August 05, 2018, from http://www.rusnauka.com/8_NMIW_2014/Economics/7_162960.doc.htm
4. Butynets, F. F., & Herasymovych, A. M. (2006). *Bukhhalterskyi finansovyi oblik* (7th ed.). Zh.: Ruta.
5. Blank, I. A. (2004). *Finansoviy menedzhment*. Kyiv: Elga.
6. Hnatenko, Ye. P. (2013). Shchodo analizu stanu debitorskoi ta kredytorskoi zaborhovanosti na pidpriemstvi. Retrieved August 01, 2018, from [http://nbuv.gov.ua/UJRN/ecnof_2013_10\(1\)_20](http://nbuv.gov.ua/UJRN/ecnof_2013_10(1)_20)
7. Hnatenko, Ye. P. (2016). Problemy ta shliakhy udoskonalennia debitorskoi zaborhovanosti yak ob'iekta obliku y analizu. Retrieved August 01, 2018, from <http://global-national.in.ua/archive/9-2016/152.pdf>
8. Demkovych, A. A. (2013). Metody analizu stanu debitorskoi zaborhovanosti. Retrieved August 09, 2018, from http://www.rusnauka.com/18_ADEN_2013/Economics/10_141810.doc.htm
9. Yedynak, T. S. (2009). Problemy upravlinnia debitorskoiu zaborhovanistiu pidpriemstva v umovakh finansovo-ekonomichnoi kryzy. Retrieved August 05, 2018, from <http://firearticles.com/economika-pidpriemstv/54-problemi-upravlinnya-debitorskoyu-zaborgovanistyu-pidpriemstv-v-umovax-finansovo-ekonomichnoyi-kryzi-yedinak-t-s.html>
10. Kyiashko, O. M. (2011). *Oblik ta analiz debitorskoi zaborhovanosti v systemi upravlinnia pidpriemstvom: Avtoref. dys. kand. ekon. nauk : Spets. 08.00.09 «Bukhhalterskyi oblik, analiz ta audyt (za vydamy diialnosti)»*. Kyiv.

11. Melnyk, A. Ye., & Sorokopud, O. O. (2010). Analiz debitorskoj zaborhovanosti. Retrieved August 09, 2018, from http://www.rusnauka.com/12_KPSN_2010/Economics/63069.doc.htm/
12. Savitskaya, G. V. (2014). *Ekonomicheskij analiz* (14th ed.). M.: NITs INFRA-M.
13. Sarapina, O. A. (2014). Teoretychni zasady upravlinnia debitorskoju zaborhovanistiu. Retrieved August 05, 2018, from <http://economic-vistnic.stu.cn.ua/tmppdf/1390.pdf>

Received 10 August 2018
Approved 24 August 2018
Available in Internet 17.10.2018

Ступницька Т.М.
кандидат економічних наук, доцент
кафедра учета и аудита
E-mail: t.stupnitska@gmail.com

Головаченко Л.М.
асистент
кафедра учета и аудита
E-mail: ludaoia2012@gmail.com

Володина Е.П.
асистент
кафедра иностранных языков
E-mail: completeness7@mail.ru

Васильева Ю.В.
магистрант
кафедра учета и аудита
Одесская национальная академия пищевых технологий
ул. Канатная, 112, г. Одеса, Украина, 65039
E-mail: uliavasileva30@gmail.com

МЕТОДИКА АНАЛИЗА ДЕБИТОРСКОЙ ЗАДОЛЖЕННОСТИ: СОВРЕМЕННЫЙ АСПЕКТ

В Украине на сегодняшний день одним из важных вопросов бухгалтерского учета является не только учет, но и анализ дебиторской задолженности. Результаты анализа могут влиять на финансовое состояние, конкурентоспособность, на объем и структуру денежной массы, а также на скорость обращения денежных средств предприятия. Эффективность управления дебиторской задолженностью субъектов хозяйствования зависит от проведения систематического ее анализа. Важность анализа дебиторской задолженности возрастает в период инфляции, когда иммобилизация собственных средств становится достаточно невыгодной.

В статье был проведен анализ экономических публикаций по вопросам анализа дебиторской задолженности, рассмотрена методика оценки ее состояния и качества. Проанализированы подходы, по методике проведения экономического анализа дебиторской задолженности, предложенные учеными-экономистами и выявлены их недостатки. Рассмотрена методика проведения анализа дебиторской задолженности на предприятиях и выделены этапы ее проведения. Также рассмотрена методика оценки состояния и качества дебиторской задолженности. Приведены показатели, характеризующие состояние дебиторской задолженности на предприятии.

В процессе принятия управленческих решений существуют нерешенные вопросы анализа дебиторской задолженности, что свидетельствует о необходимости совершенствования методики ее анализа и дальнейшего развития. Решение многих проблемных вопросов даст возможность значительно усовершенствовать организацию и методику учета и анализа расчетов с дебиторами. Правильный и своевременный анализ дебиторской задолженности позволит принимать эффективные управленческие решения по возврату долгов и прогнозировать своевременное поступление средств.

Ключевые слова: дебиторская задолженность, анализ дебиторской задолженности, финансовая устойчивость.

Ступницька Т.М.
кандидат економічних наук, доцент
кафедра обліку та аудиту
E-mail: t.stupnitska@gmail.com

Головаченко Л.М.
асистент
кафедра обліку та аудиту
E-mail: ludaoia2012@gmail.com

Володина О.П.
асистент
кафедра іноземних мов
E-mail: completeness7@mail.ru

Васильєва Ю.В.
магістрант
кафедра обліку та аудиту
Одеська національна академія харчових технологій
вул. Канатна, 112, м. Одеса, Україна, 65039
E-mail: juliavasileva30@gmail.com

МЕТОДИКА АНАЛІЗУ ДЕБІТОРСЬКОЇ ЗАБОРГОВАНОСТІ: СУЧАСНИЙ АСПЕКТ

В Україні на сьогодні одним із важливих питань бухгалтерського обліку є не тільки облік, а й аналіз дебіторської заборгованості. Результати аналізу можуть впливати на фінансовий стан, конку-

рентоспроможність, на об'єм і структуру грошової маси, а також на швидкість обігу грошових коштів підприємства. Ефективність управління дебіторською заборгованістю суб'єктів господарювання залежить від проведення ґрунтовного та систематичного її аналізу. Важливість аналізу дебіторської заборгованості збільшується в період інфляції, коли іммобілізація власних коштів стає досить не вигідною.

У статті був проведений аналіз економічних публікацій з питань аналізу дебіторської заборгованості, розглянуто методику оцінки її стану та якості. Досліджено підходи, щодо методики проведення економічного аналізу дебіторської заборгованості, які запропоновані науковцями-економістами та вказано на їх недоліки. Розглянуто методику проведення аналізу дебіторської заборгованості на підприємствах та виділені етапи її проведення. Також розглянуто методику оцінки стану та якості дебіторської заборгованості. Наведені узагальнюючі показники, що характеризують стан дебіторської заборгованості на підприємстві.

У процесі прийняття управлінських рішень існують невирішені питання щодо аналізу дебіторської заборгованості, що свідчить про необхідність вдосконалення методики її аналізу та подальшого розвитку. Вирішення багатьох проблемних питань дозволить значно вдосконалити організацію та методику обліку та аналізу розрахунків з дебіторами. Правильний та своєчасний аналіз дебіторської заборгованості дасть змогу приймати ефективні управлінські рішення щодо повернення боргів та прогнозувати своєчасне надходження коштів.

Ключові слова: дебіторська заборгованість, аналіз дебіторської заборгованості, фінансова стійкість.

Література

1. Загальні вимоги до фінансової звітності: Національне положення (стандарт) бухгалтерського обліку 1: затв. наказом Мінфіну від 07.02.2013 №73 за станом на 03.08.2018 р. URL: <http://zakon.rada.gov.ua/laws/show/z0336-13> (дата звернення: 7.08.2018).
2. Дебіторська заборгованість: Положення (стандарт) бухгалтерського обліку 10: затв. наказом Мінфіну від 08.10.99 р. № 237 за станом на 09.08.2013 р. URL: <http://zakon.rada.gov.ua/laws/show/z0725-99> (дата звернення: 9.08.2018).
3. Андреева Г. І. Роль аналізу поточної дебіторської заборгованості при оцінці обґрунтованості управлінських рішень [Електронний ресурс]. URL: http://www.rusnauka.com/8_NMIW_2014/Economics/7_162960.doc.htm (дата звернення: 5.08.2018).
4. Бутинець Ф.Ф., Герасимович А.М. Бухгалтерський фінансовий облік: підручник. 7-е вид., доп. і перероб. Ж.: Рута, 2006. 832 с.
5. Бланк И. А. Финансовый менеджмент. К.: Эльга, 2004. 655 с.
6. Гнатенко Є.П. Щодо аналізу стану дебіторської та кредиторської заборгованості на підприємстві [Електронний ресурс]. URL: [http://nbuv.gov.ua/UJRN/ecnof_2013_10\(1\)_20](http://nbuv.gov.ua/UJRN/ecnof_2013_10(1)_20) (дата звернення: 1.08.2018).
7. Гнатенко Є.П. Проблеми та шляхи удосконалення дебіторської заборгованості як об'єкта обліку й аналізу [Електронний ресурс] URL: <http://global-national.in.ua/archive/9-2016/152.pdf> (дата звернення: 1.08.2018).
8. Демкович А. А. Методи аналізу стану дебіторської заборгованості [Електронний ресурс] // Актуальные достижения европейской науки -2013: материалы IX междунар. научно-практ. конф., София, 17-25 июня, 2013. URL: http://www.rusnauka.com/18_ADEN_2013/Economics/10_141810.doc.htm (дата звернення: 9.08.2018).
9. Єдинак Т.С. Проблеми управління дебіторською заборгованістю підприємства в умовах фінансово-економічної кризи [Електронний ресурс]. URL: <http://firearticles.com/economika-pidpriemstv/54-problemi-upravlinnya-debitorskoyu-zaborgovanisty-pidpriemstv-v-umovax-finansovo-ekonomichnoyi-krizi-yedinak-t-s.html> (дата звернення: 5.08.2018).
10. Кияшко О.М. Облік та аналіз дебіторської заборгованості в системі управління підприємством : автореф. дис. ... канд. екон. наук : спец. 08.00.09 «Бухгалтерський облік, аналіз та аудит (за видами діяльності)» / О.М. Кияшко. – К., 2011. – 23 с.
11. Мельник А.Є., Сорокопуд О.О. Аналіз дебіторської заборгованості [Електронний ресурс]. URL: http://www.rusnauka.com/12_KPSN_2010/Economics/63069.doc.htm/. (дата звернення: 9.08.2018).
12. Савицкая Г.В. Экономический анализ: учебник. 14-е изд., перераб. и доп. М.:НИЦ ИНФРА-М, 2014. 649 с.
13. Сарапіна О.А. Теоретичні засади управління дебіторською заборгованістю [Електронний ресурс]. URL: <http://economic-vistnic.stu.cn.ua/tmppdf/1390.pdf> (дата звернення: 5.08.2018).

Стаття надійшла 10.08.2018

Стаття прийнята до друку 24.08.2018

Доступно в мережі Internet 17.10.2018

Цитування згідно ДСТУ 8302:2015

Ступницька Т.М., Володіна О.П., Головаченко Л.М., Васильєва Ю.В. Методика аналізу дебіторської заборгованості: сучасний аспект // Економіка харчової промисловості. 2018. Т. 10, Вип. 3. С. 94-101.

Cite as APA style citation

Stupnytska, T., Volodina, O., Holovachenko, L., & Vasylijeva, Yu. (2018). Methods of the analysis of the debts receivable: Modern aspect. *Food Industry Economics*, 10(3), 94-101.