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MODERN PROBLEMS OF DEVELOPMENT OF ECONOMIC ANALYSIS AS A TOOL FOR PERFORMANCE EFFICIENCY

The current stage of development of financial investment accounting should take into account the latest changes in the organization of the world economy, in the formation of corporate relations in the context of globalization, integration of national economies and digitalization. Since the main users of accounting and reporting information are founders and investors, i.e. owners of enterprises and legal entities, information flows should be aimed at achieving a favorable investment climate [2]. When conducting a financial analysis, it is extremely important to assess the financial performance and results of an organization, as well as to identify areas of strengths and weaknesses that can be used to improve its efficiency and competitiveness. A significant contribution to the study of the theoretical and methodological foundations of assessing the financial condition of enterprises was made by such foreign and domestic scholars as: E. Altman, L. Bernstein, U. Beaver, G. Savytska, R. Taffler, A. Sheremet, etc. Professor S. Shkaraban notes that one of the important functions of the management system at all levels is analysis. It is carried out at all stages, starting from the analysis of the strategy of any entity and ending with the final result [5, p.10].

Thanks to financial analytics, the following tasks can be accomplished:

- development of measures that will help improve the company's financial position and increase its market value;
- the ability to predict the future financial condition of the company;
- the ability to choose the best option for financing, taxation, investment, lending and many other financial transactions;
- development of diagnostics of financial problems and risks that may threaten the company's development.

The purpose of financial analysis of business activities is to forecast the further development of an enterprise, develop recommendations for making management decisions, increase competitiveness, maximize profits, etc. The urgency of the tasks related to forecasting the financial condition of state-owned enterprises is exacerbated by the instability of Ukraine's financial environment. There is a need to systematize methodological approaches to financial analysis in the face of unpredictability and increased risks of financial activity [4]. Mathematical models (Altman, Taffler, Lees, Chesser models) are widely used to assess the financial condition of an enterprise, which form a generalized indicator of the financial condition of companies, i.e. its integral assessment. The main advantages of these models are that they:

- have a small number of indicators that ensure higher accuracy of results, with low labor costs;
- make it possible to combine different goals;
- make it possible to assess the likelihood of bankruptcy and identify possible risk areas in which the company is located.

Financial analysis should be divided into internal and external. Analysis of the external and internal environment of the company is the main structural element of financial analysis. However, such seemingly important external economic factors as consumer demand for a particular product, the company's market position, capital market conditions and its activities in the company are not involved in the analytical calculations of the company's financial performance [1]. External financial analysis is carried out by external analysts (these may be investors, creditors, partners, agencies, government agencies) based on public and available financial statements. Internal financial analysis is carried out by order and supervision of the company's management and specialists to ensure internal control, decision-making, planning and for the effective management of financial resources. In addition, internal financial analysis uses all important, reliable, up-to-date information about the company, which can be possessed only by the management [3]. Their purpose is to determine the financial attractiveness, reliability, riskiness and potential of an enterprise for investment, management, cooperation, supervision, financing and evaluation. It can be said that they complement each other and help to find realistic information about the state and use of financial resources at the enterprise. Today, the analysis of financial and economic performance indicators of enterprises is of particular importance. It is carried out using different methods, which makes it difficult to conduct and compare the results.

Summarizing the above, we can conclude that financial analysis is an important and effective tool for managing an enterprise. Financial analysis helps to identify strengths and weaknesses, find problems and risks that may threaten the company's development. It also helps to choose the best option for the company's future development. We learned about the types of financial analysis and how it works and for what purpose. Therefore, we can conclude that financial analysis will always be an important and effective tool for managing a company.

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MAIN ASPECTS OF THE NATIONAL ECONOMY PROGRAMMING

Programming of the national economy can be supervised as a phenomenon in the system of state regulation of the economy. It was initiated in world practice in the middle of the 20th century. France and Japan were the first to take this path. The essence of programming in the system of state regulation of the economy consists in: analyzing the state of the national economy and drawing up a generalized forecast for the future; determination of the most rational variant of economic development from the state's point of view; development and implementation of measures to achieve the set goals [1].

The objective necessity of programming is determined by the following factors: the presence of the need for deep and relatively quick structural transformations of the national economy; insufficient efficiency of purely market mechanisms or their underdevelopment. The main tasks of programming – as a form of state regulation of the economy – are to maintain economic balance, influence the qualitative