

financing such projects, as they are able to provide access to long-term financing through diversification of capital sources. One of the key aspects is the development of models that take into account the risk profile of innovative projects and allow optimizing the combination of equity and loan capital.

Special attention should be paid to the influence of the capital structure on the cost of financing. A high level of debt capital can contribute to an increase in financial risk, which leads to an increase in the cost of loans and a decrease in the return on equity. At the same time, excessive focus on equity can limit the company's ability to expand its financial base. Thus, optimizing the capital structure is an important task for ensuring the financial stability and competitiveness of the leasing company.

The innovative component in financial models involves the integration of risk management mechanisms, which include scenario analysis, stress testing and assessment of the fair value of assets. This allows not only to reduce risks for investors, but also to improve financial transparency and predictability of cash flows. It is also important to take into account regulatory restrictions affecting the capital structure of leasing companies and their opportunities for financing innovative projects.

In general, the study of mechanisms for optimizing the capital structure of financial leasing companies in combination with the development of financing models for innovative projects opens up new opportunities for increasing their efficiency and sustainability. This contributes not only to ensuring competitive advantages in the industry, but also supports economic development through the introduction of innovative technologies and solutions.

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DIRECTIONS FOR IMPROVING THE FINANCIAL CONDITION AND ACHIEVING PROFITABILITY OF AN ENTERPRISE IN THE CONDITIONS OF AN UNSTABLE SITUATION IN THE COUNTRY

Any enterprise in a market economy conducts its activities with the aim of making a profit. The absence of profit or its insufficient level for a long time indicates the uncompetitiveness of the enterprise, which can ultimately lead to

bankruptcy and liquidation. Increasing profitability can be achieved by increasing sales volumes and reducing costs. Increasing sales volumes involves stimulating demand for products, expanding the sales network, entering new markets and developing new competitive products. Reducing production costs includes finding suppliers with more favorable conditions, reducing fixed and variable costs through savings, as well as reducing fixed costs by reducing excess production capacity. However, earned and attracted funds require rational and effective management, otherwise all the enterprise's efforts to achieve profitability may be in vain.

Given production needs, it is important for enterprises to determine the optimal volume of raw purchases materials and supplies, it is worth coordinating production plans with sales plans, and avoiding the accumulation of significant amounts of inventory and stocks that do not bring profit. Excessive stocks can lead to additional costs for transportation, storage and maintenance, as well as the withdrawal of working capital from circulation. It is recommended to focus production on products with high profitability, improve products with an average level of profitability and discontinue the production of low-profit products. The introduction of modern technologies into the production process will help reduce costs, save time and improve product quality, which, in turn, will contribute to increasing the company's profit. In addition, to increase profitability, it is important to apply the right tactics in the field of pricing. They should reflect the socially necessary costs of production and sales of products, as well as take into account its consumer properties, quality and solvent demand. Correct pricing affects the amount of profit, liquidity and solvency, and the overall financial condition of the enterprise [1,4].

Solvency is an important indicator of the financial condition of an enterprise, since it not only ensures the fulfillment of financial obligations, but also affects the level of trust on the part of creditors and investors. One way to increase solvency is to increase the amount of cash, which will allow the enterprise to obtain loans from the bank to finance its current activities. An increase in cash can be achieved through the sale or lease of production assets. To increase solvency, the enterprise is invited to analyze the distribution of income from the provision of services and identify ways to increase profits. It is also worth assessing internal reserves for increasing profitability and achieving breakeven through more complete use of production facilities. The rational use of material, labor and financial resources, as well as the reduction of unproductive costs and losses are also important factors. For the systematic identification and generalization of all types of losses, it is advisable to maintain a special register in which losses will be classified into

certain categories. This may include, for example, costs for unprofitable sources of financing, equipment downtime, and fines for violation of contractual discipline.

Effective use of enterprise resources, including material and labor resources, technological processes, fixed assets, financial resources, i.e. sources of formation of objects of labor and means of production, contributes to saving of enterprise funds. Which, in turn, creates a reserve for fulfillment of obligations to creditors. Rational use of own and borrowed capital, as well as effective formation of enterprise assets with minimal financial risk provide not only short-term, but also long-term solvency [2,3]. It is important for the enterprise that the amount of receivables decreases every year, as this will indicate that the debtors comply with the terms of the agreements and return the funds on time. This allows the enterprise to use the funds received to settle its obligations, avoiding the need to attract borrowed funds. To optimize the use of its own profit and cost structure, the enterprise must constantly monitor the dynamics of cash flow and identify potential debtors in a timely manner. Avoiding receivables can be the first step towards increasing solvency and strengthening the financial position [4].

The financial condition of enterprises is significantly influenced by the external environment, including economic conditions, legislation in the field of economics and finance, tax policy, demand for products and services, etc. For the effective operation of enterprises, it is important to maintain high-quality accounting, both financial and management. The solvency of enterprises largely depends on the ability, knowledge, skills and experience of management to respond quickly and promptly to changes in the external and internal environments. In today's conditions, almost all enterprises face many challenges that significantly affect their activities and financial condition, as the army of the aggressor state continues to strike at the entire industrial sector of our country. The activities of any enterprise aimed at successful operation must rely on its strengths, making the most of available resources and opportunities, while reducing the impact of weaknesses and taking into account possible threats [2,3].

One of the main obstacles to the normal functioning of many enterprises is the shortage of labor, which is currently especially felt in sectors that are critical for the country's recovery, such as construction, transport, engineering, information technology, healthcare, etc. To ensure the necessary number of qualified personnel in these industries, the SkillsAlliance program, which was initiated by the government in cooperation with international partners, is becoming increasingly relevant. This project brings together many already implemented or only planned programs. The main goal of this initiative is to provide the population of our country with the opportunity to retrain or improve their skills in the coming years.

Anyone can join this initiative. Each participant can make their individual contribution by initiating their own initiative or financially supporting the programs already created here [5].

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СУТНІСТЬ І ЗНАЧЕННЯ СТАЛОГО РОЗВИТКУ ДЛЯ НАЦІОНАЛЬНОЇ ЕКОНОМІКИ

Значення сталого розвитку для національної економіки надзвичайно велике, оскільки ця концепція сприяє гармонійній взаємодії економічного зростання, соціальної справедливості та збереження навколишнього середовища. Розвиток на основі принципів сталості має здатність створювати умови для стабільного і довготривалого процвітання країни, зберігаючи при цьому ресурси для майбутніх поколінь.

Концепція сталого розвитку виникла в середині 20 століття, а саме, у 70-х рр. минулого тисячоліття із проведенням фундаментального дослідження «The Limits to Growth» («Межі зростання», США, Массачусетський технологічний інститут на замовлення Римського клубу) орієнтоване на моделювання варіантів розвитку цивілізації у сторічній перспективі [7]. Справжнє оформлення і розвиток концепції сталого розвитку припадають на 1980-1990-ті роки.