I. Suvorova

Candidate of Economic Sciences, Associate Professor at the Department of Finance, Accounting and Auditing, National Aviation University, Kyiv

PROBLEMS OF EVALUATING THE FINANCIAL CONDITION OF AIR TRANSPORT ENTERPRISES OF UKRAINE FOR PROACTIVE MANAGEMENT PROCESS

The concept of proactive management is manifested in the use of prediction models of airline development and its elements together with an analysis of the current situation and generation of solutions, which are based on the most accurate predictions of behaviour of aviation enterprises of Ukraine. Thus, the accuracy of forecasts depends on the accuracy of predictive models of behaviour of airlines and their environment in interaction. Financial management deserves special attention in this process. Financial management is one of the key approaches in proactive management model and, therefore, there is a necessity to identify issues for evaluating the financial condition of air transport enterprises of Ukraine. The problem of analysis and assessment of the financial condition of air transport enterprises of Ukraine is relevant today, because, firstly, the financial position is the result of activity of air enterprise, which enables to appreciate its dynamics and, secondly, it defines the preconditions for the development of air enterprise, which enables to

use proactive management ahead of possible negative effects both in internal and external areas by finding effective and efficient forms of airline management.

The main component of proactive management is the financial management and only systematic and extensive evaluation of the financial condition of air transport enterprises of Ukraine will help to quickly respond to economic and political changes in the proactive management. Therefore, to ensure effective process of the proactive management, evaluation of the financial condition of air transport enterprises of Ukraine should be carried out only through a set or system of indicators, which comprehensively characterize the economic situation of airlines in today's airline market.

In the process of proactive management, the financial condition of air transport enterprises of Ukraine occupies the central stage, because, it acts as an economic category and fully reflects the state of the economic entity and directly affects the following components, such as

control, marketing of management, identifying current and potential human resource management, qual-financial ability of airlines in the ity management, etc., this way market of air transportation.