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FORECAST, CURRENT AND OPERATIVE FINANCIAL PLANNING AS COMPONENTS OF OPERATIONAL PLANNING OF THE PRODUCTION AND ECONOMIC ACTIVITIES OF AN ENTERPRISE

The article identifies the relevance of financial planning as a component of operational planning of an enterprise's production and economic activities and establishes its importance for ensuring the effective development of the enterprise in accordance with its strategic objectives. It is substantiated that financial planning is a process of systematic preparation of managerial decisions aimed at the formation and efficient use of financial resources, the coordination of the sources of their formation and directions of use with the production and marketing plans of the enterprise, as well as the determination of the main financial indicators of its activities for the planning period.

The system of financial planning is considered as comprising the following elements: the strategic objectives of the enterprise; subsystems of financial planning; the organizational structure of the enterprise; the organization of financial planning; the financial planning mechanism; financial planning tools; and the evaluation of the effectiveness and control of financial planning.

Long-term, medium-term, and operational financial planning should be viewed as interrelated levels of operational planning of an enterprise's production and economic activities, ensuring a consistent transition from defining general financial guidelines to specifying the need for financial resources and making current managerial decisions. Long-term planning establishes the long-term development guidelines of the enterprise, current planning determines the main parameters of the financial support of its activities for the respective planning period, while operational planning ensures a timely response to changes in the internal and external environment.

Keywords: financial planning; enterprise; long-term financial planning; current financial planning; operational financial planning; operational planning; financial planning mechanism; financial planning system; production and business activities.