Valentyna Helman
Zaporizhzhia National University
https://orcid.org/0000-0002-2227-3865

Ohrenych Yuliia
Zaporizhzhia National University
https://orcid.org/0000-0002-0294-1889

Anna Gorbunova
Zaporizhzhia National University
https://orcid.org/0000-0001-6450-4740

Kyrylo Zakharchenko
Zaporizhzhia National University
https://orcid.org/0009-0001-6340-9167

DIAGNOSTICS OF FINANCIAL CAPITAL IN THE SYSTEM OF OPERATIONAL PLANNING OF PRODUCTION AND ECONOMIC ACTIVITIES OF INDUSTRIAL ENTERPRISES

The article considers and investigates the theoretical and practical principles of diagnosing the financial capital of an enterprise as an important information and analytical basis for its further financial planning. The significance of financial capital in ensuring an enterprise's financial stability, solvency, and development prospects is substantiated. Scholarly approaches to defining the essence of financial capital are summarized, and the main areas of its assessment are systematized. The necessity of conducting a comprehensive diagnosis of financial capital is substantiated, involving the assessment of its volume, structure, sources of formation, and key indicators of an enterprise's financial stability. A diagnosis of the financial capital of PJSC "Kyiv Vitamin Plant" is carried out, and the dynamics of its components and key financial stability ratios are analyzed. Taking into account the results obtained, the features of the formation of the financial capital of the enterprise were determined, changes in the ratio of own and borrowed sources of financing were identified, and directions for improving its planning were substantiated. It has been established that the rational use of financial capital affects the provision of effective operational planning at enterprises and, accordingly, guarantees an increase in the indicators of production and economic activity. It is proven that the results of financial capital diagnostics create the necessary information basis for making informed management decisions, increasing the rationality of using financial resources, and ensuring the financial stability of enterprises.

Keywords: financial capital, diagnostics, financial planning, operational planning, operational planning system, production and economic activities, financial stability, financial resources, equity, borrowed capital, industrial enterprise.