Gavrylenko Valentina, Candidate of Economic Sciences, Associate Professor, Cherkasy State Technological University, Head of the Department of Accounting, Analysis and Audit, Cherkasy, Ukraine

CRISIS-DIAGNOSTICS IN ANTI-CRISIS MANAGEMENT

Introduction. In today's conditions of a changing market environment, uncertainty and risk, one of the main tasks of management is the timely detection of crisis symptoms and the development of measures aimed at preventing their negative impact on the activities of the enterprise.

The purpose of this article is to determine the accounting and analytical information for the development of the model KRIZIS-diagnostics and ensure the effectiveness of its functioning in anti-crisis management.

Results. The analysis of definition of the concept «KRIZIS-diagnostics» in the scientific literature is carried out. Multi-factor models for assessing the financial status and the diagnostics of enterprises bankruptcy for different countries are presented. The specified classification of management KRIZIS-diagnostics is specified. The stages and tasks of KRIZIS-diagnostics are determined. The sources of information, which are determinants of the early symptoms of the crisis and necessary for KRIZIS-diagnostics are indicated and the characteristic is also given. Qualitative and quantitative indicators that characterize the business processes of the enterprise and can be used to analyze the state of the enterprise in a changing environment for preventing the crisis are determined.

Conclusions. This approach of identifying crisis symptoms in business processes is the basis for managing an enterprise to make strategic management decisions in order to prevent a crisis at its early stages. The development of KRIZIS-diagnostics as an information provision for anti-crisis management is the direction of further research.

Keywords: *crisis, crisis symptoms, anti-crisis management, KRIZIS-diagnostics, business processes, bankruptcy diagnostics, management accounting, stages of KRIZIS-diagnostics, KRIZIS-diagnostics tasks.*

References:

1. Vartanov, A. S. (1991), *Ekonomicheskaya diagnostika deyatel'nosti predpriyatiya: organizatsiya i metodologiya* [Economic diagnostics of enterprise activity: organization and methodology], *Finansy i statistika*, Moscow, Russia.

2. Ghlazov, M. M. (1999), *Funkcyonaljnaja dyaghnostyka predpryjatyj v upravlenyy dejateljnostjju predpryjatyja* [Functional diagnostics of enterprises in enterprise management], *SPbGhUEF*, S.-Petersburg, Russia.

3. Lighonenko, L. O. (2001), *Antykryzove upravlinnja pidpryjemstvom: teoretyko-metodologhichni zasady ta praktychnyj instrumentarij* [Anticrisis enterprise management: theoretical and methodological principles and practical tools], *KDTEU*, Kyiv, Ukraine.

4. Kryvov'jazjuk, I. V. (2013), *Ekonomichna diaghnostyka* [Economic diagnostics], *Centr uchbovoji literatury*, Kyiv, Ukraine.

5. Kovalev, A. P. (1995), *Dyaghnostyka bankrotstva* [Diagnostics of bankruptcy], *AO «Fynstatynform»*, Moscow, Russia.

6. Burjak, P. Ju. Ghupalo, O. Gh. and Stasjuk, I. V. (2008), *Mikroekonomika* [Microeconomics], *Khaj-TekPreo*, Kyiv, Ukraine.

7. Salygha, S. Ja. Zheljabin, V. O. Bojko, O. V. and Didovecj, I. V. (2007), *Ekonomika ta pidpryjemnyctvo* [Economy and entrepreneurship], *VD «Profesional»*, Kyiv, Ukraine.

8. Omarov, Sh. A. (2011), "Peculiarities of the use of the scenario approach in formulating the company's development strategy", Problemy ekonomiki, vol. 4, pp. 139-142.

9. Matvijchuk, A. "Diaghnostyka bankrutstva pidpryjemstv", *Upravlinnja ekonomikoju: teorija i praktyka*, available at: https://goo.gl/5Qb1iU (Accessed 24 December 2017).

_____

10. Drury Colin (2007), *Upravlencheskiy i proizvodstvennyy uchet* [Managerial and production accounting], *Yunyty-Dana*, Moscow, Russia.

11. Korjaghyn, N. D. (2017), *Antykryzysnoe upravlenye* [Anticrisis management], *Yzdateljstvo Jurajt*, Moscow, Russia.

_____