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ANALYSIS OF STRATEGIC PRIORITIES FOR FORMATION OF FINANCIAL DIAGNOSTICS OF MACHINE-BUILDING ENTERPRISES

Introduction. The article suggests the use of matrix methods of strategic analysis to determine the state and prospects of the development of machine-building enterprises in Ukraine.

Purpose. Analysis of the factors of influence both external and internal environment in order to establish strategic priorities for the formation of financial diagnostics of machine-building enterprises.

Result. The analysis of innovation activity of machine-building enterprises is carried out. It's been generalized internal and external factors of influence on activity of innovative active machine-building enterprises by SWOT-analysis. The experts evaluated separately the disadvantages and advantages, as well as the strengths and weaknesses that are the main factors in shaping the system of financial diagnostics of machine-building enterprises. According to the SWOT-analysis of the formation of the financial diagnostics system of machine-building enterprises, the main priority directions of the implementation of financial diagnostics are highlighted. The stages of the

analysis of priorities at the formation of the system of financial diagnostics of machine-building enterprises are offered. It is proposed to evaluate and form clusters on the basis of financial indicators of the enterprises reflecting the influence of all factors, both external and internal environment, with the purpose of forming a system of financial diagnostics of machine-building enterprises. The analysis of indicators was conducted on the basis of 22 enterprises of the machine-building industry. 4 clusters of machine building enterprises are allocated. The criterion for clustering quality is the correlation between group and intra cluster variance. Studies show that only on the basis of a timely and reliable assessment of the financial state there is the possibility of developing and adopting sound management decisions.

Conclusions. The results of research should become the basis for supporting innovative machine-building enterprises, which determine the need for further research and development in order to improve the theory and practice of financial diagnostics of machine-building enterprises.

Keywords: *industry, machine building, financial diagnostics, factors, indicators, cluster, matrix.*

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