

ANNOTATION

Kravchenko T.V. Analysis of socio-economic efficiency of forming and using current capital in management by enterprise. – Manuscript.

This thesis for obtaining the scientific degree of Candidate of Economic Sciences on the specialty 08.00.09 – accounting, analysis and auditing (by kinds of economic activity). – Zhytomyr State Technological University, Ministry of Education and Science of Ukraine. – Zhytomyr, 2010.

This thesis is dedicated to the grounding of the theoretical and methodical issues, development of practical recommendations in the relation to the analysis of socio-economic efficiency of forming and using current capital for the needs of management by pharmaceutical enterprises.

The essence of the concept “current capital”, its properties as an object of analysis, taking into account theoretical and economic, administrative, accounting and financial aspects, have been clarified. The method of analysis of socio-economic efficiency of forming and using current capital in the management by pharmaceutical enterprises has been elaborated taking into account the features of enterprises’ functioning, that provides the complexity of analysis and promotes promoting rationality of managerial decisions based on its results. The model of analysis of socio-economic efficiency of forming and using current capital in the design of strategic managerial decisions has been developed and practically applied for the pharmaceutical enterprises, that allowed to ground methodical aspects of prognosis analysis based on the system of an unclear logical conclusion (Mamdani-type) and to define basic directions of increasing the efficiency of forming and using pharmaceutical enterprises’ current capital

Key words: analysis of current capital, efficiency, method of analysis of socio-economic efficiency of forming and using current capital, model, managerial decision, system of unclear logical conclusion.