

**FINANCES OF ENTERPRISES OF DIFFERENT FORMS
OF OWNERSHIP
(ФІНАНСИ ПІДПРИЄМСТВ РІЗНИХ ФОРМ ВЛАСНОСТІ)**

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У доповіді проаналізовано особливості монетарних відносин між підприємствами різних форм власності, а також методи організації фінансування підприємств та чинників, що впливають на організацію корпоративних фінансів.

As a rule, the company is a legal entity that is determined by combination of features: separate property, liability for the obligations of this property, the presence of a bank account, the performance on its own behalf. Separate property is expressed by the presence of an independent balance sheet, on which the number of property companies.

Monetary relations that make up the content of corporate finance can be grouped into relatively homogeneous groups:

1. Monetary relations associated with the formation and use of trust funds for farm value – authorized fund, income fund, special purpose, repair fund and others. Some of them are used to meet the production needs, others are consumer nature.

2. Monetary relations between enterprises over the acts of purchase – sale of inventory, payment and receipt of penalties (fines, penalties), depositing of funds in the share capital of other companies, participation in the distribution of profits resulting from joint activities with other companies.

3. Monetary relations between enterprises and the state associated with the formation of budgetary and extra-budgetary funds and the use of these funds. Monetary relations have the form of taxes, compulsory payments and contributions, as well as – in the case of receipt of funds – allocation of grants, subsidies.

4. Monetary relations between enterprises and credit and banking system over the receipt and repayment of loans, payment of interest on a loan, deposit funds on deposit accounts of banks and receipt of interest on them.

5. Monetary relations between enterprises on the one hand and higher standing bodies and voluntary associations and enterprises on the other – on the formation and use of centralized funds.