

Реалізація зазначених заходів сприятиме значному підвищенню ефективності судово-бухгалтерської експертизи в Україні. Вони дозволять забезпечити точність і об'єктивність судових рішень, зміцнити фінансову безпеку держави і створити умови для сталого розвитку правової системи в умовах сучасних викликів. Системне вдосконалення судово-бухгалтерської експертизи є важливим кроком до досягнення більш високого рівня правосуддя, що відповідатиме вимогам часу та потребам українського суспільства.

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### **EXPRESS DIAGNOSTICS OF THE FINANCIAL CONDITION OF THE ENTERPRISE AS A FINANCIAL MANAGEMENT TOOL**

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The financial position of an enterprise determines its ability to operate, develop and fulfill its obligations to partners and investors. Managers use various methods of assessing the financial condition to make informed decisions aimed at improving operations. One of the most effective tools is express diagnostics, which allows to quickly assess the financial stability of the company, its capabilities and potential risks.

This method of analysis provides a general assessment without the need for a detailed financial audit. It includes the calculation of liquidity, profitability, the ratio of own and borrowed resources, and asset utilization efficiency. Express diagnostics helps a company to quickly adjust its financial policy and adapt to changes in the market situation.

Financial diagnostics is an important stage in the assessment of a company's performance, as it allows you to identify weaknesses in the financial structure and take timely action to eliminate them. The choice of analysis methods depends on the purpose of the study and industry specifics. The scientific literature discusses various approaches to assessing the financial condition, including horizontal and vertical analysis, calculation of financial ratios and forecasting the threat of bankruptcy [3].

Express diagnostic methods help to quickly assess the financial capabilities of an enterprise, determine the level of liquidity, asset utilization efficiency, and overall sustainability. They can be used individually or in combination to obtain more detailed results.

The main methods of express diagnostics include:

- horizontal analysis – comparing financial indicators for different periods to identify changes and trends;
- vertical analysis – studying the structure of financial statements to assess the share of each element in the total value of assets or liabilities;
- calculation of financial ratios – the ratio between various indicators to assess stability, liquidity, profitability and efficiency;
- bankruptcy forecasting models – estimation of the probability of financial problems using mathematical approaches, for example, Altman or Taffler models [1-4].

Table 1 provides a visual representation of the main areas of express diagnostics.

*Table 1*

**Areas of express diagnostics of the financial  
condition of the enterprise**

<b>Direction</b>	<b>Essence</b>	<b>Significance for financial position assessment</b>
Financial independence	Determines the capital structure of the company and the balance between own and borrowed funds	Allows to assess the company's dependence on external sources of financing
Liquidity	Indicates the extent to which the company can fulfill its obligations	Reflects the level of solvency and financial stability
Asset utilization efficiency	Determines how quickly the company's resources are involved in turnover	Allows to assess the rationality of working capital management
Profitability of activities	Characterizes the overall performance of financial and economic activities	Allows to determine how efficiently the invested resources are used

Table 1 shows the main areas of assessment of the financial condition of an enterprise, which allow to comprehensively cover all important aspects of its functioning. Analyzing these parameters helps to understand what factors affect the financial position of the company and how to improve its results.

These indicators are the basis for assessing the financial condition of the company and can be used for express diagnostics.

In addition to a general analysis of the areas of financial activity, it is advisable to consider specific indicators used for express diagnostics (Table 2).

*Table 2*

**Indicators of express diagnostics of the financial condition of the enterprise**

<b>Indicator</b>	<b>Description</b>	<b>Calculation formula</b>	<b>The optimal value</b>
Autonomy ratio	Share of equity in total assets	Equity / Assets	$\geq 0,5$
Equity maneuverability ratio	Measures the ability of the company to cover current expenses with its own capital	Current assets / Equity	0,2-0,5
Coverage ratio	Ratio of current assets to current liabilities	Current assets / Current liabilities	1,5-2,0
Net profit	Profit of the company after all expenses and taxes	Revenue - Expenses - Taxes	Growth
Return on assets	Measures the efficiency of using assets	Net income / Assets	Growth
Asset turnover ratio	The rate at which assets are converted into income	Net income / Average current assets	Growth

The use of these methods in combination allows to obtain a comprehensive assessment of the financial condition of the company, which contributes to the effective management of its resources and minimization of risks.

Thus, express diagnostics of the financial condition of an enterprise is an important tool for assessing its stability, liquidity and profitability. It allows you to quickly get a general idea of the financial condition of the company, which contributes to making informed management decisions. The use of

such analysis methods as horizontal and vertical analysis, calculation of financial ratios and forecasting of possible bankruptcy provides a comprehensive assessment of the company's activities.

The results of the study confirm that the analysis of financial independence, liquidity, asset utilization efficiency and profitability are the main areas of express diagnostics. Certain indicators, such as the autonomy ratio, return on assets, asset turnover and coverage ratio, provide an opportunity to objectively assess the financial condition of the enterprise and identify the necessary measures to improve it.

The advantages of express diagnostics are the speed of obtaining results, the availability of analysis methods and the ability to use them without significant financial and time costs. This makes it an effective tool for companies in various industries, especially in situations where it is necessary to quickly assess the state of finances and make decisions on further actions.

Further research in this area could be aimed at developing automated express diagnostic systems that would allow for even faster analysis of financial indicators and identification of potential threats. The use of modern technologies can significantly improve the accuracy of the analysis and make it more accessible to a wide range of users.

Thus, express diagnostics is an effective financial management tool that helps companies maintain stable development, efficiently use available resources, and prevent potential financial problems..

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