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Reviewer

A. E. Voronkova
Doctor of Economic Sciences, Professor
Volodymyr Dahl East Ukrainian National University, Luhansk, Ukraine

338.486

* Ivanyuk U.V. – Postgraduate of Economic Cybernetics Department, Vasyl Stefanyk Precarpathian National University, Ivano-Frankivsk, Ukraine.

THEORETICAL BASIS FOR ENTERPRISE FINANCIAL STRATEGIES

Background: In current market conditions the issue of efficient financial management of the enterprise with relevant factors of internal and external environments is becoming actual. Financial strategy is an effective planning and financial management tool for the enterprise under variable trends and changing market conditions. **Aims and Objectives:** To analyze and summarize theoretical principles of the formation of financial strategies of enterprises. **Methods:** Logical and comparative analysis, method of grouping. **Results:** Development of enterprise financial strategy should include development of measures and instruments aimed at creation, distribution and use of financial resources to ensure the effective use of internal financial capacity and potential external financial flows with timely regulation, coordination and control of activities aimed to change environmental conditions. **Conclusion:** Companies should set clear goals, objectives and determine strategy types in building financial strategies.

Keywords: strategy, financial strategy, financial planning, strategic management.

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. S. Blagun
Doctor of Economic Sciences, Professor
Vasyl Stefanyk Precarpathian National University, Ivano-Frankivsk, Ukraine