ABSTRACT

Thesis contains: 81 p., 25 tables, 15 fig., 3 add. and 34 references.

BANKRUPTCY, COMPANY, FORECASTING, BANKRUPTCY DIAGNOSTICS, DISCRIMINANT MODEL, ARTIFICIAL NEURAL NETWORK.

The object of the study is the analysis of coefficients that characterize the financial condition of the company.

The purpose of the thesis is to analyze the main models and methods of calculating the probability of bankruptcy, to determine their advantages, disadvantages and practical significance; development and teaching of the neural network model; conducting a comparative analysis with models of domestic economists.

Existing models and methods for assessing the probability of bankruptcy was analyzed: discriminatory analysis, comparative methods, and models of neural networks. During the implementation of the thesis, a model of the neural network was developed and a comparative analysis with models adapted to the Ukrainian economy was conducted. In the course of the study, it was discovered that the approach with the use of neural networks allows for more accurate results.

In conducting further research it is expedient to create models in which the evaluation of the financial state of indicators of Ukrainian enterprises is based on domestic accounting and reporting standards, which take into account the specifics of the industry and the specific features of particular enterprises.