

Abstract of the Article
**“Development of Methodic Approaches to Financial Planning
and Control at Enterprises”**
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In this article the improvement of Ukrainian enterprises performance basing on better financial scientific planning and control bases is studied. Necessity of implementation of innovation enterprises development together with saving production resources puts new requirements to theoretic and methodic approaches, instruments of financial planning at enterprises. So, the subject of our research is up-to-day.

In the article we explain importance of financial planning and control which means improvement of approaches to efficacy evaluation of enterprises' activities. The mathematical model for calculation of returned economic profit coefficient is proposed. We believe that this index is the most efficient indicator of production activities as it shows the level of economic resources spent during production process, including non-productive ones, calculated according to hryvnya of actually received pure income in money for the reported period from sold products. We also propose a model for receiving the maximal value of the said coefficient taking into account the most complete storage of reserves for rising control efficacy of production costs formation an compensation processes.

The research is based on current laws of Ukraine. The article contains interesting information on management of economic activities under the influence of debit debts and production defects.