. .,

330

•

Burkaltseva Dian D.,

Doctor of Economics, associate professor, Department of Business Finance and Insurance, V.I. Vernadsky Crimean Federal University, Simferopol.

Novikov Artyom Yu.,

Master's degree student of specialization «Finance and credit», V.I. Vernadsky Crimean Federal University, Simferopol.

ANALYSIS OF APPROACHES TO THE ASSESSMENT OF BUSINESS VALUE IN RUSSIA

The modern methodological approaches to the companies' value assessment were investigated and analyzed. The advantages and disadvantages of existing approaches to calculating the cost of modern enterprises were revealed. The recommendations for the application of proper approaches on the Russian enterprises were developed.

Keywords: method, value, business, assessment, income approach, proprietary approach, comparative approach.

15

. .,

, ,

,

<u>-</u>

· ·

, [1]. (. . 1).

-—

1. *

-	• ;
_	• -
;	;
•	•
;	;
-	• ;
; •	•
	• •
,	• ;
_	• ;
;	•
-	,
;	• ;
-	• - ;
·	-
• -	•
: -	•
·	;
;	• -
•	;
	•

* [3-9].

16

· · ·

```
);
(
1.
                                                                    , 2006. — 76 .
               , 2001. — 416
3.
                                        . — 2010. — 5 (107). — . 150-158.
                                  .—2011.— 4.— .99-102.
                                     . — 2010. — 1. — . 3-8.
                           - 2012. —     2. —   . 2-19.
                                            : - 2010. — 8 (110). — . 135-139.
                             . — 2013. — 14 (154). — . 147-150.
                                                     .—2012.— 2 (15).— .44-46.
                                                                    15
                                                                           2016
                                      17
```

, , -2015 - 3