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Ermolenko Gennady,

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

Firsov Maxim,

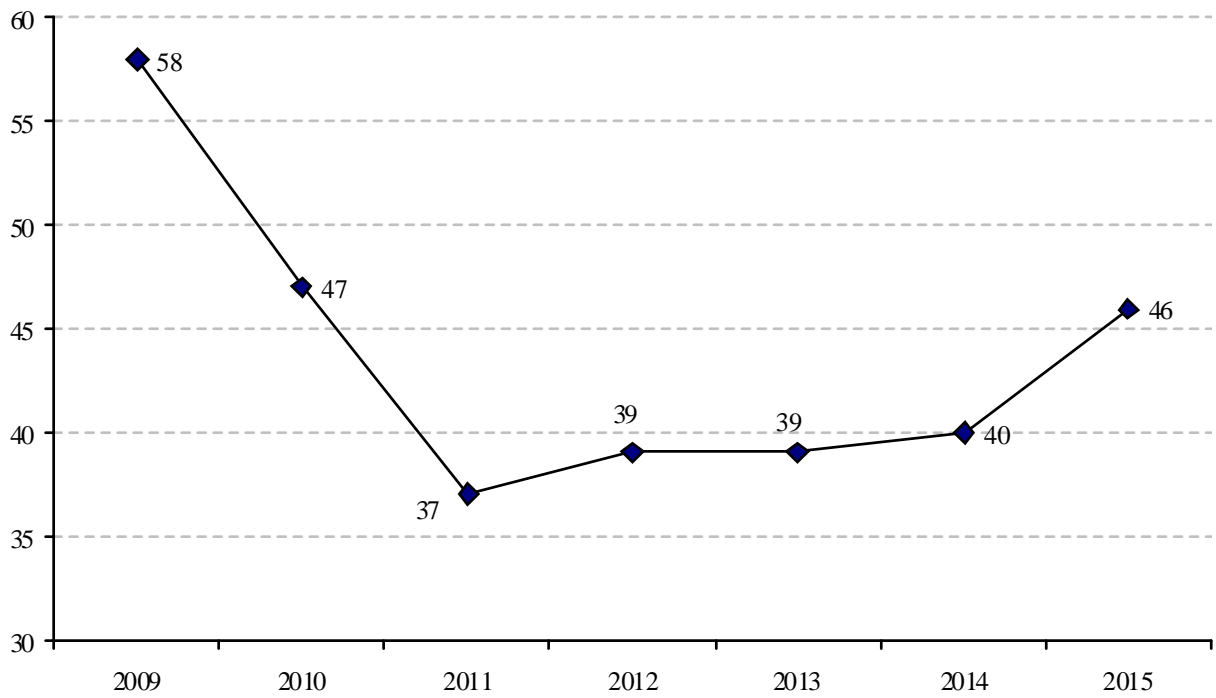
Master's degree student on specialization «Finance and credit»,
V.I. Vernadsky Crimean Federal University,
Simferopol.

VALUATION OF RECEIVABLES OF THE ENTERPRISES IN THE RUSSIAN FEDERATION

The article describes the dynamics of receivables of all enterprises in the Russian Federation. The share of overdue receivables in general and in the context of buyers and customers debts was calculated. The interrelation dynamics of receivables and profitability of the enterprise was exposed. The basic conditions of receivables optimization were defined.

Keywords: receivables, overdue, profitability, control.

[5].



1. 2009-2015 . ()

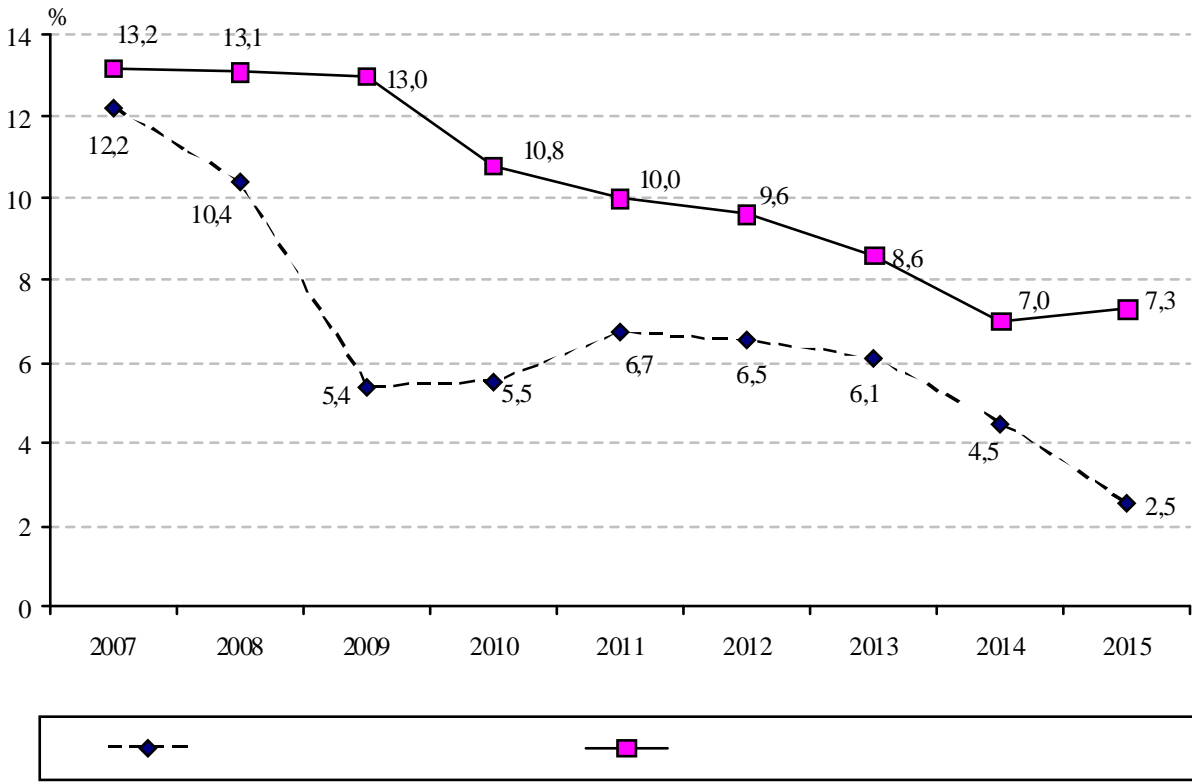
1.

2007-2015 . . *

			, %			
						, %
2007	7871	1040	13,2	4324	588	13,6
2008	11061	887	8,0	5807	627	10,8
2009	13783	1051	7,6	6966	797	11,4
2010	15442	1011	6,5	7505	756	10,1
2011	18004	1048	5,8	8589	805	9,4
2012	21797	1167	5,4	10121	925	9,1
2013	22867	1225	5,4	11824	946	8,0
2014	26264	1483	5,6	13420	1199	8,9
2015	31014	2016	6,5	16074	1635	10,2

* [4]

. 2.



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2007-2015 . [4]

[2]:

[1]:

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 - 6.
 - 1. / ... — 2- ., . — : , 2014. — 320 .
 - 2. / ... — : - , 2014. — 448 с.
 - 3. / ... , ... // . — 2012. — 5. — . 181-183.
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