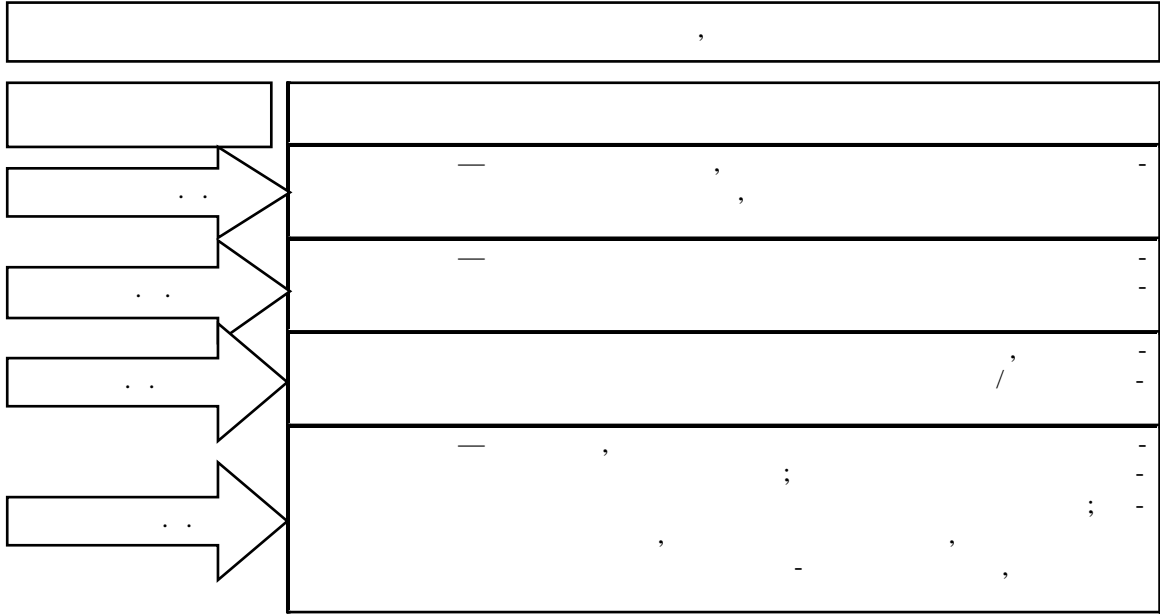


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REVISITING THE ESSENCE OF FINANCIAL DIAGNOSTICS

The imperfection of modern formulations revealing the essential characteristics of financial diagnostics, the diversity of its interpretations causes the need for further research and refinement of this concept. The article deals with various approaches of scientists to disclosing the essence of financial diagnostics, its types and role in the research process. The emphasis is made on financial diagnostics of the enterprise, in particular, diagnostics of its financial condition. The article presents main approaches in determining the essence of financial diagnostics, the absence of clear boundaries between these approaches, the contradictory judgments of authors concerning the nature and place of financial diagnostics in the system of economic sciences. The author reveals the close connection of financial analysis and financial diagnostics, the essence of financial diagnostics in a narrow and broad sense. In a narrow sense, financial diagnostics should be understood as the process of assessing the financial condition of an organization. The purpose of it is to identify deviations from the target condition of the research object, the reasons for these deviations, and the formulation of the conclusion (diagnosis). In a broad sense, financial diagnostics is an integral element (stage) of the process of research and management of the financial condition and financial performance results of an enterprise, each stage of which is closely linked to analysis.

Keywords: financial diagnostics, financial analysis, types of financial diagnostics, theoretical and methodological approach.



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