

**Vuychenko M.A.**

***Financial aspects of control of the formation of the enterprises of tourist business.***

*The formation of the enterprises of tourist business is the factor of the facilitation international cultural contacts, the means of stabilization and strengthening of collaboration between the states, improvement in the international image of the Ukraine.*

*The organization of tourism in Ukraine make direct or indirect impact on about fifty branches of national economy. Its development contributes to the creation of new jobs, to the essential increase of the sources of funding state and regional budgets.*

*The central objective of control of the financial situation in tourist enterprises is ensuring their predictability and balance. The scarcity in financing of current and not-current assets causes the need in the crediting of enterprises. In order to decrease the need for a short term credit enterprises have to take measures to increase their own current assets and decrease financial needs.*

*The use of preferential credit policy leads to an increase in the volume of sales, a decrease of the current expenditures and non-payable debts. For the rapid transfer of payments, acceleration of fulfillment of commitments tourist enterprises use system "Client- bank" system, e-mail and other means of payment. This makes it possible to increase the circulation of current assets in the current bank account of a tourist enterprise.*

*For the purpose of the effective planning of the current capital a tourist enterprise evaluates the needs for the available cash resources when making its financial plans and prognosticating the replacement of basic and current assets. This information is compared with the forecasts as to assets circulation in debts receivable and the date and the amounts of the payment of taxes.*

*The procedure of forecast planning must be brought closer to the requirements of integrated planning. The important factor, which influences the state of tourist industry, is the use of contemporary methods of financial management.*

*The financial activity of a tourist enterprise is characterized by the degree of its profitability and capital turnover, financial durability and dynamics of the structure of the sources of funding, ability to pay debts.*

*The basic tasks of financial control of tourist activity include the following: the selection of the forms of financing, the formation of the optimum structure of business capital and directions of its use for the purpose of the guarantee high and stable profitability.*

***Keywords:*** *tourist business, financial management, tourist enterprises.*