

**THE MECHANISM OF SATISFACTION OF MACHINERY ENTERPRISES
CURRENT FINANCIAL NEEDS ON THE BASIS OF IMPROVED LIQUIDITY RATIOS**

The analysis of works of domestic and foreign scientists proved that there is some connection between the size of the current financial needs and the level of liquidity, but this issue is poorly studied. Therefore, the paper proposes to improve the existing algorithm for calculating liquidity ratios and introduce new parameters that characterize the state and dynamics of the current financial needs of enterprises, for optimizing the mechanism of satisfaction of machinery enterprises current financial needs on the basis of improved liquidity ratios.

It is proved that traditional liquidity ratios have such disadvantages as retro retrospectiveness, distortion and multiversion. They do not take into account the period of turnover of assets and liabilities. Therefore, the author proposed to improve existing liquidity ratios by correcting parameters. With effective management of current assets and liabilities the new (provided) liquidity ratios will be higher than previous ones. Calculations performed for the investigated enterprises, showed that changes were in different directions: there were years with increasing ratios and years with decreasing ones.

In addition, the paper prompted the analysis of the liquidity ratio of current financial needs, showing how a trade credit received from suppliers, covered the recourses that were immobilized in inventories and receivables.

Based on the improved parameters of liquidity it is necessary to optimize the mechanism of satisfaction of machinery enterprises current financial needs with optimizing of current ratios, fast and absolute liquidity and applying new indicators such as current financial needs ratio.