UDC 657

**BASIC ASPECTS OF ACCOUNTING AND ANALYTICAL SUPPORT   
OF COMPANY DEBT MANAGEMENT**

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***Research methodology.*** *The scientific research has been carried out with the use of scientific methods and research facility, specific methods of economic research, including methods of analysis and synthesis to study the nature of accounting and analytical support for company debt management, methods of economic analysis, similar to formation of indicators that allow assessing the impact of debt support on balance sheet.*

***Results.*** *Summarizing the position of scientists we have suggested the interpretation of the category “accounting and analytical support for company debt management.” Methodical tools of analyzing the impact of the accumulation of debt on the balance sheet have been improved, in particular by providing the following indicators: results from investment in receivables, result of maintenance of payables, the level of efficiency of investment in receivables, efficiency level of payable maintenance, the total level of effectiveness of debt accumulation on the balance sheet.*

***Novelty.*** *Debt instruments of analyzing the company have been improved, which unlike the known system shoe the system of indicators covering accumulation of debt on the balance sheet that allows objective evaluating the effectiveness of management.*

***The practical significance.*** *Theoretical and practical results of the study can be used in the process of strategic, operational and financial management of industrial enterprises and training process.*