

**FINANCIAL MANAGEMENT OF THE PROJECT SOLUTIONS ORGANIZATION
CATERING**

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Catering - is a branch of the national economy. It firmly consolidates its position in the market and successfully continues to develop. On the development of this branch affect organizational-technological features and socio-economic factors (state of the economy in the region, number population and the dynamics of its employment, structure and level of incomes and etc.).

In conditions of market relations relevant integration of accounting and management is actual. Interaction of management and accounting creates the possibility of reducing risks when making erroneous management decisions.

Despite the development of the information market, when creating a new catering enterprise the head faces a number of challenges. Namely, such as the selection a region and area to create enterprise, study the consumers' demand and taste, in this area, the choice of the specifics of future enterprise, study existing competitors and potential suppliers of required products and etc.

The aim of this work – identify the best district to create profitable catering, pizzeria.

Problems:

- research acting catering enterprises (pizza) in Krasnoyarsk;
- analyze the location of companies by areas and their of profitability;
- estimate received data and to make a conclusion.

The subject of research is the financial management of catering.

Financial management gives you the opportunity to review and compare possible alternatives of financial strategy and on that basis to provide sustainable financial position.

With the help of financial management mutual coordination of the different activities of catering enterprise from the standpoint of the need for financial resources and their availability is achieved. It provides a choice of priority directions of development of the enterprise on the basis of matching different purposes and possible ways of achieving them.

Financial management allows us to associate different options of financial enterprise management to select the best variant and its financial security.

Financial management includes large number of concepts. That allows different authors to put forward their definitions.

For example, in the scientific article "Typology of financial management" authors E. P. Aksenov, I. V. Roshchina argue that financial management is a science of the most general laws and regularities, principles and rules, categories and terms of effective relationship management, associated with the formation, distribution, usage of money resources by the state, municipalities, economic entities, aimed at achieving these goals, solving specific problems of socio-economic development in specific historical periods.

In the scientific article "Concepts and the essence of financial management", author I. Y. Lukasiewicz describes financial management, as management of financial resources and financial activities of the subject, aimed at the realization its strategic and current purposes.

Our definition of this concept: Financial management - the process of managing based on the financial resources and activity of the subject, to achieve the intended plans and determining the future path of development.

Objects of study of this work can be divided into three large groups: general economic, forecasting and analysis, and special. The first group includes lending, insurance system, system of calculations, system of financial sanctions, system of depreciation charges, taxation system and etc. The general logic of such methods, their basic parameters, and their execution are set centrally within the framework of system of state economic management. Variants of their applications are

limited enough. The second group includes: financial planning, tax planning, methods forecasting, factor analysis, modeling and etc. The majority of these methods are improvisational in nature. Intermediate position between the two groups occupies special methods of financial management. Many of them are just beginning to be spread in Russia: these are dividend policy, financial lease, factoring, franchising, futures and etc. At the core many of those methods lay derivative financial instruments.

Theme of financial management of catering in economic research papers mentioned rarely. Only a few specialists give their attention to this aspect. In articles the authors conducted their research to other regions and with the help of various indicators.

For example, in article by Kotelnikova A. V. "The optimal choice of location catering" considered mathematical rationale for the choice of location catering for example of the Oktiabrsky district of Ufa, to open a cafe. The author conducts research, adhering to an algorithm: "...operations necessary for implementation of the model:

1. Selecting area for research.
2. Searches for places possible to create new catering.
3. Search client companies in the study area.
4. Search businesses competitors in the study area.
5. Measuring distances between studied companies.
6. Calculation of the optimal location...."

In conclusion, the author gives her ideas about the most optimal location of the alleged cafe and about the merits of the methodology of used calculations.

In the article "Analysis of the dislocation network catering to the city of Vladivostok" T. P. Tubol, T. P. Kovtun, analyze the state of the placement net catering Vladivostok based on the ratio of different types of businesses in that locality; based on the calculation of the desired number of seats therein; to identify abnormalities in the number of seats enterprises, depending on the population of the city. The initial data are the data in the article for catering, registered in the management of the consumer market administration of Vladivostok. In conclusion, the authors of the article write: "... in downtown areas were exceeded the actual number of seats on a normative (maximum deviation observed in residential areas of the city); in all investigated areas of the city noted extremely low number of seating places in such enterprises as canteens...".

In the article "Development of marketing strategies catering activities" by Maximova M. A. and Dmitrichenko O. P. existing priorities in the formation of a marketing strategy catering are set, also presents the analysis of comparative evaluation of the level of demand and the effectiveness of different types of enterprises and their pricing policies.

The authors of the article made the important conclusion on the development of marketing strategies "... for development the marketing strategies for catering it is important that various elements of these strategies (pricing, location, products, advertising, staff) work harmoniously...".

Working on this topic we didn't found statistical data for the city of Krasnoyarsk. This allows concluding that this topic is theoretical in nature.

In the course of our own analysis the following data were installed. In Krasnoyarsk there are about 14 networks of cafes specializing in the production of pizza, which include such well-known institutions, as Cheez, Subito, Peppers, California pizza. Most "crowded" areas where pizzerias were located are downtown, near universities, in shopping malls.

In this paper, the determination of the location of profitable new pizzeria, conclusions will be based on the following indicators:

- places of a congestion of potential customers;
- the range of products and its cost price;
- the supposed selling price of the product;
- calculating the alleged financial results (profits and losses) from the possible implementation of the project.