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**The creation and further development of the corporate structure based on processes of mergers and acquisitions**

The article explores the issue of privatization based on processes of mergers and acquisitions. The analysis of the stages of the integration of the companies on the basis of reorganization processes. Addresses the issue of financing the operations consolidation companies.

The special role in the creation and further development of the corporate structures occupy the processes of mergers and acquisitions. The basis of the integration of the companies using the processes of mergers and acquisitions, business development and the investment component of the mechanism of realization of association of companies with accounting and evaluation of effectiveness data, corporate action for participants of the integration process.

However, the practice of creating and developing corporate structures based on the processes of merger and acquisition companies indicates that is not developed fully the organizational mechanism of the data management processes at an early stage, as well as the methodology of estimation of efficiency of corporate development in terms of mergers and acquisitions. One of the most significant reasons for this situation, there is insufficient processing phase of the mechanism of corporate procedures for mergers and acquisitions of the aggregated results of the integration process and the overall efficiency of corporate development.

Analysis of the content of integration processes on the basis of merger and acquisition companies allowed to highlight the most important typological signs data processes, which should include: the type of integration of the companies; national affiliation of companies that join together; the attitude of companies towards mergers and acquisitions; how to combine building companies; the terms of mergers and acquisitions; mechanism for mergers and acquisitions; the nature of the integration of the companies.

As a result of the fact that integration processes based on mergers and acquisitions require substantial financial resources, as well as complex further complex corporate changes company-initiated, correct and accurate evaluation and selection of companies for mergers and acquisitions is a condition of effectiveness data integration processes. Valuation of the company for the purpose of merger and acquisition can be carried out within the methods and models of the two major approaches: the valuation of the company; evaluation of the value of the company equity share in equity or stake.

The peculiarity of the decision-making on the use of a particular method of financing transactions in the merger and acquisition companies is the need to determine not only the efficiency of financing structure for the absorbing side, but also external conditions, in which the acquiring company. Such external conditions that influence the choice of a particular financing structure include: conditions of taxation of the holders of the target company, the nature of the market assessment of future mergers and acquisitions, the degree of asymmetry of a distribution of information between absorption and the target company.

Decision on restructuring of the activities of the corporate structure in the form of mergers and acquisitions is, above all, achieving greater efficiency of companies within the new corporate merger. Evaluation of the effectiveness of the development of the corporate structure in terms of mergers and acquisitions can be defined on the basis of two fundamental approaches differ: a prospective and retrospective.