The article analyzes the ratio of public finance, private finance and finance entities, investigated business legal nature of financial undertakings and invited them definition.

Keywords: finance, financial assets, financial entities economic, financial activities in the field of management.

Formulation of the problem. In terms of strengthening market principles management and the need to stabilize the domestic financial economics important factors in the successful development of domestic business economic activity in the long term is the availability of the fundamental goal of building an effective management system their finances, focusing on its achievements.

Management activities of sufficient financial foundation creates opportunities for adoption heads of financial solutions aimed at carrying out tasks by the owners. In this context, the study takes on special urgency scientifically based approaches to financial management entities with special management principles and techniques financial administration and management, isolation features that contribute to a clear identification and correct understanding of the content of these management systems, their scope, coordination and identify the relationship between them. Finance businesses play an important role in the life of society.

Economic and legal characteristics of the financial category activities in the area shall not have received sufficient scientific rationale and consolidation in economic legislation. Given this, identification and justification and objective preconditions for implementation financial activity of particular entities relevance.

The article aims to clarify the nature of finance and how this category refers to the concepts of finance and financial entities activities in the field of management. To analyze the existing scientific theoretical concepts concerning the nature of finance and formulate their own theoretical understanding of finance entities as
domestic-legal category. Within the analysis of the category "finance entities" should note that the basis of this category znahadyatsya "finance".

For this reason, disclose the nature of finance entities should start from the notion of Finance. Modern economic dictionary defines as generalized Finance category, reflecting the economic relations in the process of formation and use of funds of funds, money circulation. This term means cash consideration in their formation and circulation, distribution and redistribution, use economically, and conditioned mutual settlements between economic entities, monetary circulation funds, etc.

However, traditional economic and legal science, finance considered in two aspects: economic and material or according dialectical and metaphysical: 1) the dialectical aspect - a set of economic relations arising in connection with distribution gross domestic product and national income in the creation, distribution and use of the various funds of funds, required state and local government entities to achieve this goal and their tasks and functions; 2) metaphysical (material) aspect - a set of different funds of state funds, local governments and entities. So considering the above we can conclude that finance entities as economic-legal category combine meet private and public interests.

According finance business management aimed not only to meet their own (private) interests, in particular, to profit from financial activities in the field of management, but also in the public interest (satisfaction certain social needs in financial services). However, public interest formed according to the most typical private interests and private - taking into account the public as one the basic conditions for achieving the goals (yes, employer forced consider consumer demand from the favorable attitude which his products / goods / works / services you receive depends on the size of his income, interests of local communities on the use of environmentally him friendly technologies and state - to respect established order in the economic sphere, in t. ch. tax).

Consequently, finance entities as the finance in general is multilateral and complex phenomenon, characterized by various criteria and has certain
manifestations. This category is inextricably linked to financial activities in the field of management, which will be the subject further research.