

СЕКЦІЯ 1.
РОЗВИТОК ЕКОНОМІЧНИХ ТЕОРІЙ У ПОДОЛАННІ СВІТОВОЇ
ЕКОНОМІЧНОЇ КРИЗИ ТА РОЛЬ БУХГАЛТЕРСЬКОГО ОБЛІКУ

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ORGANIZATION OF ENTERPRISE INCOME ANALYSIS

The financial condition of the enterprise is characterized by the placement of its funds and sources of their formation. The financial condition of the enterprise is the provision of its own working capital, the condition of the standardized inventory of inventories, the status and dynamics of receivables and payables, turnover of funds, solvency and other results of financial and economic activity of the enterprise, allowing to evaluate the achieved results, draw conclusions about the level the financial and economic condition and the availability of unrealized farm reserves. The income of the enterprise is one of the main general indicators of financial and economic activities.

Economic analysis of business income is the main focus of the analysis of the future, because his technique allows the presence of a brief amount of information on the performance of the entity to determine its potential, internal reserves, the use of which would achieve positive changes in financial performance. Of particular importance is the modern period, when most of the information on business activities is classified as a commercial secret, and the analyst receives mainly official financial statements. Therefore, this topic is a topical issue of the present, the study of which is devoted to the article.

One of the important and fundamental theoretical issues of economic activity is the definition of the concept of "income", which was investigated throughout the history of the formation of the economy. As an economic category, income in the general sense means the flow of money and other income per unit of time and consists of factors such as profit, wages, interest and rent. The amount of income affects the indicator of profit, which is the main financial indicator of the enterprise.

Income analysis is the part of the company's economic strategy. It is aimed at creating economic conditions that ensure the compensation of constant costs of the enterprise, cover variable costs, which depend on the volume of sales of goods, full and timely payment of all types of taxes, mandatory payments and ensuring profit.

The external analysis is based on the reporting data and therefore contains a limited part of the information about the company's activities. The purpose of such an analysis is to assess the profitability of the company, the efficiency of the use of capital, the financial position of the enterprise as a whole. The results of this assessment are taken into account in the relationship of the company with shareholders, creditors, tax authorities and serve as the basis for determining the position of this company in the market, in the industry. It

is clear that published reporting does not apply to all areas of activity of enterprises, contains summary data, mainly about their financial activities, and for this reason, greatly reduces and vuyali negative phenomena occurring in the enterprise. That is why we need additional information about the company's activities. When solving the issue of a loan, banks are required to fill in their own, more detailed, forms of financial statements. Similarly, stock exchanges are made by companies whose securities they are quoted. However, this information is only available to listed entities.

In order to exclude the facts of deliberate distortion of information, an audit is carried out, which verifies and confirms the correctness of the reporting indicators and indicates "bottlenecks" in the activities of the enterprise.

The greatest value in the estimation of incomes, financial results and determination of measures for increase of profits and increase of profitability is internal analysis. It is based on the use of the entire complex of economic information, primary documents and accounting and reporting data. An economist has the opportunity to really assess the state of affairs in the enterprise. It can obtain from the primary documents reliable data on the price policy of the enterprise, its income, the formation of profits, the structure of the cost of turnover and assess the position of the company in commodity markets.

Internal analysis allows us to study the mechanism of achieving the company's maximum profits. It is important to use both external and internal analysis. A comprehensive approach to income research allows you to make informed managerial decisions, and helps you choose the best option for the future. A comprehensive approach to income analysis plays a decisive role in the competition policy of an enterprise. Separately, a kind of analysis is devoted to the study of past trends. It is called retrospective, and the analysis associated with the forecasts is called promising.

The purpose of income analysis is to assess the final results of the enterprise, study the main causes, their changes in dynamics and comparison with similar enterprises in the region, with the indicators of competitors. It is also important in the analysis to identify reserves for increasing profits (cover loss), increase profitability and identify specific measures for the future.

It was found that income represents the difference between the proceeds from the sale of products, goods and services, and the cost of material costs for the production and marketing of products. In order to continuously ensure the growth of profits that generates the company's income, it is necessary to look for unused opportunities for its increase, that is, growth reserves. Reserve is a quantitative measure. Reserves are found at the stages of planning and direct production of products and its implementation. Determining the reserves for increasing profits is based on a scientifically sound method of developing measures for their mobilization. Reserves for increasing profits are possible: by increasing the volume of output (works, services); at the expense of lower costs for the production and sale of products; at the expense of saving and rational use of funds to pay workers and employees.



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