

**ECONOMETRIC MODELING AS A METHOD OF FORMING THE FINANCIAL
POLICY OF AN ENTERPRISE
(ЕКОНОМЕТРИЧНЕ МОДЕЛЮВАННЯ ЯК МЕТОД ФОРМУВАННЯ ФІНАНСОВОЇ
ПОЛІТИКИ ПІДПРИЄМСТВА)**

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У статті розглядаються питання впровадження інновацій у методологію аналізу результатів діяльності підприємств. Проведена діагностика процесу формування фінансового результату за наступними напрямками.

***Ключові слова:** фінансовий результат, економетрика, методи аналізу, прибуток, збиток, моделювання, підприємство.*

The article considers the issues of introducing innovation in the methodology of analyzing the results of enterprises ' activities. Diagnostics of the process of forming a financial result in the following areas was carried out.

***Keywords:** financial result, econometrics, analysis methods, profit, loss, modeling, enterprise.*

Today, entrepreneurial activity requires entrepreneurs to apply modern management technologies that are necessary to strengthen the competitive advantages of a business entity, as well as create a capital structure that would ensure the expected financial results. The state of the current market environment is changing so much that enterprises do not have time to analyze and adapt to the new realities of our time, which negatively affects the amount of profit received. In order to efficiently carry out financial and economic activities, owners and managers must not only carry out management, but also introduce innovative methods of strategic management of the enterprise.

The issue of introducing innovation in the methodology of analyzing the results of enterprises ' activities is relevant. As for traditional methods of analysis, it is advisable to use methods of mathematical statistics, for example, econometric modeling.

The econometric model acts as a function or system of functions that describes the relationship between input and performance indicators of the economic system using mathematical statistics methods [1].

The relevance of econometric modeling in modern conditions creates fundamental grounds for its testing in scientific research and practical activities of enterprises.

Effective formation of financial results involves justifying and making a decision on generating income and optimizing expenses of the enterprise and increasing the level of its efficiency in general. This requires diagnostics of the process of forming a financial result in the following areas [2].

- horizontal and vertical analysis – to study dynamic and structural changes in the financial result of an enterprise;
- deterministic factor analysis according to the methodology of complex and systematic assessment and measurement of the impact of factors on the amount of net profit (loss) of the enterprise;
- correlation and regression analysis, which examines the impact on Net Profit of various factors (assets and liabilities of the enterprise, cash flow, production structure, etc.).

In the process of econometric modeling of the formation of financial results of an enterprise, its net profit (loss) should be chosen as an effective indicator. Next, you should determine the range of factors that have a direct impact on the financial result. Analysis of the economic literature proves that they should be grouped in the following areas:

- ✓ factors that determine income and expenses; factors of the external and internal environment;
- ✓ objective factors (material conditions of production) and subjective (efficiency of the management system);
- ✓ groups of factors by type of activity (main; operating; investment and financial; ordinary; emergency).

This will increase the focus of managing the company's financial results[3].

Modeling cannot be performed without determining the structure of the object under study, since it determines stable relationships between elements. Moreover, the very nature of communication within the system is determined by the elements.

Therefore, it is worth taking into account the peculiarities of the functioning of a particular object of research, the economic processes that occur during the performance of individual production operations. At the same time, it is necessary to select the most significant elements that form the financial results of the enterprise. All this allows you to form or exclude, from the point of

view of analytics, individual factors in the process of modeling financial results. This helps to identify significant factors that take into account the specifics of the company's activities.

To justify the choice of mathematical apparatus, at the stage of planning financial results, in the absence of actual information about the structure of sales volumes and costs, it is necessary to use the methods of queuing theory, the theory of independent testing processes and Markov Processes. To solve economic problems, in the absence or fuzzy nature of reporting information, it is worth using the methods of fuzzy set theory for making managerial decisions[4].

Therefore, for appropriate management of the process of forming the financial result of an enterprise, it is necessary to combine all directions and carry out econometric modeling by constructing regression models that have relationships between economic indicators and forecasting the performance of the enterprise.

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THE USE OF THE LATIN LANGUAGE IN THE MODERN WORLD

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Стаття присвячена використанню латини у сучасному світі. Протягом багатьох століть латинь є так званим мертвою мовою. Але в багатьох куточках світу про її існування знають не тільки фахівці. Найпростіші люди також використовують її у повсякденному житті. У статті досліджено феномен довголіття цієї мови.

Ключові слова: *латинська мова, мертва мова, використання латинської мови, історія.*

The article is devoted to the use of Latin in the modern world. For many centuries, Latin has been the so-called dead language, but in many parts of the world not only specialists know about its