

фахівців відповідного рівня та профілю, конкурентоздатних на ринку праці, компетентних, відповідальних, здатних самостійно приймати рішення та нести персональну відповідальність за свою діяльність.

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PROFITS OF AN ENTERPRISE: ESSENCE AND SIGNIFICANCE

In the conditions of market relations, the main role in the system of economic indicators is played by indicators of financial results, which reflect the various aspects of the production, marketing, procurement and financial activities of the enterprise. In this regard, an urgent need has become a comprehensive and detailed study of profits, which occupies a Central place in the overall system of cost instruments and levers of economic management. Profit, being a certain type of payment in the activity of the enterprise, is a rather complex economic category, the value of which increases immeasurably. In modern market conditions, this category answers the question: "what to buy?" "how to sell?", "for whom to sell?" [1].

Profit, being the financial result of the enterprise, characterizing the absolute efficiency of its activities. It plays an important role in the orientation of producers to produce products for the future, as it signals where the invested funds will be more profitable in order to achieve the greatest increase in gross output. Market conditions, the entity always seeks to maximize profit or to the profit margin that will ensure his growth. This will help the manufacturer to maintain its position in the market of this product. Profit creates the base that promotes self-financing, expanded reproduction. Due to the profit, external financial obligations to the budget, banks and other organizations are fulfilled. Profit-a form of manifestation of the financial result of the enterprise, determined by the ratio of income to expenses. This is the part of the revenue that remains after the reimbursement of all costs for the production and commercial activities of the enterprise [2].

According to the sources of formation, there is a profit from the sale of products (works) directly related to the industry specifics of the enterprise, as well as profit from other sales (income from the sale of unused fixed assets, intangible assets, as well as income from participation in joint ventures, income from shares, bonds and other

securities, fines, penalties and penalties, etc.). By type of activity, profit from operating (the result of production and sales or the main activity for this enterprise), investment (income from participation in joint activities, from ownership of securities and Deposit deposits, from the sale of property) and financial activities (the indirect effect of attracting capital from external sources on terms more favorable than the average market conditions) is considered. According to the composition of the included elements, there are margin (gross) profit (the difference between net revenue and direct production costs for sold products), profit before tax (the amount of financial result from ordinary activities and other income and expenses), net profit (the amount of profit that remains at the disposal of the enterprise after paying income tax). Gross profit is the starting point for determining operating income, its distribution ensures the implementation of the function of economic value, satisfying the interests of the state, the workforce and partially the interests of co-owners, and makes it possible to determine the absolute value of the financial result from operating activities. The net profit of the enterprise in full remains at the disposal of the owner (co-owners) of the enterprise. At this stage, along with the implementation of the function of the economic value of profit, the formation of the strategic vision of the enterprise administration of the prospects of its development is provided [3].

By the nature of the use of net profit is divided into capitalized (directed to Finance the growth of assets of the enterprise) and consumer (spent on dividends to shareholders and founders of the enterprise). By the nature of taxation of profits are distinguished between taxable and non-taxable. The composition of non-taxable profit is regulated by tax legislation. There are also nominal and real income adjusted for the inflation rate in the reporting period. For the considered period of formation allocate profit of the reporting year, profit of the previous year and planned profit [1].

Systematic loss of profit and its unsatisfactory dynamics indicates the inefficiency and riskiness of the business, which will serve in the future bankruptcy of the enterprise. Therefore, maintaining the required level of profitability is an objective regularity of the normal functioning of the enterprise. Consequently, profit is the most important factor in stimulating entrepreneurial activity, creating, in turn, the financial prerequisites for its expansion, as well as profit is the basis for solving the social and material needs of the workforce.

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