ENTERPRISE PROFIT MANAGEMENT

The purpose of creating any business is to make a profit. Profit maximization is one of the main tasks of the financial manager, which requires optimal decisions in the sphere of capital investments, management of the structure and cost of capital, income and expenses, fixed and working capital. The steady increase in profit is the result of effective management of the entity's finances as a whole. Therefore, revenue management can be viewed in a broad and narrow sense.

Profit most fully reflects the financial result of entrepreneurial activity, provides financing for expanded production, socio-economic development of the enterprise, is a source of material incentives for employees and a basis for calculating the indicators of investment attractiveness of the enterprise. Profit is a source of revenue generation in the state budget and in this capacity aligns the interests of the state and business structures.

Profit is the most important economic category and its receipt is one of the main tasks of the enterprise. The profit, the enterprise receives only if it produces products or provides services that meet the needs of customers. Thus, profit shows the result of its economic activity, because the success of any entity depends on how effectively the profit management.

Profit is the main source of financing the development of the enterprise, improving its material and technical base, providing all forms of investment. At the same time, the profit is the object of taxation, the source of tax payment, and therefore - the source of solving the socio-economic tasks of the state.

The article deals with the essence of profit as an economic category, the main tasks of its formation, distribution and use, a systematic approach to profit management, structural and logical scheme of profit formation, distribution of profits depending on the legal form of management and participation of foreign capital, content of profit planning, tasks that are solved in the process of profit management.