

ANALYTICAL SUPPORT OF PROFITS DISTRIBUTION MANAGEMENT OF THE ENTERPRISE

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The efficiency of the operation of the enterprise, the welfare of its owners and employees depends on the volume of generated profits and the quality of managerial decisions according to the opportunities for its increase and optimal distribution in the modern business environment. The purpose of the research paper is substantiation of the methodological tools for assessing the distribution of profits for optimizing the ways of the generated profit targeting and increasing the effectiveness of analytical support for its distribution management. The unity and separate contradictions of the existing scientific views on the management of profits, the factors of their changes and the system of indices of the effectiveness evaluation of this process is considered in the research paper; it allows forming an author's position about the solution of existing problem issues from the point of view of improving the quality of analytical support for profits distribution management. It is proved that the distribution of profits is carried out in two stages: the distribution of the

total profit and the distribution of net profit. At the first stage the object is the amount of profit before taxing, and distribution proportions are determined at the legislative level through the tax rates and the procedure for providing tax benefits. At the second stage, the object of distribution is the amount of net profit, which the enterprise directs for capitalization and consumption. The distribution of net profit of an enterprise is proposed to implement with taking into account external and internal factors of influence on the proportion of its distribution. The system of indices for profit distributing estimation and its influence on the financial state of the enterprise is formed; the implementation of this system will provide analytical support for decision-making with improving the target structure of profits distribution. The proposed proposals will allow the enterprise to formulate the specific type of profit distribution policy. This type of profit distribution policy meets the needs, goals and takes into account the opportunities for enterprise development in the future period.