

Method of financial results' express-analysis of the enterprise business activity

Kasych A.O.

Doctor of Economic Sciences, Professor,
Kyiv National University of Technologies and Design

Myroshnychenko K.O.

Kremenchuk Mykhailo Ostrohradskyi National University

Pochyla M.O.

Kremenchuk Mykhailo Ostrohradskyi National University

This article investigates the questions of improvement of the method of analysis of financial results taking into account the requirements of modern practice to the presentation of information on the activities of the enterprise.

An important task in the practical part of the analytical activity of the enterprise is the formation and presentation of the results of analysis in accordance with the needs of users.

Ukrainian enterprises need to increase the level of informational transparency about the results of their activities, which in turn requires improvement of the methodology of analysis. In the overwhelming majority of analytical procedures, research involves the study of income and structure of income, expenses and financial results in accordance with the conceptual apparatus and a set of indicators presented in the financial statements in accordance with NP(S)A 1.

Article emphasizes some problems of financial results analysis: there is a fairly large number of indicators used by scientists and practitioners, and they are somewhat different; traditional indicators refer to the retrospective analysis, but the need for their monitoring refers to the objectives of the operational and prospective analysis of

enterprise development; the analysis of financial results is more internal-oriented, but the need for it is including the external users.

Also there are studied the main approaches and stages of the analysis of financial results, which are used in modern conditions. Among the main stages, the following stages are distinguished: analysis of the dynamics and structure of the company's income, analysis of the dynamics and structure of operating expenses, analysis of the formation and distribution of profit, analysis of indicators of profitability.

The study of well-grounded scientific literature approaches and the generalization of the experience of foreign enterprises allowed to propose the main directions of improvement of the analysis of financial results at enterprises, among them: the analysis of income generation by the type of activity, operating segments and geographic regions, analysis of financial results in the context of presenting information using modern models, dividend policy analysis and profitability analysis. Since there is a real need for a comprehensive and timely analysis of financial results, a scoreboard for key indicator indicators was proposed.