

# **Economic justification and calculation of reserves of possible increase of profit and profitability of the enterprise on the example of Makbud Servis TOV**

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The article deals with the economic substantiation and practical application of the calculation of reserves for an increase of profit and profitability on a concrete example of the operating enterprise.

The main purpose of the enterprise's existence is to generate profit from its activities and to increase profitability and cost effectiveness in the future. The efficiency of economic activity of the enterprise is the object of attention of all subjects of economic relations. In modern conditions of economic activity in Ukraine, there is a significant decrease in the level of incomes of enterprises, which leads to lower profitability and cost effectiveness, or even to the loss-making activity of business entities.

Profit serves as the basis for the economic and social development of an enterprise, characterizes the efficiency of production, and affects not only the welfare of its owners but also the development of the state as a whole.

It is the significant role of profit in the development of both the enterprise and the state that determines the need to study issues of the search for reserves of profit and profitability growth at enterprises.

Despite a large number of scientific studies devoted to the problems of profitability and cost effectiveness of economic activity of enterprises,

there is still no single universal approach to economic justification and calculation of reserves for a possible increase in profit and profitability of enterprises in Ukraine.

It is the achievement of the maximum value of profit and, accordingly, the minimization of damage – one of the main goals of any commercial organization. Therefore, the main purpose of the analysis of profit and profitability – the identification and assessment of reserves of growth in financial results and their introduction into production.

The main tasks of the enterprise's profit analysis are:

- assessment of the dynamics of the financial results of the enterprise;
- factor analysis of profitability;
- analysis of expenses incurred by the enterprise;
- identification of reserves for profit and profitability growth.

The conducted analysis of financial results of Makbud Servis TOV has shown that the obtained data can be used for the development of specific measures and managerial decisions regarding the use of the identified reserves of profit and profitability level improvement, which will enable the analysed enterprise, using profit growth reserves, to further increase profitability by 96.72%.