

## **ENSURING OF PROFITABILITY IN THE SYSTEM FOR EFFECTIVE MANAGEMENT OF AGRICULTURAL ENTERPRISE**

**Shmatkovska T.O.**

Candidate of Economic Sciences,  
Associate Professor of Department of Accounting and Audit  
Lesya Ukrainka Eastern European National University

**Grab O.B.**

Student  
Lesya Ukrainka Eastern European National University

The article outlines approaches to the interpretation of the economic substance of the profitability of the enterprise. Defined and outlined characteristics and functions of the profits. Considered the cartogram of grouping regions of Ukraine by the average amount of income (loss) from farming in retrospect. Defined the factors of ensuring growth profitability of the operation and outlined the impact some of them. Grounded complex scientific approaches to ensure the profitability of functioning of agricultural producers, each of which describes one or combination of aspects of enterprise profit. Outlined the essence of organizational-economic mechanism to ensure the profitability of farmers. Provided justification ways of ensuring profitability of agricultural enterprises.

Ensuring profitability is the main purpose of functioning of any entity. In market conditions further efficiency of enterprise activity is in close relationship with the rational forming and distribution obtained in prior periods' results of operation. Vagueness in the business climate, changes in the legislative system negatively influence on forming profitability of enterprises and lead to an increased risk of inefficiency of their functioning. In these terms the important tasks of each enterprise are adaptation to the unstable market environment and permanent changes in market condition. The formed realities require management enterprises sufficient possessing theoretical and practical skills about ability to realize backlogs provision with profitability functioning and diversification sources of forming profit.