

Analysis of financial results of activity of enterprises in Ukraine

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In the conditions of deepening the crisis processes in the economy of Ukraine, a question of search for sources of providing improvement of financial results of enterprises activity acquires a greater value. The quantitative analysis of dynamics of gains and losses of enterprises of Ukraine is carried out in most scientific works, with the selection of periods of worsening and improving financial results of their activity. However ponderable is not so much the estimation of quantitative tendencies, as the deepening of a research of high-quality changes in activity of enterprises in the country. Exactly it is stipulated a formulation of the research aim. The aim of the article is the deepening of theoretical-methodological and practical aspects of research of progress of enterprises in Ukraine and the estimation of financial results of their activity trends. Basic approaches of home research workers are generalized in relation to income, which is one of basic own sources of forming the financial resources of enterprises, necessary for providing their current activity and further development. Theoretical and methodical basis of the research is folded by works of home and foreign scientists on questions of enterprises' profitability. The methods of induction and deduction as well as methods of economic analysis

are used. This article is devoted to the relevant problems of determining tendencies of enterprises development in Ukraine. Special attention is paid to the assessment of dynamics of the financial results of Ukrainian enterprises' activities during 2009-2016. It is determined that the profit tax is one of the important elements to replenish revenue budgets of different levels and accelerate dynamics of economic development in general. The scientific novelty of the conducted research consists in the determination of progress trends of enterprises of Ukraine by the selection of four stages of enterprises development in the country during 2009-2016 and the substantiation of basic factors, which influence on the financial results of the activity during these stages. The practical value of research consists in the clarification of a complex methodology for analysing the dynamics of financial results of enterprises activity in Ukraine. In the article the conclusion is drawn that the income is the basic form of money accumulations of subjects of menage. A situation, which was folded in connection with a world financial and economic crisis, worsened the state of enterprises of Ukraine. Further researches will be aimed at the development of effective methods of analysis of the financial state of enterprises.