

*Bohdaniuk O.V.
PhD, Senior lecturer of the department of Statistics and Economic Analysis
National University of Life and Environmental Sciences of Ukraine
Ukraine, Kiev*

ANALYTICAL SUBSTANTIATION OF INCOME MANAGEMENT OF AGRICULTURAL ENTERPRISES

***Annotation.** The article states that in the system of general evaluation of the economic entity, the direct analysis of income from operating activities is important. It is noted that the development of mechanisms for managing the formation of income from operating activities of enterprises, substantiation of the structure and methodological support of its operation allows to maximize the profit of the enterprise in market conditions.*

***Key words:** income, enterprise, management, maximize the profit.*

Achieving the appropriate level of economic indicators, which are a sign of successful management of a particular enterprise, involves the prevention of major financial failures and bankruptcies, high leadership in a competitive environment, increasing production and sales, maximizing profits, conquering a niche and market share. .

This achievement is influenced by many factors. We can say that an integrated feature of success in achieving them is a stable income from operating activities. However, income is only one of a number of such indicators, so you should follow the focus not only on income, but also on the whole set of indicators that characterize the property and financial capacity of the enterprise, its effective work in the complex. The source of such tasks is financial reporting, which is the basis for truthful information support of the process of making effective management decisions in the enterprise.

In the system of the general estimation of activity of the economic entity the direct analysis of incomes from operating activity of this enterprise is of great importance. This is due to reasons such as:

first, the amount of income from operating activities directly affects the overall financial result of the enterprise, which can have both positive and negative values;

secondly, each type of income has its own share in the structure of activity.

Therefore, there is a growing need for timely, operational and objective diagnosis of each of the types of income from operating activities of the enterprise.

To conduct an effective, comprehensive analysis of operating income, it is important to clearly define its main purpose and establish a list of tasks that will help achieve it. At the same time, a number of indicators to be studied should be identified.

As a rule, the main purpose of the analysis of income from operating activities of any enterprise is to assess the final results of its activities, identify the main causes, trends, fluctuations in the dynamics and compare with competitors in the region. Relevant during the analysis is the identification of reserves to increase profits (loss coverage), increase profitability and identify specific measures to improve the situation in the future.

The development of mechanisms for managing the formation of income from operating activities of enterprises, substantiation of the structure and methodological support of its operation allows to maximize the profit of an agricultural enterprise in market conditions.

Management of the formation of income from operating activities of the enterprise should be based on a certain economic modeling, which is part of the management system. Considering this modeling for the management of income generation from the operating activities of agricultural enterprises, we distinguish the object and the subject of management (Fig.).

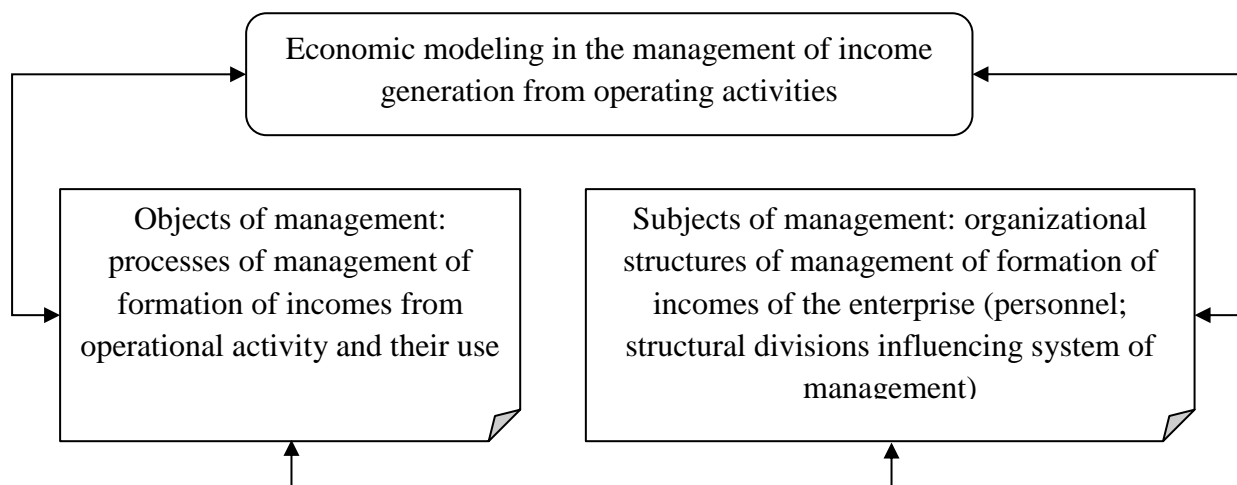


Fig. Objects and subjects of modeling in the management of the formation of income from operating activities of the enterprise

The objects of modeling in the management of income from operating activities of enterprises, in our opinion, are the processes of managing the formation of income from operating activities and their use, which is aimed at the impact of management functions.

From an economic point of view, the management mechanism contains the following elements: goals and objectives of management; management principles; management methods; organizational and information-analytical support of management; management resources (tangible, intangible, financial, labor, investment, information), the use of which implements the chosen method of management and ensures the achievement of the goal set by management; regulatory and legal support of management; software and hardware management.

In our opinion, the modeling mechanism in the management of income from operating activities of enterprises consists of elements that regulate the process of development and implementation of management decisions related to their formation, distribution and use inseparable from the objectives of the overall strategy of the agricultural enterprise, tools and models that ensure the efficiency of the entire system through interaction.

The first block - the definition of a number of alternatives to the main guidelines (goals and objectives) for revenue management from operating activities

of the enterprise. At this stage, the generation and prioritization of alternative goals and objectives of the enterprise by structural components, the required resources are assessed, their availability is analyzed.

The second block - the specification of ways to manage income from operating activities of the enterprise, taking into account the specifics of its activities and its competitive advantages - determines the methods of organization of work from formulating the idea of entrepreneurial activity to achieve the final commercial result.

Economic methods are methods of indirect action, so their effectiveness is largely due to the controlling efforts of the entity. The practical application of economic methods must be complemented by effective administrative measures. Administrative methods of influence include organizational, influencing the management structure; administrative, disciplinary, influencing the management process, aimed at detailing plans, eliminating deviations, provide motivation and control. Socio-psychological methods of management are based on the use of moral incentives to work, initiative, innovation.

The third block - the analysis and evaluation of the effectiveness of the enterprise, in particular, the effectiveness of operating activities.

The fourth block - the formation of a system of levers, methods, regulatory and control tools, which in the future should provide continuous management of income from operating activities of the enterprise. The task of planning is to study on the basis of high-quality input data alternative ways of generating operating income in accordance with a set of proposed variables and constraints, which on the one hand satisfy the management's vision of strategic innovative development of agricultural enterprises, and on the other - objectively reflects the real situation systems of internal resource provision of the business entity and external market needs.

The overall result of such a management model is a well-formed sequence of steps, which, while ensuring the further implementation of management, reinforces its effectiveness through the presence of iterative links to correct previous stages,

as well as general control in the fourth stage of the model. The main purpose of managing the formation of income from operating activities of the enterprise is to objectively identify the primary factors that determine their final size and identify reserves for the next increase. The mechanism of management of the formation of income from operating activities is carried out taking into account the close relationship of this indicator with the volume of sales, income and expenses of the agricultural enterprise.

Thus, the solution of the problems of analysis of sales of agricultural products in the conditions of the strengthened mode of economy and resource saving is possible at presence in management of the enterprise of management of timely, full, real information on the factors influencing prime cost, and also future financial results from realization of production. Improving product quality is one of the main ways to improve the efficiency of the production process, which depends on the materials of production and employee incentives and consumer requirements.

Effective operational analysis of the cost of sales of agricultural products is possible in combination with other basic elements of operational management, as optimal management decisions are possible only on the basis of interpretation of accounting data.

References

1. Экономика предприятия : [учебник] под ред. проф. О.И. Волкова. М. : Изд-во ИНФРА-М, 2007. 416 с.
2. Hilton R. W. Managerial Accounting. R. W. Hilton. 4-e ed. NJ : 2018. 442 p.
3. Kaplan R. Transforming the balanced scorecard from performance measurement to strategic management. R. Kaplan, D. Norton. –*American Accounting Assotiation*, 2018. 332 p.
4. Maksymenko I. Accounting and analytical procurement of state financial control and directions of its implementation in Ukraine. I. Maksymenko, T. Melikhova. *Baltic Journal of Economic Studies*, Volume 3 Number 5. Riga: Publishing House “Baltija Publishing”, 2017, P. 268-275.