

possible variants of interaction in a chain «the supplier - the consumer», the first when weaker partner (the small either average enterprise or the enterprise with rather low profitability and-or high debt loading) acts in a role of the Supplier, and stronger (large, steady, more profitable and another) in a role of the Consumer, by the second, when on the contrary are defined. Economic benefit in offered model is based on decrease in requirement for working capital at the expense of change of repayment terms for stronger participant of relations "supplier-consumer" and depreciation of extra financing for weaker.

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SYSTEM APPROACH TO COMMERCIAL ENTERPRISE PROFIT MANAGEMENT

Profit management is considered as the process of making appropriate managerial decisions. In terms of the system approach profit management is the complex multi-level system, which includes the following subsystems: subsystem of profit planning; subsystem of profit analysis; subsystem of profit forecasting and control subsystem. Each of these subsystems

has its own specific goals and objectives. However, each of these subsystems is under the influence of others. For example, the volume of profits, generated on the first stage, determines the direction of its distribution. System approach to profit management includes the study of the ways of organizing subsystems into a single entity and the impact of system functioning as a whole on its separately taken links. The greater the profit of the enterprise is, the more it can solve economic, technical and social problems by allocating funds in certain usage areas. The usage effectiveness affects future opportunities for increasing profits at the stage of its formation.

The strategic orientation of the profit management system is the definition of perspective directions of the enterprise's activity on the basis of analysis, evaluation and forecasting of the market environment state, determining the level of profit received and the possibilities of its optimization. One of the fundamental elements of profit management is the development of alternative solutions for tactical and strategic tasks, as well as the ability to model alternatives to the concept of integrated profit management through the enterprise management system. The profit management system is formed within the enterprise, regulating certain management decisions. A number of aspects of profit formation, distribution and usage can be regulated by the target profit management policy formed taking into account requirements of the regulations and internal rules.

The profit management system includes the following elements:

- goals and objectives of management;
- choice of management objects;
- management mechanism;
- organizational support;
- methods of profit analysis;
- profit planning methods;
- mechanism of enterprise profit distribution;
- profit internal control methods [5].

The profit management system is presented as the element of general enterprise management system, which has certain properties, functions and connections, the implementation of which is aimed to increasing the enterprise efficiency through the implementation of targeted actions set to optimize costs.

Systemic profit management involves managing the factors that affect it.

The methodology of enterprise profit management includes the allocation of principles - source rules, basic provisions, the compliance of which will ensure the effectiveness of its functioning. Attitude to such principles from management is determined by their general legal culture and level of professionalism.

The main principles that should be taken into account while constructing of profit management system are:

- 1) Formation of the integral view of the profit management system, identification of ways to implement measures that provide high-performance activities.
- 2) The essence of the company's profit in terms of integrated approach, its effective assessment is reflected in its management system.
- 3) Due to the fulfillment of its functions, the role and objectives of profit in the economy at the macro- and micro- level, is determined by its ability to provide the interests of the state, owners and personnel of the organization.
- 4) The concept of multivariable profit, its connection with various aspects of the domestic economy is realized in the profit management system.
- 5) The profit profile of the organization and the environment in which it operates are interconnected. Therefore, ensuring the enterprise financial management quality, maintaining it at the required level is the fundamental task.

6) The profit management system is characterized by the random nature of the indicators characterizing it change, as far as it is realized in conditions of uncertainty and risk.

The variety of factors, affecting profit, requires its classification. The most interesting classification of profit influence factors is given by I. Blank [1]. In accordance with it there are such groups of profit factors:

1. External

2. Internal

2.1. Productive:

- tools for work;
- subjects of labor;
- work activity.

2.2. Out-of-productions:

- organization of product sales;
- provision of commodity-material values;
- organization of economic and financial work;
- social conditions of work and the enterprise employees life.

At the same time, factors affecting profits are classified according to different criteria. External and internal factors differ from each other. Internal factors are factors that depend on the activities of the enterprise itself and characterize the work of the team. External factors are factors that do not depend on the activity of the enterprise itself. However, they can have significant impact on profits.

Both external and internal factors are divided into the following types: extensive and intensive.

The extensive factors reflect the volume of productive resources (for example, changes in the number of employees, the cost of fixed assets), their use over time (change of working day, the ratio of changes in equipment, etc.), as well as unproductive use of resources (their waste).

Intensive factors include factors that reflect or contribute to resource efficiency (for example, personnel development, equipment productivity, advanced technology implementation). Also, it should be noted that internal factors are divided into non-productive and production factors. Production factors reflect the availability and usage of the main elements of the production process associated with the profit receipt. In the process of implementing the enterprise economic activity associated with the production of goods and product sale, these factors are closely linked and interdependent. Competent, efficient profit management involves the construction of appropriate organizational and methodological systems at the enterprise to ensure this processes, knowledge of the basic mechanisms of profit generation, the use of modern methods for its analysis and planning. In order to improve the enterprise profit management system, it is rational to use margin analysis based on marginal income to provide systematic approach to the study of factors affecting profits, the process of generating and forecasting profits. This requires:

- to use a new format for profit generation, based on the division of enterprise costs into a variable and a constant part;

- to analyze the break-even point for the enterprise and individual commodity items in order to determine its loss-making types, as well as determine the financial sustainability margin of the enterprise, which will allow to control the profit in case of deterioration of the market situation;

- to use break-even analysis to optimize the production structure (product portfolio) to maximize profits;

- to use the effect of the working leverage, which should be calculated for the enterprise as a whole and for individual commodity items, and will allow the company to set the certain rate of sales growth or cost structure, changes in profit in the planned period;

- to analyze and forecast profit based on the margin approach.

This requires a relatively small amount of output information. Basing on the margin analysis, one can study the income dependence on a small range of the most important factors, which allows more fully to take into account the relationship between these indicators and more accurately measure their impact.

An important feature of the margin analysis is that, due to it, you can analyze the relationship and interdependence between the volume of production, costs (cost) and income from the main activities of the enterprise. It is based on the relationship between sales income, costs and profits, when production is limited to certain production capacities, the increase or decrease of which is not possible in a short period of time. The implementation of the measures listed in several paragraphs above, will allow us to form an effective profit management system and significantly improve the work of the enterprise.

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ASPECTS OF MANAGEMENT OF COMPETITIVENESS OF RETAIL TRADE ENTERPRISES

The transformation of economic relations, the development of a market economy in Ukraine, predetermined the use of such economic categories as “competitiveness” to assess the financial and economic activities of subjects.

The degree of competitiveness makes it possible to assess the balance of power in the market and serves as the main guideline for the formation of strategic directions for the development of the national economy. Competitive relations, in our opinion, represent the economic mechanism by which the effective use of the factor-forming elements of economic growth is carried out [1].

Competition makes it possible to identify the strengths and weaknesses of market actors, opportunities and threats, which in a market economy takes on special significance.



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