

**Прибыль компании: сущность, распределение и методология анализа**

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**Аннотация**

Эта статья посвящена обзору прибыли компании. В статье раскрываются суть, функции, распределение прибыли и методология анализа. Цель данной работы рассмотреть прибыль как один из основных концептов экономической теории. Чтобы в полной мере описать тему, использовались анализ и сравнение книг и статей о прибыли.

**Ключевые слова:** прибыль, выручка, анализ, функции налогов на прибыль, коэффициенты рентабельности

**Company's profit: essence, distribution and methods of analyses**

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**Abstract**

This article is devoted to the overview of the company's profit. The essence, functions, distribution of profit and methodology of analysing is revealed below. The goal of the article is to consider profit as one of the main concepts of economic theory. In order to fully describe the topic, analysis and comparison of books and articles about profit are needed.

**Keywords:** profit, revenue, analysis, functions of profit taxes, profitability ratios, methods of financial analysis.

## **Introduction**

Financial management currently requires more and more new, non-standard, optimization approaches for the development of economic indicators both in industries as a whole and in small enterprises.

However, effective management is impossible without the theoretical, basic foundations of economic theory. One of the concepts that combine finance, taxation, cost of production and many others is the concept of profit.

Being the main result of financial and economic activity of enterprises, profit reflects the economic efficiency of such components as management, production, sales, etc. And accordingly, profit is the main own financial source of an economic entity, which is spent both on the needs of shareholders, and on the social needs of employees, on the needs of the state through the taxes paid.

Therefore, the chosen topic is not only relevant, but also fundamental, and deserves detailed consideration.

The purpose of the study is to consider profit as one of the main concepts of economic theory.

Based on the above, the following tasks are set:

- consider the essence of profit as an economic category;
- explore the possibilities of profit distribution and use;
- consider a methodological analysis of profit.

The object of the study is the concept of profit as an economic category

### **The concept, economic essence, functions and types of profit.**

Profit is one of the main and decisive indicators of the activity of an organization, it also reflects potential opportunities. Moreover, it is this indicator that most widely shows the efficiency of the enterprise, the volume and quality of the goods produced, as well as the cost price.

Economists often define profit as the difference between the wholesale price of a product, which means without value added tax and excise tax, and the costs of its production and sales. The company incurs losses in monetary terms if the production costs exceed the wholesale price of the goods. That is, the company's products can also be unprofitable.

If we formulate an economic definition of profit, it will look like this: profit is the part of revenue that remains after the reimbursement of all costs for the production and sale of products [1].

As already mentioned, profit plays an important role for the enterprise. To be more precise it:

- shows the results of the company's activities and also shows how effective its activities are
- profit is also used as an incentive to increase and improve productivity and the quality of labor

- is the most important financial resource of the enterprise

There are a large number of factors that affect the amount of profit. They are divided into types: internal and external. They are described in more detail in the scheme below ( see figure 1).

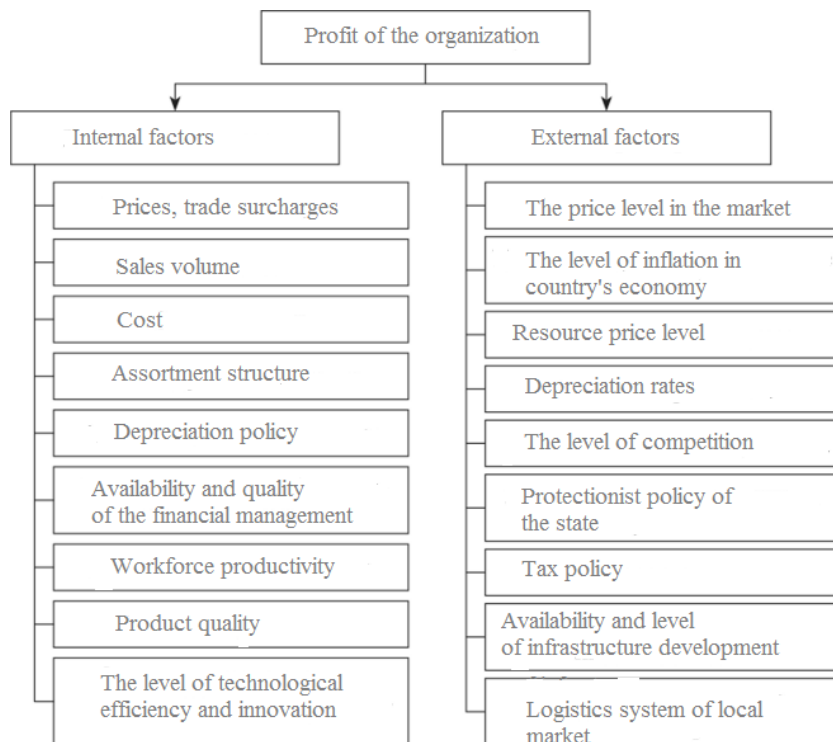


Figure 1. Factors influence profit of organization

Profit, in turn, affects such important indicators as profitability or solvency of the organization.

Studying the essence of profit, we will consider various sources of its origin. The main sources of profit are the company's activities (services, production of goods) and the excess of income that is not related to the main activity of the organization over the expenses of the organization that are not directly related to the production and sale of the product [1].

According to V. P. Kodatsky, the sources of profit are:

- production activity of the business entity
- making a profit under favorable circumstances;
- the emergence of profit due to the impact of inflation;
- excess of non-operating income over non-operating expenses
- gratuitous assistance to the state enterprise of individuals and legal entities.

There are many types of profit. For example, the financial results of the company's activities can be expressed as gross profit, profit from the production of products, profit or loss from the sale of products, net profit.

- The balance sheet or gross profit is the sum of all the company's profits or losses from the sale of goods before taxes are deducted from it.

- The profit from the production of products is calculated as the difference between the volume of commercial products in wholesale prices and its full cost price.
- Profit from the sale of products is the amount that remained at the disposal of the enterprise after deducting the cost and costs associated with the sale of products from the revenue.
- Net profit is the profit remaining at the disposal of the enterprise after paying taxes and other mandatory payments.

We talked about the definition of profit, the factors that affect it, as well as the types. The next issue to consider is the profit functions. There are 5 main ones:

1. Regulatory. Profit allows an enterprise to regulate cash flows. It is distributed to many funds, for example, to the reserve, currency, production development fund, material incentives fund.
2. The stimulating function of profit is manifested in the fact that profit is the main internal source of the formation of financial resources of the organization that ensure its development, as well as a source of payment of dividends to its shareholders and owners, and in this sense serves as the main motivation for the development of their entrepreneurial initiative.
3. Evaluation function: profit is considered as an indicator that most comprehensively characterizes the efficiency of production and evaluates the economic activity of the organization [1].
4. The control function is that profit is the main indicator that reflects the final result of the organization's activities [1].
5. Profit plays a huge role in the formation of the budget.

Thus, the profit, the remainder of the difference between the income and expenses of the enterprise, is an important financial indicator of the enterprise's activity. Thanks to it, it is possible to develop various funds, finance the scientific and technical sphere of the enterprise. The profit of one organization is important not only for itself, but also for the formation of the state budget.

### **Distribution and use of profit**

In order for the company to continue to function and develop, to get more profit, it is important for it to be able to distribute it correctly.

Regardless of the form of ownership, any organization must distribute its profits in accordance with the law, for example, for such purposes as payments to the budget; the formation of an accumulation fund, a consumption fund, a reserve fund; for charitable purposes; for the payment of interest for a long - term loan.

In general, a company should be able to distribute its profits between three components – the owners, the enterprise itself and the state ( see figure 2).

The financial relations between the state and the enterprise are based on the taxation of profits. It has a strong impact on the financial condition of the enterprise and on its net profit. There are several types of taxes [1].

Taxes included in the product price	Taxes included in the expenses for the production of products	Taxes related to the financial performance of enterprises
<ul style="list-style-type: none"> <li>• value added tax</li> <li>• excise taxes</li> <li>• export</li> <li>• customs duties</li> </ul>	<ul style="list-style-type: none"> <li>• social insurance contributions</li> <li>• transport tax</li> <li>• import customs duties</li> <li>• land and forest taxes</li> <li>• other resource taxes</li> </ul>	<ul style="list-style-type: none"> <li>• income tax</li> <li>• property tax</li> <li>• advertising tax</li> </ul>

Figure 2. Types of profit

The remaining profit after taxes is distributed between the owners (shareholders and founders) and the enterprise itself.

The distribution of profits in the enterprise itself is based on the internal regulations of the organization. This also includes expenses for such items as social needs, which includes expenses for the operation of social and household facilities that are on the balance sheet of the enterprise, financing the construction of non-production facilities, conducting recreational and cultural events, etc.; material incentives for their employees, as well as technical development of production. The latter includes research and development, development of new products, and improvement of production.

If we combine all of mentioned above, we get the scheme shown below, which shows the distribution of the company's profits.

Figure 3. Distribution of the company's profits

The accumulation fund is the share of the total social product necessary to ensure expanded reproduction: the increase in material working capital, fixed assets, state reserves and reserves [1].

The consumption fund is a source of funds reserved by an economic entity for the implementation of measures for social development and material incentives for employees [2].

The need for financial reserves is determined in two ways: either as a certain percentage of net profit stipulated in the constituent documents, or based on the need for finance in connection with the growth and expansion of the company's activities.

By directing a significant share of net profit to current needs, the company reduces the pace of economic growth and, consequently, limits the possibilities of future consumption. The profit directed to investment contributes to the acceleration of economic growth, thereby expanding the

possibilities of future consumption (see figure 3).

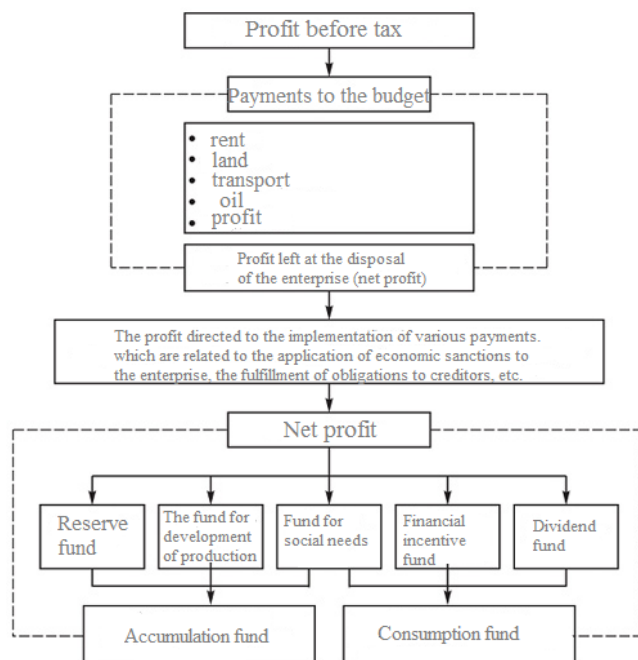


Figure 3. Methodology for analyzing the company's profit

In order for the company to develop and rationally use its profits, it is necessary to conduct a profit analysis. In this chapter, we will talk about the methodology for analyzing the company's profit.

The purpose of the analysis is to identify the reasons for the change in profit, as well as to prepare management decisions to optimize the operation of the enterprise based on the identified indicators. Within the analysis [1].

- an assessment of the implementation of the plan (forecast) and the dynamics of financial results is given;
- the composition and structure of profit is being studied;
- a quantitative change in the influence of profit-forming factors is revealed;
- the quality of profit is analyzed and evaluated;
- the directions, proportions and trends of profit distribution are studied;
- profit growth reserves are identified;
- recommendations are developed for the most effective use of profits, taking into account the prospects for the development of the organization.

There are several analysis systems for determining the characteristics of profit and profitability:

1. With the help of the horizontal analysis, each reporting item is compared with the previous period. To do this, several analytical tables are created that allow the enterprise to analyze changes in individual balance sheet items, create forecasts of their values.

2. The vertical analysis consists of determining the structure of the final financial indicators with the identification of the impact of each reporting item on the result as a whole.

3. Comparative profit analysis is used to compare profit indicators between industries, enterprises or spheres of activity.

4. Factor analysis includes an analysis of the influence of individual factors on the final indicators. For example, such factors as sales volume, product range.

5. Coefficient analysis is used to analyze the ratio of absolute indicators to each other in order to identify relative ones.

6. The company uses such systems as - SWOT, portfolio analysis in order to present integral profit analysis.

The materials that are used in the study of the company's income and expenses are also the main factors that affect profit, and moreover, they are the main ones for analysis. In international practice, the following materials are distinguished: Balance sheet, income statement, cash flow, statistical observation data (number and salary of employees, etc.) and acts of audit commissions and conclusions of audit services.

There are several general methodological points that allow an approximate scheme of profit analysis.

1. An enterprise should start by determining the amount of the total profit of the enterprise. To do this, it needs to use the data of the report on financial results for the defined and previous years, as well as the indicators of the developed business plan.

2. To understand how and to what extent different types of profit have affected the total profit, an analysis of the profit structure is necessary.

3. Next, it is necessary to calculate the indicators of return on equity, assets, capital employed, as well as earnings per share, gross profit and net profit:

$$a. \text{ Return on Equity} = \text{Profit After tax} / \text{Net worth} \quad (1)$$

$$b. \text{ Return on Assets} = \text{Net Profit} / \text{Total Assets} \quad (2)$$

$$c. \text{ Return on Capital Employed} = \text{Net Operating Profit} / \text{Capital Employed} * 100 \quad (3)$$

$$d. \text{ Earnings per share} = \text{Net Profit} / \text{Total no of shares outstanding} \quad (4)$$

$$e. \text{ Gross Profit} = \text{Gross Profit} / \text{sales} * 100 \quad (5)$$

$$f. \text{ Net Profit} = \text{Net Profit} / \text{Sales} * 100 \quad (6)$$

Profitability ratios represent final performance of company. They also represent how profitable owner's funds have been utilized in the company.

4. The penultimate step is to determine the factors that influenced the change in profit.

5. The last step is to determine the reserves for the growth of the norm and the mass of the company's profit.

The analysis of the company's profit is carried out in order to identify changes in profit, as well as to understand their causes. So that if there is a loss, the company can deal with these factors, and if on the contrary, they help it to develop, then pay special attention to them.

Such an analysis requires financial materials, such as the balance sheet income statement. The results of such an analysis help the company to increase its profit, as well as to understand to investors and suppliers how profitable this enterprise is for working relationships.

### **Conclusion**

Profit is one of the main financial indicators of the activities of enterprises and their efficiency, the volume and quality of goods. Many different factors affect the profit, for example, workplace productivity, level of competition or sales volume.

In order for profit to help the company develop, proper financial management is necessary. With the help of the enterprise must be able to distribute profits between three components – the owner, the enterprise itself and the state budget. The relations between the enterprise and the state are based on taxation. These taxes can be in the form of excise taxes, customs duties, income tax or other state duties. If we talk about the enterprise itself, then the profit there is distributed in accordance with the internal regulations of the organization. It can go to such items as - financial incentives for employees, technical development of production or the costs of operating social facilities. Financial management should also pay great attention to various funds, for example, savings or consumption funds, because they have a huge impact on the work of the enterprise.

In order to maximize profit in the future, it is necessary to conduct profit analysis of the enterprise. This will help to identify changes in profit, and then either fix the problems, or develop a separate factor that influenced this change. To conduct such an analysis, the financial documents of the enterprise are necessary. Such analyses can also be used to predict profits and create management decisions of the enterprise.

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