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MANAGEMENT DECISIONS TO OPTIMIZE THE LEVEL AND BEHAVIOR OF INCOME BASED ON THE RESULTS OF THE ANALYSIS

Annotation. The article defines that operating income, which is the main component of the total income of the enterprise, is the main source of funding for its further development, improvement of material and technical base of the enterprise, providing all forms of investment. The author considers that analysis and search for reserves to increase operating income at enterprises is a very important and relevant work of managers.

Key words: enterprises, income, economic efficiency, reserves, profit of the company

Comprehensive study of the analysis and reserves to increase operating income at enterprises is a very important and relevant work, because it is operating income, which is the main component of the total income of the enterprise is the main source of funding for its further development, improvement of material and technical base, providing all forms of investment .

If we talk about the factors that affect the level of economic efficiency of the enterprise, they are classified on several grounds:

a) by sources of increase (growth of labor productivity, reduction of capital intensity and material consumption of products, improving the use of material resources);

b) in the areas of production improvement (taking into account the achievements of scientific and technological progress, introduction of advanced technology in production activities, modernization and renewal of obsolete

equipment, mechanization and automation of production, introduction of progressive methods and forms of organization of production and labor);

c) at the place of realization (internal - introduction of new technologies, modernization of equipment, and external).

Reserves for increasing income from operating activities are [1, p. 115–117]:

1. Continuous improvement of means of production: introduction of new technical means, improvement and improvement of production technology, introduction of progressive materials, etc. This will significantly reduce the cost of production and increase operating income.

2. The most important factor in the growth of operating income of the enterprise is to reduce the cost of production, which is affected by: savings of all types of resources available to the enterprise (material, labor, financial). Maximum mobilization of reserves to reduce the cost of production is an important condition for the effective functioning of the agricultural enterprise.

3. Modern mechanized production requires much less labor, which, in turn, reduces the cost of labor. Due to the latest equipment, you can increase production, which will reduce costs per unit of output. But after that, the agricultural enterprise will face the need to find new markets for its products - both in Ukraine and abroad. This will require some advertising money, but it will definitely bring the desired result.

4. With the growth of output, the operating income of an agricultural enterprise increases not only by reducing the cost, but also by increasing the number of products. Thus, the higher the volume of production, the other things being equal, the company receives a larger amount of income. But the growth of income at the enterprise will lead to an increase in tax payments to the budget.

In addition, the growth of operating income can also occur due to increased productivity in the enterprise, with the growth of which will reduce labor costs per unit of output, thus reducing the share of wages in the cost structure. To do this, the company must actively use a variety of incentives: to transfer as many employees as possible on a piece-rate basis, hourly workers to increase pay for overtime work,

finance transportation costs to deliver employees to and from work, provide incentives and financial assistance to employees on the occasion of anniversaries and other significant dates. Taking into account the specifics of the work, it is also necessary to carry out preventive rehabilitation and medical examination of employees at the expense of the enterprise, to organize sanatorium treatment for workers and the disabled.

It is important in the struggle to reduce costs and increase income is to comply with the strictest regime of savings in all areas of production and economic activity of the enterprise. Consistent implementation of the economy mode at the enterprise is manifested primarily in reducing the cost of material resources per unit of output, reducing the cost of production maintenance, management and other non-productive costs. In addition, it is necessary to conduct an inventory of stocks and equipment in order to identify surpluses on a regular basis, and the identified surpluses should be sold at market prices [2, p. 253].

Also, regulations need constant improvement. Technically sound norms and standards, their timely revision, on the one hand, have an impact on wages, and on the other - on price formation, because the identification of reserves leads to a reduction in socially necessary costs of workers [3, p. 12].

Another reserve for increasing the income of Antonov-Agro is a fuller use of secondary resources and related products. The share of secondary raw materials in the total amount of material resources used in the economy of the country is increasing significantly today.

The reserve to increase the amount of profit of the company is also the elimination of non-production payments on wages, payment of round-the-clock downtime and downtime, surcharges for overtime, elimination of non-production costs and losses in maintenance costs of production and management. Marketing also plays an important role in increasing operating income. The practice of world trade has shown that many types of new, even the best products are not able to find a buyer in the market without proper marketing organization. Therefore, in market,

highly competitive business conditions, more attention should be paid to improving marketing activities at the enterprise [4].

Therefore, to increase the amount of operating income of the enterprise it is necessary to apply the right tactics in setting product prices. Prices should reflect the socially necessary costs of production and sale of products, its consumer properties, quality, effective demand. The amount of income, liquidity and solvency of an agricultural enterprise, its financial condition largely depends on the correctness of the price calculation.

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