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FEATURES OF MANAGEMENT OF FINANCIAL RESULT OF ENTERPRISE OPERATING ACTIVITIES

The relevance of the topic is caused by structural changes in the economy of Ukraine. Increasing the economic potential of domestic companies is possible only when companies' policy focuses of financial results. Recently, the rapid development of economy requires from businesses an expanded reproduction, updated manufacturing process, making informed management decisions. Financial results reflect the multifaceted system of economic relations in modern society that affects the competitiveness of an enterprise. Exactly balanced mechanism of financial results will maximize profit and improve its financial position.

Research of financial results from operating activity is an important part of the overall analysis of the financial efficiency of the enterprise, because the operating activity is the basis of company's existence.

The purpose of article is systematization of approaches to essence definition of financial results and to management of financial result of operating activities. To achieve this goal, were performed the tasks: discovering the essence of financial results of operational activity; different methodological approaches to the analysis of financial results; forming method of analysis of financial results of operational activity for Ukrainian enterprises.

The object of research is the process of analyzing the financial results of operational activity.

The article is focused on the theoretical knowledge and practical skills of management and analysis of financial results of company's operation activity. The issues and factors related to the analysis of financial results were considered. Foreign experience of process management and analysis of financial results were studied.

Research methods are search of the necessary information, its classification, metrics grouping, comparing methods of induction and deduction, synthesis method, system analysis, economic and factor analysis.