

Maksymiuk H.M.

Assistant Lecturer at Department of Economics of Enterprise,
Kharkiv National Automobile and Highway University

FINANCIAL RESULTS ANALYSIS OF AUTO-TRANSPORT ENTERPRISES IN KHARKIV REGION

The absolute value of the financial result before taxation of domestic enterprises has a steady trend to decline. In 2010, the value of the profit before taxation amounted to 58.3 billion UAH, in 2013 – 29283.2 billion UAH, and in 2015 the damage amounted to 340.1 billion UAH. Therefore, we can dramatically decline in economic activity effectiveness. To enhance it, enterprises should systematically conduct an analysis of financial results.

The analysis of financial results of auto-transport enterprises in Kharkiv region for the period of 2012-2015, using horizontal and factor analysis, is conducted in the article. Trends in key financial results indicators and the current state of the studied auto-transport enterprises are highlighted.

Auto-transport enterprises are recommended to systematically analyse financial results in terms of types of services and groups of customers, which will identify the most profitable and unprofitable groups.

REFERENCES:

1. Statystychnyi shchorichnyk Ukrainy za 2015 rik [Elektronnyi resurs]. – Rezhym dostupu : https://ukrstat.org/uk/druk/publicat/kat_u/publ1_u.htm
2. Derzhavna sluzhba statystyky Ukrainy [Elektronnyi resurs] – Rezhym dostupu do resursu: <http://www.ukrstat.gov.ua/>
3. Tymchenko O. I. Osoblyvosti analizu finansovykh rezultativ diialnosti malykh pidpriemstv / O. I. Tymchenko. // *Efektivna ekonomika*. – 2013. <http://www.economy.nayka.com.ua/?op=1&z=2106>
4. Farion V. Ya. Analitichna otsinka dilovoi aktyvnosti ta rentabelnosti pidpriemstv / V. Ya. Farion. // *Innovatsiina ekonomika*. – 2013. – #10. – S. 27–33.
5. Rentabelnist operatsiinoi diialnosti pidpriemstv za vydamy ekonomichnoi diialnosti [Elektronnyi resurs] – Rezhym dostupu do resursu: http://www.ukrstat.gov.ua/operativ/operativ2015/fin/rodp/rodp_ed/rodp_ed_u/arh_rodp_ed15_u.htm