

Summary

Subject matter: Improvement of the system of profit management in a modern organization (on the example of “Sosnosky shipbuilding works, plc.”)

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Customer organization: “Sosnovsky shipbuilding works, plc.”

Topicality of the research: Profit is one of the most sophisticated economic categories that characterizes the financial result of the productive and economic activity of an organization.

Competent, effective management of the formation envisages the building of the appropriate organizational and methodological systems of the provision of this management, knowledge of the main mechanisms of the formation of profit, use of modern methods of its analysis and planning.

Objective of the research: is the study of the theoretical aspects of the mechanism of profit management in an organization, distribution and use, revealing of the factors influencing the organization’s financial result, and also the development of the recommendations on the improvement of profit management in an organization

Tasks of the research:

-to examine profit as a main assessment indicator of the organization’s performance and as an object of management;

-to examine the factors influencing the size of the profit;

-to study the process, methods and tools of profit management;

-to study the process of the formation, distribution and the use of the profit of “Sosnovsky shipbuilding works, plc.”;

-to conduct the analysis of the structure and dynamics of profit;

-to conduct the factor analysis of profit;

-to develop measures aimed at the increase in profit and its distribution and use;

-to develop proposals on the improvement of the system of profit management in the organization under study.

Theoretical and practical significance of the research is that it makes more precise and systematizes the theoretical and methodological approaches to the analysis of profit as the main assessment indicator of the modern organization's performance and development of the directions of profit management in the modern economic conditions.

Practical significance of the research is in its opportunity of the practical application of its recommendations on the realization of measures aimed to improve the effectiveness of project management in the modern organization.

Results of the research: On the basis of the study of the theoretical aspects of the mechanisms of profit management in the organization, of the analysis of the formation, distribution and use, revealing of the factors influencing the organisation's financial result the graduation work developed recommendations on the improvement of profit management.

Recommendations:

-to use the new format of the profit formation the basis of which is the division of the organization's posts into its constant and alternating parts;

-to conduct the break-even analysis in the organization as a whole and in certain product positions in order to clarify its unprofitable types;

-to use the break-even analysis to optimize the production structure (portfolio of products);

-to use the effect of the operational leverage;

-to conduct the analysis and forecasting of profit on the basis of the marginal approach.