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FACTOR ANALYSIS OF PROFIT

In this article the profit factor analysis of JSC «Rostov-on-Don Airport» is held, its essence and content is disclosed. The emphasis is made on the influence of various factors on the financial results, as well as on the causes of changes in profit margins.
Keywords: profit, profit factor analysis.

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. . . [6], . . . [7]

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	2010 (XI)	2011 (2)	2012 ()	2013 (4)	2014 (5)	2011- 2010	2012- 2011	2013- 2012	2014- 2013
1. - - , - ()	859268	1102410	1295912	1561522	1668275	243142	193502	265610	106753
2. - ()	709380	822525	933069	1165599	1178479	113145	110544	232530	12880
3. - ()	13866	15933	18158	21761	19815	2067	2225	3603	-1946
4. - ()	0	97803	143250	176369	193945	97803	45447	33119	17576
5. - ()	48270	33995	43576	125201	134409	-14275	9581	81625	9208
6. - ()	1093908	1274283	1578909	1829655	1926064	180375	304626	250746	96409
7. ()	4186	25696	55000	177456	0	21510	29304	122456	-177456
6. ()	/	99860	301247	836000	58618	/	201387	534753	-777382
7. ()	/	123420	320247	484848	585390	/	196827	164601	-426309
8. ()	20702	14350	30919	54604	57233	-6352	16569	23685	2629
9. ()	85726	135782	181965	392624	191475	50056	46183	210659	-201149

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$$\begin{aligned}
 2011/2010 &= 2 - 1 = 1102410 - 85926 = 243142 (\dots) \\
 2012/2011 &= 3 - 2 = 1295912 - 1102410 = 193502 (\dots) \\
 2013/2012 &= 4 - 3 = 1561522 - 1295912 = 265610 (\dots) \\
 2014/2013 &= 5 - 4 = 1668275 - 1561522 = 106753 (\dots)
 \end{aligned} \tag{4}$$

2010 243142 . . , 2012 — 193502 . . , 2013 — 265610 . . , 2014 — 106753 . . :
() .

$$\begin{aligned}
 2010 &= 1 - 1 / I = 859268 - 859268 / 1,08 = 63649,48 (\dots) \\
 2011 &= 2 - 2 / I = 1102410 - 1102410 / 1,08 = 81660,00 (\dots) \\
 2012 &= 3 - 3 / I = 1295912 - 1295912 / 1,08 = 95993,48 (\dots) \\
 2013 &= 4 - 4 / I = 1561522 - 1561522 / 1,08 = 115668,30 (\dots) \\
 2014 &= 5 - 5 / I = 1668275 - 1668275 / 1,08 = 123575,93 (\dots)
 \end{aligned} \tag{5}$$

$$\begin{aligned}
 N_{2011/2010} &= 2 / I - 1 = 1102410 / 1,08 - 859268 = 161482,00 (\dots) \\
 N_{2012/2011} &= 3 / I - 2 = 1295912 / 1,08 - 1102410 = 97508,52 (\dots) \\
 N_{2013/2012} &= 4 / I - 3 = 1561522 / 1,08 - 1295912 = 149941,70 (\dots) \\
 N_{2014/2013} &= 5 / I - 4 = 1668275 / 1,08 - 1561522 = -16822,93 (\dots)
 \end{aligned} \tag{6}$$

2010 ; 81660,00 . . 2011 ; 95993,48 . . 2012 ; 115668,30 . . 2013, 123575,93 . . 2014 ,
161482,00 . . 2011 ; 97508,52 . . — 2012; 149941,70 . . — 2013; -
16822,93 . . — 2014 . ,

$$\begin{aligned}
 2011/2010 &= 2 - 1 = 822525 - 709380 = 113145 (\dots) \\
 2012/2011 &= 3 - 2 = 1295912 - 1102410 = 110544 (\dots) \\
 2013/2012 &= 4 - 3 = 1561522 - 1295912 = 232530 (\dots) \\
 2014/2013 &= 5 - 4 = 1668275 - 1561522 = 12880 (\dots)
 \end{aligned} \tag{7}$$

$$\begin{aligned}
 2010 &= 1 - 1 / I = 859268 - 859268 / 1,08 = 52546,67 (\dots) \\
 2011 &= 2 - 2 / I = 1102410 - 1102410 / 1,08 = 60927,78 (\dots) \\
 2012 &= 3 - 3 / I = 1295912 - 1295912 / 1,08 = 69116,22 (\dots) \\
 2013 &= 4 - 4 / I = 1561522 - 1561522 / 1,08 = 86340,67 (\dots) \\
 2014 &= 5 - 5 / I = 1668275 - 1668275 / 1,08 = 87294,74 (\dots)
 \end{aligned} \tag{8}$$

$$\begin{aligned}
 N_{2011/2010} &= 2011/2010 - 2011 = 113145 - 60927,78 = 52217,22 \text{ (. .)} \\
 N_{2012/2011} &= 2012/2011 - 2012 = 110544 - 69116,22 = 41427,78 \text{ (. .)} \\
 N_{2013/2012} &= 2013/2012 - 2013 = 232530 - 86340,67 = 146189,33 \text{ (. .)} \\
 N_{2014/2013} &= 2014/2013 - 2014 = 12880 - 87294,74 = -74414,74 \text{ (. .)}
 \end{aligned}
 \tag{9}$$

52217,22 . . . 2011; 41427,78 . . . 2012; 146189,33 . . . 2013
 — 74414,74 . . . 2014 (. . .).
 — 52546,67 . . . 2010; 60927,78 . . . — 2011 ; 69116,22 . . . — 2012;
 86340,67 . . . 2013 87294,74 . . . — 2014 .

$$\begin{aligned}
 2010 &= 2010 - 2010 = 63649,48 - 52546,67 = 11102,81 \text{ (. .)} \\
 2011 &= 2011 - 2011 = 81660,00 - 60927,78 = 20732,22 \text{ (. .)} \\
 2012 &= 2012 - 2012 = 95993,48 - 69116,22 = 26877,26 \text{ (. .)} \\
 2013 &= 2013 - 2013 = 115668,30 - 86340,67 = 29327,63 \text{ (. .)} \\
 2014 &= 2014 - 2014 = 123575,93 - 87294,74 = 36281,19 \text{ (. .)}
 \end{aligned}
 \tag{10}$$

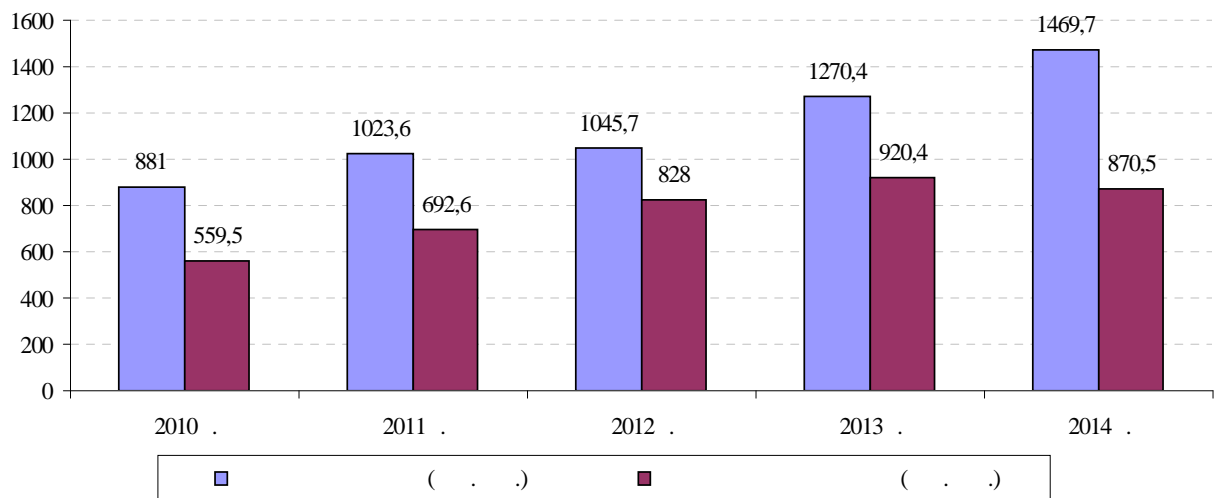
11102,81 . . . 2010
 ; 20732,22 . . . — 2011 ; 26877,26 . . . — 2012; 29327,63 . . . —
 2013; 36281,19 . . . — 2014 .

(. 3, . 1).

3. « - - » 2010-2014 .*

	2010	2011	2012	2013	2014
(. .)	881,0	1023,6	1045,7	1270,4	1469,7
(. .)	559,5	692,6	828,0	920,4	870,5

* [6]



1. 2010-2014 . ([6]

$$\Delta_{2014} = 2014 - 2013 = 1469,7 - 1270,4 = 199,3 \text{ (. . .)} \quad (11)$$

$$\Delta_{2014} = 2014 - 2013 = 870,5 - 920,4 = -49,9 \text{ (. . .)}$$

2014 2013 199,3 49,9

2014

$$[2].$$

$$\Delta_{2014} = \Delta_{2013} \times 7031 = 199,3 \times 7031 = 140127,3 \text{ (. . .)} \quad (12)$$

140127,3

2011 25510

$$\Delta_{2012} = 2012 - 2011 = 29304 \text{ (. . .)} \quad (13)$$

$$\Delta_{2013} = 2013 - 2012 = 122456 \text{ (. . .)}$$

$$\Delta_{2011/2010} = 25969 - 4186 = 21510$$

$$\Delta_{2012/2011} = 55000 - 25696 = 29304$$

$$\Delta_{2013/2012} = 177456 - 55000 = 122456$$

$$\Delta_{2014/2013} = 0 - 177456 = -177456$$

2011 25510

2012 29304 2013 122456 2014

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$$\Delta_{2012} = 2012 - 2011 = 29304 \text{ (. . .)} \quad (14)$$

$$\Delta_{2013} = 2013 - 2012 = 122456 \text{ (. . .)} \quad [2].$$

$$\Delta_{2011/2010} = 1274283 - 1093908 = 180375$$

$$\Delta_{2012/2011} = 1578909 - 1274283 = 304626$$

$$\Delta_{2013/2012} = 1829655 - 1578909 = 250746$$

$$\Delta_{2014/2013} = 1926064 - 1829655 = 96409$$

2011 180375 2012 304626 2013 250746 2014 96409

$$\Delta_{2014} = -[(2 + 2 + 2) - (1 + 1 + 1)] \text{ (. . .)} \quad (15)$$

$$[2]$$

$$\Delta_{2011/2010} = -[(15933 + 97803 + 33995) - (13866 + 0 + 48270)] = -85595$$

$$\Delta_{2012/2011} = -[(18158 + 143250 + 43576) - (15933 + 97803 + 33995)] = -57253$$

$$\Delta_{2013/2012} = -[(21761 + 176369 + 125201) - (18158 + 143250 + 43576)] = -18347$$

$$\Delta_{2014/2013} = -[(19615 + 193945 + 134409) - (21761 + 176369 + 125201)] = -4838$$

4.

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	(. . .)			
	2011/2010	2012/2011	2013/2012	2014/2013
	20732,22	26877,26	29327,63	36281,19
	161482,00	97508,52	149941,70	-16822,93
	52217,22	41427,78	146189,33	-74414,74
	-85595	-57253	-18347	-4838
	/	201387	534753	-777382
	/	-196827	-164601	-100542
	-6352	16569	23685	2629

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 1. : . / . . , . . -
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 2. / . . // . —
 2011. — 4.
 3. : . / . . -
 . — : , 2013.
 4. . — : , 2010.
 5. « - - »: 2010, 2011, 2012, 2013, 2014 .
 / « - - »: [] . —
 : ro.v.aero.ru/ (: 25.01.2016).
 6. // : , , . — 2012. — 5 (18). — . 32-39.
 7. // : , , . — 2012. — 1. — . 86-89.