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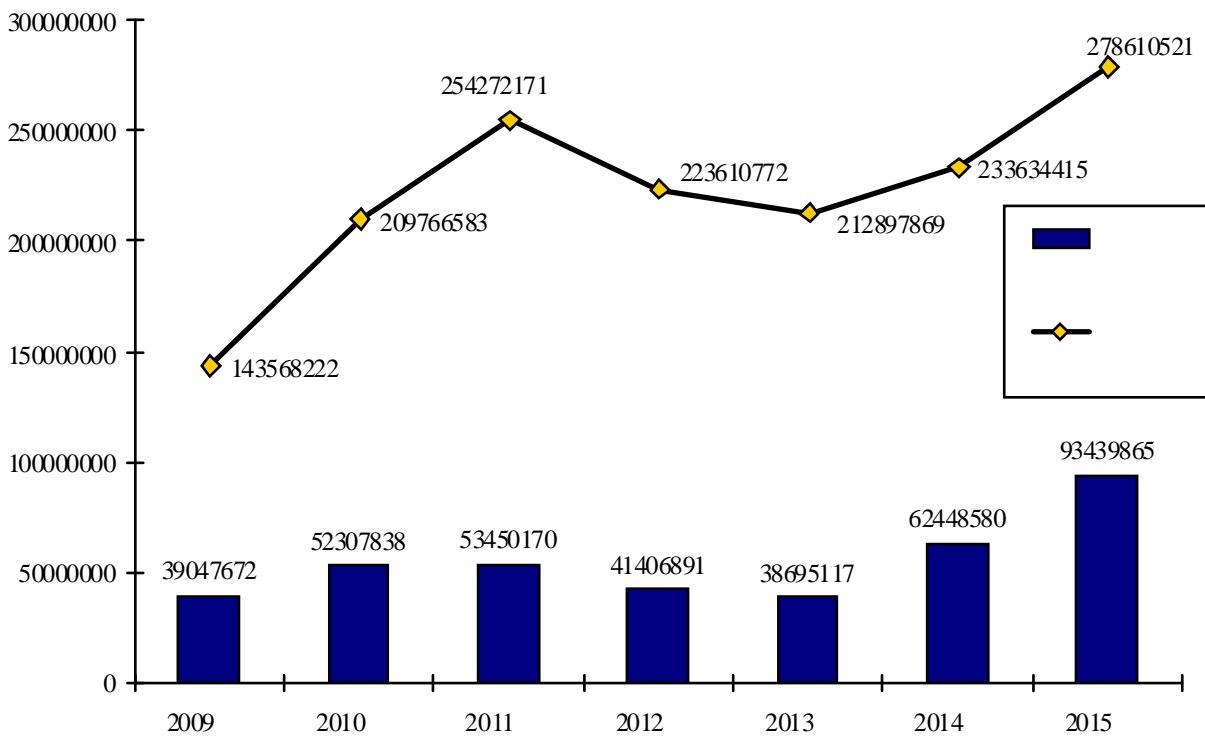
## THE ANALYSIS OF FORMATION OF INCOMES AND ASSESSMENT OF THEIR SUFFICIENCY

In article author's interpretation of a category «incomes of the enterprise» is resulted. Value of income functioning the managing subject is certain. Stages of an effective control system are specified by incomes: the analysis of received incomes, revealing of problems of their formation and acceptance of administrative decisions on elimination of the given problems. In article the procedure of the analysis of formation of incomes of the enterprise which includes is opened: the analysis of dynamics of proceeds from realization, the analysis of incomes on activities, the horizontal and vertical analysis of delivery of money resources in cuts of activities, the analysis of proceeds by types of production, the analysis of proceeds from realization on regions of functioning, an assessment of sufficiency of volumes of incomes. On the basis of this procedure incomes PJSC «Severstal» are analysed.

*Keywords:* incomes of the enterprise, control system of incomes of the enterprise, the analysis of incomes, assessment of sufficiency of incomes, proceeds of realization, business activity, profitability of activity.

[4].

2009–2015



.1.  
2009–2015

[8]

2009–2015

« »

94,061 %, 2011

2010 (46,109%).  
2011 — 12,058%.

2012

2013 — 38,7

2015

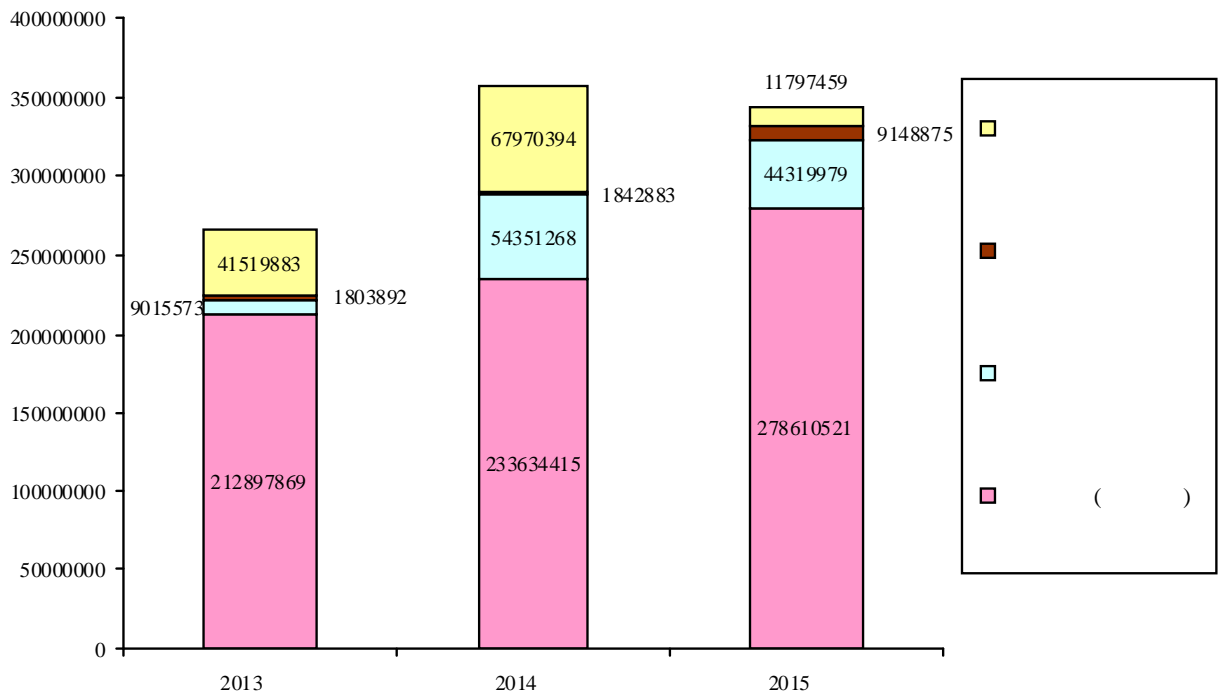
93,4

78639617

« 2015 », 343876834  
« ».

2013–2015  
.2

24



2. « 2013–2015 » (8)

2013–2015 65712652 2015 278610521  
 7344983 2013–2015  
 2015 2014 2013–2015  
 357,8 « » 2014 —  
 — 80–81 %  
 2013 2015 65,298 % 2014 2013  
 2014 2015

(.1).  
 »: 2014 2013 2015  
 2014 2014 2013  
 2015 2014  
 2014  
 72,412% 2015

1. « » 2013–2015 , . . .

		2013	2014	2015			,%	
					2014 – 2013	2015 – 2014	(2014 – 2013) / 2013	(2015 – 2014) / 2014
1.	-	213894708	236544007	282728624	22649299	46184617	10,589	19,525
2.	-	5726715	25843246	48599583	20116531	22756337	351,275	88,055
3.		35543418	76192791	60200179	40649373	-15992612	114,365	-20,990
4.	-	21624565	59327895	23191794	37703330	-36136101	174,354	-60,909
5.	-	29040742	110068551	47512955	81027809	-62555596	279,014	-56,833
6.		-43790368	-41263937	-85233233	2526431	-43969296	-5,769	106,556
7.	-	-16439088	43907204	-13441856	60346292	-57349060	—	—
8.	-	278478868	422805349	390441758	144326481	-32363591	51,827	-7,654

\* [8]

2013 89,572%  
 , 2014 — 73,967% 2015 — 87,831%.  
 2014 ,  
 ( . 2).

30%

« », . . .

2013–2015  
 185107 2015 125792

.3

« ».

« — »

« »

,

« » .3.

• 3,842 2014 2015 2013  
 2014 ( 0,199 ), 2015 ( 4,041  
 ).

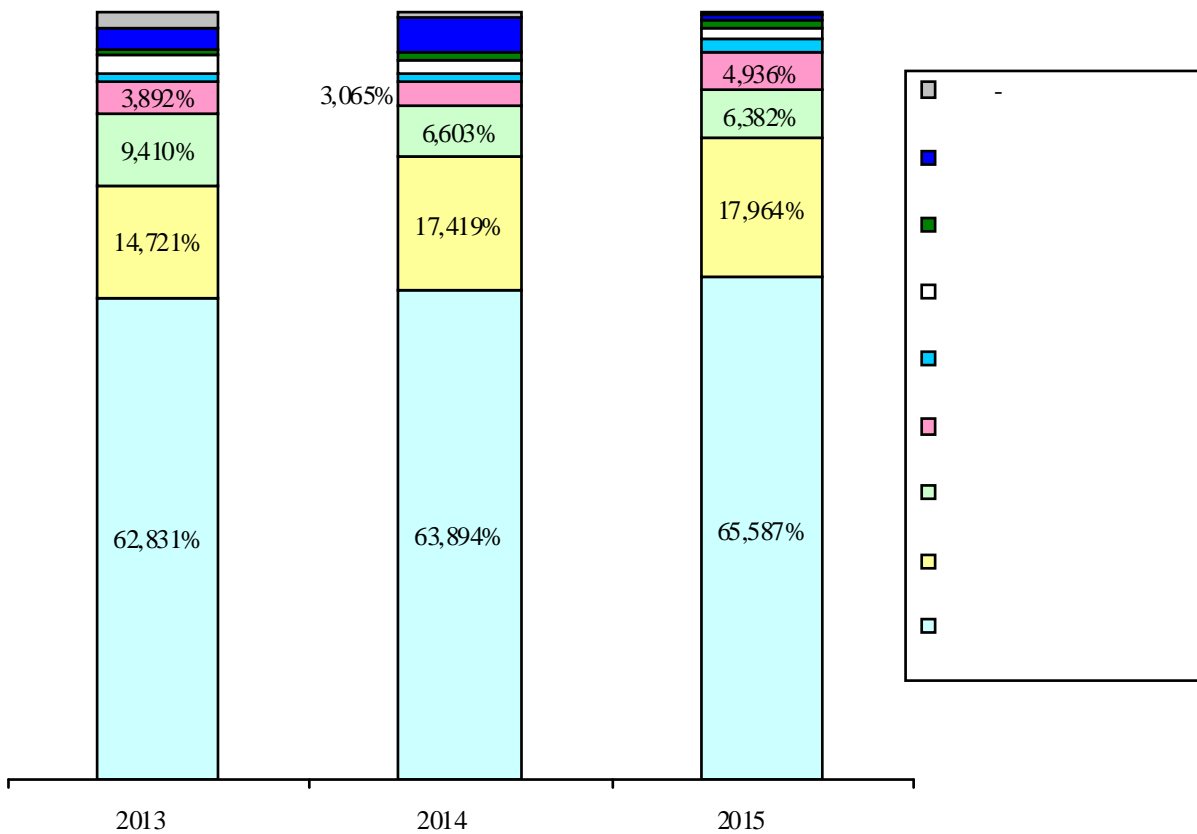
2.

« »

	2013	2014	2015			%	
				2014 – 2013	2015 – 2014	(2014 – 2013) / 2013	(2015 – 2014) / 2014
	2745352	2366275	1799460	-379077	-566815	-13,808	-23,954
	511765	571080	696872	59315	125792	11,590	22,027
	876604	804918	595284	-71686	-209634	-8,178	-26,044
	770523	663831	495772	-106692	-168059	-13,847	-25,317
	762964	633200	468467	-129764	-164733	-17,008	-26,016
	522959	600753	433128	77794	-167625	14,876	-27,902
	508235	553341	386726	45106	-166615	8,875	-30,111
	506095	435407	348447	-70688	-86960	-13,967	-19,972
	476880	426153	312931	-50727	-113222	-10,637	-26,568
	665533	494791	300715	-170742	-194076	-25,655	-39,224
	505031	221737	175436	-283294	-46301	-56,094	-20,881
	196270	171398	142150	-24872	-29248	-12,672	-17,064
	12140	11392	4048	-748	-7344	-6,161	-64,466
	373193	342149	236485	-31044	-105664	-8,318	-30,882
	9433544	8296425	6395921	-1137119	-1900504	-12,054	-22,908

\*

[8]



.3.

« »

[8].

3. « » 2013–2015 \*

	2013	2014	2015	-			
				2014 – 2013	2015 – 2014	(2014 – 2013) / 2013	(2015 – 2014) / 2014
				1.	11,609	11,410	15,451
2.	31,0	31,6	23,3	0,5	-8,3	1,746	-26,156
3.	7,409	6,569	6,898	-0,840	0,329	-11,340	5,013
4.	48,6	54,8	52,2	6,2	-2,6	12,791	-4,774
5.	69,691	75,758	77,073	6,067	1,314	8,706	1,735
6.	5,2	4,8	4,7	-0,4	-0,1	-8,009	-1,705
7.	6,524	5,056	5,678	-1,468	0,622	-22,503	12,301
8.	55,2	71,2	63,4	16,0	-7,8	29,038	-10,954
9.	84,8	91,1	80,2	6,3	-10,9	7,483	-12,019
10.	29,6	19,9	16,8	-9,7	-3,2	-32,715	-15,827
11.	1,115	1,865	2,283	0,751	0,418	67,360	22,391
12.	0,532	0,500	0,577	-0,033	0,078	-6,146	15,573
13.	2,840	1,251	1,380	-1,589	0,129	-55,956	10,330

\* [8]

15,451. 2015  
 23,3 ( )  
 30 )  
 2013 2014  
 2015  
 ;  
 • 2013–2015 ; 0,511 , 6,898  
 2015  
 «  
 »;

• 2013–2015 7,382 77,073  
 2015 . -  
 • 2015 , 6,524 5,678 2013 ;  
 2015 2015 -  
 • 2015 ;  
 2014 2013 6,3 2015  
 2014 80,2 « » 10,9  
 « » ;  
 • 2015 , , — 16,8 , 2013 -  
 29,6 , , -  
 • 2013–2015 1,169 -  
 2015 2,283 , 2013 323,0  
 , 2015 — 157,7 , — , -  
 , , 2015 -  
 • 2013–2015 « » ; : 0,532 .  
 2013 0,577 . 2015 — , , -  
 1,7 . -  
 • ;  
 2014 2015 -  
 « » . -  
 , « » . -  
 , , -  
 4.  
 2013–2015 , -  
 « » 15,362% .  
 2013–2015 33,538% . ,  
 . -  
 (20%) . -  
 2013–2015 17,038% -  
 24,113% . , , -  
 2014 2015 -  
 10% . , -





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6. . . . / . . . , . . . . — .: . . . , 2004. — 592 .
  7. . . . : . . . : / . . . . — 3- . — .: . . . , 2014. — 1104 .
  8. « . . . » [ . . . ]. — . . . : [www.severstal.com/files/14228/Severstal\\_AR%202015\\_Rus.pdf](http://www.severstal.com/files/14228/Severstal_AR%202015_Rus.pdf) ( . . . : 19-21.07.2017).
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