

Svyatokho Natalya V.,
 Ph.D. in Economics, Associate Professor,
 Associate Professor of the Management Department,
 Institute of Economics and Management (structural subdivision),
 V.I. Vernadsky Crimean Federal University,
 Simferopol, Russian Federation.

PROFITABILITY ANALYSIS IN THE CONTEXT OF ENTERPRISE'S ECONOMIC SECURITY RESEARCH

In the context of the transformation of the national economy of the Russian Federation, the business environment has changed dramatically. Forms and methods of state regulation have also undergone significant changes due to the formation of a powerful non-state sector. In modern conditions, enterprises of non-state ownership independently make management decisions related to various aspects of their activities, and are fully responsible for their results. In addition, in a market economy, the external environment, which is characterized by high uncertainty and dynamism, has become a factor that determines the activity of an enterprise. Changes in business conditions contributed to the emergence of new problems in the company's activities that require theoretical study and development of practical recommendations for their solution. This includes the problem of ensuring the economic security of an enterprise, which has been studied relatively recently in the Russian scientific literature. Ensuring the economic security of an enterprise involves analyzing its criteria and evaluating its level. One of criteria for economic security of an enterprise is its profitability as a source of this type of security. The article analyzes the profitability of five domestic business entities and presents conclusions about the actual finding of a profitable enterprise in a state of economic security by comparing the value of its profit with the minimum profit required for simple reproduction. The results of this analysis serve as the basis for further assessment of the level of economic security of the enterprise, which, in turn, is the information base for making management decisions to ensure its economic security.

Keywords: enterprise, economic security, analysis, profitability, criteria, minimum profit required for simple reproduction, zones of formation of profitability of the enterprise.

() [1].

« » [2]

[1],

1990-

()

()

().

—

[3]

1898 ., «

» [4].

[4].

[3].

— « « » — (), —
 — « « » — , () —
 (— « « » —) —
 ; — « » — ; — « » —
).

$$= \frac{(1 - (1 -) (+) +)}{(1 - -)} \times (1 + \frac{100\%}{100\%}), \quad (1)$$

1. « » [5, 6, 7, 8, 9], 5 « », 4 « », 2018 ., 4 : 1
 4,3 % [10].

I.

*

	()				
	« - « - »	« - « »	« « - »	« - - »	« »
1. , %	4,3	4,3	4,3	4,3	4,3
2. -	585291	46292	766717	1493783	1289762
3. , .	0,18	0,18	0,18	0,18	0,18
4. ,	24976	10866,6	76734,1	179355,9	193066,58
5. ,	0	0	0	0	0
6. ,	0,20	0,27	0,04	0,20	0,23
7. , .	1342441	230525	2203372	10679056	15232440
8. ,	24469	1648	409740	1371360	3030177
9. -	10426	3516	18634	76	46454
10. , -	15635	1246	395354	1029058	2313059
11. -	1161433	173853	3593967	13601521	7825797
12. IV (-) , .	11886	6370	165989	33747	202859

* [5, 6, 7, 8, 9, 10]

(1), (1)
 10 %
 • 0 % (. 1 . 164);
 • 10 % (. 2 . 164);
 • 20 % (. 31 2018 — 18 %) (. 3 . 164) [11].
 0 %
 5 ;
 10 % ;
 10 % ,
 31 2020 10 %
 20 % (. 4.1–4.3 . 1 . 164) [11].
 20 % ,
 18 % . 20 % . 1 2019 ,
 2018 . 18 % (0,18). 20 % .
 0 % () [12].

(2):

$$\begin{aligned} &= \pm (\quad) (\quad . 2410 \quad . 2) = (\quad . 2300 \quad . 2) \times \\ &\times (\quad) (\quad . 2421 \quad . 2) \pm (\quad . 2450 \quad . 2) \pm (\quad . 2430 \quad . 2) \\ &5 (\quad) (\quad . 2120 + \quad . 2220 \quad 2) \end{aligned} \quad (2)$$

2018 . (. 1).

2.

*

	()				
	« - « - »	« - « »	« « - »	« - »	« - »
1. , - ,	15 635,0	1 246,0	395 354,	1 029 058,0	2 313 059,0
2. , - , - , . .	142 778,6	-1 086,7	100 570,3	204 914,3	130 046,6
3.	<	<	>	>	>

* [5, 6, 7, 8, 9]

4
[3].

3. *

*

4.

4. *

, %	20	5-20	5
	1,3	1,2-0,25	0,25

*

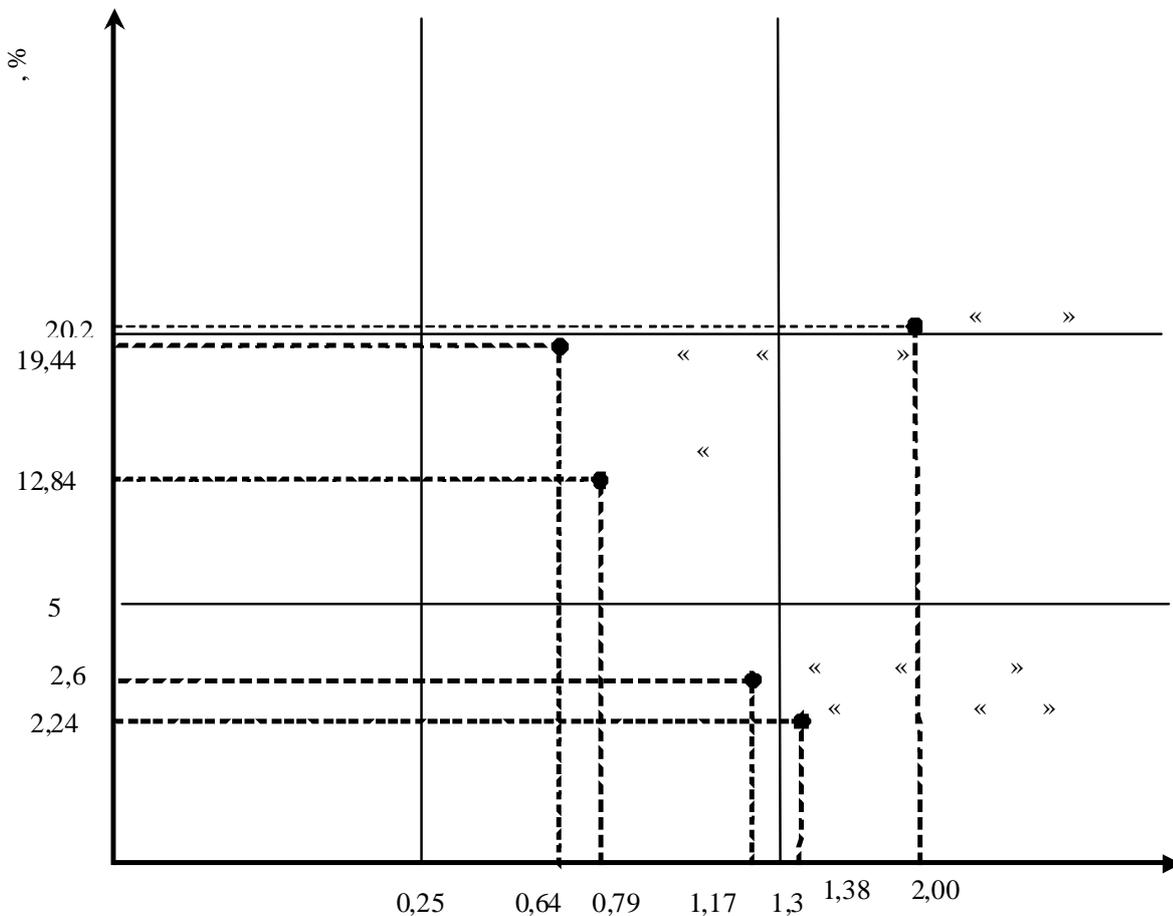
[3].

(3)

5.

2018 . (. 1).

5,
— 40,36 %, « »
« » 3,08 %, « « » — 3,04 %.
(« « » « « »
1,
« « » — 2,24 %.
— 1,38
0,62
« ».



. I.

()

1. : / .—2- .
— .: , 2005. — 896 .
2. : 28.12.2010 390- [] . — :
www.consultant.ru/document/cons_doc_LAW_108546/ (: 18.05.2020).
3. : . — , 2003. — 280 . / . . ,
4. [] . — : ru.wikipedia.org/wiki/ —
(: 18.05.2020).
5. « « » [] // «Rusprofile». — :
<https://www.rusprofile.ru/id/7334315> (: 20–22.05.2020).
6. « « » [] // «Rusprofile». — :
www.rusprofile.ru/id/2486999 (: 20–22.05.2020).
7. « « » [] // «Rusprofile». — :
www.rusprofile.ru/id/7528951 (: 20–22.05.2020).
8. « « » [] // «Rusprofile». —
: www.rusprofile.ru/id/9927612 (: 20–22.05.2020).
9. « « » [] // «Rusprofile». —
: www.rusprofile.ru/id/3197883 (: 20–22.05.2020).
10. : [] —
]: www.gks.ru (: 20–22.05.2020).
11. [] . — : [www.zakonrf.info/nk/](http://www.zakonrf.info/nk/?yclid=1109162424207180650)
?yclid=1109162424207180650 (: 20.05.2020).
12. / . . , . . // : —
, . . . — 2017. — 4 (41). — . 14–22.

SPISOK LITERATURY

1. Senchagov, V.K. Ekonomicheskaya bezopasnost' Rossii: Obshchiy kurs : Uchebnik / Pod red. V.K. Sen-chagova. — 2-ye izd. — M.: Delo, 2005. — 896 s.
2. O bezopasnosti: Federal'nyy zakon ot 28.12.2010 390-FZ [Elektronnyy resurs]. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_108546/ (data obrashcheniya: 18.05.2020).
3. Kozachenko, A.V. Ekonomicheskaya bezopasnost' predpriyatiya: sushchnost' i mekhanizm obespecheniya / A.V. Kozachenko, V.P. Ponomarev, A.N. Lyashenko. — Kiyev, Libra, 2003. — 280 s.
4. Ekonomicheskyy interes [Elektronnyy resurs]. — Rezhim dostupa: ru.wikipedia.org/wiki/Ekonomicheskyy_interes (data obrashcheniya: 18.05.2020).
5. AO «Zavod «Fiolent» [Elektronnyy resurs] // Servis proverki kontragentov «Rusprofile». — Rezhim dostupa: www.rusprofile.ru/id/7334315 (data obrashcheniya: 20–22.05.2020).
6. AO «Makfa» [Elektronnyy resurs] // Servis proverki kontragentov «Rusprofile». — Rezhim dostupa: www.rusprofile.ru/id/2486999 (data obrashcheniya: 20–22.05.2020).
7. AO «Sanatoriy «Utes» [Elektronnyy resurs] // Servis proverki kontragentov «Rusprofile». — Rezhim dostupa: www.rusprofile.ru/id/7528951 (data obrashcheniya: 20–22.05.2020).
8. GUP RK «PAO «Massandra» [Elektronnyy resurs] // Servis proverki kontragentov «Rusprofile». — Rezhim dostupa: www.rusprofile.ru/id/9927612 (data obrashcheniya: 20–22.05.2020).
9. OAO «Konditerskiy kontsern Babayevskiy» [Elektronnyy resurs] // Servis proverki kontragentov «Rusprofile». — Rezhim dostupa: www.rusprofile.ru/id/3197883 (data obrashcheniya: 20–22.05.2020).
10. Federal'naya sluzhba gosudarstvennoy statistiki Rossiyskoy Federatsii: Ofitsial'nyy sayt [Elektronnyy resurs]. — Rezhim dostupa: www.gks.ru (data obrashcheniya: 20–22.05.2020).
11. Nalogovyy kodeks Rossiyskoy Federatsii [Elektronnyy resurs]. — Rezhim dostupa: www.zakonrf.info/nk/?yclid=1109162424207180650 (data obrashcheniya: 20.05.2020).
12. Blazhevich, O.G. Upravleniye pribyl'yu predpriyatiya / O.G. Blazhevich, N.S. Safonova // Nauchnyy vestnik: finansy, banki, investitsii. — 2017. — 4 (41). — S. 14–22.

14 2020

30 2020