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Income as an integral part of the enterprise

Profit entity plays a leading role in the financial system, and therefore invariably attracts the attention of researchers.

Profit - is the most important financial category, reflecting the positive financial performance of business enterprises, characterizes the efficiency of production, and eventually shows the level and quality of output, the state of labor productivity, the level of cost [2, p. 201].

Simultaneously income affects strengthen the financial condition of the company, the intensification of production in any form of ownership. He is not only a source of farm needs of enterprises, but also source of budgetary resources of the state.

To continually ensure revenue growth, to look for untapped opportunities to increase it, that reserves growth. Reserve - a quantitative value. In the process of detection reserves are three stages:

- 1) analytical - at this stage identify and quantitatively assess the reserves;
- 2) organizational - are developing a range of technical, organizational, economic and social measures to ensure the use of identified reserves;
- 3) functional - when practically implementing measures and monitor their implementation.

Profit, as the aim of financial-economic activity of any enterprise, the following functions [3, p. 106]:

- stimulation - a source of capital gains, the driving force behind the restoration of production, the source of social benefits to members of labor capital;

- is the criteria and performance indicators of the company - the availability of profits and growth, the appropriate level of profitability indicate the effectiveness of economic activity;

- a source of income budgets of different levels - profit before budget comes in the form of taxes.

Income that is received now can be used to meet a variety of needs. First, the profit for formation of state financial resources, financing expenditure budgets of different levels, which is achieved by removing the enterprises of profit to the state budget. Second, income is a source of financial resources most enterprises and used by them for business [1, p. 217].

When the distribution of income must be provided as the formation of state income and needs for enterprises to expand production, material incentives decision workers and social issues. In this regard, the mechanism of income distribution businesses in market conditions should be constructed so as to provide optimal correlation of profits accumulated in revenues to provide state functions and which is held by the company for stimulating the development of production and increase its efficiency.

The basic principles of profit distribution businesses in market conditions include:

- distribution of profits between the government and the enterprise as an economic entity should be carried out in the interests of the state in shaping the appropriate level budgets and businesses interested in promoting their activities;

- extraction of the relevant portion of the profit state budget in taxes must be carried out on solid, low rates established by the State by law, the size of which should not be changed arbitrarily;

- income that remains in the possession of the entity should be directed primarily to accumulation, which will ensure the further development of the company, and of the remaining consumption to meet the material needs of her social workers.

Economic entity determines the direction of use of part of the profit remaining in his possession. In this procedure the distribution and use of income the company is

fixed in its charter and established by the regulations developed by the relevant economic services company and approved by its leadership.

Under this charter, the company can use the profits which remained in their possession, to replenish the share capital, the formation and replenishment of reserve funds, and send to you-pay dividends and for other purposes. Contributions to the fund company formation carries only if their creation provided by the constituent documents.

Thus the profit, aims to replenish statutory capital can be used to increase the property business through financing of production and non-production entered into operation, purchase of machinery, equipment and other main means of financing growth of current assets and al.

Consequently, profit - one of the main sources of financial resources of enterprises, the formation of centralized and decentralized funds. The profit is the formation of a significant amount of budgetary resources of the state are financed expansion of enterprises, financial incentives for workers, addressing socio-cultural activities and more. In this regard, the planning and profit should be concerned not only labor collectives of enterprises, but also the country as a whole.

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