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MAIN DIRECTIONS OF INCREASING THE EARNING POWER OF ENTERPRISES

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Effective operation of enterprise in the conditions of market relations requires new approaches to the management of formation and distribution of income. Therefore the changes take place and in defining the income of an enterprise as economic category. Generation of measures for increasing the earning power of enterprise under conditions of market relations, that are based on investigation on the influence of external and internal environmental factors and defining the ways of increasing the earning power of the subject of business activity, and also their realization in its practical performance will promote the increase of earning power of an enterprise and, as a result, – the increase of main macro economical state indexes.

Scientific research consists in defining the ways of increasing the earning power of enterprises in Ukraine. Defined the ways of increasing the earning power of enterprises in Ukraine and developed the measures of increasing the earning power of domestic enterprises based on single out the main factors, that influence the increase of earning power of enterprises in modern conditions.

Financial result of business activity of any enterprise is its earning power that is characterized by absolute (amount of profit) and relative (level of efficiency) indexes. In contemporary theoretical economics many various viewpoints about economical substance of profit exist. Profit in classical meaning constitutes the difference between revenues and expenses. The level and the amount of income are formed under the influence of a number of factors that have both positive and negative influences [1]. They are divided into external (natural, transport conditions; market infrastructure; mark situation; price on operating resources; inflation; market competition etc. [2]) and internal (volume of realization of products; prime cost;

production structure; price; quality etc.). Enterprise performance is aimed on increasing the earning power of enterprise or, at least, stabilization it on a certain level during the estimated period of time.

Identified of main directions of increasing the earning power of enterprises with the help of such methods as critical analysis of scientific and methodical literature, practical experience of domestic enterprises; general scientific methods: analysis, composition, induction and deduction.

The main ways of increasing the earning power of an enterprise include the following:

1. Decreasing the prime cost of production. While decreasing the prime cost of production the most fully is reflected the economy of material, labor and financial potentials, which are at the disposal of an enterprise. Maximum mobilization of allowance prime cost of production is an important condition of providing the effective enterprise performance.

2. Activation of price policy. In such cases, if the earning power calculated per unit of output is low, the increase of sales volume will not result in substantial growth of income. However the best way will be reduction of expenses and/or increase of price [3]. Despite the fact that under certain circumstances the increase of price leads to some reduction of sales volume; it can be compensated with the help of the increased price.

3. Mechanization of production. At the expense of putting into the production of new equipment the volume of the outputs production can be increased that will lead to the reduction of losses calculated per unit of output, so the economy of scale will be provided. Such approach acting like a coexistent one can lead to the search of new sales areas and increase of losses sales, due to the creating and implementation of advertising company that, in its turn, will also facilitate the increase the earning power of enterprise [4].

4. Improving the quality of production and liquidation losses from rejects. The issue of production quality in some economic sectors is connected with the increase of sustainability and duration of goods usage. Many enterprises provide the guaranteed term of production exploitation due to a payment for the expanses for premature maintenance of rejected production in guarantee repair shops [5].

For providing the effective performance of the subject of business activity in contemporary conditions and increasing its earning power appropriate thing is generation of measures, that are based on investigation of the factors of external and internal environmental influences, defining the ways of increasing the earning power of enterprise, but also their realization in business activity. To the main of them belong the following ones: the increasing marketing system on the activity, such as forming the groups of production using profit margins with the help of ABC – analysis and focusing of attention on that production, which is highly profitable; increasing the quality and volume of production with the average level of profitability and phase-out low profitable production.

Main research results consist in the following:

– the theoretical generalization of the category «profit of an enterprise» was done on the base of research of its substance from different viewpoints: theoretical economics and practical experience of its formation on the enterprise level;

– improved the approaches to evaluation and increasing economical effectiveness of enterprise under market relations;

– the defining of the main ways of increasing the earning power of an enterprise was further developed in current conditions counting the influence of internal and external environmental factors.

In the fact that defining the main directions of increasing the earning power of enterprises will trigger the increase of effectiveness of financial and economic enterprise performance.

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ПИТАННЯ ВИЗНАЧЕННЯ ЯКОСТІ ГОТЕЛЬНИХ ПОСЛУГ

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Одним з головних завдань, яке постає сьогодні перед працівниками готельного господарства, є підвищення рівня обслуговування та якості послуг, що надаються. Ефективним способом підтримки конкурентоспроможності закладу є підвищення лояльності та збереження вже наявних клієнтів. У сучасній ринковій ситуації наявність високої якості обслуговування на підприємствах готельного господарства є обов'язковою умовою їх успішного функціонування.

Згідно з міжнародними стандартами ISO 9000, якість – це сукупність властивостей і характеристик послуг, які дають змогу задовольняти зумовлені або передбачувані потреби. Поняття якості готельних послуг може трактуватись по-різному. По-перше, якість розуміється як властивості і характерні особливості товару, які викликають задоволення споживачів, і як відсутність недоліків, що підсилює почуття задоволення у клієнта. Цей тип якості збільшує витрати. Споживачі повинні бути згодні оплатити підвищені витрати на додаткові особливості і властивості готельних послуг, або ці