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Тип работы: Реферат

Предмет: Экономика

Content

Foreword 3

1. Theoretical bases of efficiency of activity enterprises 5

1.1. The essence and significance of the performance 5

1.2. The main indicators of enterprise performance assessment 11

1.3. The main factors of increasing the efficiency of enterprises 21

2. Performance analysis of ООО «Reasonable choice plus» 29

2.1. The organizational and economic characteristics of the enterprise 29

2.2. The assessment of the financial condition of the enterprise 32

2.3. The assessment of the financial condition of the enterprise 37

3. The ways to increase the efficiency of activities 51

ООО «Reasonable Choice Plus» 51

3.1. The development of measures to improve the efficiency of enterprises 51

3.2. The economics of the developed measures to improve the plant performance 59

Conclusion 66

List of cited references 70

Addendums 75

The same kind of picture is seen in the ratio of the growth rates of the amount of profit and the aggregate amount of resources. For example, the increase in the amount of profit from sales as a financial result from the main activity of the subject of the economy by 46% with an increase in the value of total resources by 14,2% had a positive effect on the change in the resource-profitability index, its growth in 2016 as compared to 2015 Was equal to 0,22 rubles, or 28,5%.

All this positively characterizes the level of efficiency and competitiveness of the activities of ООО «Reasonable Choice Plus».

In the analyzed period, fixed assets increased at a lower rate than the total proceeds from sales, the ratio of their removal was 0,19 (4,3 / 22,3), that is, 1% of the increase in the amount of the output from Sales accounted for 0,193% of the increase in fixed assets, and this positively reflects the efficiency of the company's operations.

The growth rate of the aggregate amount of current assets was higher than the growth rate of the amount of proceeds from sales (154,6% 122,3%), due to which the lead ratio was 2,45 (54,6 / 22,3). In this regard, each percentage increase in the amount of proceeds from sales was accompanied by 2,45% increase in the average annual working capital. This negatively characterizes the use of resources.

In a positive way, it can be estimated that the rate of growth in the size of the wage fund (105,6%) is less than the growth rate of the amount of revenue from the sale of the company (table 5). In general, this had an impact on the growth of the operating efficiency level of the company «Reasonable Choice Plus» in 2016.

Regardless of the information provided on the growth of the level of the company's efficiency, for the purpose of a deeper analysis of the level of efficiency, it is necessary to investigate the private performance indicators.

In the company a lot of money is invested in the basic funds. Indicators of the level of efficiency of the use of fixed assets ООО «Reasonable Choice Plus» are shown in table 6.

Table 6

The indicators of the effectiveness of the use of fixed assets

ООО «Reasonable Choice Plus»

Aggregates

Calculation

2014

2015

2016 Variation

(5 – 4),

(+/-) Growth rate (5/4×100%, %

1 2 3 4 5 6 7

1. Sales proceeds, RUB'000 - 287540 310420 379610 69190 122,3

2. Sales profit, RUB'000 - 76346 80220 117152 36932 146,0

3. Average annual cost of the capital assets, RUB'000 - 32180 33790 35240 1450 104,3

3.1. Assets side of the capital assets, RUB'000 - 20322 21818 27290 5472 115,1

4. Assets side of the capital assets ratio, % I.4.1 / I.4 63,15 64,57 77,44 12,87 -

5. Average staffing number, number of personnel - 215 220 230 10 104,5

6. Returns on assets, rub./ rub. I.1 /

I.3 8,93 19,19 10,77 1,58 117,2

6.1 Assets side of the assets, rub. / rub. I.1 /

I.3.1 14,15 14,23 13,91 -0,32 97,7

7.Capital-output ratio, rub./rub. I.3 /

I.1 0,11 0,11 0,09 -0,02 81,8

8. Capital-labor ratio, RUB'000 / number of personnel I.3 /

I.5 149,67 153,59 153,22 -0,37 99,8

9. Degree of mechanization, RUB'000 / number of personnel I.3.1 / I.5 94,52 99,17 118,65 19,48 119,6

10. Return on assets, rub./rub. I.2 /

I. 3 2,37 2,37 3,32 0,95 140,0

11. Average output, RUB'000 / number of personnel I.1 /

I.5 1337,39 1411,00 1650,48 239,48 116,9

As can be seen from the data presented in the table, in 2016 the level of return of fixed assets of OOO «Reasonable Choice Plus» became higher by 17,2% and equaled 10,77 rubles in 2016. This result was brought about by the cumulative impact of such factors as an increase in the amount of proceeds from sales by 22,3% and an increase in the average annual value of fixed assets by 4,3%. The main impact on the growth in the level of return on assets was made by the increase in the amount of proceeds from the sale, and this is shown by the growth in the level of efficiency of OOO «Reasonable Choice Plus».

The level of the return on assets of the active part of the company's fixed assets in 2016 was reduced to 13,91 rubles, which is 2,3%.

The capital-output ratio is the opposite of the return on capital ratio, which is why, with the growth in the return on assets in 2016 by OOO «Reasonable Choice Plus», the capital ratio decreased by 18,2%, or 0,02 rubles, that is, 1 ruble in revenue From the sale was accounted for 0,02 rubles. The value of fixed assets is less than in 2015. This, at the same time, shows the qualitative aspect of the work of the subject of the economy. The growth rate of the assets ratio serves as the basis for the growth in the level of development and improvement of the working conditions of the company's personnel. Funds at the same time is an indicator of the effectiveness of the use of fixed assets. During the analysis period, this indicator was reduced by 0,2%, which is 0,37 thousand rubles. Compared to the level of average personnel development of the company, which became higher by 239,48 thousand rubles that is 16.9% over the indicated period, the decrease in the ratio of the assets ratio is seen, and this positively characterizes the level of efficiency of the activity. That is, with a decrease in the value of fixed assets, which accounts for one employee, the level of their average output became higher. From here it can be concluded that reasonable prerequisites are used in the real nature to increase the growth rate of the average level of staff development.

In general, the company responds to the growth in the amount of sales revenue and the change in activities by the increase in the number of employees.

It is necessary to investigate the efficiency indicators of the use of circulating assets of OOO «Reasonable Choice Plus», since it is from their use that the effectiveness of the economic entity depends on its use (table 7).

Table 7

The indicators of efficiency of the use of current assets

OOO «Reasonable Choice Plus» for 2014-2016

Aggregates

Calculation

2014

2015

2016 Variation

(5 - 4),

(+/-) Growth rate $(5/4 \times 100\%, \%)$

1 2 3 4 5 6 7

1. Sales proceeds, RUB'000 - 287540 310420 379610 69190 122,3

2. Sales profit, RUB'000 - 76346 80220 117152 36932 146,0

3. Average annual cost of current assets, RUB'000 - 14438 19070 29490 10420 154,6

3.1 Average annual cost of supplies, RUB'000 - 4981 6360 12660 6300 199,1

3.2 Average annual cost of accounts due from customers, RUB'000 - 4885 5540 8905 3365 160,7

4. Sales proceeds per 1 rub. of current assets, rub. / rub. l.1/

l.3 19,92 16,28 12,87 -3,41 79,1

5. Sales proceeds per 1 rub. of supplies, rub. / rub. l.1/

l.3.1 57,73 48,81 29,98 -18,83 61,4

6. Sales proceeds per of accounts due from customers, rub. / rub. l.1/

l.3.2 58,86 56,03 42,63 -13,40 76,1

7. Coefficient of current assets loading, rub. / rub. l.3/

l.1 0,05 0,06 0,08 0,02 133,3

8. Profit per 1 rub. of current assets, rub. / rub. l.2/

l.3 5,29 4,21 3,97 -0,24 94,3

9. Speed of current assets movement, days l.3 \square 365 days

/ l.1 18,33 22,42 28,35 5,93 126,5

10. Return on supplies, days l. 3.1 \square 365 days / l.1 6,32 7,48 12,17 4,69 162,8

11. Return on accounts due from customers, days l. 3.2 \square 365 days / l.1 6,20 6,51 8,56 2,05 131,4

According to the information presented in table 7, such conclusions can be drawn.

In OOO «Reasonable Choice Plus» the amount of sales revenue per 1 rub. Of the average annual working capital for 2016 was equal to 12,87 rubles / rub. It became less in comparison with 2015 by 20,9%. This was due to the fact that the value of working capital increases in a faster way than the amount of proceeds from the sale. This shows the inefficiency of using the company's current assets. The largest amounts of current assets show investments in slowly sold assets, which include the amount of reserves and receivables.

The value of the reserves in 2016 was higher by 6300 thousand rubles, which is 99,1%, and became equal to 12660 thousand rubles. At the same time, the revenue per 1 ruble. Stocks decreased by 18,82 rubles / rub, or by 38,6%, and this shows inefficiency of their use. All of this is indicated by a slowdown in the indicator of the turnover of stocks by 4,69 days, or by 62,8%. In this regard, it is important for the company to improve management of its reserves.

The value of accounts receivable became higher in the reporting period by 3365 thousand rubles, one hundred is equal to 60,7%. The same growth, as well as the amount of reserves, is more than the increase in the amount of proceeds from sales (by 22,3%). This shows a deterioration in the level of debtor debt turnover. At the same time, the indicator of the length of debtors' debt turnover has slowed by 2,05 days, or 31,4%. This shows the inefficient use of debtors' debts, the poor state of settlements with debtors, and therefore it is necessary to improve the management of accounts receivable in order to further the competitive position of the company does not become worse.

At the same time, the amount of profit from sales of 1 ruble. The average annual circulating assets became less by 5,7% and equal to 3,97 rubles / rub. in 2016. This was due to the faster growth of the average annual value of working capital in comparison with the total amount of profit from sales.

All this demonstrates the ineffectiveness of using the amount of the company's revolving funds.

Growth of the indicator of the load factor behind it causes the amount of overspending of current assets, this is what happened, i.e. the load factor became higher by 0,02, or by 33,3%, it shows a negative change in the functioning efficiency of the analyzed company.

The slowdown in the turnover of circulating assets caused additional involvement of funds in the turnover, according to OOO «Reasonable Choice Plus» such a sum was equal in 2016:

$(28,35 - 22,42) \times (379610/365) = 6167,36 \text{ RUB'000}$

In this regard, in order to strengthen the level of competitiveness of the company, it is necessary to improve the policy of managing individual types of working capital in order to accelerate their turnover.

It is necessary to consider the indicators of the effectiveness of the use of labor resources of OOO «Reasonable Choice Plus» according to table 8.

Table 8

The indicators of the effectiveness of the use of labor resources
by OOO «Reasonable Choice Plus» for 2014-2016

Aggregates

Calculation

2014

2015

2016 Variation

(5 - 4),

(+/-) Growth rate $(5/4 \times 100\%, \%)$

1 2 3 4 5 6 7

1. Sales proceeds, RUB'000 287540 310420 379610 69190 122,3

2. Sales profit, RUB'000 - 76346 80220 117152 36932 146,0

3. Number of employees, number of personnel - 211 220 230 10 104,5

4. Wages fund

4.1- in an amount, RUB'000 - 47095 51090 53960 2870 105,6

4.2- as a percentage of sales proceeds

1.4.1/1.1 16,38 16,46 14,21 -2,25 -

5. Average output, RUB'000 1.1/1.3 1362,7 1411,00 1650,48 239,48 116,9

6. Profit per 1 labor, RUB'000 1.2/1.3 361,83 364,64 509,35 144,71 139,7

7. Sales proceeds per 1 rub. of wages fund, rub. 1.1/

1.4.1 6,11 6,08 7,03 0,95 115,8

8. Average wage, RUB'000 1.4.1/

1.3 223,19 232,23 234,61 2,38 101,0

9. The coefficient of advancing the growth of labor productivity over the growth of the average wage Rate of increase in labor productivity / growth rate of average wages - $(116,9-100) / (101-100) = 16,90$

As can be seen from the information presented in the table, the salary fund of the staff of OOO «Reasonable Choice Plus» in the amount for 2016 increased by 5,6%. This can be explained by an increase in the salaries of the employees of OOO «Reasonable Choice Plus», which, in turn, had an impact on the growth of the average wage in 2016 by 1%, or by 2,38 thousand rubles; also, the growth of the wage fund was influenced by the increase in the number of employees in connection with the expansion of activities.

The growth rate of the average output of the organization's employees in 2016 was 116,9%, and the growth rate of the average wage was 101%. The value of the growth rate of the average output growth over the average wage growth was 16,9%.

It can be noted that with an increase in wages by 1%, average output is increased by 16,9%.

It can be said that an increase in the wages of workers entails an even greater increase in the output index during the reporting period, this is demonstrated by an increase in the level of efficiency in the use of labor resources of OOO «Reasonable Choice Plus». We perform a comparative analysis of the effectiveness of the analyzed company in comparison with its main competitors.

Evaluation of the quality level of services and products of the company involves choosing an estimate for each item from 1 to 10 points for all competitors (four companies). A survey of clients and employees was carried out (the application form is presented in Appendix 5), as a result of which it was necessary

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