

## SECTION 9. ACCOUNTING, ANALYSIS AND AUDIT

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**IDENTIFICATION OF TYPES OF PROFIT AS AN OBJECT OF ACCOUNTING, ANALYSIS, AND CONTROL**

The etymological meaning and role of the enterprise's profit in modern conditions of the national economy development is studied. The author believes that it is necessary to study problematic issues of profit classification for the needs of accounting, analysis and control, approaches to which in modern conditions are quite contradictory from the point of view of the antagonism of interests of interested users of information.

The author's vision of the concept of "profit" is formulated, taking into account the specific features that this economic category has now acquired. A study of approaches to the classification of profits in the scientific literature and regulatory legal acts, carried out their critical analysis.

The proposed classification separates those features that identify profits precisely for the purposes of accounting, analysis and control. Having obtained a certain amount of profit, it is important for each enterprise to determine the main directions of its use, since it is from these decisions that the future development of the enterprise depends, the ability to be confident in the enterprise's ability to be sustainable to economic, political, social and other changes.

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