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Editorial Office Address: 9, Georgii Gongadze Str., 54020, Mykolayiv, Ukraine
Mykolayiv National Agrarian University

tel. 0 (512) 58-03-25

<http://modecon.mnau.edu.ua/>

e-mail: modecon@mnau.edu.ua

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Hariaha L., PhD (Economics), Assistant Professor, Cherkasy educational-scientific institute, State higher educational institution «University of banking», Cherkasy, Ukraine

IMPROVEMENT OF MANAGEMENT OF FINANCIAL RESULT OF THE BANK

Introduction. Modern trends in the development of the economy and the banking sector of the country determine the priority of solving the problems of evaluation and ensuring the stability and efficiency of the banking system. As a positive financial result of the bank is one of the most important indicators of its activities, the ability to manage and maintain profits at the required level determines the future success of the banking institution in the financial market. The problem of forming a positive result of the bank during the economic and political crisis becomes even more actual, because the financial stability and security of depositors both one bank and the banking system depend on the profit earned.

Purpose. The aim of the article is to deepen the theoretical aspects and to justify practical recommendations for improving the scientific and methodological approaches to managing the financial result of the bank by using the taxonomic analysis methods.

Results. In the article there are deepened theoretical aspects and substantiated practical recommendations for the improvement of scientific and methodical approaches to managing the financial result of the bank. The scientific approaches to the notion «financial result of the bank» are generalized and his

author's definition is given. The use of the integral indicator of the efficiency of management of the financial result of the bank with the use of taxonomic analysis for improving the management of the financial result of the banking institution is proposed. The stages of calculation of a synthetic multidimensional indicator (an integral indicator of the efficiency of management of a bank's financial result) are identified. It was established that the efficiency of management of financial results of the banking system of Ukraine during the period of research was constantly got worse. Methods of achieving a positive financial result (profit) of the bank are systematized.

Conclusions. The obtained results will promote the formation of new methodical approaches for making operational management decisions to improve the financial performance of the bank. The proposed method of analysis allowed to assess the efficiency of management of the financial result of the bank on the basis of the calculation of the integral index as an aggregated generalization of many features. Such method can be used to timely response of the discrepancy of indicators that characterize the effectiveness of the formation of financial results of the banking institution.

Keywords: *bank, financial result, bank's financial result, management of the financial result of the bank, an integral indicator of the efficiency of management of a bank's financial result.*

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