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**NET INCOME MAXIMIZATION OR NET LOSS MINIMIZATION AS FACTORS
OF INCREASING THE EFFICIENCY OF MACHINERY BUILDING ENTERPRISE
CAPITAL STRUCTURE OPTIMIZATION**

The analysis of influence of different group of factors on the amount of machinery building enterprise net income or net loss for determining the factors, which have the largest degree of influence, and increasing or decreasing the amount of which will help to maximize the amount of machinery building enterprise net income or to minimize the amount of its net loss.

The following conclusions can be done on the basis of regression analysis based on a sample of machinery building enterprises. The following factors make the most influence on forming the values of net income or net loss: value added tax, costs of goods (works, services), administrative costs, costs of sales, other operating costs, income taxes, accounts receivable, cash, equity, long-term liabilities, current liabilities, accounts payable for goods, works, services and the amount of capital or liabilities. Accordingly, reduction of costs of goods (works, services), administrative costs, the values of cash and equity increasing, the amounts of accounts payable and capital (liabilities) decreasing by the values of long-term and current liabilities decreasing, that have the largest degree of influence, will contribute to maximize the value of machinery building enterprise net income or to minimize the value of its net loss.

The realization of this complex of operations will contribute to maximize net income or to minimize net loss and, as a result, to increase the efficiency of machinery building enterprise capital structure optimization.