

Kyiv National University of Trade and Economics
Department of international economic relations

FINAL QUALIFYING PAPER
on the topic:
“Organization and Planning of International Transport Operations”
(based on the data of LTD «VOLTEKH», Kyiv)

Student of the 2nd year, group 5a,
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ВИПУСКНА КВАЛІФІКАЦІЙНА РОБОТА

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ABSTRACT

Hoshchuk M. Organization and Planning of International Transport Operations

Qualifying work for obtaining a master's degree in specialty 073 "Management", specialization "Foreign economic activity management". Kyiv National University of Trade and Economics, 2018.

In the final qualification work the essence of logistics of the enterprise is determined, the mechanism of development and implementation of the logistics system at the enterprise is substantiated. The methodological approaches to the evaluation of the effectiveness of the logistics and import activity of the enterprise are presented.

The financial and economic activity of «VOLTEKH» LTD was analyzed, the external environment of the research enterprise was carried out. An estimation of the level of efficiency of the import activity of the enterprise is carried out.

The necessity of searching for ways of introducing a new logistic system at the enterprise «VOLTEKH» Ltd is substantiated. The assessment of the effectiveness of the proposed activities is provided. The calculation of forecast import rates for the medium-term perspective, taking into account the proposed measures, has been carried out.

Key words: foreign economic activity, import activity, transportation, international transportation, customs clearance, logistics system, efficiency, import valuation.

АНОТАЦІЯ

Гошук М. М. Організація та планування міжнародних транспортних операцій

Випускна кваліфікаційна робота на здобуття освітнього ступеня магістра за спеціальністю 073 “Менеджмент”, спеціалізацією “Менеджмент зовнішньоекономічної діяльності”. Київський національний торговельно-економічний університет, 2018.

У випускній кваліфікаційній роботі визначено сутність логістичної діяльності підприємства, обґрунтовано механізм розвитку та впровадження логістичної системи на підприємстві. Представлено методологічні підходи до оцінювання ефективності стратегії логістичної та імпортової діяльності підприємства.

Проаналізовано фінансово-господарську діяльність ТОВ «ВОЛЬТЕХ», проведено аналіз зовнішнього середовища діяльності досліджуваного підприємства. Здійснено оцінку рівня ефективності імпортової діяльності підприємства.

Обґрунтовано необхідність пошуку шляхів впровадження нової логістичної системи на підприємстві ТОВ “ВОЛЬТЕХ”. Проведено оцінку ефективності запропонованих заходів. Проведено розрахунок прогнозних показників імпорту на середньострокову перспективу з урахуванням запропонованих заходів.

Ключові слова: зовнішньоекономічна діяльність, імпортна діяльність, транспортування, міжнародні перевезення, митне оформлення, логістична система, ефективність, оцінка імпорту.

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SUMMARY
TO THE FINAL QUALIFYING PAPER
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Student of the 2nd year, group 5a,
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Kyiv 2018

Final qualifying paper: 105p., Illustrations - 12, Tables - 31, appendices - 8, references – 77.

The object of investigation is the process of organization and planning of international transport operations.

The subject of investigation is a set of theoretical, methodological and practical issues of management of the logistics system of LTD «VOLTEKH».

Enterprise that is a basis for writing master diploma work is LTD «VOLTEKH».

Purpose of final qualifying work is to develop directions for improvement of the management of logistics and foreign economic activity of «VOLTEKH»LTD.

The main tasks of the work:

- to find out the essence of the formation of logistics systems of the enterprise, the main tasks of their management;
- to describe the composition and structure of the foreign economic operations of the enterprise;
- to study the main stages of the development of the policy of the logistics system management at the enterprise;
- to analyze the dynamics, composition and structure of the foreign economic operations of the enterprise;
- assess the business activity of the enterprise;
- carry out an analysis of the main factors influencing the efficiency of the use of logistic systems;
- study the policy of financing systems related to foreign economic activity at the enterprise;
- plan the company's need for logistics;
- develop a program for the introduction of the logistics system of the enterprise.

Methods of investigation: The research was carried out using a dialectical approach to the study of the management system of the logistics system of the

enterprise; axiomatic (basing on existing general theoretical positions). The study used the methods of induction - at the stage of collection, systematization and processing of information for the study; deduction - in the process of theoretical understanding of the problem; analysis and synthesis - to combine various components of economic phenomena into a single process; expert method – to make an assessment of future indicators of import activity.

In the introduction to the work described the actuality and the practical value of the topic; explained the purpose and the practical significance of the research object, represented the subject of research and its tasks. Also methodological and theoretical part of the study, methods that were used in the work are described.

In Part 1 "Theoretical foundations of the logistic system of the enterprise - the subject of foreign economic activity" the essence formation of logistics systems is described. There is investigated the national and international legal regulations of international transportation. Methodological tools for evaluating the effectiveness of logistic system operations are found out.

In Part 2 of the work "Analysis of the logistic system formation of «VOLTEKH» LTD" the financial and economic activity of «VOLTEKH» LTD are analyzed, the analysis of foreign environment of the company is provided. Results and efficiency assessment of the import activity of «VOLTEKH» LTD are evaluated.

In Part 3 of the work "Improvement of the logistic system of «VOLTEKH» LTD" the directions of logistic system improvement of «VOLTEKH» LTD are developed. Measures for improvement the logistic system of «VOLTEKH» LTD are explained. Evaluation of the effectiveness in future including the proposed measures in the company was provided.

Conclusions and proposals contain theoretical statements and solutions to the given scientific problem, generalize the results of the analysis of the object of the study and specify proposals for improving the effectiveness of the logistics and import strategies of the enterprise.

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INTRODUCTION

Actuality of theme. In the conditions of the development of the market economy of Ukraine, the process of proper functioning of the logistics system, which leads scientists and practitioners to solve a lot of theoretical and practical issues, acquires a special significance for each subject of foreign economic activity.

It concerns the development and implementation of such approaches in the management of the logistics system that would ensure the stability of the financial state, high efficiency of foreign economic activity, investment attractiveness of domestic enterprises.

Logistics in a general sense is the detailed organization and implementation of complex operations. In a business sense, logistics is the management of the flow of things between the point of origin and the point of consumption in order to meet requirements of customers or corporations. The resources managed in logistics can include physical items such as food, materials, animals, equipment, and liquids; as well as intangible items, such as time and information.

The purpose is to provide a delivery (shipping) the products to the consumer at the right time and place at the lowest possible total cost of labor, material and financial resources.

The main tasks of logistics systems can be defined as follows:

- choice of vehicles;
- joint planning of the transport process with warehousing and production facilities;
- joint planning of transport processes with different types of transport;
- ensuring technological unity of the transport and warehouse process;
- definition of rational delivery routes.

The processes of forming and functioning of the logistics system of the enterprise are influenced by political, economic, technical, social, marketing and other factors. Within such factors, economists distinguish the following:

- factors on which the enterprise's need for the implementation of the logistics system depends;
- factors influencing the formation of the commodity nomenclature of foreign economic activity of the enterprise and its volume;
- factors influencing the organization of material flows;
- factors influencing the formation of the geographical structure of material flows, external and internal factors of influence on the foreign economic activity of the enterprise.

It should be noted that over the whole period of the transformation of the domestic economy, the greatest attention of economists was given to the influence of external factors with some underestimation of the need to modernize the internal management system of all types of enterprise activity.

Degree of disclosure of the problem. Conceptual bases of management of logistics system and economic efficiency of foreign economic operations are considered in the scientific works of domestic and foreign scientists, who made a significant contribution to the study of these problems. These include such domestic scientists as Adamik O.V. [1], Flyer L.V. [17], Mazaraki A.A. [46], Melnik T.M. [47], Kovalenko K.S. [32], Malarets L.M. [44], Mizyuk B.M. [50] and many others, as well as foreign economists as Beamish P.W., Allen M., Philip R. , Douglas M. Lambert, Martha C. Cooper, Janus D. Pagh, Clifton M.B. [42].

Noting the contribution of researchers to the disclosure of specific issues in the theory and practice of foreign economic management, it cannot be noted that there is still no single and systematic idea of how to form and evaluate logistics tools in management. The scientific literature also does not have a well-established, common approach to solving the problems of integration of the logistics system in the main business processes of the organization.

Separate tasks in the field of logistics system management processes are studied deeply, some practical experience of solving problems in this area has been accumulated, but approaches and methods for systematizing the use of logistics systems, such as management tools, assessing the adequacy of their choices, and

analyzing the rationality of use, remain without sufficient justification. As a result, the issues of the influence of logistic systems on increasing the efficiency of the foreign economic activity of the enterprise are not considered in the professional literature. The above reasons and facts have led to the choice of the topic of research of the final qualification work, based on its relevance from a scientific point of view and high practical significance.

The purpose of the final qualifying work is to develop directions for improvement of the management of logistics and foreign economic activity of «VOLTEKH» LTD.

The main tasks of the work:

- to find out the essence of the formation of logistics systems of the enterprise, the main tasks of their management;
- to describe the composition and structure of the foreign economic operations of the enterprise;
- to study the main stages of the development of the policy of the logistics system management at the enterprise;
- to analyze the dynamics, composition and structure of the foreign economic operations of the enterprise;
- assess the business activity of the enterprise;
- carry out an analysis of the main factors influencing the efficiency of the use of logistic systems;
- study the policy of financing systems related to foreign economic activity at the enterprise;
- plan the company's need for logistics;
- develop a program for the introduction of the logistics system of the enterprise.

The object of the research is the process of organization and planning of international transport operations.

Subject of research is a set of theoretical, methodological and practical issues of management of the logistics system of LTD «VOLTEKH».

Research methods. The research was carried out using a dialectical approach to the study of the management system of the logistics system of the enterprise.

The study used the methods of induction - at the stage of collection, systematization and processing of information for the study; deduction - in the process of theoretical understanding of the problem; analysis and synthesis - to combine various components of economic phenomena into a single process.

Information base of research. The study used the legislative and regulatory framework of Ukraine, scientific research leading native and foreign economists on economics, analysis and control.

The practical significance of the chosen topic of final qualification work for a basic enterprise is the need to develop an effective system of logistics and foreign economic activity of the enterprise.

Scientific hypothesis: the profitability of the company's operations, its liquidity and solvency, financial stability and business activity depend on effective management of the logistics system of the enterprise in the composition of foreign economic activity.

The scientific novelty of the work consists in theoretical substantiation and practical solution of a complex of issues related to the management of the logistics and foreign economic activities of the enterprise.

PART 1

THEORETICAL FOUNDATIONS OF THE LOGISTIC SYSTEM OF THE ENTERPRISE – THE SUBJECT OF FOREIGN ECONOMIC ACTIVITY

1.1 The Essence of Formation of the Logistic System of the Enterprise

Foreign economic activity (FEA) - The activities of economic entities of Ukraine and foreign business entities, based on the relationship between them, which takes place both in Ukraine and abroad [15].

The main subjects of foreign trade activities in Ukraine are [38]:

1) Individuals - citizens of Ukraine, foreign citizens and persons without citizenship who have civil legal capacity, in accordance with the laws of Ukraine and permanently reside on the territory of Ukraine;

2) Legal persons registered as such in Ukraine, and have permanent residence in the territory of Ukraine (companies, organizations and associations of all kinds, including liability and other types of companies, associations, unions, concerns, consortiums, trading houses, brokerage and consulting firms, cooperatives, financial institutions, international associations, organizations and others), including legal entities, assets and / or capital of which is wholly owned by foreign business entities second activity;

3) Other business entities, stipulated by laws of Ukraine.

According to Article 4 of the Law of Ukraine "Of Foreign Economic Activity", among other things, to the types of foreign trade refers export and import of goods. Implementation of export and import operations involves the conclusion between external economic agreement participating parties [38].

Foreign trade agreement (contract) – an agreement of two or more economic agents and their foreign counterparts, aimed at the establishment, modification or termination of their rights and obligations in foreign economic activity [9].

In accordance with Article 6 of the Law of Ukraine "Of Foreign Economic Activity" entities that are parties to the foreign trade agreement (contract), should be able to conclude an agreement (contract) in accordance with this and other laws

of Ukraine and/or the law of the place of contract. Foreign trade agreement (contract) shall be made in accordance with this and other laws of Ukraine in accordance with international treaties of Ukraine [13].

Subjects of foreign economic activity in the preparation of the text of the foreign trade agreement (contract) have the right to use well-known international traditions, recommendations of international bodies and organizations, unless prohibited by right and in exceptional form this and other laws of Ukraine [35].

Transport is one of the main branches of any economy, one of the most important factors of its development. With the development of market relations, the influence of transport is intensifying, therefore regional commodity markets are formed [17]. The main task of transport is to accelerate the turnover of material values, the delivery of finished products, the transporting of people. This directly affects the economic interests of both: producers and consumers [37].

A special place of transport in the sphere of production lies in the fact that, on the one hand, the transport industry is an independent branch of production, and however, a special branch of investment of production capital. But on the other hand, it differs in a continuation of the production process within the circulation process and for the circulation process [50].

Logistic activity - is a system of actions and decisions related to the formation of the optimal ratio of material, financial, information and transport flows, which pass the serial chain from external source to final user of finished products [44].

Logistics is generally the detailed organization and implementation of a complex operation. In a general business sense, logistics is the management of the flow of things between the point of origin and the point of consumption in order to meet requirements of customers or corporations. The resources managed in logistics can include physical items such as food, materials, animals, equipment, and liquids; as well as intangible items, such as time and information. The logistics of physical items usually involves the integration of information flow, materials handling, production, packaging, inventory, transportation, warehousing, and often

security. The aim is to provide a delivery (shipping) the products to the consumer at the right time and place at the lowest possible total cost of labor, material and financial resources [30].

The main tasks of transport logistics can be defined as follows:

- choice of vehicles;
- joint planning of the transport process with warehousing and production facilities;
- joint planning of transport processes with different types of transport;
- ensuring technological unity of the transport and warehouse process;
- definition of rational delivery routes [19].

The purpose of logistics activities is considered to be reached with the six conditions:

1. the right product delivered;
2. the required quality;
3. delivered in the required quantity;
4. at the right time;
5. to the right place;
6. with the minimal cost [5].

Accordingly, there are the following functional areas of logistics:

1. Purveyance. Inventories allow economically and efficiently operate the entire system. The value of inventories has to be optimal for the system. The inventory allows the system to respond quickly to changes in demand and ensure uniformity of transport.
2. Transporting. Includes not only transporting goods from the supplier to the consumer, from the enterprise to the warehouse, from the warehouse to the warehouse, but also the delivery from the warehouse to the consumer. The main characteristics of transporting are cost and safety.
3. Storage facilities. It includes accommodation in a warehouse for the storage of materials, management of warehouse processing, packaging, etc.

4. Information. Any logistic system is controlled by the information and controlling subsystems. These subsystems transmit orders, requirements of shipments and transportation of the products, supporting inventory levels.
5. Basic requirements of logistics are: maintaining communications of the logistics with the corporate strategy, improving the organization of the movement of material flow, flow of relevant information and its timely processing technology, effective human resources management, accounting of profits from logistics for financial evaluation, to determine the optimal level of logistics services in order to increase profitability, careful design of the logistics operations [56].

Transport logistics of enterprise has its own specific problems that are needed to be addressed to improve its efficiency. The main ones are:

1. Quality of transport service. This applies, first of all, to simple forwarding or transport companies, the first of which does not have its own rolling stock and work as intermediaries between the customer and the carrier, and the second - engaged in the carriage of goods with own transport, practically do not try to optimize the process of transportation [5].
2. The complexity of the organization of the interaction of several types of transport. In today's conditions of organization of the logistics system of the company it is necessary to pay attention to the interaction of different types of transport when transporting one cargo. An example is the delivery of goods from remote provinces of China by air transport. Initially, by road transport goods are delivered from the shipper to the airport, from the airport flying an aircraft, at the airport of destination, the goods are taken by road transport and delivered to the recipient. It should be noted that the interaction of different transport almost always increases the time of carriage. This is due to the reloading from one mode of transport to another, with short-term cargo storage.
3. Low quality of transport infrastructure, which is the result of economic weakness of economic entities and their territorial dispersal [29].

4. Specificity of the object of transportation: some products are not basic and require special conditions of transportation (temperature, ventilation, etc.) [25].

To date, there are many different types of transport for freight. When choosing the optimal transport for a particular transportation, it is necessary to take into account the information on the peculiarities of a particular transport [11].

In order to organize the logistics system of the enterprise, it is first necessary to choose the most profitable type of transport, which satisfies the requirements for the terms and conditions of delivery of goods. Since all modes of transport (railway transportation, sea freight, inland waterway, river freight, automobile transportation, air freight) have certain advantages and disadvantages, which determine the effectiveness of their usage in the logistics system. Very often, the transportation of cargo is the main item of expenses and ranges from 40% to 50% of logistics costs and from 4% to 10% of the final cost of the product [10].

When choosing a method of delivery of goods, the cargo owner must be guided by a variety of criteria. The most significant of these are speed, reliability and cost. Each type of transport has its advantages and disadvantages, knowing that you can optimize the costs and speed of transportation of goods. Based on the type and parameters of the cargo, the most suitable transport is selected (Table 1.1). In Ukraine, the most common are road and air transport types [5].

Table 1.1

Features of Selection Different Types of Transportation

Selection criteria	Types of transportation			
	Rail	Water	Road	Air
Speed	average	lowest	high	highest
Reliability	average	low	high	average
Ability to transport various types of cargo	high	highest	average	low
Availability	high	low	highest	average
Cost	average	low	high	highest

*Source: constructed by the author on the basis of [5]

International carriage means any carriage in which the place of departure and destination, regardless of whether or not there be a break in the carriage or a transshipment, are situated either within the territories of the two countries, or in the territory of the same State, unless agreed stopping place within the territory of another state [24].

Express delivery of goods - delivery of documents and small cargoes by air through sorting hubs within 1-3 business days around the world. Worldwide courier delivery leaders are: FedEx, DHL, UPS, TNT [58].

Express delivery technology:

- Availability of a customs office in the warehouse, a central transshipment station;
- A simplified border crossing procedure is the absence of a preliminary warning and a preliminary declaration;
- Simplified procedure for transit through its own network in the regions of Ukraine[72].

However, given the specifics of air travel, there are loads that are prohibited for courier services:

- Excise goods (alcohol, alcoholic beverages, and petroleum products);
- Weapons and their parts, ammunition, explosive substances;
- Dangerous goods: toxic and flammable gases, flammable liquids, toxic substances, radioactive substances;
- Cargo of military purpose [50].

In general sense, airfreight is a transportation of goods by commercial airlines around the world (UIA, Turkish Airlines, Lufthansa and others).

Air cargo transportation has some major advantages: speed, simplicity, reliability, punctuality, affordability, costs. Airfares, taking into account all its conveniences, speed, punctuality, can also be very profitable. This is especially noticeable when transporting small cargoes to long distances [30].

In the modern logistics system, the recipient of the cargo has one main choice, which affects the choice of type of the transport for transportation. The

choice is: time or cost. Airfare is the leader among all types of transport by delivery time (1-7 days) [50].

For the time of delivery, the time for transportation of goods from the sender to the recipient are influenced by the following factors which the enterprise must take into account at the planning stage of the logistics system:

- Sender's distance to the nearest airport, time needed to deliver the goods to the airport and availability of necessary flights;
- Registration (documents and customs clearance), as well as service at the airport;
- Time zone difference and delays in flights [61].

All these factors affect the time of delivery of the goods, and should be taken into account by the logistics department at the planning stage of the logistics operations.

In the system of air transport carriage of cargo an air waybill is issued. The air waybill confirms the existence of a contract of carriage of goods between the carrier and the shipper as defined in this document and the receipt of the goods to be transported under the conditions defined in this document [65].

Any data in the air waybill on the weight, dimensions and packing of the cargo, as well as the number of places are evidence of the facts. Data on the number, size and condition of the goods is not evidence against the carrier except in cases where such data relate to the actual condition of the goods and the carrier checks carried out in the presence of the consignor, which is noted note in the air waybill. If the data on tariffs and duties have not been defined, the carrier shall indicate in the air waybill amount payable for the transportation of cargo by the consignor [65].

When transporting more cargo space, if the goods cannot be transported on the same aircraft (one vehicle), or if the transport of goods by one air waybill is prohibited by the applicable laws or regulations of the carrier, the carrier has the right to require the consignor registration of air waybills separately on each cargo.

Aircraft cargo consignment is a set of documents, consisting of three copies of the (original) or nine copies (if this is a typical airway bill) or three specimens and six to eleven copies.

Three specimens airway bill (irrespective of the number of copies) have the same legal force and assigned:

- original 1 (for carrier) - for the carrier, which owns airway bill (color - green). It remains with the carrier issuing the airway bill, to be the settlement is documented evidence signing the carrier and the shipper of cargo transportation contract;
- original 2 (for consignee, color - pink). Heading off together with the goods to the destination and is issued when receiving the cargo by consignee;
- original 3 (for shipper, color - blue). Provided for the shipper and is proof of receipt of the goods by the carrier of the transport [76].

The second type of transport, which is common in Ukraine for international transportation, is road transport. Road transportation is the most popular form of transport in the world [19].

Automobile transportation has its advantages and disadvantages. Advantages of road transport:

- High maneuverability and mobility (door-to-door delivery);
- Ability to ensure the regularity of delivery;
- High speed of delivery of cargoes;
- Delivery of products without intermediate congestion and directly from the warehouse of the sender to the recipient;
- Small capital investments in the development of small cargo turnover for short distances.

Disadvantages:

- Relatively high cost of transportation for far distances;
- The state of the road network of Ukraine at present;
- Urgency of unloading (high cost of downtime) [28].

The organization of cargo transportation by international road transport should take into account many organizational factors that influence the efficiency of implementation of road transport in the logistics system of the enterprise [2].

Among the many types of vehicles there is the opportunity to highlight some of the most popular; most often used types of trucks for international road transport:

1. Truck - runs with semitrailers, attachable to a machine with a special coupling mechanism - the fifth wheel coupling.
2. Tent trailers - have a simple design, which is the basis body and a frame, the top is pulled by synthetic awning; during loading/unloading the transport awning can be lifted from all sides, that greatly accelerates the process;
3. Refrigerators – are the special vehicles equipped with a camera, which keeps temperature at an appropriate level; this mode of transport is used for transportation of products, medicines, plants and flowers; the vehicle at the same time is suitable for storing goods, and for its transporting [27];

In modern conditions of development of the logistics system, in order to deliver the goods from the sender there is no need to own a vehicle fleet. This function is performed by logistics intermediaries who are engaged in international transportation of goods, have own transport fleet, own warehouses and other services, which facilitates the whole process of organizing the delivery of goods.

Freight forwarding support for the distribution of goods - the activities of freight forwarders (transport agents) in planning, organizing and executing the delivery of goods from places of production/warehousing to places of receiving and providing additional services for preparing batches of shipments for transportation using optimal methods. This activity includes the preparation of the necessary shipping documents, the conclusion of a transportation contract with transport companies, payments for cargo transportation, organization of loading and unloading operations, storage, information support for participants in the transport process, insurance, consolidation of small shipments, simplification of customs formalities [58].

1.2. National and International Legal Regulations of International Transportation

Formation of the logistics system at the enterprise is impossible without in-depth study of legislation in the field of foreign economic activity and international freight transportation. The regulatory methods applied in the management of an enterprise are based on legislative acts regulating the rights and obligations of the subject and object of logistic management, and on regulatory documents. They introduce logistic management in the legal field of the country, creating a legal basis for the formation and transformation of logistic flows. The basis of regulatory and legal management methods are: the system of legislative acts of Ukraine, resolutions of the Verkhovna Rada of Ukraine, normative acts issued by the President, the Cabinet of Ministers of Ukraine, regional and local executive authorities and administrations of various levels. Consequently, legal methods of regulating logistics are, first and foremost, legislation that defines the legal framework and rules for the implementation of logistics policies, including such sections of laws, tax legislation, money circulation law, banking antimonopoly legislation, foreign trade [65-73].

In foreign trade activities, the relationship and responsibilities for transportation between the sender and the recipient of the goods is governed by a system called Incoterms. Incoterms (International Commercial Terms) - this is the official rules of the International Chamber of Commerce recognized by government agencies, law firms and traders all over the world as the interpretation of the most used terms in international trade [44]. Link to Incoterms in the contract of sale clearly defines the responsibilities of the parties and reduces the risk of legal complications. Given the periodic changes in the Incoterms, it is necessary that in every case where the parties intend to incorporate Incoterms into their contract of sale, always made a clear reference to the current, at the moment, version of Incoterms.

Following from that Incoterms regulate some of the most important, fundamental, basic issues related to the delivery of the organization of the goods to the destination, any delivery basis adjusts three key features, without which the delivery of goods to the destination cannot be carried out are:

1. The distribution of transportation costs for the delivery of goods between the seller and the buyer;
2. The moment of transition the risks of damage from the seller to the buyer, loss or accidental destruction of the goods.
3. Date of delivery of the goods (determination of the moment of actual transfer by the seller of the goods at the disposal of the buyer).

The Incoterms is grouped into four categories. Each term is defined by the three-letter abbreviation, the first letter indicates the point of transition of obligations and risks from the seller to the buyer. Example of Incoterms 2010 is described in the Figure 1.1 [44].

1. Shipment - category E (EXW). Transfer of obligations - at the place of departure. The seller is obliged to provide the goods to the buyer directly at the manufacturer, his warehouse, the customs clearance of the goods by the seller is not performed; the seller is not responsible for loading the goods onto the vehicle;
2. The main carriage is not paid by the seller - category F (FCA, FAS, FOB). In this case the transfer of obligations takes place at the departure terminals for the main carriage. The seller undertakes to put the goods at the disposal of the carrier, which the buyer hires himself;
3. The main carriage paid by the seller - category C (CFR, CIF, CIP, CPT). The transfer of obligations takes place from the terminals of arrival for the main carriage. The seller is obliged to conclude a contract for the transporting of the goods, but without assuming the risk of his accidental loss or damage of the goods;

4. Delivery - category D (DAT, DAP, DDP). Transfer of obligations at the time of receipt of the goods by the buyer. The seller bears all shipping costs and assumes all risks until the goods are delivered to the country of destination.

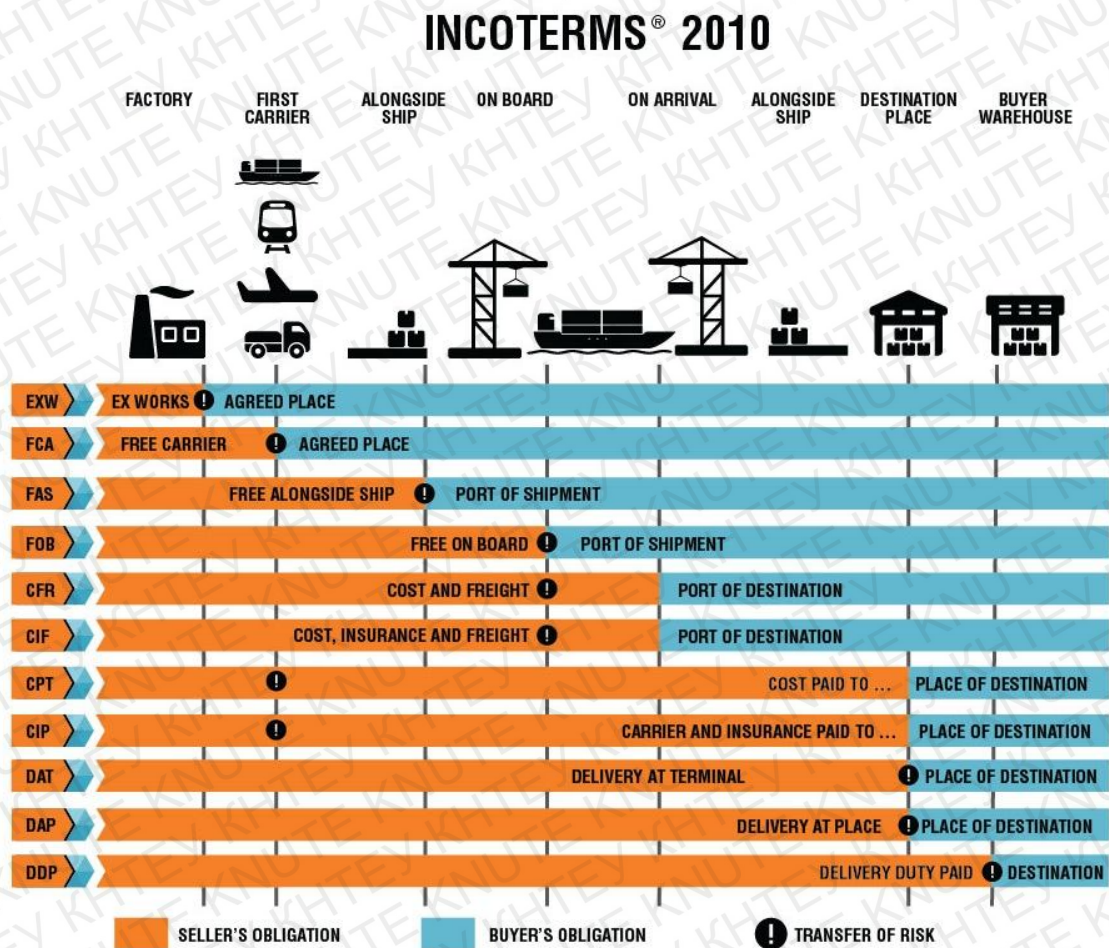


Figure 1.1 Incoterms 2010 [44]

In Incoterms 2010, 11 terms are defined, 7 of them are applicable to any type of transport of the main carriage:

- 1) EXW (Ex works) - the goods are taken by the buyer from the seller's warehouse specified in the contract, payment of export duties is charged to the buyer.
- 2) FCA (free carrier) - the goods are delivered to the main carrier of the customer to the departure terminal specified in the contract, the seller pays the export duties.

- 3) CPT (carriage paid to) - the goods are delivered to the main carrier of the customer, the seller pays the main transport to the terminal specified in the contract, insurance costs are borne by the buyer, import customs clearance and delivery from the terminal to the main carrier is made by the buyer.
- 4) CIP (carriage and insurance paid to ...) - the same as CPT, but the main transport is insured by the seller.
- 5) DAT (delivered at terminal) - delivery to the import customs terminal specified in the contract has been paid, that is, export payments and the main carriage, including insurance, are paid by the seller; customs clearance for import is made by the buyer.
- 6) DAP (delivered at place) - delivery to the destination specified in the contract, import duties and local taxes are paid by the buyer.
- 7) DDP (delivered duty paid) - the goods are delivered to the customer at the destination specified in the contract, cleared of all customs duties and risks.

Also in Incoterms-2010, 4 terms are defined that apply exclusively to sea transport and transport of territorial waters:

- 8) FAS (free alongside ship) - the goods are delivered to the buyer's ship, the contract specifies the port of loading, handling and loading are paid by the buyer.
- 9) FOB (free on board) - the goods are shipped to the buyer's ship, the seller pays for the transshipment.
- 10) CFR (cost and freight) - the goods are delivered to the port of destination of the buyer (specified in the contract). The insurance of the main carriage, unloading and transshipment is paid by the buyer.
- 11) CIF (Cost, Insurance and Freight) - the same as CFR, but the seller insures the main transport [44].

International transportation is carried out by different modes of transport, therefore, for their legal regulation needed the presence of international agreements that determine the rules for a particular type of transport and for mixed transport

(several modes of transport), or for certain types of goods or certain means of transportation. In many cases, a separate convention was made for the international carriage of passengers and baggage and cargo. Most international treaties in this area were developed within the framework of specialized international organizations. The UNO also plays an important role, with the help of which a number of international treaties have been developed [62].

According to article 1 of the Law of Ukraine "On Road Transport" in the wording of February 23, 2006, the international carriage of goods by road with the crossing of the state border is recognized. The organization of international carriage of cargoes is carried out by carriers in accordance with the international agreements of Ukraine on international carriage of goods (Article 53, [72]).

The laws of Ukraine that regulate international transportation include: Code of Commercial Seafaring of Ukraine dated May 23, 1995 No. 176/95-VR [12], The Air Code of Ukraine of May 19, 2011, No. 3393-VR [65], Laws of Ukraine "On Transport" of 10 November, 1994 No. 232/94-VR [41], "On Transit of Cargo" of October 20, 1999 № 1172-XIV [72], "On Railway Transport" dated July 4, 1996, No. 273/96-VR [70], "On Road Transport" April 5, 2001 No. 2344-III [71], etc.

Ukraine is a member of the following international transport organizations: the European Conference of Ministers of Transport (ECMT [74]), the International Maritime Organization (IMO [12]), the International Civil Aviation Organization (ICAO [14]), the European Civil Aviation Conference (ECAC [16]), the Committee on the Internal Transport of the UN Economic Commission for Europe [74], the Organization for the Co-operation of Railways (OSJD [70]) and others.

In foreign logistics activities, the relationships between shipper, receiver and carrier are governed by a Convention on the Contract for the International Carriage of Goods by Road, or CMR consignment note. It is the most important paper in international road transport. This is a summary document, which reflects almost all data of international road transport. From the CMR you can easily find out which cargo was transported, in what quantity, on what documents, from whom, to

whom, how long the shipment lasted, when the goods arrived at customs, when they were received by the sender and in what condition and so on.

That is why each of the participants in the international transport - the sender, the recipient, the carrier, retains the original copy of the CMR.

In essence, the CMR is the actual confirmation of a tripartite agreement concluded between the sender, carrier and recipient under the terms of the CMR convention. In addition, the CMR serves as proof of performance / non-performance of this contract.

Since the CMR combines information from other transport and shipping documents, the key is the coincidence of this information. Any discrepancy in the data in the CRM and the invoice, or in the CRM and the packing list, or in the CMR and in the TIR - brings with it a bunch of burning problems, and especially for the carrier [49].

Transportation of the goods in international relations is connected to the receipt, issuing, delivery and commissioning big amount of documents [39]. These functions can be divided into customs, transportation, design, permits and certificates, insurance. On the other hand, with respect to the object of international transport, they can be classified as:

1. Cargo documents:

- CMR with the specifications and other supporting documents, such as packing list, invoices, description, technical documents [72], etc;
- customs declaration;
- Carnet TIR, T1, Export declaration.

2. The set of the documents [71] for the truck(for automobile transportation):

- a certificate of registration of the vehicle;
- license card;
- certificate of suitability the motor vehicle for international transporting of goods under the TIR Convention;

- data sheet of the truck and the trailer;
- authorization to perform international road transporting on foreign territory;
- certificate of permission for a vehicle to transport perishable products;
- certificate of the vehicle for transportation any dangerous goods.

In accordance with European Union regulations, a maximum vehicle weight is 40 tones in international road transport.

The movement of vehicles is permitted:

- For the single-axle load - not more than 11 tones
- For the dual axis – not more than 16 tones,
- For the triple axis - not more than 22 tones or the total weight of the truck more than 40 tones [73].

In world practice, CMR consignment note refers to the international waybill and is produced in hard copy, has own registration series number. CMR consignment note consists of 10 - 14 empty pages. Waybill requires careful handling: in any case it is impossible to use it as a substrate, as the text will appear on the pages of the CMR and it will be spoiled. All copies of waybill as the main (original) and additional, should be with the same series and number [45]. The example of CMR is shown in appendix A.

CMR is prepared by the sender at least in four copies (at 4 pages), but in practice it is mainly prepared in seven copies.

The first four pages have their own names, which are printed in hard copy:

1. An exemplar for the sender.
2. An exemplar for the recipient;
3. An exemplar to the carrier;
4. An exemplar for the calculations.

First page of the CMR remains with the sender as a document that confirms the shipment. Second page of the CMR is given to the driver and the recipient confirms receipt (delivery) of cargo. The third and fourth pages of the CMR are stamped and signed by the consignee, remains at the possession of the carrier. The

shipping company that shipped the goods adds a fourth page to the invoice and sends it to the customer for payment. The third page is a basis for accounting of transport services and charging driver wages [46].

In a general sense, when importing goods to Ukraine through custom territory, enterprises-subjects of foreign economic activity are faced with the fact that in order to pass the border of Ukraine it is necessary to perform many customs formalities. Customs territory of Ukraine it is Ukrainian territory occupied land, territorial sea, internal waters and airspace which are subject to the exclusive jurisdiction of Ukraine, constitute the customs territory of Ukraine. Outside the customs territory of Ukraine are customs border of Ukraine [13]. Ukraine's customs border coincides with the state border of Ukraine. Crossing point across the state border is a dedicated area on the rail and road stations, sea and river ports, airports (airfields) with a complex of buildings, structures and facilities, as well as a dedicated area in the sea and river ports, which are carried out of border, customs and other types of control and the state border crossing of persons, vehicles, goods and other property. When importing goods and crossing the border, the goods fall on the customs control zone for performing all customs procedures connected with documentary, tax, verification [69]. In general sense a customs control zone is a place of certain organs of income and fees at checkpoints across the state border of Ukraine or in other areas of the customs territory of Ukraine, in which the bodies of income and fees carry out customs formalities.

Custom is a legal entity, has its own balance, accounts in performing treasury services agencies budget, seal and form with the image of the State Emblem of Ukraine and its name. It operates in accordance with the constitution of Ukraine, other regulatory acts. And on the basis of the position, which is approved by order of central executive authority that the state tax and customs policy [13].

To put the goods in customs regime of import it is necessary to pass the custom facilities into points of border crossing: the settlements, railway stations, airports, sea and river ports and other facilities located in the area of operations of the customs, as required to create one separate structural unit (customs offices).

For the purposes of the legislation of Ukraine of customs introduced such customs regimes: import (release for free circulation), reimport, export (final removal), reexport, transit, temporary importation, temporary export, customs warehouse, free customs zone, free trade, remanufacturing in the Customs Territory, processing outside the customs territory, the destruction or disruption, refusal in favor of the state. The most used in Ukraine is custom regime of import.

Import (release for free circulation) - a customs regime under which foreign goods are released for free circulation in the customs territory of Ukraine after payment of all customs duties, imposed by the laws of Ukraine on imports of these products, and the implementation of all the necessary customs formalities [13].

For placing goods under the customs regime of import, Ukrainian company-subject of foreign economic activity shall:

- submit to the customs authority, which carries out the release of goods, documents for such products;
- customs duties, which in accordance with the laws of Ukraine imposed on goods on importation into the customs territory of Ukraine in the import regime;
- fulfill specified in accordance with the legal requirements of non-tariff regulation of foreign economic activity [23].

Second most popular regime in Ukraine is export (final removal); it is a customs regime under which the Ukrainian goods are released for free circulation outside of the customs territory of Ukraine without any obligation on their re-importation [8].

For placing goods under the export customs regime, entity shall:

- submit to the customs authority, which carries out the release of goods under the customs regime of export documents for such products;
- pay all customs duties, which are subject to the export of goods outside the customs territory of Ukraine in the export customs regime;

- meet the requirements for the application of statutory measures of non-tariff regulation of foreign economic activity;
- to submit to the customs authority permission to carry out foreign trade operations for the export of goods to a third country [23].

Also, based on the favorable location of Ukraine in the center of Europe, the mode of transit of goods through the customs territory of Ukraine is very common [7]. Transit is a customs regime under which goods and/or commercial vehicles travel under customs control between the customs authorities of Ukraine or within the area of activity of the customs body without any use of the goods, without payment of customs duties and non-tariff measures regulation of foreign economic activity. Customs transit regime applies to goods that move from point of entry through the customs territory of Ukraine to the point of exit outside the customs territory of Ukraine [11].

Products, commercial vehicles, which are moving in the customs transit regime should: be unchanged; not be used with any other purpose except transit; to arrive at the office of destination prior to the expiration dates; have undamaged means of ensuring identification in case of their application. The following terms of transit traffic, depending on the type of transport, is common for Ukraine: for motor vehicles - 10 days; for rail transport - 28 days; for air transport - 5 days; maritime and river transport - 20 days; for pipeline transport - 31 hours; for pipeline transportation (with the overload to other modes of transport) - 90 days. This period may increase due to possible difficulties in handling the goods or the complexity of customs formalities [72].

According to Art 6 of the Law of Ukraine "On Transit of Goods" dated 20.10.1999 No. 1172-XIV, the transit of goods is accompanied by a consignment note, drawn up in the language of international communication. Depending on the type of transport chosen, such a consignment note may be an Air Waybill, an international road freight bill (CMR), a UMVS bill of lading, and other described in the Law[68].

1.3. A Methodical Tool of the Enterprise Logistic System Effectiveness Assessment

In modern conditions of foreign economic activity it is very important to consider the transport factor, which is included in the cost of production, and in some cases plays a crucial role in assessing the effectiveness of foreign economic activity. Thus, often determined feasibility foreign trade, as it is strongly correlated with the logistical operations. Improving the efficiency of the logistics system as a whole leads to the fact that increases the overall efficiency of foreign economic operations, which, in turn, increases the profits of the enterprise [63]. To achieve the maximum economic benefit of such activities need to use advanced transportation technologies, increase the scale of foreign trade [35].

At the stage of foreign trade transactions it is important to understand the fact that the amount of payment for transportation has a direct effect on the price of the goods. On this depends the feasibility of the external economic operations. For example, if you order the goods in China, the party of the 20 tons of air transport and sea transport, the final cost of the goods, taking into account logistics costs and customs duties will be disproportionately different. In the case of sea freight, although it will require more than a month for transportation, but the final cost of the goods will be considerably less.

In the formation of the company's logistics system is important to consider the fact that the main objective of logistics - the optimization of costs [1]. The logistics cost optimization may be achieved by increasing the scale and right choosing the type of transport, which will be used for transportation. Freight costs are inversely proportional to the volume of goods it is the economies of scale in transportation. It is important to bear in mind that the savings on economy of scale works differently when using different modes of transport [2]. In the case of rail transport or sea freight, cargo unit cost initially is much smaller than in the case of using air or road transport. Economy of scale arises from the fact that the total cost of a single carriage is distributed to all parts of goods. Thus reducing fixed and

administrative costs that are not related to the amount of load (processing of applications for transportation costs associated with downtime of vehicles operating costs, the cost of registration permits, customs clearance).

In modern conditions of foreign economic activity, it is necessary to take into account that the total logistics cost is not always the key factor in selecting the type of transport and the carrier. The important criteria are level of service, service quality, delivery time, reliable transportation. Only taking into account all the factors, it is possible to optimize inventory levels and the efficiency of logistics in general.

Significant effect on the cost of transportation and its characteristics creates a form of transportation [17]. Forms of transport are divided into:

1. Unimodal carriage type (within one mode). Usually this type of transport used in logistical systems, where goods are delivered from the sender warehouse and delivered to the warehouse of the recipient, the customs formalities are within this process. In this form of transportation there is no operation of storage and handling of goods. In practice, this type of transport is used in road transport of large or bulky goods. For example, rail transport is not logical to use for small consignments sent over short distances. In most cases, the goods will have to be delivered before loading on rail transport, and in the end point – to be picked up and delivered to the consignee using road transport [55].

2. Combined carriage type. Transportation of this type is performed by two types of transport, for example - by rail and by road, sea and road. In this case, the goods delivered to the first mode of transport to the reloading point, or directly to another type of vehicle, or even temporarily stored in a warehouse, and only after some time is taken by another mode of transport. Very clearly this type of traffic can be seen in the transport service of railway stations or sea ports. For this type of transportation, there are two different transport documents, there is no uniform freight rate, the participants in this process interact alternately [56].

In the direct mixed transportation of cargo owner separately enter into a contract with the first carrier, and the second, and has calculations separately with

each. This type of interaction expands the constant costs that associated with the carriage. In Figure 1.2 it is depicted what level of interaction is relevant to each logistic stage in this logistics system: a relatively low level of interaction with the information and financial flow, since there is no single entity that coordinates the entire carriage completely at each stage. Following from this, increasing the exchange of information time, an increasing number of participants in the information system, and there is no single entity that controls for the transportation and is responsible for its preservation [29].

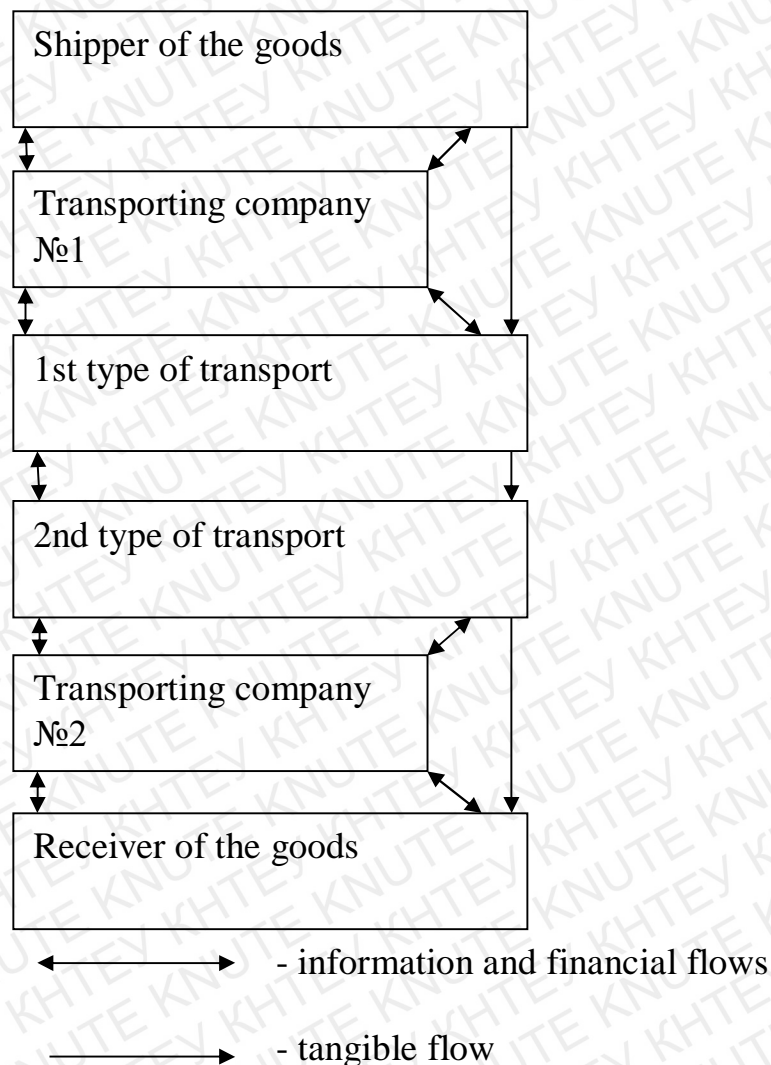


Fig. 1.2 Organization of Transportation Involving Several Transport Modes

*Source: constructed by the author on the basis of [29]

3. Intermodal transport type is different from the mixed fact that it involves two or more modes of transport. Just this kind of transportation is called combined. In order to achieve maximum efficiency of the logistics system, using multiple

modes of transport. For example, the sender delivers the goods to the seaport of departure, at the port of shipment cargo is sent in the container to the destination port, in the port of destination is performed handling, then the load is taken by road transport and is delivered to the recipient. This whole process is ideally controlled by a logistics operator [56]. Relationships inside such a type of transportation are described in Figure 1.3.

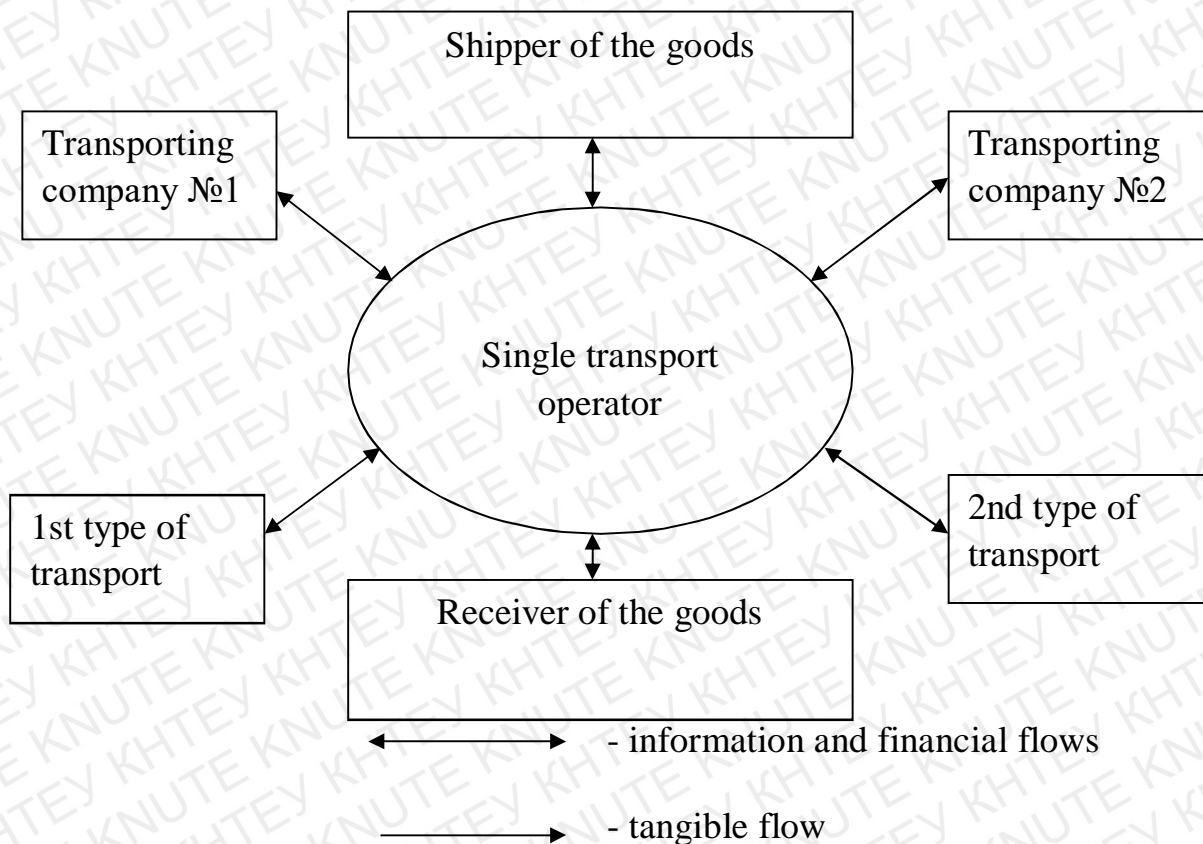


Figure 1.3 Organization of Transportation With One Logistics Operator

*Source: constructed by the author on the basis of [29]

The advantages of intermodal transport:

- One transport document;
- One freight rate that takes into account all transport steps and associated costs;
- Centrally controlled interaction of the other participants;
- Only one entity is responsible of the goods [45].

These principles form the freight cost, and these principles should be considered and used in the evaluation of alternative strategies for the formation of

a transportation system [33]. To maximize the effectiveness of transportation, it is necessary to maximize the loading of vehicles, the use of suitable time-bound and cost modes of transport, take into account related costs associated with the storage, handling, and demurrage. Using these principles, it is possible to achieve the optimal solution for the company, where the total logistics costs are minimal.

Important roles in choosing a mode of transport play transport tariffs [26].

The development of the logistics system of the enterprise is engaged in the logistics department. This department is responsible for the formation of the enterprise's logistics system, the choice of the carrier, the choice of transport for the carriage of goods, the calculation of the efficiency of the logistics system, the calculation of costs. The decision to apply the proposals is made by the top management of the company based on the analysis of the logistics department [61].

Evaluation and comparison of all options, as well as a complete analysis of the financial performance of the enterprise's transportation system is called a transportation strategy [77]. Elements of the transportation strategy include:

- 1) Analysis of options: analysis of deadlines for the implementation of transport orders, building rational routes, minimizing costs.
- 2) Price analysis: freight rates change significantly in the field of logistics and decisions need to be made only after considering all alternative possibilities. It is needed to get competitive pricing.
- 3) It is necessary to consolidate cargo where it is possible: bulk discounts on transportation significantly reduce transportation costs.
- 4) Analyze and evaluate carriers: selection and evaluation systems will provide the data necessary to make the best decision. There are four areas of assessment: financial; managerial; technical or strategic; the area of relations or general corporate relations between the carrier and the shipper.
- 5) Cost reduction analysis: long-term relationships, partnerships, downtime payments, cargo packaging and maintenance, quality and delivery requirements offer cost reduction options.

7) Security issues: avoiding unrealistic, legally unacceptable delivery schedules. Avoiding security issues is a key element of the strategy [32].

Thus, in the process of developing measures to improve the freight transportation system, it is necessary to use such logistic principles as: principle of flexibility; principle of optimization; principle of integration of all stages of the transportation process; the principle of cost minimization [27].

At the stage of development of the logistics system of the enterprise, it is necessary to compare various possible implementation options. The logistics department selects the most suitable transport and carrier that satisfy the company in terms and prices.

In modern conditions, companies cooperate with regular carriers with whom long-term relationships have developed. This type of cooperation allows you to get better rates and discounts [6].

To get the freight rate, individual requests to the carrier are used, in which the following information is provided:

- loading address and shipping address;
- dimensions of the cargo and its gross weight;
- information about packaging and ability the cargo to be stackable.

The loading address is the place where the carrier takes the cargo (at the sender's warehouse, if it is EXW, at the intermediary's logistics warehouse, if it is FCA, at the terminal, if it is DAT, etc.) Shipping address is the address where the customer needs to deliver the goods.

Cargo size is one of the most important factors that affect the price of transportation. In international logistic relations it is considered to evaluate the size of the cargo according to the principles of standardization. In most cases, cargo, for the convenience of transportation and subsequent manipulations are placed on pallets (dimensions - 120x80cm). The place that occupies 1 pallet is called a pallet place. Since not all loads are placed on 1 pallet, or placed on smaller pallets, it is calculated how much the pallet places the load takes. If American standard pallets are used (120x120cm), then such a pallet takes 1.5 pallets. For example, 2

American pallets occupy an area: $2*1.2*1.2=2.28$ square meters; 3 standard European pallets can fit in this place ($3*1.2*0.8 = 2.28$ square meters). Freight rate depends on how many pallet places the cargo takes [77].

Gross weight is the total weight of the goods, along with packaging and pallet. A stackable load is a load that, due to its technical and packaging characteristics, allows it to load another load onto itself, using the empty space above the load. This saves space in the vehicle for tighter loading.

It should be noted that the assessment of the company's logistics activities includes both quantitative and qualitative indicators [74].

A comprehensive system of indicators to assess the effectiveness of the company's logistics activities in general includes the following criteria - general logistic costs. In turn, the logistics costs (C_1) in the general case can be represented by a whole set of indicators [37] (formula 1.1):

$$C_1 = C_{tr} + C_{lu} + C_w + C_{dr} + C_a + C_l + C_o, \quad (1.1)$$

where C_{tr} - the cost of transporting products from the supplier;

C_{lu} - costs of loading and unloading;

C_w - the cost of maintaining and warehousing goods;

C_{dr} - the cost of delivery products to the receiver;

C_a - logistic administration costs;

C_l - losses during transportation and storage;

C_o - other transportation costs.

It should be noted that depending on the scope of the enterprise and the degree of integration of logistics in the business, the list of logistics costs can be expanded to include such indicators as the costs of demand planning and supply, the cost of foreign economic activity, the cost of entering and processing orders, maintenance costs clients and others.

Evaluation of the effectiveness of logistics activities based on the criterion of logistics costs can be done in the following ways:

- based on the calculation of unit costs for the volume of produced / sold products, in this case, you can get a specific weight of logistics costs in the

cost of manufactured / shipped products, but it is impossible to track the trend of their change;

- by comparing absolute and unit costs in dynamics - this method allows not only to estimate the share of logistical costs in the volume of production, but also to track the dynamics of their change;
- by calculating the share of logistics costs in the total costs of the enterprise;
- when implementing this method it is necessary to take into account that an increase in the share of logistics costs in the structure of the company's total costs may be caused by environmental factors;
- by comparing the actual logistics costs with the planned [5].

An indicator that makes it possible to assess the level of logistics services is a comparison of the time actually spent on the provision of logistics services with the theoretically possible time required for the realization of the full range of logistics services within the logistics cycle (formula 1.2) [61]:

$$S = (T_1 / t_1) * 100\%, \quad (1.2)$$

where T_1 is theoretically possible time spent on cargo delivery, t_1 is actual time spent on delivery.

In general, the issue of evaluating the effectiveness of the company's logistics activities should be addressed individually in each specific case, with the adaptation of the system of indicators to the specifics of the enterprise. The implementation of the system of indicators will allow to monitor and to coordinate the company's logistics activities, which is the key to obtaining additional competitive advantages in the market [36].

In such a field as logistics, it is important to understand that costs of these services are constantly changing and depend on the market price in Ukraine and on the market price for transportation in the countries abroad. All these costs are summarized and the economic efficiency of the logistics operation is determined [6]. On the basis of these data, the efficiency of a foreign economic operation and its expediency are also calculated.

CONCLUSIONS TO THE PART 1

The logistic sphere is one of the main components of the modern economy. The impact of transport on market relations is increasing. In the implementation of foreign economic activity, the company there is a need to deliver the goods to Ukraine. This entails additional costs for the organization of transportation. In modern conditions, each company that is engaged in foreign economic activity, creates a logistics department. If there is no such department at the enterprise, the costs of transportation can be very large, which can lead to the fact that the foreign economic operation will not be profitable for the enterprise.

It is the logistics department that is engaged in optimizing the costs of logistics activities. Proper organization of the logistics system at the enterprise allows reducing the costs associated with the transportation of goods, as well as improving the quality of the service provided.

Reducing the costs of logistics activities also reduces the customs value of goods, therefore, when clearing goods, payments to the budget of Ukraine are reduced.

The purpose of logistics activities is considered to be reached with the six conditions:

1. the right product delivered;
2. the required quality;
3. delivered in the required quantity;
4. at the right time;
5. to the right place;
6. with the minimal cost.

Import (release for free circulation) - a customs regime under which foreign goods after payment of all customs duties, imposed by the laws of Ukraine on imports of these products, and the implementation of all the necessary customs formalities are released for free circulation in the customs territory of Ukraine.

For placing goods under the customs regime of import, entity shall:

- 1) submit to the customs authority, which carries out the release of goods, documents for such products;
- 2) pay customs duties, which in accordance with the laws of Ukraine imposed on goods on importation into the customs territory of Ukraine in the import regime;
- 3) fulfill specified in accordance with the legal requirements of non-tariff regulation of foreign economic activity.

The logistics cost optimization may be achieved by increasing the scale and right choosing the type of transport, which will be used for transportation. At the stage of development of the logistics system of the enterprise, it is necessary to compare various possible implementation options. The logistics department selects the most suitable transport and carrier that satisfy the company in terms and prices.

In modern conditions, freight forwarders are engaged in the delivery of goods. Depending on the delivery terms for Incoterms 2010, the freighter forwarder pays for the services either from the buyer (group E, F) or the sender (group C and F).

PART 2

ANALYSIS OF THE LOGISTIC SYSTEM FORMATION OF «VOLTEKH» LTD

2.1 Analysis of Financial and Economic Activities of «VOLTEKH» LTD

To maintain stable trends of financial and economic activities in continuous sharpening of competition it is necessary to reliably assess the financial position of the company. The financial condition of the company describes the availability of working capital, the optimal ratio of stocks inventory of needs, and timely payment transactions and solvency.

At the date of 31.12.2017, the average number of the company staff scheduling employees was 47 persons, which slightly increased compared to 2016 year to 7 people.

The result of the interaction of all elements of the financial relations of the enterprise is financial condition, defined by a set of industrial and economic factors and is characterized by a system of indicators that reflect the presence, location and use of financial resources. The financial condition of the company depends on the results of its industrial, commercial and financial activities. Therefore, it is influenced by all these activities of the company. First of all, the financial condition of the company positively affects the smooth production and sale of high quality products and services [28].

Generally, the higher levels of production and sales of products and services lower their costs and expenses in foreign economic activity, it makes higher profitability of the enterprise, that positively affect its financial position [63].

According to the data table 2.1, it shows that the assets of the enterprise «VOLTEKH» LTD increased during the period under assessment is positive, because it affects the growth of production and increases profits.

Horizontal analysis «VOLTEKH» LTD property and sources of its formation suggests that the analyzed period there was drop in fixed assets by 9%, or 3.148 million UAH, particularly in 2017 there is a significant amount of money falling and cash equivalents at 18 187 thousand UAH or 117,8%.

Table 2.1

Horizontal Analysis of the Balance Sheet of the «VOLTEKH» LTD on 31.12 2013-2017

Item	Code	Absolute indicators, thousand UAH					Absolute change +/-, thousand UAH				Rate of increase, %			
		31.12 2013	31.12 2014	31.12 2015	31.12 2016	31.12 2017	2014/2013	2015/2014	2016/2015	2017/2016	2014/2013	2015/2014	2016/2015	2017/2016
1	2													
Non-current assets	1000	42	23	17	61	228	-19	-6	44	167	-82.609	-35.294	72.131	73.2456
initial value	1001	306	320	335	389	329	14	15	54	-60	4.375	4.4776	13.882	-18.237
accumulated depreciation	1002	264	297	318	328	101	33	21	10	-227	11.1111	6.6038	3.0488	-224.75
Fixed assets	1010	39651	38566	38718	37285	34137	-1,085	152	-1,433	-3,148	-2.8134	.3926	-3.843	-9.2217
initial value	1011	48683	49809	52625	54963	55206	1126	2816	2338	243	2.26064	5.3511	4.2538	0.44017
wear and tear	1012	9032	11243	13907	17678	21069	2211	2664	3771	3391	19.6656	19.156	21.332	16.0947
Deferred tax assets	1045	3376	3493	3430	3430	3430	117	-63	0	0	3.34956	-1.8367	0	0
Total for Section I	1095	43069	42082	42165	40776	37795	-987	83	-1,389	-2,981	-2.3454	.1968	-3.406	-7.8873
II. Current assets	1100	2589	2028	1808	2596	2211	-561	-220	788	-385	-27.663	-12.168	30.354	-17.413
Inventories	1101	631	495	528	1190	1011	-136	33	662	-179	-27.475	6.25	55.63	-17.705
Goods	1104	1958	1533	1280	1406	1200	-425	-253	126	-206	-27.723	-19.766	8.9616	-17.167
Accounts receivable for products, goods, works	1125	3185	1811	1144	1120	1682	-1,374	-667	-24	562	-75.87	-58.304	-2.143	33.4126
Accounts receivable by settlement:	1130	299	718	1102	3823	876	419	384	2721	-2,947	58.3565	34.846	71.174	-336.42
Other Current Accounts Receivable	1155	646	446	615	1206	1184	-200	169	591	-22	-44.843	27.48	49.005	-1.8581
Money and their equivalents	1165	3201	8438	12069	33620	15433	5237	3631	21551	-18,187	62.0645	30.085	64.102	-117.84
Other current assets	1190	195	228	269	634	231	33	41	365	-403	14.4737	15.242	57.571	-174.46
Total for Section II	1195	10135	14066	17151	42999	21865	3931	3085	25848	-21,134	27.9468	17.987	60.113	-96.657
Balance	1300	53204	56148	59316	83775	59660	2944	3168	24459	-24,115	5.24329	5.3409	29.196	-40.421
Additional capital	1410	36911	35408	35946	33384	30823	-1,503	538	-2,562	-2,561	-4.2448	1.4967	-7.674	-8.3087
Retained earnings (uncovered loss)	1420	5834	6000	8912	10133	10133	166	2912	1221	0	2.76667	32.675	12.05	0
Total for Section I	1495	50273	48936	52386	51045	48484	-1,337	3450	-1,341	-2,561	-2.7321	6.5857	-2.627	-5.2822
Long-term security	1520	437	860	571	1433	2505	423	-289	862	1072	49.186	-50.613	60.154	42.7944
Total for Section II	1595	437	860	571	1433	2505	423	-289	862	1072	49.186	-50.613	60.154	42.7944
goods, work, services	1615	24	548	23	16744	6	524	-525	16721	-16,738	95.6204	-2282.6	99.863	-278,966
calculations with the budget	1620	470	64	951	1710	892	-406	887	759	-818	-634.38	93.27	44.386	-91.704
including income tax	1621	313		-	894		-313	-	-	-894	-	-	-	-
payroll calculations	1630	215	9	679	1412	861	-206	670	733	-551	-2288.9	98.675	51.912	-63.995
Current payables on received advances	1635	808	1531	1699	3997	1664	723	168	2298	-2,333	47.224	9.8882	57.493	-140.2
Current payables to settlements with participants	1640	78	45	152	3275	741	-33	107	3123	-2,534	-73.333	70.395	95.359	-341.97
Total for Section III	1695	2494	6352	6359	31297	8671	3858	7	24938	-22,626	60.7368	1101	79.682	-260.94
Balance	1900	53204	56148	59316	83775	59600	2944	3168	24459	-24,175	5.24329	5.3409	29.196	-40.562

*Source: constructed by the author on the basis of Appendix C

Balance Sheet Liabilities «VOLTEKH» LTD represents equity, long-term and current liabilities. Equity of LLC «VOLTEKH» LTD in the years 2013-2017 consists of registered and additional capital and retained earnings of the year. Registered capital for 3 years did not change and amounted to 7528 thousand UAH.

Table 2.2

Vertical Analysis of the Balance of the «VOLTEKH» LTD on 31.12 2013-2017

Item	Code	Absolute indicators, thousand UAH					Structure, %				
		31.12 2013	31.12 2014	31.12 2015	31.12 2016	31.12 2017	2013	2014	2015	2016	2017
1	2										
Non-current assets	1000	42	23	17	61	228	0.1	0.0	0.0	0.1	0.4
initial value	1001	306	320	335	389	329	0.6	0.6	0.6	0.5	0.6
accumulated depreciation	1002	264	297	318	328	101	0.5	0.5	0.5	0.4	0.2
Fixed assets	1010	39651	38566	38718	37285	34137	74.5	68.7	65.3	44.5	57.2
initial value	1011	48683	49809	52625	54963	55206	91.5	88.7	88.7	65.6	92.5
wear and tear	1012	9032	11243	13907	17678	21069	17.0	20.0	23.4	21.1	35.3
Deferred tax assets	1045	3376	3493	3430	3430	3430	6.3	6.2	5.8	4.1	5.7
Total for Section I	1095	43069	42082	42165	40776	37795	81.0	74.9	71.1	48.7	63.4
II. Current assets	1100	2589	2028	1808	2596	2211	4.9	3.6	3.0	3.1	3.7
Inventories	1101	631	495	528	1190	1011	1.2	0.9	0.9	1.4	1.7
Goods	1104	1958	1533	1280	1406	1200	3.7	2.7	2.2	1.7	2.0
Accounts receivable for products, goods, works, services	1125	3185	1811	1144	1120	1682	6.0	3.2	1.9	1.3	2.8
Accounts receivable by settlement:	1130	299	718	1102	3823	876	0.6	1.3	1.9	4.6	1.5
Other Current Accounts Receivable	1155	646	446	615	1206	1184	1.2	0.8	1.0	1.4	2.0
Money and their equivalents	1165	3201	8438	12069	33620	15433	6.0	15.0	20.3	40.1	25.9
Other current assets	1190	195	228	269	634	231	0.4	0.4	0.5	0.8	0.4
Total for Section II	1195	10135	14066	17151	42999	21865	19.0	25.1	28.9	51.3	36.6
Balance	1300	53204	56148	59316	83775	59660	100.0	100.0	100.0	100.0	100.0
Additional capital	1410	36911	35408	35946	33384	30823	69.4	63.1	60.6	39.8	51.7
Retained earnings (uncovered loss)	1420	5834	6000	8912	10133	10133	11.0	10.7	15.0	12.1	17.0
Total for Section I	1495	50273	48936	52386	51045	48484	94.5	87.2	88.3	60.9	81.3
Long-term security	1520	437	860	571	1433	2505	0.8	1.5	1.0	1.7	4.2
Total for Section II	1595	437	860	571	1433	2505	0.8	1.5	1.0	1.7	4.2
goods, work, services	1615	24	548	23	16744	6	0.0	1.0	0.0	20.0	0.0
calculations with the budget	1620	470	64	951	1710	892	0.9	0.1	1.6	2.0	1.5
including income tax	1621	313		0	894		0.6	0.0	0.0	1.1	0.0
insurance calculations	1625	48	1	303	297	199	0.1	0.0	0.5	0.4	0.3
payroll calculations	1630	215	9	679	1412	861	0.4	0.0	1.1	1.7	1.4
Current payables on received advances	1635	808	1531	1699	3997	1664	1.5	2.7	2.9	4.8	2.8
Current payables to settlements with participants	1640	78	45	152	3275	741	0.1	0.1	0.3	3.9	1.2
Other current commitments	1690	850	4154	2552	3862	4308	1.6	7.4	4.3	4.6	7.2
Total for Section III	1695	2494	6352	6359	31297	8671	4.7	11.3	10.7	37.4	14.5
Balance	1900	53204	56148	59316	83775	59600	100.0	100.0	100.0	100.0	100.0

*Source: constructed by the author on the basis of Appendix C

During the study period was an increase in retained earnings to 10133 thousand UAH or an increase of 32.6% in 2016, and reduction of additional capital to 2,561 thousand UAH in 2017.

Ratios are divided into distribution coefficients and coordination. The distribution coefficients are used when it is necessary to determine which part of a given financial state is comprised of the sum of its groups of absolute indicators. With these indicators, a structural or vertical analysis is performed (table 2.2)

Vertical analysis of balance allows to create a conclusion about the structure of property «VOLTEKH» LTD and sources of its formation.

Vertical analysis of the balance makes a conclusion about the structure of the property of «VOLTEKH» LTD and the source of its formation (Table 2.2). The structure of assets is characterized by a low specific weight of intangible assets (0.4% or 228 thousand UAH in 2017), but a large amount of fixed assets (57% in 2017).

By 2016, the dynamics of current assets had a positive trend, reaching in 2016 equilibrium of negotiable and non-current assets, but in 2017, the share of current assets decreased to 36% or 21865 thousand UAH. Probably, these changes will negatively affect the dynamics of indicators of turnover of circulating assets (in particular, the turnover of stocks and costs), as well as the dynamics of liquidity.

In the structure of liabilities, during the period of 2013-2017, the capital has grown over the period of its retained earnings, but in 2016 this indicator dropped to 60.9%, which influenced the growth of the share in the same period of borrowings, the share of which increased from 10.7% to 37.4% or 31297 thousand UAH, which led to a decrease in money and its equivalents in 2017 from 40.1% to 25.9%, or to UAH 15433 thousand.

The growth of fixed assets is negligible and does not have a significant impact on the overall size of the property business, as current assets grew much faster. However, the increase can affect the growth of capital, productivity and more.

The largest share in the property of «VOLTEKH» LTD during the period of 2013-2017 was held by non-current assets. This is due to the nature of the enterprise, which does not require a large amount of stocks to ensure a continuous operational process. It is the means of production that form the bulk of the cost of the enterprise. Within five years, every year the share of non-current assets decreased, while the share of current assets increased. And because of this trend over the period the share of current and non-current assets in property companies almost equal. Based on the "Income Statement" of the enterprises was built table of financial results and assessed the dynamics of key indicators of «VOLTEKH» LTD. There is an interesting dynamic change in income (revenue) from sales throughout the study period (Table. 2.3)

Table 2.3

The Dynamics of the Income of the «VOLTEKH» LTD on 31.12.2013-2017

Item	Code	Absolute indicators, k. UAH					Absolute change +/-, thousand. UAH				Rate of increase, %			
		31.12.2013	31.12.2014	31.12.2015	31.12.2016	31.12.2017	2014/2013	2015/2014	2016/2015	2017/2016	2014/2013	2015/2014	2016/2015	2017/2016
Net income from sales of goods (goods, works, services)	2000	41378	29583	43167	87556	78502	-11795	13584	44389	-9054	-39.9	31.5	50.7	-11.5
Cost of sold products (goods, works, services)	2050	27643	19407	26666	59194	55697	-8236	7259	32528	-3497	-42.4	27.2	55	-6.28
Gross: profit	2090	13735	10176	16501	28362	22805	-3559	6325	11861	-5557	-35	38.3	41.8	-24.4
Other operating income	2120	544	4769	3600	4273	3020	4225	-1169	673	-1253	88.6	-32.5	15.8	-41.5
Administrative expenses	2130	4029	3904	4238	7851	7235	-125	334	3613	-616	-3.2	7.88	46	-8.51
Selling expenses	2150	6214	6295	6955	12713	10148	81	660	5758	-2565	1.29	9.49	45.3	-25.3
Other operating expenses	2180	1334	3949	4731	6117	5288	2615	782	1386	-829	66.2	16.5	22.7	-15.7
Financial result from operating activities: profit	2190	2702	797	4177	5954	3154	-1905	3380	1777	-2800	-239	80.9	29.8	-88.8
Financial results before tax:	2290	2702	797	4177	5954	3154	-1905	3380	1777	-2800	-239	80.9	29.8	-88.8
Income from income tax	2300	513	143	752	1072	568	-370	609	320	-504	-259	81	29.9	-88.7
Net financial result:	2350	2189	654	3425	4882	2586	-1535	2771	1457	-2296	-235	80.9	29.8	-88.8
Total revenue (amount of lines 2350, 2355 and 2460)	2465	2189	654	3425	4882	2586	-1535	2771	1457	-2296	-235	80.9	29.8	-88.8
Material costs	2500	2120	2311	2631	2782	2968	191	320	151	186	8.26	12.2	5.43	6.267
salary expenses	2505	4787	4044	4837	8872	8945	-743	793	4035	73	-18.4	16.4	45.5	.816
Deductions for social events	2510	1151	1217	1390	1682	1872	66	173	292	190	5.42	12.4	17.4	10.15
Amortization	2515	553	2370	2761	3811	3513	1817	391	1050	-298	76.7	14.2	27.6	-8.48
Other operating expenses	2520	2966	4206	4305	9534	5373	1240	99	5229	-4161	29.5	2.3	54.8	-77.4
Total operating costs	2550	11577	14148	15924	26681	22671	2571	1776	10757	-4010	18.2	11.2	40.3	-17.7

*Source: constructed by the author on the basis of Appendix D

In 2016 the net income of the company «VOLTEKH» LTD amounted 87 556 thousand UAH, which had a maximum value of 5 years, and in 2017 the amount of enterprise revenue fell to 78 502 thousand UAH, or 11.5%. In 2017 the net profit increased from 15924 to 26681 thousand UAH, or 40.3%, when in 2017 it fell to 22671, or for 17.7%.

In modern conditions, business activity of enterprises is focused on mobilizing internal resources of economic growth. Internal activity is expressed in the growth of economic potential of enterprises or increase of efficiency of its use. The next stage of the study is the analysis of liquidity, coefficients and absolute indicators, which is carried out by a step-by-step comparison of certain groups of assets with short-term liabilities.

Table 2.4

Liquidity Indicators of the «VOLTEKH» LTD on 31.12.2013-31.12.2017

Indicator	Normative value	31.12.2013	31.12.2014	31.12.2015	31.12.2016	31.12.2017
Current ratio	> 1	4.06	2.21	2.70	1.37	2.52
Quick ratio	0.6 - 0.8	3.03	1.90	2.41	1.29	2.27
Cash ratio	> 0 increasing	1.28	1.33	1.90	1.07	1.78
Net working capital, ths. UAH	> 0 increasing	7,641.00	7,714.00	10792.00	11702.00	13194.00

*Source: constructed by the author on the basis of Appendices C and D

As of 31.12.2017 the following tendency has been noted:

- Current ratio: figure corresponds to the normative value, which characterizes the sufficiency of the enterprise working capital to cover its obligations, the level indicator increased in 2017 compared to 2016, estimated a positive trend;
- Quick ratio, an indicator of short-term liquidity, which measures the company's ability to timely repay its short-term commitments through liquid assets. It is higher of standard and has a tendency to increase;
- Cash ratio: indicator shows the share of short-term debt of the company can pay off immediately from existing funds, in this case in 2016 - 1.29%, in 2017 - 2.27, measured positive trend;

– indicator of working capital (net working capital): figure shows that the company has enough working capital to pay for short-term obligations;

An analysis of the financial stability of «VOLTEKH» LTD for the 2013-2017 showed in the table 2.5.

Table 2.5

Indicators of Financial Stability of «VOLTEKH» LTD on 31.12.2013-31.12.2017

Indicator	Normative value	31.12.2013	31.12.2014	31.12.2015	31.12.2016	31.12.2017
Equity-to-assets ratio	> 0.5	0.94	0.87	0.88	0.61	0.81
Debt-to-equity ratio	<1 decreasing	0.06	0.15	0.13	0.64	0.23
Fixed assets to current assets ratio	> 0.1	0.75	0.55	0.63	0,27	0.60
Fixed assets to equity ratio	> 0 increasing	0.15	0.16	0.21	0.23	0,27

*Source: constructed by the author on the basis of Appendices C and D

Based on table 2.5 we can come to the conclusion about financial stability of the enterprise:

- Equity-to-assets ratio: the indicator corresponds to the norm, which indicates the independence of the enterprise from external sources, the level of the indicator decreases in 2016 compared with 2015, which is estimated by the negative trend, but the indicator in 2016 was still above the normative value that is not critical. In 2017 there is a continuation of the positive trend of growth of the indicator.

- Debt-to-equity ratio: the financing factor is in the normative values, but there is a general dynamic on the increase of the indicator, which is negative for the enterprise. The maximum value was in 2016 was 0.64.

- The company has sufficient fixed assets to current assets ratio, the indicator is in the normative limits, the dynamics of the indicator is negative.

- Fixed assets to equity ratio: the coefficient has a stable tendency to increase, which is positive for the capital of the enterprise.

Analysis and evaluation of internal business activity are carried out in quantitative and qualitative terms. Quantitative parameters for assessing business

activity are expressed by the dynamics of synthetic and analytical indicators of production and financial activity of enterprises.

In the practice of analytical work, it is expedient to group these indicators: by absolute and relative values of growth relative to the base level or the plan, the efficiency of the use of productive resources and capital. The main indicators of business activity are discussed in table 2.6. Business activity ratios allow to analyze how efficiently an enterprise uses its resources. Typically, this group includes various indicators of turnover. The turnover can be displayed both in coefficients (reversal coefficients) and in days (period of turnover).

Table 2.6

Indicators of Business Activity of «VOLTEKH» LTD in 2013-2017

Indicator	Normative value	2013	2014	2015	2016	2017
Assets turnover ratio	increasing	0.84	0.65	0.63	0.91	1.16
Accounts receivables turnover	increasing	8.83	9.98	12.47	14.5	16.8
Accounts payable turnover	increasing	3.13	8.03	5.72	3.39	4.15
Maturity of receivables, days	decreasing	40.7	36.1	28.9	24.8	21.4
Maturity of payables, days	decreasing	115	44.8	62.9	106.2	86.7
The coefficient of turnover of material stocks	increasing	3.41	10.2	24	19.5	23.9
Coefficient of turnover of fixed assets	increasing	1.19	0.72	0.71	1.22	1.5
Equity turnover ratio	increasing	1.16	0.72	0.72	1.26	1.67

*Source: constructed by the author on the basis of Appendices C and D

As we can see, most indicators of business activity have increased at «VOLTEKH» LTD. Thus, during the years 2013-2017 increased asset turnover, accounts receivable and payable, operating cycle. From Table 2.6 we see that the asset turnover ratio of «VOLTEKH» LTD has uncertain tendency to increase. Note that this ratio is one of the most important indicators of the efficiency of the use of capital and indicates the speed of its transition from the stage of production inventory to finished products and the speed of converting products into a direct monetary form. Taking into account this, it can be stated that such a

dynamics indicates the relative efficiency of the use of assets in the investigated enterprise. An important part of evaluation of business activity is the analysis of accounts receivable and accounts payable.

The size of accounts receivable is determined by the terms of enterprises to settle with customers. The weakening of these conditions has both advantages and disadvantages. The advantage is the growth in sales and profits, and the shortcomings - the lack of working capital, slowing the turnover of capital, the possibility of increasing the amount of bad debts.

Maturity of receivables of «VOLTEKH» LTD has strong tendency to increasing, in 2017 it was 16.8 times, in 2016 – 14.5, this dynamic is positive for the company. The duration of a receivable turnover in 2017 was 21.4 days in 2016 – 24.8 days that shows a negative trend in recent years.

A similar tendency is observed also with the coefficient of accounts payable. The decline of the coefficient from 4.15 in 2016 to 3.39 in 2017 indicates a slight increase in the ratio of repayment of the enterprise debt. Thus, the average term of debt collection of «VOLTEKH» LTD in 2017 was 86.7 days, which decreased from 106.2 in 2016 and shows positive progression.

In the post-crisis period, the analysis of profitability indicators is equally important. Profitability analysis shows how profitable the company is.

The effectiveness of economic activity can be estimated by a number of absolute and relative indicators, the most important of which is profit.

In modern conditions, profit is the ultimate goal and the main criterion for the enterprise. The size of profit in absolute value is based on the calculations of relative indicators of profitability.

The indicators of profitability of the enterprise are shown in the table. 2.7.

Table 2.7

Profitability Indicators of «VOLTEKH» LTD in 2013-2017

Indicator	Normative value	2013	2014	2015	2016	2017
Return on assets, %	> 0 increasing	3.5	2.6	3.5	5.8	5.2
Return on equity ratio	> 0 increasing	4.9	2.9	4	8	7.5

Continuation of the table 2.7

Indicator	Normative value	2013	2014	2015	2016	2017
Profitability ratio	> 0 increasing	4.2	4	5.7	6.3	4.5
Coefficient of profitability of products	> 0 increasing	7.7	5.1	7.8	11.1	8.7

*Source: constructed by the author on the basis of Appendices C and D

Accordingly, the higher is the coefficients of profitability - the more effective is the enterprise. Therefore, at the moment, the company should strive to achieve higher rates, and management should determine the ways of their growth. So, in 2017 profitability indicators of the «VOLTEKH» LTD increased.

During the entire period from 2013 to 2017, the company's activity was not unprofitable, profitability indicators were positive. In 2017 the company receives profits and profitability indicators are positive, the dynamics, as compared to 2015 and 2016, is negative, and the profitability of the enterprise is less than in previous years. Return on assets characterizes the profitability of operating activities of the enterprise.

The ROA indicator ranges from 2.6 in 2014 to 5.8 in 2016, which is positive, but it shows uncertain tendency comparing with results in recent years.

Return on equity ratio occupies a special place among the indicators of profitability and characterizes the efficiency of the use of equity; the amount of profit received on each UAH of investments in the enterprise.

The coefficient of profitability of products is determined by the performance of the reporting period; it does not reflect the possible effect of long-term investments. «VOLTEKH» LTD moves on to new promising technologies and products that require significant investments, the value of the indicator decreases from 8 in 2016 to 7.5 in 2017, but if the restructuring strategy is right, then the costs incurred in the future will justify themselves, so lowering profitability cannot be considered as a negative characteristic of current activity.

Changing the level of one or another indicator of profitability depends on changes in economic, organizational and technical factors of production and sales of products (works and services).

2.2 Peculiarities of Logistic System Formation of «VOLTEKH» LTD

«VOLTEKH» LTD has been successfully operating in the construction equipment market since 2005. Registered address: 03164, Kyiv, Street Academic Bulakhovsky, 5-B, office 13.

«VOLTEKH» Company cooperates with numerous companies in Ukraine, which preferred the construction machines MANITU and MUSTANG. They are characterized by the achievement of high results in the performance of various works - construction, mining, woodworking, stone mining, the production of building materials, etc.

«VOLTEKH» LTD offers a wide choice of special equipment for all spheres of production, types of works and services.

An integrated approach in the sale of equipment, supply of spare parts and consumables, in the future, guarantees customers a full range of warranty and post-warranty service.

In its work, «VOLTEKH» LTD follows the basic principles:

- high-quality service support for highly productive machines;
- long-term and productive cooperation with customers. "VOLTEKH"

In its legal form «VOLTEKH» LTD is a limited liability company. Limited liability is one of the most popular forms of business in Ukraine due to the initial share capital, relatively simple control system and the lack of legal liability of owners of personal property in the event of problems with the business [34].

The Company operates in accordance with the constitution and other laws of Ukraine [67]. The Company is a legal entity and owns separate property, which accounted for on its own balance sheet has civil rights and obligations.

Property relations and other members of the enterprise are based on the Charter, which reflects the main activities of the organization, with priority for the company:

- Trade with other motor vehicles (primary);
- Maintenance and repair of motor vehicles;
- Retail sale of parts and accessories for motor vehicles;

- Forestry and other activities in forestry;
- Extraction of sand, gravel, clay and kaolin;
- Mining of other minerals and development of mining;
- Construction of other buildings;
- Renting of construction machinery and equipment;
- Repair and maintenance of machinery and equipment for industrial use;
- Machining metal products.

The total share capital is 7,528,000 UAH. This society is organized by three parties: Nykonchuk Sergei, Nykonchuk Alexey, Anna Bondarenko. Size contributions the statutory fund of UAH 2 258 400 (30%) 1 505 000 UAH (20%), 3 764 000 UAH (50%) respectively.

The enterprise of other motor vehicles designed for the sale of large industrial equipment.

Company provides services as follows:

- sale of industrial vehicles;
- maintenance and repair of vehicles;
- production of spare parts for motor vehicles;
- delivery and sale of vehicles to dealers and retail;
- construction waste that remains after construction;
- providing equipment leasing and more.

The organizational structure of «VOLTEKH» LTD is shown in Figure 2.1.

This organizational structure is oriented on the tasks:

- creation of conditions for effective sales of goods while increasing the level of trade and technological process;
- software development and delivery of new products and related services.

From the organizational structure of «VOLTEKH» LDD implies that every department head is the only endowed with all the powers and performs sole management of subordinate employees.

The head of the department is directly subordinated to the senior manager, that is, the Director. The received hierarchical ladder suggests that the company uses a linear structure of management.

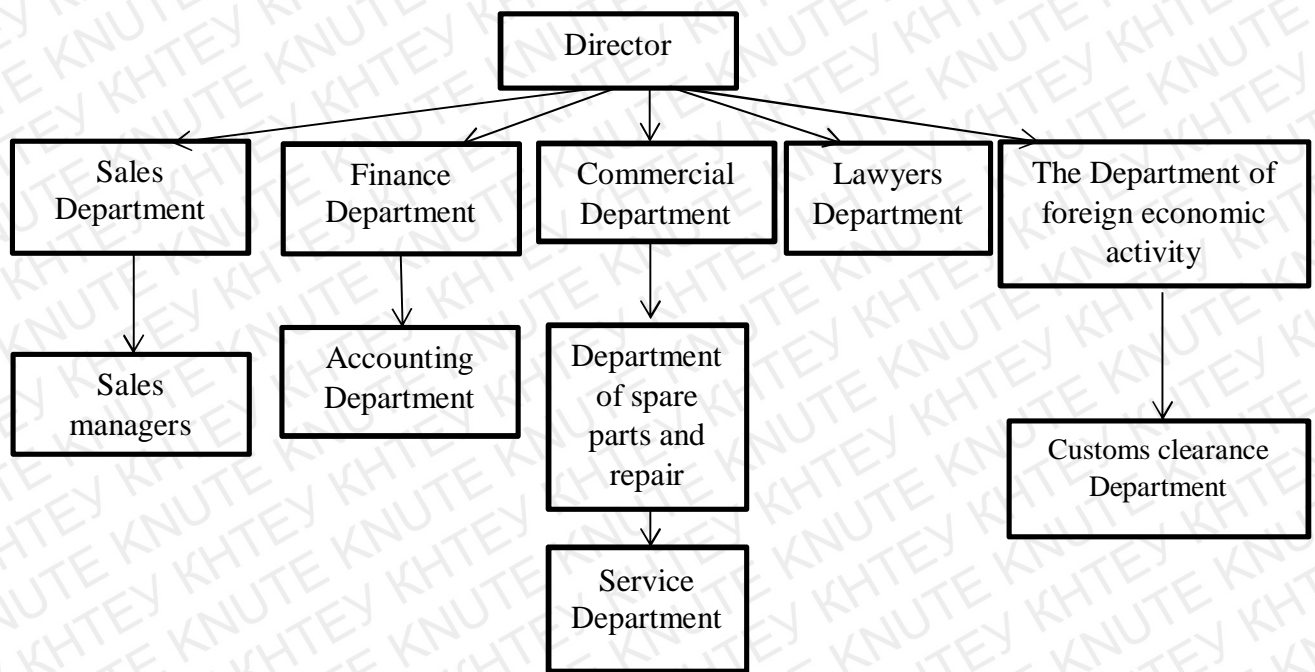


Figure 2.1 The Organizational Structure of «VOLTEKH» LTD

*Source: constructed by the author

The management of «VOLTEKH» LTD is carried out in a linear manner, and functional units help line managers in the management of their respective functions [10]. The use of linear-functional management structure has both positive and negative points. A positive factor is the combination of the advantages of linear and functional structures.

Among the negative moments of this type of structure can be called: the complexity of the interaction of linear and functional managers, as well as resistance to changes in the organization (due to overload of linear and functional managers). The biggest disadvantage of such an organizational system is the lack of a logistics department in the enterprise. The company is engaged in foreign economic activities, and constantly delivers goods from abroad, from Europe. But the department, which regulates activities in the field of logistics, is absent. This causes the following problems: it is impossible to adequately assess the effectiveness of alternative foreign economic operations, because there is no appropriate department that can implement such an analysis, as well as the lack of experience in an independent organization of transportation. This may be due to the fact that «VOLTEKH» Foreign Trade Department operates in the direction of

import only under the terms of delivery of Incoterms group D (DDU, DAP), where the main freight is paid by the consignor. This organizational structure imposes on the company additional costs associated with the organization of carriage by the consignor.

Geographic structure of import of «VOLTEKH» LTD in 2017 is shown in Table 2.8.

Table 2.8.

Geographic Structure of Imports of «VOLTEKH» LTD in 2013-2017

Country	2013		2014		2015		2016		2017		absolute deviation			
	Ths. UAH	%	Ths. UAH	%	Ths. UAH	%	Ths. UAH	%	Ths. UAH	%	2014/2013	2015/2014	2016/2015	2017/2016
France	5162,6	41,9	4915,4	35,4	5973,4	40,5	8960,2	54,1	14933,6	67,8	-247,2	1058	2986,8	5973,4
Spain	2114,1	17,1	3551,1	25,6	3076,3	20,9	3384,2	20,4	3794,4	17,2	1437	-474,8	307,9	410,2
Belgium	3497,8	28,3	4112,1	29,5	4428,2	30,0	3093,5	18,7	2151,2	9,8	614,3	316,1	-1334,7	-942,3
Poland	784,1	6,4	351,1	2,5	396,0	2,7	466,7	2,8	20,3	0,1	-433	44,9	70,7	-446,4
Italy	69,3	0,6	218,2	1,6	478,5	3,2	300,8	1,8	587,8	2,7	148,9	260,3	-177,7	287
Slovakia	394,1	3,2	441,1	3,2	156,4	1,1	238,0	1,4	394,1	1,8	47	-284,7	81,6	156,1
Sweden	129,1	1,0	135,0	1,0	126,5	0,9	63,2	0,4	97,7	0,4	5,9	-8,5	-63,3	34,5
Turkey	157,8	1,3	114,1	0,8	79,6	0,5	43,7	0,3	32,8	0,1	-43,7	-34,5	-35,9	-10,9
Switzerland	23,1	0,2	59,9	0,4	27,1	0,2	24,7	0,1	27,8	0,1	36,8	-32,8	-2,4	3,1
Total	12332	100	13898	100	14742	100	16575	100	22040	100	1566	844	1833	5465

*Source: constructed by the author on the basis of Appendix G

Usually, the seller does not try to optimize transportation costs, not looking for ways to improve logistics. However, the cost of transportation is usually much higher than the organization of the same transportation by an independent department. Geographic structure of import of «VOLTEKH» LTD in 2017 is shown in Table 2.8. From an economic point of view, such an organization is not effective in terms of profitability of the enterprise, but the seller of the product is responsible for the product and its integrity all the main way of the vehicle, until the transfer of responsibility to the buyer under the terms of Incoterms 2010.

Thus, based on Table 2.8, we can conclude that the largest volume of imports «VOLTEKH» LTD observed from France during all period from 2013 till

2017 years, and it raised from 5162.6 thousand UAH in 2013 to 14 933.6 thousand UAH in 2017 year.

More clearly, the geographic structure of imports of «VOLTEKH» LTD in 2017 can be depicted in the figure 2.2

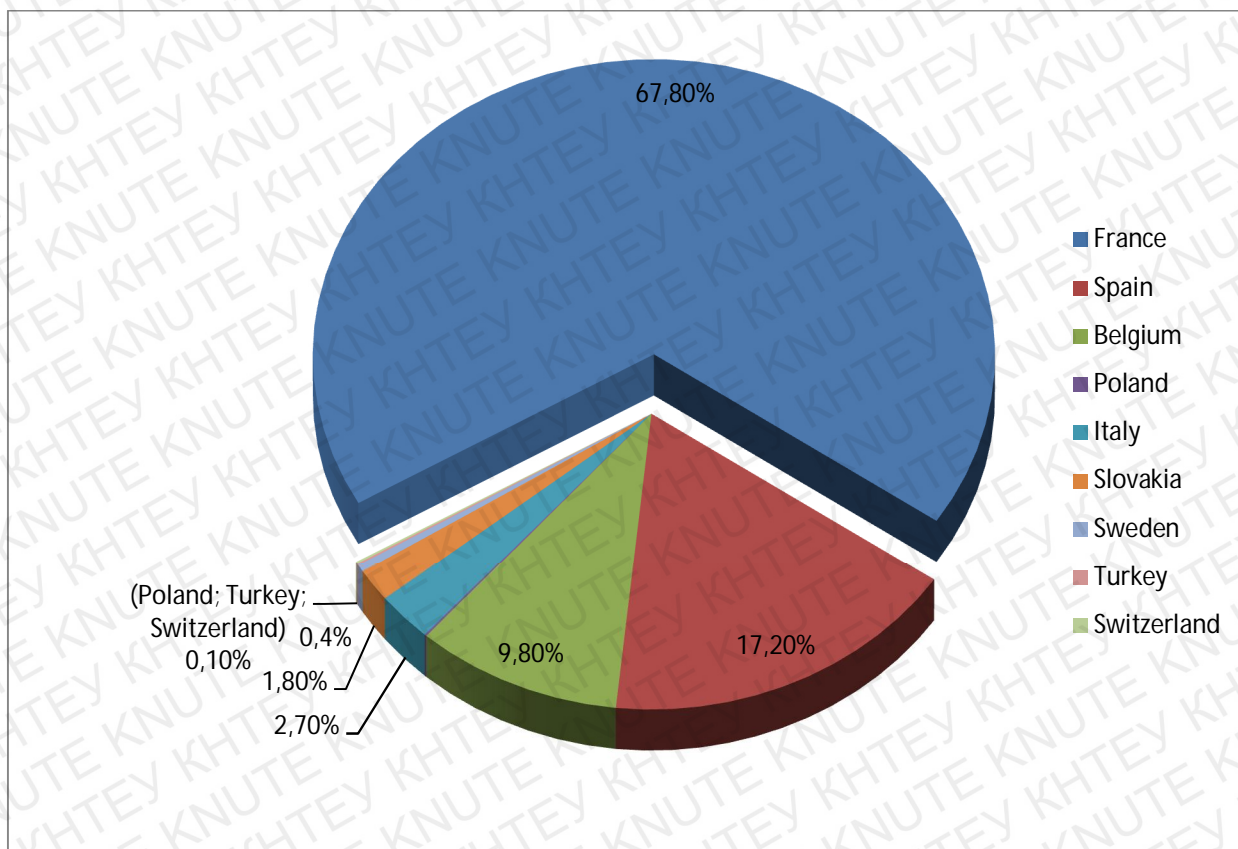


Figure 2.2 Geographic Structure of the Import of «VOLTEKH» LTD in 2017

*Source: constructed by the author on the basis of Appendix G

Based on these data, we can conclude that the company is actively engaged in foreign economic activity. Based on the data on the geographical structure of imports, it can be concluded that the company «VOLTEKH» LTD works closely with the French company MANITO, as evidenced by the total invoice value of imported goods to 14 933 000 UAH.

Proceeding from the nature of the trading activity of the enterprise, «VOLTEKH» imports only 73 and 84 commodity groups under the UKTZED, namely: articles of ferrous metals; electric machines, equipment and parts thereof. More clearly the structure of commodity groups of «VOLTEKH» LTD can be seen in the table 2.9.

Based on the analysis of the dynamics of imports by product groups, it can be concluded that in 2013-2017 import volumes grew, as evidenced by an increase in imports from 12332 thousand UAH in 2013 to 22040 thousand UAH in 2017

Table 2.9

Volume Dynamics of Import of «VOLTEKH» LTD by Commodity Groups in 2013-2017,ths. UAH.

Commodity group	2013	2014	2015	2016	2017	Relative deviation, %			
						2014/2013	2015/2014	2016/2015	2017/2016
Articles of ferrous metals;	4217	5175	5991	6541	8775	22,7	15,7	9,18	34,1
Electric machines, equipment and parts thereof	8115	8723	8751	10034	13265	7,49	0,32	14,6	32,2
Total	12332	13898	14742	16575	22040	12,7	6,07	12,4	32,9

*Source: constructed by the author on the basis of Appendix F

Volume of imports by commodity groups shows that imports of articles of ferrous metals increased from 4217 thousand UAH in 2013 to 8775 thousand UAH in 2017; Electric machines, equipment and parts thereof increased from 8115 thousand UAH in 2013 to 13265 thousand UAH in 2017. This analysis shows that the company maintains a positive dynamics of import volumes with each year.

Organization of logistic system based primarily on the fact that it is engaged in foreign economic activity of the company and in what scale. The purpose of the logistics system «VOLTEKH» LTD is the implementation and related material flows in export performance - import transactions based on the requirements of logistics.

Parameters of material flows at «VOLTEKH» LTD include:

- nomenclature, assortment and quantity of products;
- dimensional characteristics (sizes);
- weight characteristics (gross weight, net weight, total weight);
- conditions and type of contract;
- conditions of carriage and insurance (Incoterms);
- country of departure and country of origin;
- the customs and invoice value of the contract, the terms of payment.

Proceeding from the fact that «VOLTEKH» LTD does not have its own transport and does not organize transportation on its own, it was decided to abandon the logistics department and use the terms of delivery where the main transportation was paid by the seller of goods (CIP, CIF, CPT, CFR, DDP, DAP, DAT) of the Incoterms group. This approach allows reducing costs associated with the maintenance of the entire logistics department. But such a decision is rather doubtful, considering that foreign economic activity occupies a leading position in the enterprise, and annual trade flows reach 22 040 000 UAH in the invoice cost of goods in 2017.

The costs of logistics, organized by the seller or the person entrusted to him, which is not interested in maximizing the economy and efficiency of the process, imposes only extra costs in the overall structure of the foreign economic activity of the enterprise, which makes the efficiency of both logistic and foreign economic operations low.

«VOLTEKH» LTD is engaged only in import activities. This is due to the fact that the company is engaged in servicing clients who are residents of Ukraine, selling products that are imported from abroad and have no analogues in Ukraine. The company also uses imported parts and spare parts for the repair and maintenance of the main types of machinery.

Logistics system «VOLTEKH» LTD is organized for effective work in the customs mode "import". Customs import regime is a regime through which foreign goods are released into free circulation on the territory of Ukraine after payment of the corresponding customs duties and payments for these goods. To place goods in the customs regime of import it is necessary to submit to the customs authority the relevant documents for this product, which include: transport document (CMR, Air Way Bill or Bill of landing); A document confirming the fact of the sale of the goods by an exporter to the Ukrainian importer (Invoice for basic purchase), an invoice declaration for goods with a total price of less than EUR 6000 when EUR-1 is not required for the verification of the country of origin the goods), foreign economic activity agreement between importer and foreign seller; packing list; document, which declares the cost of transportation to the border of Ukraine,

export declaration (EX-1) or T1 documents for goods passing through the territory of the European Union; EUR-1 for proving the country of origin to obtain the preference [47] for duty payments if the country of origin of goods is Europe [49].

Table 2.10

Structure of the Logistic System of «VOLTEKH» LTD in 2013-2017

Type of transport	2013		2014		2015		2016		2017	
	Quantity, times	%	Quantity, times	%	Quantity, times	%	Quantity, times	%	Quantity, times	%
Courier delivery	25	96	31	93,9	26	92,9	39	92,9	64	94,1
Automobile transport	1	3,8	2	6,1	2	7,1	3	7,1	4	5,9
Total	26	100	33	100	28	100	42	100	68	100

*Source: constructed by the author

Taking into account the specifics of goods and their delivery, «VOLTEKH» LTD uses only two types of transport for transportation: express delivery (air transport), and road transport.

A more careful structure of the use of transport is shown in Table. 2.10. As shown in table, LTD «VOLTEKH» for the years 2013-2017 mainly used means of air transport, which was 96% in 2013, 93.9% in 2014, 92.9% in 2015 and 2016, respectively, and 94.1% of total traffic in 2017.

In road transport, in turn account for a much smaller amount of logistics operations of foreign trade. Road transport is only 3.8% of total traffic in 2013, 6.1% in 2014, 7.1% in 2015 and 2016, respectively, and decreased to 5.9% in 2017 due to increased proportion of air transport type. This uneven distribution is related to the nature of international business activity.

It is noted that air travel occupies a very large part in the logistics system. This is due to the fact that most of the goods that are imported to Ukraine are usually small and light. When the goods take up little space in the aircraft, the cost of transporting it is also small.

The main goods that are subject to international transportation are mainly spare parts for industrial machinery, parts and components, pumps, diodes,

sensors, rubber products. Basically, these are all small consignments of goods that are of negligible weight.

Based on the characteristics of the types of transport, the most advantageous for small departures is air transport, and especially - courier delivery. They differ in the high speed of delivery, relatively low cost, reliability, minimal number of customs formalities. «VOLTEKH» LTD uses TNT and DHL services. They have proven themselves to be reliable and profitable carriers that fulfill the stated terms of transportation and bring the goods without damage or loss.

Automobile transport is used by the company several times a month for the transportation of large, large-sized and heavy goods, such as the Manitou telescopic loader bucket (1680kg); ferrous metals for the production of protective equipment for crawler systems for moving industrial machines (640kg); large batches of goods that are in large amounts of weight or size (more than 100kg); telescope loader Manitou brand (7445kg), fuel filter equipment (900kg). In cases of transportation of large batches of goods or large and heavy goods, air transport is not suitable, since the tariffs for the transportation of each additional kilogram grow geometrically.

For the transportation of similar types of goods, different road transport is used, depending on the load capacity. «VOLTEKH» LTD uses trucks with a capacity of 2 tons; 5t; 7.5t.

2.3 Current Logistic System Effectiveness Assessment of «VOLTEKH» LTD

Currently, there is no universal methodology for measuring the efficiency of a logistics system that takes into account the dynamics of processes occurring in it, as well as all varieties of variables that determine the processes occurring in it. In the most general case, the evaluation of the logistics efficiency systems can be realized through a comparison of profits and costs that arise in the supply chain. Of course, that any business organization that implements the logistics principles of

managing its activities first of all tries to understand how the organization's efficiency will increase in the application of the logistic approach [17].

«VOLTEKH» LTD is engaged only in import activities. In order to assess the effectiveness of the company's logistics system, it is necessary to evaluate the foreign economic operation as a whole, since logistics costs are part of the total cost of implementing the import operation [63]. Logistics costs themselves are not economically meaningful unless compared to the effectiveness of the foreign economic operation [1]. An important stage in the investigation of the import operation is the calculation of its efficiency. For more accurate data it is necessary to compare several import operations and compare their efficiency. In order to efficiently compare the import costs of the enterprise it is decided to calculate the share of total costs for logistics activities in the total amount of expenses for foreign economic activity, as well as to determine how much logistics costs take place per kilogram of gross weight of the goods.

For comparison and analysis of import operations we will take total result from import operations for each year for 2013-2017.

Table 2.11

Volume of the Importing of the Goods in 2013

<i>Item</i>	<i>Data a</i>	<i>Data b</i>
Group of commodities	articles of ferrous metals	electric machines, equipment and parts thereof
Total gross weight	55 144 kg	96 241 kg
The total contract value	520 617.3 \$	1 001 851.8 \$
Terms of delivery	DDU Kyiv	DDU Kyiv
Average rate USD / UAH in 2013	8.1 UAH	8.1 UAH
Duty rate	10%	10%
VAT	20%	20%
Terms of payment	Bank Transfer	Bank Transfer
Total unloading costs	0,03USD*kg	0,03USD*kg
The estimated cost on the domestic market	5 744 175 UAH	12 132 055 UAH

*Source: constructed by the author

Thus, on the basis of the above data, we will calculate the effectiveness of the foreign trade import transaction and show it in the table 2.12.

Table 2.12

A Visual Representation of the Indicators for Calculating the Efficiency of Import Activities of «VOLTEKH» LTD in 2013, UAH

Item	Formula of calculation	Commodity group	
		articles of ferrous metals	electric machines, equipment and parts thereof
Customs value	Contract price*8.1	4 217 000	8 114 999
Import Duty	0.1*customs value	421 700	811 499.9
VAT	0.2*(customs value+import duty)	927 740	1 785 299.8
Customs payments	VAT + import duty	1 349 440	2 596 799.7
Unloading	Gross weight*0.03*8.1	13 400	23 386.6
Total price of importing(TP _i)		5 580 540	10 735 185.3
Price of the goods on the domestic market(PR _{dm})		5 744 175	11 053 825
Cost of 1 kg of goods	TP _i /Total gross weight	104.16	111.54
Import effect	PR _{dm} - TP _i	194 635	318 639.7
Efficiency	PR _{dm} /TP _i	1.029	1.03

*Source: constructed by the author

First stage of analysis of import operations of «VOLTEKH» LTD was calculation of the efficiency of importing the articles of ferrous metals (group 73 by the commodity classification). It can be concluded that the import operations of articles of ferrous metals carried out by «VOLTEKH» LTD in 2013 year were a little effective; for every UAH expenses accounted for 1.029 UAH of income.

Second stage of analysis of import operations in 2013 was calculation of the efficiency of importing the electric machines, equipment and parts thereof (group 84 by the commodity classification). The volume of importing the electric machines, equipment and parts thereof is shown in the table 2.11.

It can be concluded that the import operations of the electric machines, equipment and parts thereof carried out by «VOLTEKH» LTD in 2013 year were a

little more effective, since for every UAH expenses accounted 1.03 UAH of income.

In such conditions of delivery as DDU we cannot estimate the share of transportation costs, but we can compare figures associated with the costs of 1 kilogram of goods. It is necessary to bring to a single system, determining the cost of 1 kilogram of goods.

Final costs of 1 kilogram of ferrous metals = $TP_i / \text{total gross weight} = 5\,744\,175 / 55\,144 = 104.16$ UAH per 1 kilogram of gross weight. Final costs of 1 kilogram of the electric machines, equipment and parts thereof = $TP_i / \text{total gross weight} = 10\,735\,185.3 / 96\,241 = 111.54$ UAH per 1 kilogram of gross weight.

Thus, in the case of the foreign economic transaction in 2013 year, the import of articles of ferrous metals determined the effectiveness of the import operation - 1.029 UAH of revenue per UAH of costs, the total costs of logistics activities amounted to 13400 UAH for unloading, the coefficient of cost of 1 kilogram of goods was 104.16 UAH. Import of the electric machines, equipment and parts thereof was a little more effective – 1.03 UAH of revenue per 1 UAH of costs, and the final cost of 1 kilogram of the electric machines, equipment and parts thereof was 111.54 UAH. The total costs of logistics activities amounted to 23386.6 UAH for unloading

To obtain a more complete system of indicators, it is necessary to calculate the effectiveness of four more years of import operations with different conditions. All the import operations during 2014-2017 year were the same as in 2013 year, so we can use the algorithm we used for assessing the efficiency in the year 2013. Also, the conditions of the delivery in 2014-2017 were the same as in the year 2013, so it's easy to apply this algorithm for following calculations.

Table 2.13

Volume of the Importing of the Goods in 2014

<i>Item</i>	<i>Data a</i>	<i>Data b</i>
Group of commodities	articles of ferrous metals	electric machines, equipment and parts thereof

Item	Data a	Data b
Total gross weight	67 411 kg	115 213 kg
The total contract value	616 071.5 \$	1 038 452.4 \$
Terms of delivery	DDU Kyiv	DDU Kyiv
Average rate USD / UAH in 2014	8.4 UAH	8.4 UAH
Duty rate	10%	10%
VAT	20%	20%
Terms of payment	Bank Transfer	Bank Transfer
Unloading costs	0,03USD*kg	0,03USD*kg
The estimated cost on the domestic market	6 096 945 UAH	12 132 055

*Source: constructed by the author

So, using the algorithm of calculations the efficiency of import operations, we can use data from the table 2.13 and we can calculate the main import efficiency indicators and show it in the table 2.14.

Table 2.14

A Visual Representation of the Indicators for Calculating the Efficiency of Import Activities of «VOLTEKH» LTD in 2014, UAH

Item	Formula of calculation	Commodity group	
		articles of ferrous metals	electric machines, equipment and parts thereof
Customs value	Contract price*8.4	5 175 000	8 723 000
Import Duty	0.1*customs value	517 500	872 300
VAT	0.2*(customs value+import duty)	1 138 500	1 919 060
Customs payments	VAT + import duty	1 656 000	2 791 360
Unloading	Gross weight*0.03*8.4	16 987.5	29 033.7
Total price of importing(TP _i)		6 847 987.5	11 543 393.7
Price of the goods on the domestic market(PR _{dm})		6 096 945	12 132 055
Cost of 1 kg of goods	TP _i /Total gross weight	101.6	100.2

Item	Formula of calculation	Commodity group	
		articles of ferrous metals	electric machines, equipment and parts thereof
Import effect	$PR_{dm} - TP_i$	-751 042.5	588 661.3
Efficiency	PR_{dm}/TP_i	0.89	1.05

*Source: constructed by the author

We can conclude that the import operation carried out by «VOLTEKH» LTD in 2014 were not effective, since for every UAH cost there were only 0.89 UAH of income when importing ferrous metals, this commodities brought the loss to the company, and it would had been better not to arrange such activities, which were lossmaking for the company. But there was different situation with the import of machines and its parts in 2014: the efficiency coefficient was positive and amounted 1.05 UAH of profit for every UAH of expenses, which brought for the company some profits.

Data for analysis of import operations of ferrous metals and electric machines, equipment and parts thereof in 2015 year is presented in the table 2.15.

Table 2.15

Volume of the Importing of the Goods in 2015

Item	Data a	Data b
Group of commodities	articles of ferrous metals	electric machines, equipment and parts thereof
Total gross weight	45 576 kg	91 792 kg
The total contract value	248 589.2 \$	363 112 \$
Terms of delivery	DDU Kyiv	DDU Kyiv
Average rate USD / UAH in 2015	24.1 UAH	24.1 UAH
Duty rate	10%	10%
VAT	20%	20%
Terms of payment	Bank Transfer	Bank Transfer
Total unloading costs	0,03USD*kg	0,03USD*kg
The estimated cost on the domestic market	7 911 314 UAH	12 016 686 055

*Source: constructed by the author

Using our algorithm of calculation of the efficiency, we can bring our calculations to the one table for more illustrative representation (Table 2.16).

Table 2.16

A Visual Representation of the Indicators for Calculating the Efficiency of Import Activities of «VOLTEKH» LTD in 2015, UAH

Item	Formula of calculation	Commodity group	
		articles of ferrous metals	electric machines, equipment and parts thereof
Customs value	Contract price*24.1	5 991 000	8 751 000
Import Duty	0.1*customs value	599 100	875 100
VAT	0.2*(customs value+import duty)	1 318 020	1 925 220
Customs payments	VAT + import duty	1 917 120	2 800 320
Unloading	Gross weight*0.03*24.1	40 181.5	66365.6
Total price of importing(TP _i)		7 948 301.5	11 617 685.6
Price of the goods on the domestic market(PR _{dm})		7 911 314	12 016 686
Cost of 1 kg of goods	TP _i /Total gross weight	174.4	126.6
Import effect	PR _{dm} - TP _i	-36 987.5	399 000.4
Efficiency	PR _{dm} /TP _i	0.995	1.03

*Source: constructed by the author

Based on the calculated indicators at first glance, it can be concluded that the volume of imports in 2015 has increased compared to 2014, but if you look at the total value of imports expressed in US dollars, it becomes noticeable that the volumes dropped more than 2 times in dollars. This is due to the fact that in 2015 the rapid growth of the dollar began [46]. At the same time, prices rose at all stages of foreign economic activity. The prices of fuel used in vehicles increased, as well as in loaders, which are involved in unloading goods. As all calculations are carried out in dollars by currency conversion, this led to a decrease in the activity of the enterprise's import activities in 2015 and caused losses when importing parts

from ferrous metals. Efficiency of import operations of ferrous metals brought losses with the efficiency 0.995, which means, that «VOLTEKH» LTD received 0.995 UAH of income for every UAH of costs. Also we can note that amount of costs associated with unloading from the vehicle increased due to raising the prices of the fuel for the loaders, but at the same time the gross weight of goods declined in comparison with the year 2014. Also we can make conclusion, that costs of 1 kilogram of goods increased comparing to previous years. It had been 101.6 UAH and 100.2 UAH for 1 kilogram of each commodity group in 2014, and it increased to 174.4 UAH and 126.6 UAH respectively in 2015, which shows us direct correlation between USD/UAH rate and costs of importing the goods.

Based on the analysis of three years of imports from 2013 to 2015, we can say that all transactions are low performing, which does not bring the company the desired profit. We can evaluate the effectiveness of the foreign economic operation for 2016-2017 to have more complete system of indicators.

Table 2.17

Volume of the Importing of the Goods in 2016

<i>Item</i>	<i>Data a</i>	<i>Data b</i>
Group of commodities	articles of ferrous metals	electric machines, equipment and parts thereof
Total gross weight	51 514 kg	98131 kg
The total contract value	249 656.5 \$	382977 \$
Terms of delivery	DDU Kyiv	DDU Kyiv
Average rate USD / UAH in 2016	26.2 UAH	26.2 UAH
Duty rate	10%	10%
VAT	20%	20%
Terms of payment	Bank Transfer	Bank Transfer
Total unloading costs	0,03USD*kg	0,03USD*kg
The estimated cost on the domestic market	8 532 511 UAH	13 978 489

*Source: constructed by the author

On the basis of the data, we calculate the effectiveness of the foreign trade import operation, and describe it in the table 2.18.

Table 2.18

A Visual Representation of the Indicators for Calculating the Efficiency of
Import Activities of «VOLTEKH» LTD in 2016, UAH

Item	Formula of calculation	Commodity group	
		articles of ferrous metals	electric machines, equipment and parts thereof
Customs value	Contract price*26.2	6 541 000	10 034 000
Import Duty	0.1*customs value	654 100	1 003 400
VAT	0.2*(customs value+import duty)	1 308 200	2 006 800
Customs payments	VAT + import duty	1 962 300	3 010 200
Unloading	Gross weight*0.03*26.2	40490	77130,9
Total price of importing(TP _i)		8 543 790	13 121 331
Price of the goods on the domestic market(PR _{dm})		8 532 511	13 978 489
Cost of 1 kg of goods	TP _i /Total gross weight	165,8	133,7
Import effect	PR _{dm} - TP _i	-11 279	857 158
Efficiency	PR _{dm} /TP _i	0.99	1.06

*Source: constructed by the author

Consequently, in the course of the foreign economic transaction in 2016 on the import of articles of ferrous metals, the average efficiency of the import operation was determined – 0.99 UAH of income per one UAH of expenses; electric machines, equipment and parts thereof – 1.06 UAH of income per one UAH of expenses. The costs of importing 1 kilogram of articles of ferrous metals was 165.8 UAH per 1 kg; electric machines, equipment and parts thereof – 133.7.

The data for analysis the import activity of 2017 is presented in the table 2.19.

Table 2.19

Volume of the Importing of the Goods in 2017

Item	Data a	Data b
Group of commodities	articles of ferrous metals	electric machines, equipment and parts thereof
Total gross weight	65 336 kg	129 115 kg

Item	Data a	Data b
The total contract value	323 800,7 \$	489 483,4 \$
Terms of delivery	DDU Kyiv	DDU Kyiv
Average rate USD / UAH in 2016	27.1 UAH	27.1 UAH
Duty rate	10%	10%
VAT	20%	20%
Terms of payment	Bank Transfer	Bank Transfer
Total unloading costs	0,03USD*kg	0,03USD*kg
The estimated cost on the domestic market	11 158 183	15 037 817

*Source: constructed by the author

On the basis of the data, we calculate the effectiveness of the foreign trade import operation, and describe it in the table 2.19.

Table 2.20

A Visual Representation of the Indicators for Calculating the Efficiency of Import Activities of «VOLTEKH» LTD in 2017, UAH

Item	Formula of calculation	Commodity group	
		articles of ferrous metals	electric machines, equipment and parts thereof
Customs value	Contract price*27.1	8 775 000	13 265 000
Import Duty	0.1*customs value	875 500	1 326 500
VAT	0.2*(customs value+import duty)	1 930 500	2 918 300
Customs payments	VAT + import duty	2 806 000	4 244 800
Unloading	Gross weight*0.03*27.1	53118.1	104 970.5
Total price of importing(TP _i)		11 634 118.1	17 614 770.5
Price of the goods on the domestic market(PR _{dm})		11 158 183	15 037 817
Cost of 1 kg of goods	TP _i /Total gross weight	170.8	136.4
Import effect	PR _{dm} - TP _i	-475 935.1	-2 576 953.5
Efficiency	PR _{dm} /TP _i	0.96	0.85

*Source: constructed by the author

The analysis of 2017 year shows decrease in efficiency of the import activities by both commodity groups. Final cost of 1 kilogram of ferrous metals = was 170.8 UAH per 1 kilogram of gross weight. Final costs of 1 kilogram of the electric machines, equipment and parts thereof were 136.4 UAH per 1 kilogram of gross weight. Thus, in the case of the foreign economic transactions in 2017 year, the import of articles of ferrous metals determined the effectiveness of the import operation – 0.96 UAH of revenue per UAH of costs, the total costs of logistics activities amounted to 53118.1 UAH for unloading. Import of the electric machines, equipment and parts thereof was a little less effective – 0.85 UAH of revenue per 1 UAH of costs, the total costs of logistics activities amounted to 104970.5 UAH for unloading.

To generalize the implementation of calculations, we will reduce all results and submit in the form of a table. Indicators of import efficiency of «VOLTEKH» LTD in 2013-2017 are shown in the table 2.21.

Table 2.21

Indicators of Import Efficiency of «VOLTEKH» LTD in 2013-2017

№	Indicators / years	2013	2014	2015	2016	2017
	First commodity group	Articles of ferrous metals				
1	Conditions of the delivery	DDU Kyiv				
2	Invoice value, UAH	4217000	5175000	5 991000	6541000	8775000
3	Import duty, UAH	421700	517500	599100	654100	875500
4	VAT, UAH	927740	1138500	1318020	1308200	1930500
5	Unloading costs, UAH	13400	16987.5	40181.5	40490	53118.1
6	Total price of importing(TP _i)	5580540	6847987.5	7948301.5	8543790	11634118.1
7	Revenue from the import, UAH	5744175	6096945	7911314	8532511	11158183
8	Import effect, UAH	194635	-751042.5	-36987.5	-11279	-475935.1
9	Efficiency of the import operations	1.029	0.89	0.995	0.99	0.96

Continuation of table 2.21

№	Indicators / years	2013	2014	2015	2016	2017
Second commodity group		Electric machines, equipment and parts thereof				
10	Conditions of the delivery	DDU Kyiv				
11	Invoice value, UAH	8114999	8723000	8751000	10034000	13265000
12	Import duty, UAH	811499.9	872300	875100	1003400	1326500
13	VAT, UAH	1785299.8	2791360	1925220	2006800	2918300
14	Unloading costs, UAH	23386.6	29033.7	66365.6	77130,9	104970.5
15	Total price of importing(TPi)	10735185.3	11543393.7	11617685.6	13121331	17614770.5
16	Revenue from the import, UAH	11053825	12132055	12016686	13978489	15037817
17	Import effect, UAH	318 639.7	588661.3	399000.4	857158	-2576953.5
18	Efficiency of the import operations	1.03	1.05	1.03	1.06	0.85

*Source: constructed by the author

It can be seen that the import operations carried out by «VOLTEKH» LTD are effective for some years, for some years they don't, the rate of income is low. Efficiency of foreign trade operations of «VOLTEKH» LTD was mostly negative for commodity group of articles of ferrous metals: 0.89 in 2014, 0.96 in 2017. The most advantageous for the company was the operations of importing electric machines, equipment and parts thereof in 2016, with the efficiency of the operation - 1.06. It can be concluded that 2017 year was the most unprofitable during the whole period from 2013 till 2017 year. Coefficients of efficiency for articles of ferrous metals amounted 0.96 and for electric machines, equipment and parts thereof it was 0.85 in 2017.

CONCLUSIONS TO THE PART 2

The result of the interaction of all elements of the financial relations of the enterprise is financial condition, defined by a set of industrial and economic factors

and is characterized by a system of indicators that reflect the presence, location and use of financial resources.

The structure of assets is characterized by a low weight of intangible assets (0.4% or 228 thousand UAH in 2017), but a large amount of fixed assets (57% in 2017). By 2016, the dynamics of current assets had a positive trend, reaching in 2016 equilibrium of negotiable and non-current assets, but in 2017, the share of current assets decreased to 36% or 21865 thousand UAH. In 2016 the net income of the company «VOLTEKH» LTD amounted 87,556 thousand UAH, which had a maximum value of 5 years, and in 2017 the amount of enterprise revenue fell to 78,502 thousand UAH, or 11.5%. In 2017 the net profit increased from 15924 26,681 thousand UAH, or 40.3%, when in 2017 it fell to 22,671, or for 17.7%.

Analyzing the indicators of liquidity, we can draw conclusions, which characterizes the sufficiency of the enterprise net working capital to cover its obligations. The indicator of current ratio correspond to the norm, which indicates the independence of the enterprise from external sources. As we can see, most indicators of business activity have increased in «VOLTEKH» LTD. Thus, during the years 2013-2017 increased asset turnover, accounts receivable and payable, operating cycle. Indicators show positive trend.

In the post-crisis period, the analysis of profitability indicators is equally important. During the entire period from 2013 to 2017, the company's activity was not unprofitable; therefore, profitability indicators were positive. In 2017 the company receives, the dynamics, as compared to 2015 and 2016, is negative, and the profitability of the enterprise is less than in previous years.

The largest volume of imports «VOLTEKH» LTD observed from France 5 973.4 thousand UAH in 2015, 8 960.2 thousand UAH in 2016, 14 933.6 in 2017. Taking into account the specifics of goods and their delivery, «VOLTEKH» LTD uses only two types of transport for transportation: express delivery and road transport.

It can be seen that the import operations carried out by «VOLTEKH» LTD are effective for some years, for some years they don't, the rate of income is low. Efficiency of foreign trade operations of «VOLTEKH» LTD was mostly negative

for commodity group of articles of ferrous metals: 0.89 in 2014, 0.96 in 2017. The most advantageous for the company was the operations of importing electric machines, equipment and parts thereof in 2016, with the efficiency of the operation - 1.06.

Total loss from the importing activity in 2017 amounted 3 052 888.6 UAH, which is extremely negative condition for the enterprise, coefficients of efficiency for articles of ferrous metals amounted 0.96 and for electric machines, equipment and parts thereof it was 0.85.

Such a situation with the efficiency of foreign economic operations requires changes in company's activities and its approaches and methods of import.

The reasons for such a relatively low efficiency of the import operations of the enterprise may be the lack of logistics department, which would better plan transportation, choosing the right type of transport. Terms of delivery are also used where the main vehicle is paid by the sender. In such circumstances, the company has no influence on the organization of international transportation.

PART 3

IMPROVEMENT OF THE LOGISTIC SYSTEM OF «VOLTEKH» LTD

3.1 Development of Set of Measures for the Logistic System Improvement of «VOLTEKH» LTD

Every company that is engaged in foreign economic activity is faced with the problem of improper use of transport [50]. Accordingly, there is a need to reduce the identified costs. To solve these problems, a system has been developed to improve the efficiency of international transportation, which affects all stages of foreign economic activity:

- Conclusion of a foreign economic contract and negotiations regarding the distribution of responsibility for cargo and transportation (Incoterms 2010);
- Negotiation and conclusion of contracts with shipping companies [6];
- Selection of the most favorable type of transport, taking into account the tariffs and the cost of shipping. Before each delivery, the company has a choice: which is more important - cost or price? Based on the preferences of the company, the most suitable transport is selected [26];
- Organization of transportation and registration of related documents [23];
- Choosing the method of declaring the goods(own broker or carrier services).

Based on the problems identified in the analytical section of the final work, measures were developed and introduced to solve them.

The list of developed activities:

- An independent choice of a carrier, an assessment of quality of services and amount of available services [3].
- Standard operating procedure of negotiations with the carrier, which describes the process of negotiations with the contractor, which allows to minimize the risk of establishing incorrect data on the carriage of goods;
- Negotiations with the sender about the change in the basic terms of delivery for Incoterms 2010 and the recalculation of the contract value, taking into account the amendment to the terms of delivery, the agreement to conclude the contract on the terms of EXW [9].

- An automated form for calculating the cost of a contract for international delivery in Microsoft Excel, which contains formulas for calculating the cost of transportation, which allows «VOLTEKH» LTD to increase the accuracy of the calculation of transportation costs [25].
- Creation of a logistics department and replacing the customs clearance department [4].

The primary task for «VOLTEKH» LTD will be to negotiate with the regular senders about changing the foreign economic contract for the supply of goods. It was proposed to change only the terms of delivery based on Incoterms 2010 to EXW [36]. For such a change, it is not necessary to redo the entire foreign trade contract; it is enough to sign an additional agreement on the basis of the previous contract.

In the subsequent stages of conducting foreign economic operations, an additional agreement together with the basic foreign economic contract will need to be submitted to the customs authorities for customs clearance. To agree on a supplement of a foreign economic contract, it was proposed to use the electronic communication form and discuss all the controversial issues that have arisen, to discuss the recalculation of the contract value taking into account changes in liability for the transportation of goods and its insurance.

Under the terms of the transportation of EXW, all transportation costs are passed on to «VOLTEKH» LTD taking into account the collection of cargo from the sender's warehouse.

Under EXW conditions, the seller is deprived of responsibility at many stages of delivery, and at the same time on «VOLTEKH» LTD carries the following obligations:

- «VOLTEKH» LTD at its own expense provides the loading of the goods;
- «VOLTEKH» LTD bears all the costs and risks associated with the delivery of goods to their destination;
- «VOLTEKH» LTD is responsible for passing all necessary customs procedures, for the conditions under EXW;

- «VOLTEKH» LTD makes payments for customs clearance, taxes, customs and other import charges to the country of destination;
- «VOLTEKH» LTD is responsible for the insurance of goods at the road;
- «VOLTEKH» LTD bears all the costs of checking the goods, its packaging and labeling (in accordance with the proposed Incoterms 2010 requirement)

To compare the total cost of transportation, you need to select a carrier that fits the requirements, has a good rating, provides high-quality cargo transportation services and can provide additional services. Given the nature of the foreign operations of «VOLTEKH» LTD (transportation of small batches of goods from EU countries), it is reasonable to use Less than Truck Load-transportation. LTL allows to transport cargo for several customers in Ukraine in one vehicle, thereby reducing flexible costs for each consignment of goods, which makes transportation for «VOLTEKH» LTD much more profitable.

The main requirements for the carrier were identified:

1. Experience in the international shipping market;
2. Availability of LTL service, which necessarily uses cars for transportation across the customs border of Ukraine with Carnet TIR. This is a customs transit document, giving the right to transport cargo across state borders in custom-sealed car bodies or containers with simplified customs procedures, as well as guarantees customs payments to the state up to 100 000 euros. If TIR Carnet is absent, customs payments for goods that are subject to a previous declaration, rather than advance notice, payments to the budget should already have been paid to the budget before the import of goods has been cleared;
3. Availability of own or leased consolidation warehouses in Europe, preferably as close as possible to the border of Ukraine, in order to reduce transportation costs from the consolidation warehouse to the clearance terminal in Ukraine;
4. The ability to provide quality services for customs clearance of goods;

5. Availability of own terminals on the territory of Ukraine to simplify the procedure for customs clearance of goods. It is desirable that the terminal be located near the border with the border crossing or in Kyiv;
6. Availability of own warehouses at the terminals with the possibility of temporary storage and / or customs licensed warehouse.

By definition, a freight forwarder can be an individual or a legal entity who by means of its charter, provides a transportation of goods for a fee, and is not a carrier in turn. Requirements for the freight forwarder by FIATA (international association of freight forwarding organizations):

- Have relevant training, confirmed qualification certificate (license of transport inspection, courses AsMAP);
- has a high moral reputation;
- has to be economically, organizationally and financially capable of carrying out an order for the forwarding of goods.

Complementing the requirements for the freight forwarder, a justification is required for complete documentation. They are divided into primary and secondary. The main documents include such as: waybill, transport waybill, cargo waybill, air waybill, bill of lading. Ancillary documents include: waybill, TIR (international road transport) book, measurement report, weighing certificate, road list, cargo luggage receipt, wagon sheet, contract of carriage, certificate of shipment, manifest, charter, sea waybill, travel journal, acts of repair, acceptance sheets.

Depending on the type of cargo and transport supporting documents may vary. Also to the obligatory documents is the CCD (cargo customs declaration) with a note on the release and clearance of customs clearance. From the process model, it can be noted that the transportation is regulated by a specific law of Ukraine, taking into account the fact that it is unique for each type of transport. Almost all conditions of carriage of goods can be specified in the contract of carriage, from the mode of transport to the route. From this we can conclude that the documentation of cargo and the drafting of the contract is an extremely important part of the international transport of goods.

By comparing the logistics companies of Ukraine in terms of the number of services provided, it was decided to hold talks with «YourLogistics» LLC. The main reasons for choosing this forwarder were the presence of the following characteristics:

- A large international company with extensive experience in the field of international transporting, provides services for all types of transport, except for pipeline, the number of employees - more than 150;
- The ability to provide a competitive LTL service with very fast delivery times due to the fact that 3 consolidated cars arrive in Ukraine consistently every week, regardless of the load on the machine;
- All trucks move with an open TIR Carnet (the principle of having a TIR Carnet is described above);
- Availability of its own consolidation warehouses in Poland (Blone) and in Italy (Verona);
- A large department of customs declarants and 28 representative offices at most border crossings. The presence of 3 personal terminals (airport Odessa, Kyiv Zhuliany, terminal Yagodyn), where only «YourLogistics» customers are cleared, which reduces the time for customs clearance;
- Availability of own temporary storage warehouses and licensed customs warehouses, which allows you to store cargo in the freight forwarder's warehouses for an additional fee;
- The company defends the customs value in case of an increase in the amount of payments (this requires price lists from the sender, catalogs, past declarations).

Based on the stated advantages, it was suggested to choose «YourLogistics» LCC as a forwarder. To start working with this carrier, it is necessary to begin negotiations and discuss each stage of the organization of joint work.

It was proposed to contact the company's hotline for new customers by calling +38 (098) 6 000 000 and arrange a meeting with a company representative. The most convenient option is to meet at the office of «YourLogistics», which is

located in Kyiv, the address is str. Vladimirskaya, 49-A, and to negotiate the beginning of cooperation.

The important points that should be discussed are: the method of forming the price of transportation; responsibility of the parties; payment method; delivery terms; types of service and customer support provided; availability of additional services. The price for the organization of international transportation of goods is formed on the basis of miscalculations of real deliveries, using special automatic calculators in Microsoft Excel (Figure 3.1)



ООО «Твоя Логистика»
 Украина, 01034 г. Киев, ул. Владимирская 49А, 4 секция
 тел +38 (098) 6 000 000
office@yourlogistics.com.ua

Запрос: _____ Кому: ТОВ "Вольтех"
 Дата: 15.07.2018

Коммерческое предложение

Квадрат загрузки:	Франция (02, 92, 93, 94, 95, 60, 78, 91, 77, 80, 27, 62, 59, 45, 08, 51, 10, 52, 55, 57, 67, 54, 88, 68, 89,
Место выгрузки:	Киев (вкл.Вишневое, Чабаны) высота паллет до 175 см.
Вес в кг	1000,0
Объем в куб.м	3,0
Количество европаллет***	3
Груз штабелируется?	да

Тариф на автоперевозку в сборном авто до терминала в Киеве:	376 €
Тариф на доставку по Украине:	13 €
Всего:	389 €

*** Если груз размещен не на европаллетах, стоимость доставки по Украине необходимо проверять с отделом автоконсолидации
 Доставка по Украине дана для грузов, размещенных на паллетах Д*Ш*В до 120*80*до 240 см, весом до 400 кг

Figure 3.1 Automatic Calculator of the Price for Transportation in Microsoft Excel

The price is formed as a single rate for all types of services within one order:

- organizing transportation;
- loading cargo from the sender;
- processing export documents;
- delivery to a warehouse in Poland;
- loading and unloading;
- storing in a warehouse in Poland;
- consolidating cargo into one truck and delivery of cargo to Kyiv;

- registration of necessary documentation for border crossing, customs clearance of goods;
- delivery to the warehouse «VOLTEKH» LTD.

Payment for «YourLogistics» services is carried out once a month in one payment for all services that were provided during the month. «YourLogistics» LLC is responsible for the cargo from the moment of loading to the moment of unloading the cargo at «VOLTEKH» LTD warehouse.

Average terms of delivery of goods from Europe vary from 5 to 9 days. It depends on the distance of the country of origin from Ukraine and workflow of the customs borders.

«YourLogistics» LLC has an additional service for customs clearance of goods, as well as personal customs clearance terminals that operate 24/7, 7 days a week. Provided that customs payments are paid until Friday evening, the cargo can be cleared both on Saturday and Sunday, and at night, despite the fact that customs services do not work. This facilitates and accelerates the entire process of foreign economic activity for «VOLTEKH» LTD.

The next stage is the signing of a cooperation agreement between «VOLTEKH» LTD and «YourLogistics» LLC. An example is provided in Appendix E. After signing the contract, «VOLTEKH» LTD can use the services of «YourLogistics» LLC as a forwarder.

Based on the reasons for the low efficiency of foreign economic activity, which are described in the analytical section of the work, it was determined that the main problem of «VOLTEKH» LTD is the lack of a logistics department.

It was proposed to abandon the department of customs clearance, which consists of 2 people - the head of the department of customs clearance and his assistant. The salary of the head of the department is 15,000 UAH per month; the assistant has the salary 8000 UAH per month. The total cost of salary for the department of customs clearance is 23,000 UAH.

It is proposed to use the services of «YourLogistics» LLC in the field of customs clearance of goods. The cost of processing the 1 customs declaration for up to 10 product codes in «YourLogistics» LLC is 700 UAH. It is more

economical to use customs clearance service from YourLogistics LLC. It also requires 1 person who will be engaged in logistics of foreign economic activity and assessment of the effectiveness of the developed techniques. The recommended salary is 10000 UAH.

We proposed new organizational structure of «VOLTEKH» LTD, described in Figure 3.2

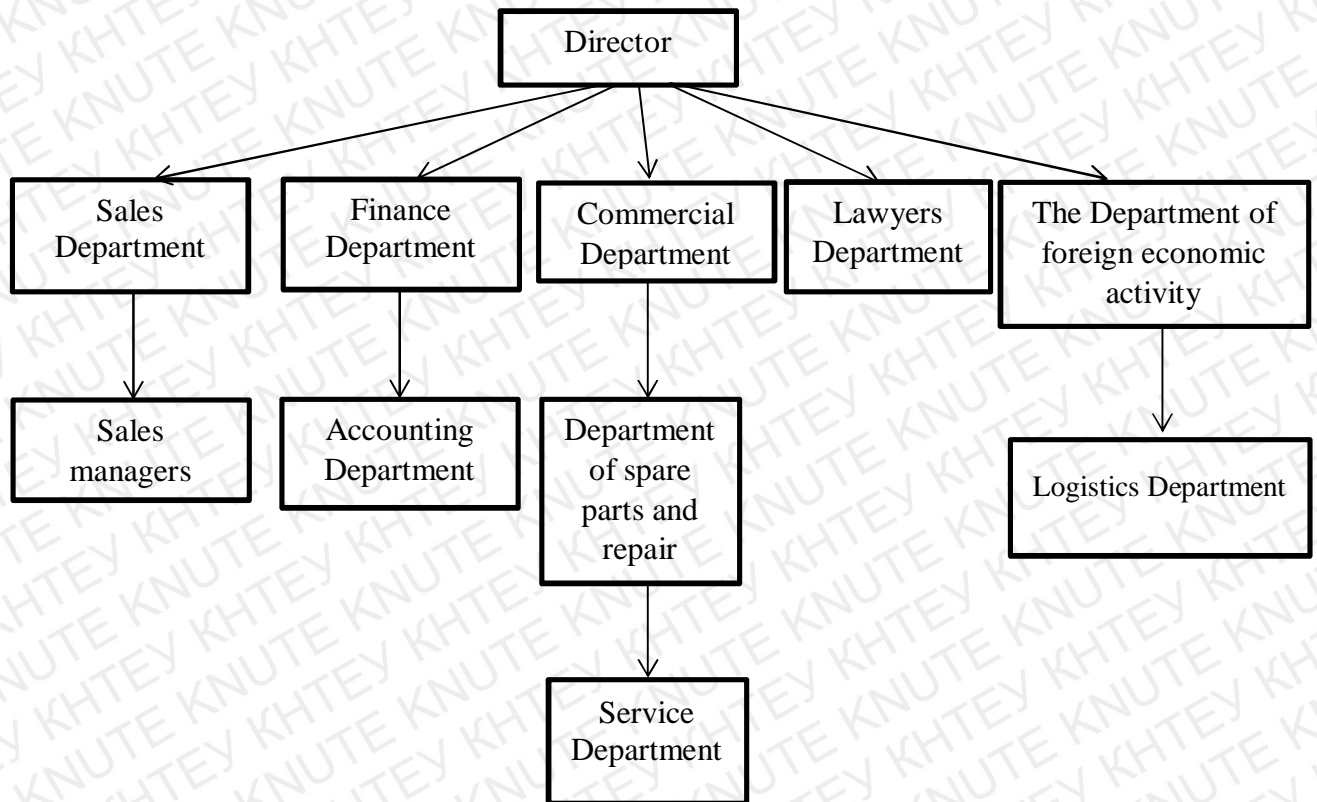


Figure 3.2 Proposed Organizational Structure of «VOLTEKH»

*Source: constructed by the author

Due to the developed methodological basis for improving the logistics activities of «VOLTEKH» LTD, were decided: to abandon the customs clearance department; to make the logistics activities department; to recalculate the value of foreign economic contracts with European suppliers on the basis of an amendment to the basic delivery terms of Incoterms 2010; to use LTL-service of «YourLogistics» LLC for transporting the goods using consolidating services of the forwarder; to use customs services of «YourLogistics» LLC which gives the opportunity to declare the goods 24/7. Taking into account proposed measures, changes in the organizational structure is presented.

3.2 Substantiation of the Optimizing Logistic Costs Strategy of «VOLTEKH» LTD

As a result of the analysis, it was found that, first of all, after releasing the order to the freight forwarder, there follow the planning of transportation, determining the type of transport, route, determining the optimal dates. Secondly, the paperwork is done for the shipment and its transportation, the conclusion of contracts with the transport company, a team of loaders [11]. Further, in the process of transportation, the freight forwarder controls the transfer of the cargo to the carrier, the movement and arrival of the cargo at the customs point. One of the solutions was the creation of a standard operating procedure included in the negotiation stage with the freight forwarder; it should reduce the risks of wrong transportation planning. This will reduce potential unplanned costs.

Table 3.1

Stages of International Transportation Planning for «VOLTEKH» LTD

№	Stage	Description	Result
1.1.	Negotiations with a forwarder	At this stage occurs discussion of the conditions of carriage, range, customer preferences and freight forwarder's advices.	Forwarder's knowledge of the basic requirements for transportation.
1.2.	Definition of transport type	On the basis of data on cargo, transportation distance and customer preferences, possible modes of transport for transportation are determined.	One or more transport options
1.3.	Path calculation	The freight forwarder calculates the route, transshipment points, and transportation routes.	One or more route options.
1.4	Calculation of transportation costs	Determining the cost of a particular cost item and entering data into an automated form for calculating the cost of a contract for an international delivery in Microsoft Excel.	Variants of the total cost of transportation under the contract.
1.5	Choosing the best option	Comparing the risks and the cost of transportation, the freight forwarder chooses the only route option on which the shipment will be carried out.	Form of calculating the cost of transportation under the contract.

*Source: constructed by the author on the basis of [21, 26, 27, 41, 50, 84]

In order to reduce the possible costs of transportation, knowledge of the basic requirements for transportation is required; it is proposed to use a standard operating procedure reflecting the algorithm of negotiations between the forwarding agent and the customer, which is shown in Table 3.2.

Table 3.2

Organization of International Freight Transportation for «VOLTEKH» LTD

№	Stage	Description	Result
2.1	Conclusion of a contract for transportation	Having decided on a route option, an agreement is concluded with the customer.	Contract for the carriage of goods.
2.2	Transportation order in a transport company	The forwarding agent enters into a contract for transportation in a transport company.	Contract for the carriage of goods by the transport company.
2.3	Cargo insurance	If the customer indicated insurance in the contract, the freight forwarder draws insurance for the cargo.	Cargo insurance
2.4	Order and payment of loading and unloading	The freight forwarder orders the loading and unloading operations in accordance with the delivery time.	Contract for the performance of loading and unloading services.
2.5	Preparation of documents for customs control	Before customs clearance, all the necessary documents are collected.	List of documents for the passage of customs.
2.6	Customs clearance control	The customs clearance of goods is monitored.	Cargo and documents, past customs clearance
2.7	Control of the movement and arrival of cargo	After the cargo is accepted by the carrier, the freight forwarder controls the location of the cargo	Data on the location and arrival of the goods.
2.8	Transfer of cargo to the customer	In the agreed place and date the forwarder transfers the goods to the consignee	The act of compliance of the cargo. The obligations under the contract.
2.9	Loading and unloading	If it is written in the contract, the freight forwarder will arrange the loading and unloading.	Paid loading and unloading.

*Source: constructed by the author on the basis of [21, 26, 27, 41, 50, 84]

Analyzing the process of international shipping, it can be seen that mostly document flow directly takes up most of the process. This is an extremely important point of the implementation of transportation, since in the conditions of

the modern economy it is impossible to bypass the fact of documentary registration of freight transportation.

Table 3.3

Monitoring and Analysis of International Freight Transportation

№	Stage	Description	Result
3.1	Control	Control and verification of the implementation of the stages of the methodology, paperwork and data accuracy.	Actions meet the requirements of the methodology
3.2	Process effectiveness evaluation	The freight forwarder evaluates the effectiveness of the delivery at actual costs, and compares them with planned costs.	Data about the performance of the carriage of goods

*Source: constructed by the author on the basis of [21, 26, 27, 41, 50, 84]

The method of managing international freight traffic includes measures to solve problems identified in the analytical part.

The last and the final stage is - developing of a corrective action, which is based on performance evaluations, the freight forwarder develops proposals for improving the process and presents measures to improve the process of transportation of goods.

Calculation of transportation costs at the planning stage, in the organization «VOLTEKH» LTD is the sum of the costs of delivery, loading and unloading, warehousing and paperwork. Based on the data of the contract calculation, the customs value is calculated, and the amount of payments at the rate of VAT and customs duties. The formula for calculating the customs value, customs duties and customs VAT:

$$C = P + T_c + I, \tag{3.1}$$

where P is the price of the goods on EXW terms; T_c - transport costs to the border of Ukraine; I - insurance.

Customs duty [74] is calculated as follows:

$$C_d = C * D_r, \tag{3.2}$$

where D is the duty rate.

$$VAT = (C + D_r) * 20\%. \tag{3.3}$$

Consequently, the higher the cost of transporting the goods to the border of Ukraine, the higher the customs duty and VAT [76], which «VOLTEKH» LTD pays for customs clearance of goods. This means that the costs of the implementation of logistics activities directly affect the overall costs of the implementation of foreign economic activity.

Optimization of logistics costs allows «VOLTEKH» LTD to increase the efficiency of import operations and increase the income of the enterprise.

One of the proposals is the use of brokerage services, instead of keeping an entire department of declarants with a stable salary rate.

**ТВОЯ
ЛОГИСТИКА**

Додаток № 1
згідно ДОГОВОРУ № U333133 від "15" липня 2018 р.
на надання послуг

«15» липня 2018р.

Даною заявкою сторони погодили наступні умови надання послуг з митного оформлення:

№ з/п Найменування послуг уразкім імпорту	Вартість послуг (в тому числі ПДВ)		
	Вартість ВМД (1-10 кодів)	Вартість ВМД (11-20 кодів)	Вартість ВМД (21-30 кодів)
1 Розрахунок суми платежів на партію товару	700 грн	1400 грн	2100 грн
2 Визначення коду товару згідно УКТЗЕД			
3 Інформування про необхідність оформлення дозвільної документації:			
3.1. Радіологічний контроль	20 грн	20 грн	20 грн
3.2. Фітосанітарний контроль	70.9 грн	70.9 грн	70.9 грн
3.3. Екологічний контроль	50 грн	50 грн	50 грн
3.4 СЕС (якщо відсутній висновок)	1000 грн	1000 грн	1000 грн
4 Подача ВМД для митного оформлення через електронне декларування			
5 Присутність агента з митного оформлення в зоні митного контролю для здійснення огляду			
6 Підготовка та подача документів у відділі: тарифів, номенклатури, лабораторії			
7 Випуск транспортного засобу з зони митного контролю після проходження контролю			
8 Заїзд (виїзд) на територію митного терміналу «Аеропорт «Київ» (Жуляни)»		600 грн	

*Максимальна вартість оформлення ВМД складає 2100 грн.

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ПІН 337475826572
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МФО 390346

Директор  Воронков О.В.

Figure 3.2. The Agreement with «YouLogistics» for Customs Clearance Services

The advantages of such an organization of foreign economic activity will be a decrease in fixed costs that are not related to the intensity of foreign economic operations. In turn, variable costs will increase, which are associated with the payment of customs clearance services for «YourLogistics» LLC for each individual import operation.

To determine the price for «YourLogistics» services in the field of customs clearance, a commercial proposal was received for customs clearance. The cost of the services of «YourLogistics» LLC is shown in Figure 3.2.

The next step will be the calculation of the cost of the services of the company «YourLogistics» LLC in the delivery of similar batches of goods. To obtain the price of delivery from the forwarder, logistician of «VOLTEKH» LTD consults with «YourLogistics» LLC on the most efficient scheme for carrying out logistic activities.

«YourLogistics» LLC provides an automatic Microsoft Excel calculator for calculating shipping costs. Using a calculator (Figure 3.3), we determine the cost of self-transportation of Alligator Art SZKZP2 bucket for telescopic handlers Manitou MT 625 from «AUTO TRANS MARCIN PASIKOWSKI»:

ТВОЯ ЛОГИСТИКА

Украина, 01034 г. Киев, ул. Владимирская 49А, 4 секция
 тел +38 (098) 6 000 000
office@yourlogistics.com.ua

Запрос: _____ Кому: **ТОВ "Вольтех"**
 Дата: **15.07.2018**

Коммерческое предложение

Квадрат загрузки:	Словакия
Место выгрузки:	Киев (вкл.Вишневое, Чабаны) высота паллет до 175 см.
Вес в кг	1680,0
Объем в куб.м	4,0
Количество европаллет***	2
Груз штабелируется?	нет


Тариф на автоперевозку в сборном авто до терминала в Киеве:	479 €
Тариф на доставку по Украине:	9 €
Всего:	488 €

*** Если груз размещен не на европаллетах, стоимость доставки по Украине необходимо проверять с отделом автоконсолидации
 Доставка по Украине дана для грузов, размещенных на паллетах Д*Ш*В до 120*80*до 240 см, весом до 400 кг

Figure 3.3 Automatically Calculated Price for Future Transportation from «AUTO TRANS MARCIN PASIKOWSKI»,Slovakia to Warehouse of «VOLTEKH» LTD

Price for transportation of 1680kg from Slovakia to warehouse of «VOLTEKH» LTD will be 488 euro. The price of the company «YourLogistics» LLC is common. This price includes the whole process of delivery of goods from the sender, consolidation of cargo in a warehouse in Europe, loading and unloading work, registration of related documentation and delivery of cargo to the warehouse of «VOLTEKH» LTD.

Using the Microsoft Excel calculator (Figure 3.4), we also determine the cost of the consolidated cargo shipment from the sender in France – «MANITOU CLPR» to the warehouse of «VOLTEKH» LTD:



ООО «Твоя Логистика»
 Украина, 01034 г. Киев, ул. Владимирская 49А, 4 секция
 тел +38 (098) 6 000 000
office@yourlogistics.com.ua

Запрос: _____ Кому: ТОВ "Вольтех"
 Дата: 15.07.2018

Коммерческое предложение

Квадрат загрузки:	Франция (02, 92, 93, 94, 95, 60, 78, 91, 77, 80, 27, 62, 59, 45, 08, 51, 10, 52, 55, 57, 67, 54, 88, 68, 89,
Место выгрузки:	Киев (вкл.Вишневое, Чабаны) высота паллет до 175 см.
Вес в кг	986,0
Объем в куб.м	3,0
Количество европаллет***	1
Груз штабелируется?	нет

Тариф на автоперевозку в сборном авто до терминала в Киеве:	451 €
Тариф на доставку по Украине:	5 €
Всего:	456 €

*** Если груз размещен не на европаллетах, стоимость доставки по Украине необходимо проверять с отделом автоконсолидации
 Доставка по Украине дана для грузов, размещенных на паллетах Д*Ш*В до 120*80*до 240 см, весом до 400 кг

Figure 3.4 Automatically Calculated Price for Future Transportation from «MANITOU CLPR», France to the Warehouse of «VOLTEKH» LTD

The price for transportation of 986kg from France and delivery to the warehouse of «VOLTEKH» LTD will be 456 euro. This price includes the whole process of delivery of goods from the sender, consolidation of cargo in a warehouse in Europe, loading and unloading work, registration of related documentation and delivery of cargo to the warehouse «VOLTEKH» LTD.

And, for a complete picture of the cost of transportation, we will calculate the cost of one more transportation with «YourLogistics» LLC (Figure 3.5), this time from «Blumaq» S.A., Spain.

As we can see, the total costs for transportation the cargo from Spain to the warehouse of «VOLTEKH» LTD will be 361 euro.

Запрос:

Кому:

ТОВ "Вольтех"

Дата:

15.07.2018

Коммерческое предложение

Квадрат загрузки:	Испания (р-н Барселона квадраты 43, 08)
Место выгрузки:	Киев (вкл.Вишневое, Чабаны) высота паллет до 175 см.
Вес в кг	580,0
Объем в куб.м	1,5
Количество европаллет***	1
Груз штабелируется?	да

Тариф на автоперевозку в сборном авто до терминала в Киеве:

356 €

Тариф на доставку по Украине:

5 €

Всего:

361 €

*** Если груз размещен не на европаллетах, стоимость доставки по Украине необходимо проверять с отделом автоконсолидации

Доставка по Украине дана для грузов, размещенных на паллетах Д*Ш*В до 120*80*до 240 см, весом до 400 кг

Figure 3.5 Automatically Calculated Price for Future Transportation from

«Blumaq» S.A, Spain to the Warehouse of «VOLTEKH» LTD

The costs of performing various forms of freight forwarding services by «YourLogistics» LLC are formed by:

- for paperwork (included in the total cost of the service);
- for carrying out customs operations, cargo packaging, cargo escort (included in the total cost of the service);
- commissions from transferring work to third firms;
- consulting services.

As an example of the calculation of a multi-modal consolidated logistic chain, we define an effective variant of cargo delivery from point X (Paris) to point Y (Kyiv).

Delivery scheme (Figure 3.6): shipment warehouse - road transport - consolidation warehouse in Poland (Blonie) - road transport - border crossing at Yagodyn - Kyiv terminal "Zhuliany" – the warehouse of «VOLTEKH» LTD.

The main function of the designed system is the delivery of cargo from point X to point Y and minimization of transportation costs.

The following system subfunctions have been identified:

- carriage by road on section XA;
- transshipment at a warehouse in Blone A;
- transportation by road in the AB section.
- passing the border Poland-Ukraine (Dorohusk-Yagodyn) B
- road transport in the BC area.
- customs clearance of goods at the terminal Kyiv "Zhulyany" C.
- transshipment of cargo in a temporary storage warehouse LLC «YourLogistics» in Kyiv CD;
- transportation by road through the DY section to the warehouse of «VOLTEKH» LTD in Kyiv.

Poland's point of exit – Dorohusk Yagodyn – Ukrainian point of entry

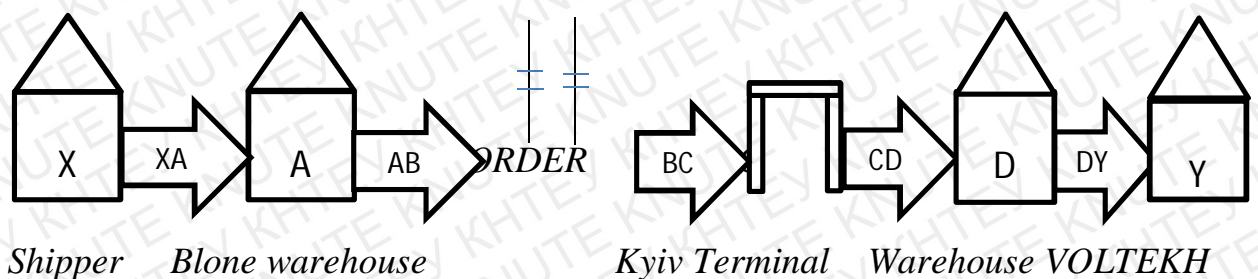


Figure 3.6 Scheme of Effective Multi-modal Consolidated Logistic Chain of «VOLTEKH» LTD

The groupage shipments make it possible to perform transportation at a lower cost than the sender pays, due to the difference in freight for individual types of transport and the through rate offered by the freight forwarder. The condition, that make it possible for carrier to propose lower prices for transportation is collecting a big amount of different cargos for different companies in Ukraine, and making one consolidated groupage cargo. Loads are collected from different customers, so fare for trucks is divided between customers. The more cargoes are combined in one truck the cheaper transportation is.

3.3 Forecasting of «VOLTEKH» LTD Changes in the Economic Activity

Considering Proposed Measures

The economic effect is nothing but the difference between the costs inculcated in the event and the benefits derived from this implementation. To evaluate the effectiveness of the economic effect must be positive and above zero. If the economic effect is zero, it means that there is no economic effect. Economic efficiency is the ratio of the effective income and the cost of achieving it, thereby deriving a coefficient indicating whether this or that event brings a benefit, or opposite, a loss. If economic efficiency is less than or equal to one, then this indicates ineffectiveness of the implementation of measures, therefore, the efficiency should be either equal to one, which indicates the absence of both positive and negative effects, or above it, which means the effectiveness of the implementation of measures [29].

We can calculate the previous efficiency of import operations for 2018 year taking into account progressions from the table 2.9. Relative average deviation of the volume of the imports for group of articles of ferrous metals is: $(22.7\% + 15.7\% + 9.18\% + 34.1\%)/4 = 20.4\%$. For group of electric machines, equipment and parts thereof it will be: $(7.49\% + 0.32\% + 14.6\% + 32.2\%)/4 = 13.6\%$. Thus, taking into account these calculations, the volume of the imports for 2018 year will be: $323\,800.7\$(1+20.4\%) = 389\,856$ USD for group of articles of ferrous metals; $489\,483\$(1+13.6\%) = 556\,052$ USD for group of electric machines, equipment and parts thereof. Average price on the domestic market for articles of ferrous metals will be about 13 500 thousand UAH; for electric machines, equipment and parts thereof it will be about 17 083 thousand UAH. Total gross weight in 2018 will be calculated as total gross weight in 2017 multiplied by the average relative deviation of imports volume for each commodity group. For group of articles of ferrous metals total gross weight will be calculated as: $65\,336 * (1+20.4\%) = 78\,665$ kg; for group of electric machines, equipment and parts thereof it will be: $129\,115 * (1+13.6\%) = 146\,675$ kg. Previous data for 2018 year is presented in the table 3.4.

Table 3.4

Previous Data for the Import Operations in 2018

<i>Item</i>	<i>Data a</i>	<i>Data b</i>
Group of commodities	articles of ferrous metals	electric machines, equipment and parts thereof
Total gross weight	78 665 kg	146 675 kg
The total contract value	389 856 USD	556 052 USD
Terms of delivery	DDU Kyiv	DDU Kyiv
Average rate USD / UAH	28.1 UAH	28.1 UAH
Duty rate	10%	10%
VAT	20%	20%
Terms of payment	Bank Transfer	Bank Transfer
Total unloading cost	0.03 USD per 1 kilogram	0.03 USD per 1 kilogram
Price of the goods on the market	13 500 000	17 083 000

*Source: constructed by the author

On the basis of the data, we calculate the effectiveness of the foreign trade import operation, and describe it in the table 3.5.

Table 3.5

Previous Import Activities Efficiency Assessment of «VOLTEKH» LTD in 2018

Item	Formula of calculation	Commodity group	
		articles of ferrous metals	electric machines, equipment and parts thereof
Customs value	Contract price*28.1	10 954 954	15 625 061
Import Duty	0*customs value	1 095 495	1 562 506
VAT	0.2*(customs value+import duty)	2 410 089	3 437 513
Customs payments	VAT + import duty	3 505 584	5 000 019
Unloading	Total gross weight*0.03 USD	66 314	123 647
Total price of importing(TP _i)		14 526 852	20 625 080
Price of the goods on the domestic market(PR _{dm})		13 500 000	17 083 000
Import effect	PR _{dm} - TP _i	-1 026 852	-3 542 080
Efficiency	PR _{dm} /TP _i	0.93	0.82

*Source: constructed by the author

It can be concluded that previous analysis of import organization carried out by «VOLTEKH» LTD in 2018 is not effective, since for every UAH expenses there is 0.93 and 0.82 UAH of income. Based on the implemented measures, the effectiveness of foreign economic activity decreased for articles of ferrous metals from 0.96 in 2017 to 1.93, or by 3.2%; for electric machines, equipment and parts thereof efficiency decreased from 0.85 to 0.82, or by 3.65%.

In today's conditions of development of market relations, the effectiveness of an enterprise depends on the planning of activities for future period, a special role is paid to forecasting the results of the enterprise. An important stage is the forecasting of profits and costs in the future. That is why an important stage in the analysis of enterprise activity is the stage of definition and application of the forecast model for the enterprises.

Forecasting the activity of enterprises is an assessment of the prospects for their development based on the analysis of the market conditions, changes in market conditions for the future period. The results of the forecasting of the enterprise engaged in import activity depend on expected volumes of import activity in the future, the cost of logistics services, changes in conditions.

To assess the effect and effectiveness of the proposed measures, it is necessary to calculate the corresponding efficiency factors for each delivery, on the basis of which the analysis was carried out in the analytical part.

For this, it is necessary to determine the contract price under EXW conditions. Considering that the costs of implementing logistics activities are now being transferred to «VOLTEKH» LTD, the recalculation of the contract value will be calculated using the amendment to the basic terms of delivery and the amendment to inflation. Cost recalculation is required for every contract, as example we calculate it for «AUTO TRANS MARCIN PASIKOWSKI», «MANITOU CLPR», «Blumaq» S.A. companies to determine the average deviation in contract values.

«AUTO TRANS MARCIN PASIKOWSKI» supplied Alligator Art SZKZP2 bucket for telescopic handlers Manitou MT 625 with weight of 2 tons in 2015 on DDU terms, the price of the contract was 5258 USD. The average cost of the solo

truck with capacity of 2 tones is 1220 USD. The magnitude of the amendment to the basic conditions of supply will be: $0.03 * 1680 + 1220 + 0.03 * 1680 = 1320.8$ USD. Consequently, the price of the goods of the company «AUTO TRANS MARCIN PASIKOWSKI» in 2015, taking into account the amendment to the basic terms of delivery, would be: $5258 - 1373.38 = 3937.2$ USD.

«MANITOU CLPR» delivered 986 kilogram of oil containing hydraulic oil for Manitou in 2016 on DDU terms. It was delivered by the courier services of «New Mail Ukraine». The cost of main vehicle was 16240 UAH, the cost of delivery from the airport to the «VOLTEKH» warehouse was 120 USD. Average cost of loading activities is 0.03 USD for each kilogram of gross weight. The magnitude of the amendment to the basic conditions of supply will be: $0.03 * 986 + 16240 / 26.2 + 0.03 * 986 + 0.03 * 986 = 29.6 + 619 + 29.6 + 120 + 29.6 = 827.8$ USD. Therefore, the price of the goods of the company «MANITOU CLPR», taking into account the recalculation for amendment to the basic conditions of delivery, will be: $2281 - 827.8 = 1453.2$ USD.

«Blumaq» S.A. delivered the details for Volvo Truck in 2017 on DDU terms. The price of the contract is 12 772 USD. The courier service cost is 16440 UAH. The price of delivery from the airport Borispol to the «VOLTEKH» warehouse is 85 USD. Average cost of loading activities is 0.03 USD for each kilogram of gross weight. The magnitude of the amendment to the basic conditions of supply will be: $0.03 * 580 + 16440 / 27.1 + 0.03 * 580 + 0.03 * 580 = 17.4 + 606.6 + 17.4 + 17.4 = 658.8$ USD. Consequently, the price of the goods of the company «Blumaq» S.A., taking into account the amendment to the basic terms of delivery, is: $12772 - 658.8 = 12 115.2$ USD.

The bringing of competitive materials is carried out according to the following formula [29]:

$$P_1 = P_0 \times \frac{I_1}{I_0}, \quad (3.4)$$

where P_1 - the price for the term of the transaction is given; P_0 - the price offered by the firm in a competitive material; I_1 - the price index for the date of delivery

under the contract; I_0 is the price index for the delivery date in the competitive material.

The inflation correction [15] is calculated by the formula:

$$K_1 = C_1 - C_0, \quad (3.5)$$

The projected contract price, adjusted for inflation, will be:

1. For «AUTO TRANS MARCIN PASIKOWSKI» = $3937.2 (112.5 / 125.5) - 3937.2 = -407.8$ USD;
2. For «MANITOU CLPR» = $1453.2 (112.5 / 135.8) - 1453.2 = -249.3$ USD;
3. For «Blumaq» S.A. = $12\ 115.2 (112.5 / 116.6) - 12\ 115.2 = -426$ USD

Based on calculations of amendments to basic terms of delivery and inflation, the predicted price of contracts in 2019 will be: $5258 - 1373.38 - 407.8 = 3476.8$ USD for «AUTO TRANS MARCIN PASIKOWSKI»; $2281 - 827.8 - 249.3 = 1203.9$ USD for «MANITOU CLPR»; $12772 - 658.8 - 426 = 11687.2$ USD for «Blumaq» S.A.

Using these data, we can determine the average deviation in the contract prices of the proposed organization of foreign economic operations for the import of goods into the territory of Ukraine for 2019 year. The deviation for «AUTO TRANS MARCIN PASIKOWSKI» is: $(1373.38 + 407.8)/5258 * 100\% = 33.8\%$; for «MANITOU CLPR»: $(827.8 + 249.3)/2281 * 100\% = 47.2\%$; «Blumaq» S.A.: $(658.8 + 426)/12772 * 100\% = 8.4\%$. The average deviation in the contract prices for all commodity groups will be the following: $(33.8\% + 47.2\% + 8.4\%)/3 = 29.8\%$.

Also, we have to determine the average price of import contracts taking into account the average deviations of the volume of import and in the contract prices based on calculations of amendments to basic terms of delivery and inflation for all commodity groups. Average deviation in the contract prices is 29.8%. The average deviation of the volume of import is 20.4% for group of articles of ferrous metals; 13.6% for for group of electric machines, equipment and parts thereof. Final volume of the imports in 2019 year under the terms of EXW will be:

1. $389\ 856 * 28.1 * (1 - 29.8\%) * (1 + 20.4\%) = 9\ 261\ 703$ UAH for group of articles of ferrous metals;

2. $556\,052 * 28.1 * (1 - 29.8%) * (1 + 13.6%) = 12\,460\,552$ UAH for group of electric machines, equipment and parts thereof.

Based on the calculations, it is evident that contract prices for 2019 have changed for 15.5% and 20.2% relatively for each commodity group, but it is important to note that now the enterprise itself organizes logistics activities, and now at «VOLTEKH» LTD there will be costs for logistics activities that will be included in the customs value of goods. Based on the figures 3.3, 3.4, 3.5 we can calculate the average price for 1 kilogram of goods using the services of «YourLogistics» LLC which we requested earlier: $(488/1680 + 456/986 + 361/580)/3 = (0.29 + 0.46 + 0.62)/3 = 0.45$ euro per 1 kilogram of weight or $0.45 * \text{rate of EUR/UAH} = 0.45 * 31.45 = 14.15$ UAH per 1 kg of weight including loading/unloading and reloading. Total gross weight in 2019 will be calculated as total gross weight in 2018 multiplied by the average relative deviation of imports volume for each commodity group. For group of articles of ferrous metals it will be: $78\,665 * (1 + 20.4%) = 94\,713$ kg; for group of electric machines, equipment and parts thereof it will be: $146\,675 * (1 + 13.6%) = 166\,623$ kg.

We proposed to use certificate of origin of goods from the Europe - EUR-1 [48]. It allows declaring the goods at a 0% duty rate, using the 410 preference for goods originating in the European Union.

Also, these actions will be new for the company, taking into account that «VOLTEKH» LTD hasn't been engaged into the organization of logistics operation. Such reorganization will cause some changes in the financial resources, as soon as we proposed to replace the customs clearance department and to use services of customs clearance offered by «YourLogistics» LLC. Also the company will face other costs connected with the organization of logistics department consisting of 1 logistics manager with the salary – 10 000 UAH per month or 120 000 UAH per year. But we will obtain the money, which company pays to customs clearance department consisting of 2 person with the total salary – 23 000 UAH per month or 276 000 UAH per year. We have to determine average quantity of foreign economic operations of the «VOLTEKH» LTD in 2019 to assess the

previous price for customs clearance services from «YourLogistics LLC», taking into account that 1 customs declaration up to 10 codes costs 700UAH. We know that in 2017 there were 68 logistics operations, the quantity of operations in 2018, based on the raising of total gross weight of goods, has to be about 79 logistics operations, and in 2019 it has to be about 92 logistics operations. Customs clearance services of «YourLogistics» for 2019 will cost: $92 \cdot 700 = 64400$ UAH. Financial result of implementing the proposed measures is: $276\ 000 - 120\ 000 - 64\ 400 = 91\ 600$ UAH of economy implementing proposed measures for 2019 year.

In paragraph 3.1 recommendations were made for improving the import activity in the direction of changing the logistics system of the enterprise. Now it is necessary to make a forecast of the results of the enterprise, taking into account those proposed measures. We can calculate the efficiency only for 2019 year of company's importing activity, because we have data only for 2019 year, in such cases we can request the help of the experts to evaluate the growth rates of the import indicators.

In the practice of strategic forecasting to predict the results of the strategy is widely used expert method [75]. The advantage of the expert method is the relative simplicity and applicability to predict any situation, including under incomplete information. Forecasts of three experts of foreign economic activity carried out forecasting of indicators of import activity of «VOLTEKH» LTD for every commodity group, taking into account the proposals submitted by us for optimization of logistics activities of the enterprise. Results of forecasting the import indicators for group of articles of ferrous metals presented in the table 3.6.

Table 3.6

Forecasting of Import Indicators Growth Rate for Commodity Group of Articles of Ferrous Metals of «VOLTEKH» LTD in 2020-2021

Indicator	1 st expert	2 nd expert	3 rd expert	Average growth rate
The total contract value, %	11.3	8.2	24.1	14.5
Price of the goods on the domestic market, %	10.6	8.7	25.11	14.8

Continuation of the table 3.6

Indicator	1 st expert	2 nd expert	3 rd expert	Average growth rate
Total logistics costs, %	2.2	5.1	11.7	6.3
Total cost for customs clearance services of YourLogistics, %	10.5	11.2	35.1	19

*Source: constructed by the author

Based on the research of 3 experts, the average growth rate was calculated for every indicator of the research. Average results of growth rate for commodity group of articles of ferrous metals are: the total contract value has 14.5% of growth rate; price of the goods on the domestic market - 14.8%; Total logistics costs - 6.3% and total cost for customs clearance services of «YourLogistics» has 19%.

Average price of the goods on the domestic market for 2019 will be: $13\,500\,000 \cdot (1 + 14.8\%) = 15\,498\,000$ UAH.

Results of forecasting the import indicators for commodity group of electric machines, equipment and parts thereof are presented in the table 3.7.

Table 3.7

Forecasting of Import Indicators Growth Rate for Commodity Group of Electric Machines, Equipment and Parts Thereof of «VOLTEKH» LTD in 2020-2021

Indicator	1 st expert	2 nd expert	3 rd expert	Average growth rate
The total contract value, %	9.3	11.2	18.3	12.9
Price of the goods on the domestic market, %	10.3	11.2	19.6	13.7
Total logistics costs, %	0.2	8.1	12.9	7
Total cost for customs clearance services of YourLogistics, %	11.7	13.1	22.5	15.7

*Source: constructed by the author

Average price of the goods on the domestic market for 2019 will be: $17\,083\,000 \cdot (1 + 13.7\%) = 19\,423\,371$ UAH.

The next step is to carry out the forecast of import indicators of «VOLTEKH» LTD for 2019-2021 for each commodity group. We will apply expert's opinion for 2020 and 2021 year, because we have required data to

calculate the efficiency for 2019 year. The calculations for commodity group of articles of ferrous metals are presented in the tables 3.8.

Table 3.8

Forecasting the Efficiency Indicators of Import of «VOLTEKH» LTD in 2019-2021 for Commodity Group of Articles of Ferrous Metals

Indicator	Previous data, ths. UAH	Growth rate, %	Forecast, ths. UAH			Absolute deviation, ths. UAH			
	2018		2019	2020	2021	2019/2018	2020/2019	2021/2020	2021/2018
Price of the goods on the domestic market	13500	14.8	15 498	17791	20425	1998	2293	2634	6925
Contract price of import	10954.9	14.5	9 261	10 604	12 142	-1 694	1343	1538	1187.1
Costs for customs clearance services	-	19,0	23.3	27.7	33	-	4.4	5.3	-
Total logistics costs	66.3	6.3	1 340	1 424	1514	1273.7	84	90	1447.7
Total price of importing	14527	-	12 181.3	13 863.7	15 964.5	-2346	1682	2100.8	1437.6
Import effect	-1027	-	3 340	3 955	4 460.5	4367	615	505.5	5487.4
Efficiency	0.93	-	1.27	1.285	1.28	0.34	0,015	-0.005	0.035

*Source: constructed by the author

We compare these results with the previous indicators and evaluate the effectiveness of the decisions made. A table 3.8 with a comparison of previous indicators identified in the 2018 year based on the proposed logistics system shows that proposed measures for commodity group of articles of ferrous metals are effective for the «VOLTEKH» LTD. We can see the tendency to increasing the efficiency of import operations, it means, that company receives profit from import operations, and using our proposed logistics system profit has tendency for stagnation from year to year.

The efficiency increased from 0.93 in 2018 to 1.28 in 2021 or by 37.6% for 3 years. Positive dynamics indicates that the company receives more profit in the implementation of import activities using the new logistics system.

Forecasting of import indicators for commodity group of electric machines, equipment and parts thereof is presented in the table 3.9.

Table 3.9

Forecasting the Efficiency Indicators of Import of «VOLTEKH» LTD in 2019-2021 for Commodity Group of Electric Machines, Equipment and Parts Thereof

Indicator	Previous data, ths. UAH	Growth rate, %	Forecast, ths. UAH			Absolute deviation, ths. UAH			
	2018		2019	2020	2021	2019/2018	2020/2019	2021/2020	2021/2018
Price of the goods on the domestic market	17083	13,7	19423	22084.4	25109.9	2340	2661	3025.6	8026.9
Contract price of import	15625	12,9	12 461	14068.5	15883.3	-3164	1607.5	1814.8	258.3
Costs for customs clearance services	-	15,7	41.1	47.5	55	-	6.4	7.5	-
Total logistics costs	123.6	7	2357.7	2522.7	2699	2234.1	165	176.3	2575.4
Total price of importing	20625	-	16833	18850	21165	-3742	2017	2315	540
Import effect	-3542	-	2590	3234.4	3944.7	6132	644.4	710.3	7486.7
Efficiency	0.82	-	1,15	1,17	1.18	0.33	0.02	0,01	0,36

*Source: constructed by the author

Based on our calculations, it can be concluded that the proposed logistics system is efficient and shows better results than the system that was used by the company earlier. This is evidenced by the increased performance indicators: from 0.82 in 2018 to 1.15 or by 40% compared with the import operations in 2019, from 1.17 in 2020 to 1.18 or by 1% compared with the import operation for 2021, and from 0.82 in 2018 to 1.36 or by 66% compared with 2021 for the whole period of functioning of the implemented logistic system.

As we can see from calculations, new logistics system that we implemented is working and shows positive results; forecasting of the indicators of efficiency shows, that company will have stable rates of income from the import activity. It means, that our proposed solutions for the «VOLTEKH» LTD are effective, since the company has profitable indicators of foreign economic operations and has strong tendency for maintaining such profitability.

CONCLUSIONS TO THE PART 3

Based on the problems identified in the analytical section of the final work, measures were developed and introduced to solve them.

The main proposed measures are: conclusion of a foreign economic contract and negotiations regarding the distribution of responsibility (Incoterms 2010); an independent choice of a carrier; selection of the most favorable type of transport; operating procedure of negotiations with the carrier; creation of the logistics department and reorganization of the customs clearance department.

Provided the main requirements for the carrier: experience; availability of LTL-service; own terminals; own warehouses.

Based on the stated requirements, was suggested to choose «YourLogistics» LLC as a freight forwarder. Calculation of the costs of logistic services was made. Defined a multi-modal consolidated logistic chain, described in the figure 3.6.

Previous analysis of import organization carried out by «VOLTEKH» LTD in 2018 is performed. As we can see from the table 3.5 – the previous efficiency in 2018 is 0.93 and 0.82 UAH of income for each UAH of cost for each commodity group: articles of ferrous metals and electric machines, equipment and parts thereof. It means that «VOLTEKH» LTD faces losses connected with the import activities in 2018 year.

Based on calculations of amendments to basic terms of delivery and inflation, the predicted price of contracts in 2019 is calculated, taking into account the tendency from 2013-2017 years; it can be concluded that the proposed logistics system is efficient and shows better results than the system that was used by the company earlier. This is evidenced by the increased performance indicators: from 0.93 in 2018 to 1.28 in 2021 or by 37.6% compared with the import operations in 2021 year for commodity group of ferrous metals; from 0.82 in 2018 to 1.36 or by 66% compared with 2021 year for commodity group of electric machines, equipment and parts thereof.

Positive dynamics indicates that the company receives more profit in the implementation of import activities using the new logistics system.

CONCLUSIONS

To maintain stable trends of financial and economic activities in continuous sharpening of competition it is necessary to reliably assess the financial position of the company. The financial condition of the company describes the availability of working capital, the optimal ratio of stocks inventory of needs, and timely payment transactions and solvency.

Horizontal analysis of «VOLTEKH» LTD of property and sources of its formation suggests that the fixed assets declined by 9%, or 3.148 million UAH, in 2017 there is a significant amount of money falling and cash equivalents at 18 187 thousand UAH or 117,8%. The total amount of the balance declined from 83 775 thousand UAH in 2016 to 59 660 thousand UAH in 2017, or 40.4%.

During the study period was an increase in retained earnings to 10133 thousand UAH or an increase of 32.6% in 2016, and reduction of additional capital to 2,561 thousand UAH in 2017.

The structure of assets is characterized by a low specific weight of intangible assets (0.4% or 228 thousand UAH in 2017), but a large amount of fixed assets (57% in 2017). By 2016, the dynamics of current assets had a positive trend, reaching in 2016 equilibrium of current and non-current assets, but in 2017, the share of current assets decreased to 36% or 21865 thousand UAH.

In 2016 the net income of the company «VOLTEKH» LTD amounted 87,556 thousand UAH, which had a maximum value of 5 years, and in 2017 the amount of enterprise revenue fell to 78,502 thousand UAH, or 11.5%. In 2017 the net profit increased from 15924 26,681 thousand UAH, or 40.3%, when in 2017 it fell to 22,671, or for 17.7%.

Analyzing the indicators of liquidity, we can draw conclusions, which characterizes the sufficiency of the enterprise working capital to cover its obligations. The indicators of current ratio correspond to the norm, which indicates the independence of the enterprise from external sources.

Most indicators of business activity have increased at «VOLTEKH» LTD. Thus, during the years 2013-2017 increased asset turnover, accounts receivable and payable, operating cycle.

In the post-crisis period, the analysis of profitability indicators is equally important. During the entire period from 2013 to 2017, the company's activity was not unprofitable; therefore, profitability indicators were positive. In 2017 the company receives profits and profitability indicators are positive, the dynamics, as compared to 2015 and 2016, is negative, and the profitability of the enterprise is less than in previous years.

The largest volume of imports «VOLTEKH» LTD observed from France 5 973.4 thousand UAH in 2015, 8 960.2 thousand UAH in 2016, 14 933.6 in 2017. Taking into account the specifics of goods and their delivery, «VOLTEKH» LTD uses only two types of transport for transportation: express delivery (air transport), and road transport.

Analyzed that the import operations carried out by «VOLTEKH» LTD are effective for some years, for some years they don't, the rate of income is low. Efficiency of foreign trade operations of «VOLTEKH» LTD was mostly negative for commodity group of articles of ferrous metals: 0.89 in 2014, 0.96 in 2017. The most advantageous for the company was the operations of importing electric machines, equipment and parts thereof in 2016, with the efficiency of the operation - 1.06. Operations could be more efficient if «VOLTEKH» LTD change the terms of the contract to EXW or FCA, and organize the shipment independently. The reasons for such low efficiency are the lack of proper organization of the foreign trade contract and the choice of transport for the transportation.

It can be concluded that 2017 year was the most unprofitable during the whole period from 2013 till 2017 year. Total loss from the importing activity amounted 3 052 888.6 UAH, which is extremely negative condition for the enterprise, coefficients of efficiency for articles of ferrous metals amounted 0.96 and for electric machines, equipment and parts thereof it was 0.85. Such a situation requires changes in company's activities and its approaches to methods of import. The reason for such a relatively low efficiency of the import operations of the

enterprise is the lack of logistics department, which would better plan transportation, choosing the right type of transport. Terms of delivery are also used where the main vehicle is paid by the sender. In such circumstances, the company has no influence on the organization of international transportation.

Based on the problems identified in the analytical section of the final work, measures were developed and introduced to solve them.

The list of developed activities:

- An independent choice of a carrier, an assessment of quality of services and amount of available services;
- Standard operating procedure of negotiations with the carrier;
- Negotiations with the sender about the change in the basic terms of delivery for Incoterms 2010 and the recalculation of the contract value, taking into account the amendment to the terms of delivery, the agreement to conclude the contract on the terms of EXW;
- An automated form for calculating the cost of a contract for international delivery in Microsoft Excel, which contains formulas for calculating the cost of transportation, which allows «VOLTEKH» LTD to increase the accuracy of the calculation of transportation costs;
- Creation of a logistics department and replacing the customs clearance department.

By comparing the logistics companies of Ukraine in terms of the number of services provided, it was decided to choose «YourLogistics» LLC as freight forwarder. «YourLogistics» LLC has strong LTL-service, customs service, own warehouse in Poland, own customs terminals and warehouses in Ukraine and 28 representative offices at most border crossings.

One of the solutions was the creation of a standard operating procedure included in the negotiation stage with the freight forwarder; it should reduce the risks of wrong transportation planning due to ignorance of basic data. This will reduce potential unplanned costs.

One of the proposals is the use of brokerage services, instead of keeping an entire department of declarants with a stable salary. The cost of the services of «YourLogistics» LLC is 700 UAH for customs clearance of 10 customs codes.

Using the Microsoft Excel calculator, we detected price for transportations from «AUTO TRANS MARCIN PASIKOWSKI» - 488 euro, from «MANITOU CLPR» - 456 euro and from «Blumaq» S.A. - 361 euro (from shipper's warehouse to the warehouse of «VOLTEKH» LTD). Based on these calculations was detected the average price for 1 kilogram of goods using services of this forwarder.

Reducing the costs of logistics activities also reduces the customs value of goods, therefore, when clearing goods, payments to the budget of Ukraine are reduced.

As an example, was proposed following scheme of organizing the multi-modal consolidated logistic chain process from France, Paris: shipment warehouse (Paris) - road transport - consolidation warehouse in Poland (Blonie) - road transport - border crossing at Yagodyn - Kyiv terminal "Zhuliany" - the warehouse of «VOLTEKH» LTD.

Based on calculations of amendments to basic terms of delivery and inflation, the predicted price of contracts in 2019 is calculated, taking into account the tendency from the period of 2013-2017 years.

Based on our calculations, it can be concluded that the proposed logistics system is efficient and shows better results than the system that was used by the company earlier. This is evidenced by the increased performance indicators: from 0.93 in 2018 to 1.28 in 2021 or by 37.6% compared with the import operations in 2021 year for commodity group of ferrous metals; from 0.82 in 2018 to 1.36 or by 66% compared with 2021 year for commodity group of electric machines, equipment and parts thereof. Positive dynamics indicates that the company receives more profit in the implementation of import activities using the new logistics system.

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The Example of EUR-1 Certificate

1. Exporter (Name, full address, country) "SATURN" Ltd, Ukraine, 04106,Odessa, 76,Black Sea str.		EUR.1 No A 004307 See notes overleaf before completing this form.	
3. Consignee (Name, full address, country) (Optional) BOX Bleicherweg 7 2305,Bern Switzerland		2. Certificate used in preferential trade between UKRAINE and EFTA (Insert appropriate countries, groups of countries or territories)	
6. Transport details (Optional) By avia from Ukraine to Switzerland		4. Country, group of countries or territory in which the products are considered as originating UKRAINE	5. Country, group of countries or territory of destination SWITZERLAND
7. Remarks			
8. Item number, marks and numbers, number and kind of packages ⁽¹⁾ ; description of goods 1. Sail for hanglider "Combat"-1 pc. 2. Spare part set for hanglider-1 pc.		9. Gross mass (kg) or other measure (litres, m ³ , etc.) 38/30 kg	10. Invoices (Optional) 140310063AS of 27.02.14
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form No Of Customs office Issuing country or territory UKRAINE Southern Customs Office Gaydara Str., 21-a, Odessa, Ukraine Place and date 28.02.2014 Odessa Petrenko K. (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date Odessa 28.02.2014 A.Kovmir (Signature)	

The Statements of Financial Positions of «VOLTEKH» LTD in 2013-2017

Додаток 1
до Національного положення (стандарту)
бухгалтерського обліку
1 "Загальні вимоги до фінансової звітності"

Підприємство	Товариство з обмеженою відповідальністю "ВОЛЬТЕХ"	Дата (рік, місяць, число)	2015 01 01
Територія	-	за ЄДРПОУ	33747588
Організаційно-правова форма	Товариство з обмеженою відповідальністю	за КОАТУУ	3200000000
господарювання		за КОПФГ	240
Вид економічної діяльності	Торгівля іншими автотранспортними засобами	за КВЕД	45.19
Середня кількість працівників ¹	38		
Адреса, телефон	м.Київ, ВУЛИЦЯ АКАДЕМІКА БУЛАХОВСЬКОГО, будинок 5-Б, офіс 13		
Одиниця виміру:	тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)		
Складено (зробити позначку "v" у відповідній клітинці):			V
за положеннями (стандартами) бухгалтерського обліку			-
за міжнародними стандартами фінансової звітності			

Баланс (Звіт про фінансовий стан) на 31 грудня 2013 р.

Форма N 1 Код за ДКУД 1801001

Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	88	42
первісна вартість	1001	280	306
накопичена амортизація	1002	192	264
Незавершені капітальні інвестиції	1005	-	-
Основні засоби	1010	4568	39651
первісна вартість	1011	13129	48683
знос	1012	8561	9032
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції, які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	3122	3376
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	7778	43069
II. Оборотні активи			
Запаси	1100	11241	2589
Виробничі запаси	1101	473	631
Товари	1104	10768	1958
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	2964	3185
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	137	299
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	1069	646
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	10931	3201
Виграти майбутніх періодів	1170	-	20
Інші оборотні активи	1190	311	195
Усього за розділом II	1195	26653	10135
III. Необоротні активи, утримувані для продажу, та групи			
Баланс	1300	34431	53204

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	3
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	7528	7528
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	1659	36911
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	3974	5834
Неоплачений капітал	1425	(-)	(-)
Вилучений капітал	1430	(-)	(-)
Усього за розділом I	1495	13160	50273
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	332	437
Цільове фінансування	1525	-	-
Усього за розділом II	1595	332	437
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	10292	24
розрахунками з бюджетом	1620	416	470
у тому числі з податку на прибуток	1621	95	313
розрахунками зі страхування	1625	152	48
розрахунками з оплати праці	1630	353	215
Поточна кредиторська заборгованість за одержаними авансами	1635	9227	808
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	34	78
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	5	1
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	460	850
Усього за розділом III	1695	20939	2494
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття			
Баланс	1900	34431	53204

Керівник

Головний бухгалтер

Каргаш Юлія Богданівна

Додаток 1
до Національного положення (стандарту)
1 "Загальні вимоги до фінансової звітності"

Підприємство	Товариство з обмеженою відповідальністю "ВОЛЬТЕХ"	Дата (рік, місяць, число)	2015 01 01
Територія	-	за СДРПОУ	33747588
Організаційно-правова форма	Товариство з обмеженою	за КОАТУУ	3200000000
Вид економічної діяльності	Торгівля іншими автотранспортними засобами	за КОПФГ	240
Середня кількість працівників ¹	42	за КВЕД	45.19
Адреса, телефон м.Київ, ВУЛИЦЯ АКАДЕМІКА БУЛАХОВСЬКОГО, будинок 5-Б, офіс 13			
Одиниця виміру: тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати)			
Складено (зробити позначку "v" у відповідній клітинці):			
за положеннями (стандартами) бухгалтерського обліку			V
за міжнародними стандартами фінансової звітності			-

**Баланс (Звіт про фінансовий стан)
на 31 грудня 2014 р.**

Форма N 1 Код за ДКУД 1801001

Актив	Код	На початок	На кінець
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	42	23
первісна вартість	1001	306	320
накопичена амортизація	1002	264	297
Незавершені капітальні інвестиції	1005	-	-
Основні засоби	1010	39651	38566
первісна вартість	1011	48683	49809
знос	1012	9032	11243
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	3376	3493
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	43069	42082
II. Оборотні активи			
Запаси	1100	2589	2028
Виробничі запаси	1101	631	495
Товари	1104	1958	1533
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	3185	1811
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	299	718
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	646	446
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	3201	8438
Витрати майбутніх періодів	1170	20	-
Інші оборотні активи	1190	195	228
Усього за розділом II	1195	10135	14066
III. Необоротні активи, утримувані для продажу, та групи	1200	-	-
Баланс	1300	53204	56148

Пасив	Код рядка	на початок звітного періоду	на кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	7528	7528
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	36911	35408
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	5834	6000
Неоплачений капітал	1425	(-)	(-)
Вилучений капітал	1430	(-)	(-)
Усього за розділом I	1495	50273	48936
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	437	860
Цільове фінансування	1525	-	-
Усього за розділом II	1595	437	860
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за: довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	24	548
розрахунками з бюджетом	1620	470	64
у тому числі з податку на прибуток	1621	313	
розрахунками зі страхування	1625	48	1
розрахунками з оплати праці	1630	215	9
Поточна кредиторська заборгованість за одержаними авансами	1635	808	1531
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	78	45
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	1	-
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	850	4154
Усього за розділом III	1695	2494	6352
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття			
	1700		
Баланс	1900	53204	56148

Керівник

Головний бухгалтер

Каргаш Юлія Богданівна

Додаток 1
до Національного положення (стандарту)
1 "Загальні вимоги до фінансової звітності"

Підприємство	Товариство з обмеженою відповідальністю "ВОЛЬТЕХ"	Дата (рік, місяць, число)	2015 01 01
Територія	-	за ЄДРПОУ	33747588
Організаційно-правова форма	Товариство з обмеженою	за КОАТУУ	3200000000
Вид економічної діяльності	Торгівля іншими автотранспортними засобами	за КОПФГ	240
Середня кількість працівників ¹	48	за КВЕД	45.19
Адреса, телефон	м.Київ, ВУЛИЦЯ АКАДЕМІКА БУЛАХОВСЬКОГО, будинок 5-Б, офіс 13		
Одиниця виміру:	тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати)		
Складено (зробити позначку "v" у відповідній клітинці):			
за положеннями (стандартами) бухгалтерського обліку	V		
за міжнародними стандартами фінансової звітності	-		

**Баланс (Звіт про фінансовий стан)
на 31 грудня 2015 р.**

Форма N 1 Код за ДКУД 1801001

Актив	Код	На початок	На кінець
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	23	17
первісна вартість	1001	320	335
накопичена амортизація	1002	297	318
Незавершені капітальні інвестиції	1005	-	-
Основні засоби	1010	38566	38718
первісна вартість	1011	49809	52625
знос	1012	11243	13907
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	3493	3430
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	42082	42165
II. Оборотні активи			
Запаси	1100	2028	1808
Виробничі запаси	1101	495	528
Товари	1104	1533	1280
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1811	1144
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	718	1102
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	446	615
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	8438	12069
Витрати майбутніх періодів	1170	-	-
Інші оборотні активи	1190	228	269
Усього за розділом II	1195	14066	17151
III. Необоротні активи, утримувані для продажу, та групи			
Баланс	1300	56148	59316

Пасив	Код рядка	На кінець звітного	На кінець звітного
1	2	4	3
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	7528	7528
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	35408	35946
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	6000	8912
Неоплачений капітал	1425	(-)	(-)
Вилучений капітал	1430	(-)	(-)
Усього за розділом I	1495	48936	52386
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	860	571
Цільове фінансування	1525	-	-
Усього за розділом II	1595	860	571
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	548	23
розрахунками з бюджетом	1620	64	951
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	1	303
розрахунками з оплати праці	1630	9	679
Поточна кредиторська заборгованість за одержаними авансами	1635	1531	1699
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	45	152
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	4154	2552
Усього за розділом III	1695	6352	6359
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	56148	59316

Керівник

Головний бухгалтер

Карташ Юлія Богданівна

Додаток 1
до Національного положення (стандарту)
1 "Загальні вимоги до фінансової звітності"

Підприємство	Товариство з обмеженою відповідальністю "ВОЛЬТЕХ"	Дата (рік, місяць, число)	2015 01 01
Територія	-	за ЄДРПОУ	33747588
Організаційно-правова форма	Товариство з обмеженою	за КОАТУУ	3200000000
Вид економічної діяльності	Торгівля іншими автотранспортними засобами	за КОПФГ	240
Середня кількість працівників ¹	46	за КВЕД	45.19
Адреса, телефон	м.Київ, ВУЛИЦЯ АКАДЕМІКА БУЛАХОВСЬКОГО, будинок 5-Б, офіс 13		
Одиниця виміру:	тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати)		
Складено (зробити позначку "v" у відповідній клітинці):			
за положеннями (стандартами) бухгалтерського обліку	v		
за міжнародними стандартами фінансової звітності	-		

**Баланс (Звіт про фінансовий стан)
на 31 грудня 2016 р.**

Форма N 1 Код за ДКУД 1801001

Актив	Код	На початок	На кінець
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	17	61
первісна вартість	1001	335	389
накопичена амортизація	1002	318	328
Незавершені капітальні інвестиції	1005	-	-
Основні засоби	1010	38718	37285
первісна вартість	1011	52625	54963
знос	1012	13907	17678
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	3430	3430
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	42165	40776
II. Оборотні активи			
Запаси	1100	1808	2596
Виробничі запаси	1101	528	1190
Товари	1104	1280	1406
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1144	1120
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	1102	3823
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	615	1206
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	12069	33620
Витрати майбутніх періодів	1170	-	-
Інші оборотні активи	1190	269	634
Усього за розділом II	1195	17151	42999
III. Необоротні активи, утримувані для продажу, та групи			
Баланс	1300	59316	83775

Пасив	Код рядка	На початок звітнього	На кінець звітнього
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	7528	7528
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	35946	33384
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	8912	10133
Неоплачений капітал	1425	(-)	(-)
Вилучений капітал	1430	(-)	(-)
Усього за розділом I	1495	52386	51045
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	571	1433
Цільове фінансування	1525	-	-
Усього за розділом II	1595	571	1433
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	23	16744
розрахунками з бюджетом	1620	951	1710
у тому числі з податку на прибуток	1621	-	894
розрахунками зі страхування	1625	303	297
розрахунками з оплати праці	1630	679	1412
Поточна кредиторська заборгованість за одержаними авансами	1635	1699	3997
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	152	3275
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	2552	3862
Усього за розділом III	1695	6359	31297
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття			
Баланс	1700	-	-
	1900	59316	83775

Керівник

Головний бухгалтер

Карташ Юлія Богданівна

Додаток 1
до Національного положення (стандарту)
1 "Загальні вимоги до фінансової звітності"

Підприємство	Товариство з обмеженою відповідальністю "ВОЛЬТЕХ"	Дата (рік, місяць, число)	2015 01 01
Територія	-	за ЄДРПОУ	33747588
Організаційно-правова форма	Товариство з обмеженою	за КОАТУУ	3200000000
Вид економічної діяльності	Торгівля іншими автотранспортними засобами	за КОПФГ	240
Середня кількість працівників ¹	47	за КВЕД	45.19
Адреса, телефон	м.Київ, ВУЛИЦЯ АКАДЕМІКА БУЛАХОВСЬКОГО, будинок 5-Б, офіс 13		
Одиниця виміру:	тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати)		
Складено (зробити позначку "v" у відповідній клітинці):			
за положеннями (стандартами) бухгалтерського обліку			V
за міжнародними стандартами фінансової звітності			-

**Баланс (Звіт про фінансовий стан)
на 31 грудня 2017 р.**

Форма N 1 Код за ДКУД 1801001

Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	61	228
первісна вартість	1001	389	329
накопичена амортизація	1002	328	101
Незавершені капітальні інвестиції	1005	-	-
Основні засоби	1010	37285	34137
первісна вартість	1011	54963	55206
знос	1012	17678	21069
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	3430	3430
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	40776	37795
II. Оборотні активи			
Запаси	1100	2596	2211
Виробничі запаси	1101	1190	1011
Товари	1104	1406	1200
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1120	1682
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	3823	876
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	1206	1184
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	33620	15433
Витрати майбутніх періодів	1170	-	-
Інші оборотні активи	1190	634	231
Усього за розділом II	1195	42999	21865
III. Необоротні активи, утримувані для продажу, та групи	1200	-	-
Баланс	1300	83775	59660

Пасив	Код рядка	На кінець звітного періоду	На кінець звітного періоду
1	2	4	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	7528	7528
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	33384	30823
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	10133	10133
Неоплачений капітал	1425	(-)	(-)
Видучений капітал	1430	(-)	(-)
Усього за розділом I	1495	51045	48484
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	1433	2505
Цільове фінансування	1525	-	-
Усього за розділом II	1595	571	2505
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	16744	6
розрахунками з бюджетом	1620	1710	892
у тому числі з податку на прибуток	1621	894	
розрахунками зі страхування	1625	297	199
розрахунками з оплати праці	1630	1412	861
Поточна кредиторська заборгованість за одержаними авансами	1635	3997	1664
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	3275	741
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	3862	4308
Усього за розділом III	1695	31297	8671
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття			
Баланс	1900	83775	59600

Керівник

Головний бухгалтер

Карташ Юлія Богданівна

The Income Statements of «VOLTEKH» LTD in 2013-2017

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	41378,0	31884,0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(27643,0)	(19572)
Валовий: прибуток	2090	13735,0	12312,0
збиток	2095	()	()
Інші операційні доходи	2120	544,0	439,0
Адміністративні витрати	2130	(4029,0)	(4179)
Витрати на збут	2150	(6214,0)	(6413)
Інші операційні витрати	2180	(1334)	(1022)
Фінансовий результат від операційної діяльності:	2190	2702	1137
збиток	2195	()	()
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250	()	()
Втрати від участі в капіталі	2255	()	()
Інші витрати	2270	()	()
Фінансовий результат до оподаткування:			
прибуток	2290	2702	1137
збиток	2295	()	()
Витрати (дохід) з податку на прибуток	2300	513	239
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат:			
прибуток	2350	2189	898
збиток	2355	()	()

II. СУКУПНИЙ ДОХІД

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400		
Дооцінка (уцінка) фінансових інструментів	2405		
Накопичені курсові різниці	2410		
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415		
Інший сукупний дохід	2445		
Інший сукупний дохід до оподаткування	2450		
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455		
Інший сукупний дохід після оподаткування	2460		
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	2189	898

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	2120	2322
Витрати на оплату праці	2505	4787	4831
Відрахування на соціальні заходи	2510	1151	1166
Амортизація	2515	553	578
Інші операційні витрати	2520	2966	2717
Разом	2550	11577	11614

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600		
Скоригована середньорічна кількість простих акцій	2605		
Чистий прибуток (збиток) на одну просту акцію	2610		
Скоригований чистий прибуток (збиток) на одну просту акцію	2615		
Дивіденди на одну просту акцію	2650		

Керівник Никончук Сергій Миколаєвич

Головний бухгалтер Карташ Юлія Богданівна

Підприємство Товариство з обмеженою відповідальністю "Вольтеза ЄДРПОУ
(найменування)

Дата (рік, місяць, число)

КОДИ		
2013	12	31
33747588		

**Звіт про фінансові результати (Звіт про сукупний дохід)
за рік 2014 р.**

Зма Код за ДКУД 1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код	За звітний період	За аналогічний
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	29583,0	41378,0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(19407)	(27643,0)
Валовий:			
прибуток	2090	10176,0	13735,0
збиток	2095	()	()
Інші операційні доходи	2120	4769,0	544,0
Адміністративні витрати	2130	(3904)	(4029,0)
Витрати на збут	2150	(6295)	(6214,0)
Інші операційні витрати	2180	(3949)	(1334)
Фінансовий результат від операційної діяльності:			
збиток	2190	797	2702
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250	()	()
Втрати від участі в капіталі	2255	()	()
Інші витрати	2270	()	()
Фінансовий результат до оподаткування:			
прибуток	2290	797	2702
збиток	2295	()	()
Витрати (дохід) з податку на прибуток	2300	143	513
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат:			
прибуток	2350	654	2189
збиток	2355	()	()

II. СУКУПНИЙ ДОХІД

Стаття	Код	За звітний період	За аналогічний
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400		
Дооцінка (уцінка) фінансових інструментів	2405		
Накопичені курсові різниці	2410		
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415		
Інший сукупний дохід	2445		
Інший сукупний дохід до оподаткування	2450		
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455		
Інший сукупний дохід після оподаткування	2460		
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	654	2189

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код	За звітний період	За аналогічний
1	2	3	4
Матеріальні затрати	2500	2311	2120
Витрати на оплату праці	2505	4044	4787
Відрахування на соціальні заходи	2510	1217	1151
Амортизація	2515	2370	553
Інші операційні витрати	2520	4206	2966
Разом	2550	14148	11577

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код	За звітний період	За аналогічний
1	2	3	4
Середньорічна кількість простих акцій	2600		
Скоригована середньорічна кількість простих акцій	2605		
Чистий прибуток (збиток) на одну просту акцію	2610		
Скоригований чистий прибуток (збиток) на одну просту акцію	2615		
Дивіденди на одну просту акцію	2650		

Керівник Никончук Сергій Миколаєвич

Головний бухгалтер Карташ Юлія Богданівна

за рік 2015 р.

Форма №2

Код за ДКУД

1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код	За звітний період	За аналогічний
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	43167,0	29583,0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(26666,0)	(19407)
Валовий:			
прибуток	2090	16501,0	10176,0
збиток	2095	()	()
Інші операційні доходи	2120	3600,0	4769,0
Адміністративні витрати	2130	(4238,0)	(3904)
Витрати на збут	2150	(6955,0)	(6295)
Інші операційні витрати	2180	(4731)	(3949)
Фінансовий результат від операційної діяльності:	2190	4177	797
збиток	2195	()	()
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250	()	()
Втрати від участі в капіталі	2255	()	()
Інші витрати	2270	()	()
Фінансовий результат до оподаткування:			
прибуток	2290	4177	797
збиток	2295	()	()
Витрати (дохід) з податку на прибуток	2300	752	143
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат:			
прибуток	2350	3425	654
збиток	2355	()	()

II. СУКУПНИЙ ДОХІД

Стаття	Код	За звітний період	За аналогічний
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400		
Дооцінка (уцінка) фінансових інструментів	2405		
Накопичені курсові різниці	2410		
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415		
Інший сукупний дохід	2445		
Інший сукупний дохід до оподаткування	2450		
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455		
Інший сукупний дохід після оподаткування	2460		
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	3425	654

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	2631	2311
Витрати на оплату праці	2505	4837	4044
Відрахування на соціальні заходи	2510	1390	1217
Амортизація	2515	2761	2370
Інші операційні витрати	2520	4305	4206
Разом	2550	15924	14148

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600		
Скоригована середньорічна кількість простих акцій	2605		
Чистий прибуток (збиток) на одну просту акцію	2610		
Скоригований чистий прибуток (збиток) на одну просту акцію	2615		
Дивіденди на одну просту акцію	2650		

Керівник Никончук Сергій Миколаєвич

Головний бухгалтер Карташ Юлія Богданівна

Підприємство Товариство з обмеженою відповідальністю "Вольтеза ЄДРПОУ
(найменування)

Дата (рік, місяць, число)

КОДИ		
2013	12	31
33747588		

**Звіт про фінансові результати (Звіт про сукупний дохід)
за рік 2016 р.**

Зма Код за ДКУД

1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	87556,0	43167,0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(59194)	(26666,0)
Валовий прибуток	2090	28362,0	16501,0
збиток	2095	()	()
Інші операційні доходи	2120	4273,0	3600,0
Адміністративні витрати	2130	(7851)	(4238,0)
Витрати на збут	2150	(12713)	(6955,0)
Інші операційні витрати	2180	(6117)	(4731)
Фінансовий результат від операційної діяльності: прибуток	2190	5954	4177
збиток	2195	()	()
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250	()	()
Втрати від участі в капіталі	2255	()	()
Інші витрати	2270	()	()
Фінансовий результат до оподаткування: прибуток	2290	5954	4177
збиток	2295	()	()
Витрати (дохід) з податку на прибуток	2300	1072	752
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат: прибуток	2350	4882	3425
збиток	2355	()	()

II. СУКУПНИЙ ДОХІД

Стаття	Код	За звітний період	За аналогічний
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400		
Дооцінка (уцінка) фінансових інструментів	2405		
Накопичені курсові різниці	2410		
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415		
Інший сукупний дохід	2445		
Інший сукупний дохід до оподаткування	2450		
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455		
Інший сукупний дохід після оподаткування	2460		
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	4882	3425

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код	За звітний період	За аналогічний
1	2	3	4
Матеріальні затрати	2500	2782	2631
Витрати на оплату праці	2505	8872	4837
Відрахування на соціальні заходи	2510	1682	1390
Амортизація	2515	3811	2761
Інші операційні витрати	2520	9534	4305
Разом	2550	26681	15924

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код	За звітний період	За аналогічний
1	2	3	4
Середньорічна кількість простих акцій	2600		
Скоригована середньорічна кількість простих акцій	2605		
Чистий прибуток (збиток) на одну просту акцію	2610		
Скоригований чистий прибуток (збиток) на одну просту акцію	2615		
Дивіденди на одну просту акцію	2650		

Керівник Никончук Сергій Миколаєвич

Головний бухгалтер Карташ Юлія Богданівна

Підприємство Товариство з обмеженою відповідальністю "Вольте за ЄДРПОУ
(найменування)

Дата (рік, місяць, число)

КОДИ		
	12	31
33747588		

**Звіт про фінансові результати (Звіт про сукупний дохід)
за рік 2017 р.**

Форма № Код за ДКУД 1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код	За звітний період	За аналогічний
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	78502,0	87556,0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(55697,0)	(59194)
Валовий:	2090	22805,0	28362,0
прибуток			
збиток	2095	()	()
Інші операційні доходи	2120	3020,0	4273,0
Адміністративні витрати	2130	(7235,0)	(7851)
Витрати на збут	2150	(10148,0)	(12713)
Інші операційні витрати	2180	(5288)	(6117)
Фінансовий результат від операційної діяльності:	2190	3154	5954
збиток	2195	()	()
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250	()	()
Втрати від участі в капіталі	2255	()	()
Інші витрати	2270	()	()
Фінансовий результат до оподаткування:			
прибуток	2290	3154	5954
збиток	2295	()	()
Витрати (дохід) з податку на прибуток	2300	568	1072
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат:			
прибуток	2350	2586	4882
збиток	2355	()	()

II. СУКУПНИЙ ДОХІД

Стаття	Код	За звітний період	За аналогічний
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400		
Дооцінка (уцінка) фінансових інструментів	2405		
Накопичені курсові різниці	2410		
частка тшого сукупного доходу асоційованих та спільних підприємств	2415		
Інший сукупний дохід	2445		
Інший сукупний дохід до оподаткування	2450		
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455		
Інший сукупний дохід після оподаткування	2460		
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	2586	4882

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код	За звітний період	За аналогічний
1	2	3	4
Матеріальні затрати	2500	2968	2782
Витрати на оплату праці	2505	8945	8872
Відрахування на соціальні заходи	2510	1872	1682
Амортизація	2515	3513	3811
Інші операційні витрати	2520	5373	9534
Разом	2550	22671	26681

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код	За звітний період	За аналогічний
1	2	3	4
Середньорічна кількість простих акцій	2600		
Скоригована середньорічна кількість простих акцій	2605		
Чистий прибуток (збиток) на одну просту акцію	2610		
Скоригований чистий прибуток (збиток) на одну просту акцію	2615		
Дивіденди на одну просту акцію	2650		

Керівник Никончук Сергій Миколаєвич

Головний бухгалтер Карташ Юлія Богданівна

The Example of the Agreement between «VOLTEKH» LTD and «YourLogistics» LLC



ДОГОВІР про надання послуг №U33133

м. Київ

"15" липня 2018 р.

Товариство з обмеженою відповідальністю «ТВОЯ ЛОГИСТИКА», в особі директора Воронкова Олександра Вікторовича, що діє на підставі Статуту, далі – **«Виконавець»**, та **Товариство з обмеженою відповідальністю «Вольтех»** в особі Никончук С.М., що діє на підставі Статуту, далі – **«Замовник»**, кожна окремо – **«Сторона»**, а разом – **«Сторони»**, уклали цей Договір про нижченаведене:

1. ПРЕДМЕТ ДОГОВОРУ

- 1.1. Згідно з умовами цього Договору Замовник доручає, а Виконавець бере на себе зобов'язання за плату і за рахунок Замовника організувати міжнародні транспортно-експедиційні послуги (авіаційним, морським та автомобільним транспортом) та митне оформлення, відповідно до узгоджених Сторонами Заявок.
- 1.2. Погодження Заявки між Сторонами відбувається попередньо шляхом надсилання один одному затвердженої Сторонами копії за допомогою факсимільного зв'язку, електронної пошти, або при прямій її передачі представникові Сторони, що має юридичну силу оригіналу. По факту здійснення перевезення Сторони надсилають належним чином оформлену та затверджену печаткою Заявку разом із іншими документами, які стосуються кожного окремого перевезення.
- 1.3. При міжнародних перевезеннях використовується міжнародна товарно-транспортна накладна CMR, коносамент(B/L), а при автомобільних перевезеннях територією України використовується товарно-транспортна накладна. Далі по тексту у всіх випадках буде використовуватися транспортна накладна.
- 1.4. За домовленістю сторін Виконавець може виконувати для Замовника додаткові послуги, такі як: доставка вантажу в місцезнаходження вантажоодержувача, завантаження, розвантаження вантажу, оформлення документів та організацію роботи відповідно до митних, карантинних та санітарних вимог, брокерські послуги та інші допоміжні та супутні перевезенням транспортно-експедиторських послуг, що згідно умов цього Договору та чинного законодавства України є транспортно-експедиторськими послугами.
- 1.5. При перевезенні вантажу у міжнародному сполученні та по території України Виконавець має права долучати третіх осіб. При узгодженні Заявки Замовник дає згоду, що він погоджується з наступним: документи при перевезенні по Україні, що підтверджують приймання та передачу вантажу можуть надаватися кінцевим експедитором/перевізником; що він ознайомлений з правилами третіх осіб, документами та зобов'язується їх дотримуватись.

2. ПРАВА ТА ОБОВ'ЯЗКИ СТОРІН

- 2.1. Права та обов'язки Виконавця:
 - 2.1.1. Виконавець зобов'язується здійснювати організацію перевезення на свій розсуд як власними транспортними засобами, так і з залученням транспортних засобів третіх осіб. З цією метою Виконавець може укладати договори на надання транспортно-експедиторських послуг з третіми особами, які мають відповідні ліцензії та дозволи.

2.1.2. Виконавець та/або третя особа, залучена Виконавцем до виконання доручення згідно умов цього Договору, має право подавати рекомендації Вантажовідправнику щодо завантаження та розташування вантажу в транспортному засобі, а у разі незгоди Вантажовідправника дотримуватися рекомендацій Виконавця та/або третьої особи, - відобразити свої зауваження в транспортній накладній.

2.1.3. У відносинах із третіми особами, залученими Виконавцем до процесу надання транспортно-експедиційних послуг, Виконавець діє в інтересах Замовника виключно в рамках цього Договору.

2.1.4. Виконавець має право відмовитися від виконання або призупинити виконання доручення Замовника за умови недотримання останнім правил цього Договору, а також у разі, якщо Замовником не виконаний розрахунок за попереднім рахунком, строк оплати якого вже настав; несплати погоджених додаткових витрат Виконавця, рахунків за зберігання вантажу, демареджу, інших послуг, робіт, наданих в рамках даного Договору третіми особами, на весь час до надання необхідної інформації або до проведення всіх розрахунків.

2.1.5. Виконавець зобов'язується надати Замовнику за фактом виконання доручення оригінал рахунку на оплату суми доручення, акт виконаних робіт, транспортну накладну з відміткою (відбиток печатки/офіційного штамп) Вантажодержувача про отримання вантажу.

2.1.6. Виконавець має право притримувати вантаж, що знаходиться в його володінні, до моменту оплати Замовником рахунків, строк оплати яких вже настав, та/або відшкодування додаткових витрат, здійснених ним в інтересах Замовника.

2.1.7. Виконавець має право відмовитися від прийняття вантажу до перевезення у разі невідповідності його узгодженої Заявці, відсутності належного маркування вантажу або невідповідності упаковки, що гарантує його схоронність при узгоджених видах транспортування, перевалки, зберігання.

2.1.8. Виконавець має право виходячи з інтересів Замовника, обирати або змінювати вид транспорту, маршрут перевезення або порядок перевезення вантажу, якщо останні суперечать наданим їм Заявці, документам або інструкціям, загрожують належному виконанню цього Договору або зберігання вантажу.

2.1.9. Виконавець зобов'язаний видати вантаж особі, зазначеній у транспортній накладній і Заявці в якості Вантажодержувача за умови пред'явлення представником вантажодержувача документа, що посвідчує його особу, та довіреності на отримання вантажу. При отриманні вантажу від Виконавця, Вантажодержувач зобов'язаний на транспортній накладній поставити свій підпис та печатку(за наявності).

2.1.10. Виконавець має право отримувати вантаж Замовника зі складу тимчасового зберігання після проведення митного оформлення без надання довіреності на отримання вантажу.

2.2. Права та обов'язки Замовника:

2.2.1. Замовник зобов'язаний на наданий до перевезення вантаж належним чином оформити повний пакет товаросупроводжувальних документів, необхідних для прийому-передачі вантажу, що забезпечить безперешкодний рух транспортного засобу за маршрутом перевезення.

2.2.2. Замовник зобов'язаний сплачувати рахунки Виконавця (суму доручення) на умовах, передбачених у цьому Договорі.

2.2.3. Замовник зобов'язаний надати Виконавцю у Заявці всю необхідну інформацію про характер і властивості вантажу, які можуть передбачати особливі умови його перевезення.

2.2.4. Замовник зобов'язаний забезпечити належне оформлення товаросупровідних документів при отриманні вантажу (або Замовником або Вантажодержувачем). У разі виявлення нестачі/пошкодження/псування вантажу, Замовник зобов'язаний забезпечити складення акту про виявлені розбіжності при прийомці вантажу щодо кількості/якості/комплектності. Акт повинен бути складений у день прийомки вантажу від

Виконавця та містити: найменування Вантажодержувача та його адресу; дату та місце прийомки вантажу; дату та номер рахунку-фактури та транспортної накладної; стан тари та упаковки на момент прийомки вантажу; кількість (розмір, вага) та повне найменування відсутнього/пошкодженого/зіпсованого вантажу; спосіб визначення кількості відсутнього/пошкодженого/зіпсованого вантажу (зважування, перерахунок, обмір і т.п.); детальний опис виявлених недоліків зіпсованого/пошкодженого вантажу; причини та місце утворення нестачі/пошкодження/псування вантажу; підписи, посади та П.І.Б. осіб, у присутності яких проходила прийомка вантажу та складення акту, у т.ч. представника Виконавця, а також інші відомості, необхідні для визначення причин виникнення нестачі/пошкодження/псування вантажу). Складений акт повинен бути затверджений штампом/печаткою Вантажодержувача з підписом уповноваженої особи.

2.2.5. Замовник гарантує, що вантаж, переданий для перевезення чи оформлення, повністю відповідає товаросупроводжувальним документам і не є предметом, виключеним чи обмеженим/забороненим в обороті відповідно до чинного законодавства України та держав, на території яких здійснюється перевезення, і не становить небезпеку для транспортного засобу та навколишнього середовища.

2.2.6. У разі відсутності у Замовника зауважень до Акту виконаних робіт, Замовник повинен підписати та повернути Виконавцю акт виконаних робіт у одному примірнику. Якщо виконавець протягом 7 календарних днів з моменту отримання відповідного акту не отримає підписані Замовником примірники Актів виконаних робіт або мотивованих письмових зауважень від їх підписання, тоді вважається, що такі Акти виконаних робіт Замовником підписані без зауважень.

3. ПЛАТЕЖІ ТА ВЗАЄМНІ РОЗРАХУНКИ

3.1. Замовник сплачує винагороду Виконавцю на підставі рахунку, виставленого Виконавцем. Сторони підписують Акт виконаних робіт після надання Виконавець послуг Замовнику відповідно до умов Договору.

3.1.1 Замовник зобов'язується відшкодувати Виконавцю витрати, що були ним здійснені для належного виконання доручення Замовника.

3.2. Рахунки Виконавця підлягають оплаті протягом 3 календарних днів з дати виставлення рахунку. Виконавець має право виставляти рахунки на умовах, як передплати, так і післяплати наданих послуг про що вказується у відповідній Заявці.

3.2.1 За кожен день прострочення оплати, Замовник сплачує пеню у розмірі подвійної облікової ставки НБУ за кожен день прострочення..

3.3. Сума, що підлягає сплаті Виконавцю, погоджується Сторонами в Заявках.

3.4. Розрахунки між Сторонами здійснюється шляхом банківського переказування коштів у національній грошовій одиниці України з поточного рахунку Замовника на поточний рахунок Виконавцю. Всі банківські витрати та комісії з переказування коштів - за рахунок Замовника.

4. ВІДПОВІДАЛЬНІСТЬ СТОРІН

4.1. Сторони зобов'язуються застосовувати всі зусилля для належного виконання своїх обов'язків, передбачених Даним Договором. За невиконання чи неналежне виконання обов'язків по цьому Договору Сторони несуть відповідальність, передбачену чинним законодавством України.

4.2. Замовник несе відповідальність за достовірність даних, зазначених ним в заявці та документах, що додаються до неї.

4.3. У разі застосування до Виконавця або до його посадових осіб фінансових санкцій, штрафів, інших видів фінансової відповідальності, передбачених Митним кодексом України та іншими нормативними актами України, у зв'язку з наданням Замовником

неповної та/або недостовірної інформації та документів, здійснення інших порушень з боку Замовника, а також у зв'язку з несвоєчасним наданням Замовником необхідних для декларування документів та інформації, Замовник несе відповідальність перед Виконавцем у вигляді штрафу у розмірі суми, що дорівнює сумі фінансової санкції, застосованої до Виконавця, або сумі штрафу, накладеного на посадову особу Виконавець, або сумі інших видів фінансової відповідальності, застосованих до Виконавця або його посадових осіб.

4.3.1. Замовник зобов'язується сплатити Виконавцю вищевказані понесені витрати протягом 3-ох днів з моменту пред'явлення відповідних документів. За кожен день прострочення виплати, Замовник виплачує Виконавцю пеню у розмірі подвійної облікової ставки НБУ за кожен день прострочення.

4.4. Виконавець несе відповідальність за достовірність даних, заявлених ним у документах, що подаються до митниці для оформлення Товарів Замовника, за надання послуг в обсязі та терміни, зазначені в цьому Договорі, за збереження комерційної таємниці у відношенні інформації наданої Замовнику.

4.5. При здійсненні митного оформлення Товару Виконавець виконує обов'язки від імені Замовника, з його правами та обов'язками.

4.6. У разі відмови Замовника виконувати обов'язки, які покладені на нього цим Договором, Замовник не має права використовувати всю документацію (розрахунки та інші дозвільні супроводжувальні документи) надану (розроблену) Виконавцем для оформлення митних документів.

4.7. В разі невиконання або неналежного виконання зобов'язання однією із Сторін вона зобов'язана відшкодувати іншій Стороні завдані ним збитки, що підтверджені відповідними документами.

5. МИТНЕ ОФОРМЛЕННЯ ВАНТАЖУ

5.1. При митному оформленні вантажу Сторони керуються Порядком оформлення митних документів, положеннями цього Договору та нормами чинного законодавства України.

В рамках виконання даного Договору, щодо послуг з митного оформлення вантажу, Сторони домовились про те, що:

а) Виконавець за обумовлену плату і в обумовлений термін здійснює декларування товарів, майна, транспортних засобів та інших предметів (далі-товарів) Замовника, що переміщуються через митний кордон України, а також надавати Замовнику інші послуги, пов'язані із цим;

б) Виконавець здійснює дії, пов'язані з декларуванням і митним оформленням товарів Замовника, від імені, за рахунок, і за дорученням Замовника в порядку, передбаченому цим Договором та чинним законодавством України.

5.2. Замовник в рамках виконання цього пункту Договору зобов'язаний:

5.2.1. До початку митного оформлення кожної відправки (надходження) товарів повинен надавати Виконавцю всі необхідні для митного оформлення документи встановленої форми.

5.2.2. Сплатити митні платежі.

5.2.2.1. Виконавець має право сплачувати митні платежі, термінальні та інші платежі, необхідні для митного оформлення вантажу Замовника, з власного рахунку.

5.2.2.2. Замовник зобов'язаний протягом 3-х робочих днів перерахувати на рахунок Виконавця суму, що дорівнює сплаченим митним платежам, з моменту пред'явлення відповідних документів. У разі несплати Замовник зобов'язаний сплатити штраф Виконавцю у розмірі подвійної облікової ставки НБУ за кожен день прострочення.

5.2.3. Своєчасно оплачувати винагороду Виконавцю згідно з умовами цього Договору;

5.2.4. Замовник зобов'язаний надавати на вимогу Виконавця та митних органів письмові пояснення щодо предмету митного оформлення, опис товарів, детальну інформацію щодо вантажу та іншу необхідну для митного оформлення вантажу інформацію.

5.3. Замовник несе повну юридичну відповідальність за достовірність даних, зазначених ним в документах, що надаються Виконавцю, а також відповідність документів вантажу (багажу), що підлягає декларуванню.

5.4. Виконавець не несе відповідальності за зобов'язаннями Замовника, які останній надав безпосередньо митниці. Так само Виконавець не несе відповідальності за перевищення узгоджених термінів оформлення товарів Замовника при їх ввезенні (вивезенні) у випадках, якщо таке перевищення сталося у зв'язку з нездійсненням або несвоєчасним здійсненням Замовником тих заходів, які він повинен був здійснити згідно з встановленим порядком та цим Договором

6. ЗАКОНОДАВСТВО ТА ПОРЯДОК РОЗГЛЯДУ СПОРІВ

6.1. Всі суперечки між Сторонами щодо тлумачення, невиконання і/або неналежного виконання умов цього Договору, по яких не було досягнуто згоди, вирішуються (розглядаються) відповідними судовими органами відповідно до чинного законодавства України.

7. ЗАСТЕРЕЖЕННЯ ПРО КОНФІДЕНЦІЙНІСТЬ

7.1. Сторони погодилися, що текст цього Договору, будь-які матеріали, інформація і зведення, що стосуються цього Договору, є конфіденційними і не можуть передаватися третім особам без попереднього письмової згоди контрагента цього Договору, крім випадків, коли така передача пов'язана з одержанням офіційних дозволів, документів для виконання цього Договору або сплати податків, інших обов'язкових платежів, а також у випадках, передбачених чинним законодавством, що регулює зобов'язання Сторін цього Договору.

8. ФОРС-МАЖОР

8.1. Сторони не несуть відповідальності за повне чи часткове невиконання зобов'язань, якщо воно стало наслідком обставин поза впливом Сторін (форс-мажорних обставин): стихійних лих, військових конфліктів, пожеж, страйків чи дій органів державної влади або інших обставин, які прямо вплинули на можливість виконання цього Договору.

8.2. Настання, строк дії та припинення дії форс-мажорних обставин повинно бути документально підтверджено Торгово-промисловою палатою України.

8.3. Сторона, яка потрапила під вплив форс-мажорних обставин, зобов'язана протягом 5 (п'яти) робочих днів сповістити про настання таких обставин іншу Сторону. У разі, якщо форс-мажорні обставини тривають більше 2 (двох) місяців, кожна зі Сторін має право припинити дію цього Договору з обов'язковим письмовим попередженням іншої Сторони та за умови відсутності неоплачених зобов'язань перед такою Стороною Договору.

8.4. Сторона, яка не має документального підтвердження компетентного органу про форс-мажорні обставини, втрачає право посилаючись на них надалі і зобов'язана відшкодувати іншій Стороні в повному обсязі всі збитки, понесені нею в зв'язку з невиконанням такою винною Стороною своїх зобов'язань за цим Договором.

8.5. Виникнення вказаних в п. 8.1. цього Договору форс-мажорних обставин не є підставою для відмови Замовника від сплати послуг, наданих Експедитором.

9. ЗАХИСТ ТА ОБРОБКА ПЕРСОНАЛЬНИХ ДАНИХ

9.1. Сторони дійшли згоди, що Замовник має право обробляти Персональні дані виключно з метою виконання цього Договору, а також у випадках, передбачених

чинним законодавством України. Замовник зобов'язується обробляти Персональні дані Перевізника, забезпечуючи такий же рівень їх захисту, як і своїх персональних даних, при цьому зберігаючи конфіденційність і безпеку при їх обробці і забезпечуючи належний рівень їх захисту відповідно до вимог законодавства України.

9.2. Перевізник надає свою згоду на обробку Замовником Персональних даних, згідно цього пункту Договору та положеннями чинного законодавства України

10. ІНШІ УМОВИ

10.1. Строк дії цього Договору встановлюється з моменту його підписання і діє до 31.12 2018 р.

За відсутності, до спливання строку дії цього Договору пропозицій Сторін щодо його розірвання, він вважається продовженим на один рік (12 місяців). Кожна із Сторін має право розірвати цей Договір в односторонньому порядку шляхом направлення іншій Стороні повідомлення про розірвання за 30 (тридцять) календарних днів із зазначенням причин розірвання. Цей Договір може бути припинений/розірваний тільки по завершенні всіх взаєморозрахунків, пов'язаних із його виконанням.

10.2. Зміни та доповнення до цього Договору мають юридичну силу лише за умови їхнього підписання Сторонами зі скріпленням печатки, цей Договір, Заявки або інші договірні документи (крім фінансових і бухгалтерських документів), передані та підписані за допомогою факсимільного зв'язку або електронної пошти мають юридичну силу за умови підтвердження їх іншою стороною та до моменту обміну оригінальними примірниками вказаних документів.

10.3. Цей Договір складений та підписаний українською мовою у двох оригінальних примірниках, по одному для кожної зі Сторін.

10.4. У разі зміни юридичної, фактичної адреси, банківських реквізитів та інших реквізитів будь-якої зі Сторін, остання зобов'язана письмово сповістити іншу Сторону протягом 5 (п'яти) робочих днів з дати такої зміни.

10.5. Усі правовідносини, що виникають з цього Договору або пов'язані із ним, у тому числі пов'язані із дійсністю, укладенням, виконанням, зміною та припиненням цього Договору, тлумаченням його умов, визначенням наслідків недійсності або порушення Договору, регулюються цим Договором та відповідними нормами чинного законодавства України, а також звичаями ділового обороту, які застосовуються до таких правовідносин на підставі принципів добросовісності, розумності та справедливості.

10.6. Після підписання цього Договору всі попередні переговори за ним, листування, попередні договори, протоколи про наміри та будь-які інші усні або письмові домовленості Сторін з питань, що так чи інакше стосуються цього Договору, втрачають юридичну силу, але можуть враховуватися при тлумаченні умов цього Договору.

11. АДРЕСИ, РЕКВІЗИТИ ТА ПІДПИСИ СТОРІН

Замовник

ТОВ «ВОЛЬТЕХ»
03164, м. Київ, вул. Булаховського, 56, к. 13
ЄДРПОУ 33747588
ПІН 337475826572
р/р 26008419331
в АТ «Райффайзен Банк Аваль»
МФО 380805

Директор



Никончук С. М.

Виконавець

ТОВ «ТВОЯ ЛОГИСТИКА»
01034 м. Київ, вул. Володимирська, 49А
ЄДРПОУ 40215283
ПІН 402152826592
р/р 26005016530901
в ПАТ «АЛЬФА-БАНК»
МФО 300346

Директор / Воронков О.В.



Main Indicators of Import of «VOLTEKH» LTD

Year	Volume of imports, thousand UAH	Income from realization, thousand UAH
2013	12332	16798
2014	13898	18229
2015	14742	19928
2016	16575	22511
2017	22040	26196

Appendix G

Commodity Group Structure in the Overall Import Activity of «VOLTEKH» LTD

Commodity group	2013	2014	2015	2016	2017
Articles of ferrous metals;	4217	5175	5991	6541	8775
Electric machines, equipment and parts thereof	8115	8723	8751	10034	13265
Total	12332	13898	14742	16575	22040

Appendix G

Geographic Structure of Imports «VOLTEKH» LTD in 2013-2017

Country	2013	2014	2015	2016	2017
	Ths. UAH	Ths. UAH	Ths. UAH	Ths. UAH	Ths. UAH
France	5162,6	4915,4	5973,4	8960,2	14933,6
Spain	2114,1	3551,1	3076,3	3384,2	3794,4
Belgium	3497,8	4112,1	4428,2	3093,5	2151,2
Poland	784,1	351,1	396,0	466,7	20,3
Italy	69,3	218,2	478,5	300,8	587,8
Slovakia	394,1	441,1	156,4	238,0	394,1
Sweden	129,1	135,0	126,5	63,2	97,7
Turkey	157,8	114,1	79,6	43,7	32,8
Switzerland	23,1	59,9	27,1	24,7	27,8
Total	12332	13898	14742	16575	22040