

**Kyiv National University of Trade and Economics  
Management Department**

**FINAL QUALIFYING PAPER**

on the topic:

**«Customer service strategy development»**

(by the materials of «STRUCTURE-IT» LLC, Kyiv)

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## CONTENTS

|  |           |
|--|-----------|
| <b>INTRODUCTION.....</b>   | <b>3</b>  |
| <b>PART 1. THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF CUSTOMER SERVICE STRATEGY DEVELOPMENT.....</b>                | <b>5</b>  |
| 1.1 The essence and varieties of customer service strategy.....  | 5         |
| 1.2 Scientific approaches to the process of customer service strategy development.....                                 | 8         |
| <b>PART 2. INVESTIGATION OF CUSTOMER SERVICE STRATEGY DEVELOPMENT PROCESS IN «STRUCTURE-IT» LLC, KYIV.....</b>         | <b>12</b> |
| 2.1 Analysis of customer service management system and assessing its impact on the results of the enterprise.....      | 12        |
| 2.2 Identification of strengths and weaknesses of customer service strategy development process at the enterprise..... | 21        |
| <b>PART 3. IMPROVEMENT OF CUSTOMER SERVICE STRATEGY DEVELOPMENT PROCESS IN «STRUCTURE-IT» LLC, KYIV.....</b>           | <b>32</b> |
| 3.1 Planning measures to improve the customer service strategy development process.....                                | 32        |
| 3.2 Predictive evaluation of the implementation of improvement measures at the enterprise .....                        | 41        |
| <b>CONCLUSIONS AND RECOMMENDATIONS .....</b>   | <b>47</b> |
| <b>REFERENCES.....</b>   | <b>49</b> |
| <b>APPENDICES.....</b>   | <b>52</b> |

## INTRODUCTION

**Problem statement and relevance of research.** In a new wave of globalization 4.0, the question of finding new approaches to improving the efficiency of customer service at businesses that sell goods and / or provide various services is of particular importance. Ensuring continuous improvement of customer service can be achieved on the basis of a clearly formulated strategy aimed at continuous improvement of the quality of service delivery. It should be noted that in a dynamic environment, the ability of enterprises to adapt to the consumer in a timely manner is an important part of their overall development strategy.

The quality of customer service is a competitive advantage of any modern company. Its formation is influenced by many factors that need to be taken into account when developing a customer service strategy. The high level of quality of customer service contributes to the increase in the useful value of the goods. The role of service quality goes far beyond the physical distribution of goods. In the scientific and practical economic literature, the issue of customer service is reflected in the scientific publications of such authors as: A.O. Azarov, M.M. Ivanikova, V.V. Kuzyak, S.I. Lutsenko, G.V. Mozgov, T.A. Petrosyan, T.I. Svitlychna, N.P. Ryabokon, M.V. Shulezhko, R.S. Tykhonchenko, and others. Some issues related to strategic management of customer service are covered in the studies of M. Porter, P. Doyle, G. Mintzberg, I. Ignatieva, G. Piatnytska, V. Zhukovska and others. At the same time, some of the problems associated with developing a customer service strategy have not yet been thoroughly and comprehensively studied. All this, in turn, determines the relevance of research aimed at developing a customer service strategy.

Further research of the process of customer service strategy development based on the examples of operating enterprises will allow these businesses to set more realistic strategic goals for improving customer service than they currently do. This will improve both the overall performance of the enterprise in the market and improve its competitive position in the strategic perspective.

**The aim** of the final qualifying paper is to improve the theoretical, methodical and practical approaches to the development of customer service strategy in «Structure-IT» LLC. According to the aim the following tasks were defined:

- determine the essence and varieties of customer service strategy;
- consider scientific approaches to the process of customer service strategy development;
- to evaluate the customer service management system and assess its impact on the results of the enterprise;
- identify the strengths and weaknesses of customer service strategy development process at the enterprise;
- plan measures to improve the customer service strategy development process;
- to forecast the results of management measures implementation aimed at improving the quality of customer service and improving the process of customer service strategy development.

**The object** of the research is the process of developing a customer service strategy at the enterprise.

**The subject** of the research is theoretical, methodical and practical aspects of customer service strategy development at «Structure-IT» LLC.

**The scientific novelty of the research** is to substantiate theoretical provisions and methodical recommendations for improving the customer service strategy.

**The practical significance** of the final qualifying paper is that the ideas, methodical approaches, proposals and conclusions formulated and proposed can be used to solve urgent problems of the customer service strategy at «Structure-IT» LLC. Some results of the research were highlighted in a scientific article (Appendix A).

The final qualifying paper consists of an introduction, three parts, conclusions, references and appendices.

The main text of the final qualifying paper is 48 pages, including 8 figures and 19 tables. The paper contains 5 appendices and 25 names of publications in the list of sources.

## **PART 1**

### **THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF CUSTOMER SERVICE STRATEGY DEVELOPMENT**

#### **1.1 The essence and varieties of customer service strategy**

Today the effectiveness of using a customer-oriented approach in the activity of enterprises is proved. The customer experience concept, developed by McKinsey in 2010, is being actively implemented in the business to drive revenue growth. Today's customer service strategies are based on customer-oriented service. Quality of service depends on a number of factors, including staff selection and ethics, customer base segmentation, complaint handling, competitor analysis, and CRM system building.

Quality of service is a critical factor in business success. According to research, quality service significantly increases the level of consumer loyalty and their desire to pay, which in turn affects the level of sales and profitability of the company. Poor service leads to loss of customers and market share. Customer service requires adding value to the product, possession, creation of which lies in the sphere of marketing competencies, and then, when the demand for this product is already formed – adding to the product the usefulness of space and time arising from the logistical skills of delivering the product to a specific place and time, and therefore, manifested in the spatial and temporal realization of demand. Logistics is a key element of support – a tool in enterprise marketing strategies. Its role goes far beyond physical distribution and also covers cooperative links in supply chains, ways of managing distribution, and methods of managing material movements in the internal warehouse-transport chains of enterprises. This interpretation by the author of marketing and logistics integration allowed to establish the basic dimension of strategic management concept of the enterprise's customer service in the supply chain and to define its content elements.

The development of the Internet and global trading networks has made human information and product choice relatively limitless – the offer far exceeds the range of options that a person can work without the use of technical means.

Today, the following customer service strategies are distinguished:

1. Cost leadership strategy in customer service.
2. Strategy of key competencies in customer service.
3. Product service strategy.
4. High value added strategy for the customer.

Shulezhko M.V. [7] identifies the following customer service strategies:

1. «Long-term marketing strategy» (CRM strategy) – establishing long-term contacts with existing customers as well as potential customers. It is aimed at developing and improving relationships with consumers. This strategy seeks an individual approach to customers. The main objective of the strategy is to integrate the customer within the enterprise, to provide him / her with real personal service.

2. «Manage». The strategy is for those customers who are profitable at the moment but may not be profitable in the future or cease to make a profit for the enterprise. The company pays attention to the good consumers currently available and provides an opportunity for constant creation of mutual value that will strengthen the business prospects of both the enterprise and the consumer.

3. The strategy of change. This strategy applies in case if the company decided to dramatically change the process of doing business, focus it solely on the customer, putting it at the attention of the whole firm. Within the framework of this strategy, the technology of working with customers' changes significantly, new approaches to forming relationships with them are being sought and developed.

4. «To release». Applicable to those customers who are of no interest to the company, the cooperation with which does not bring the expected profit, the customer does not justify the hopes placed on him / her by the company and does not contribute to its growth, so such customers should be abandoned.

5. «Reward and invest». It applies to those consumers who by all signs may prove profitable in the future. This is the case if the company is interested in working with certain customers and taking steps to establish relationships with them.

6. «Levy». The strategy applies if the company determines that some customers do not make a profit now, but can be made profitable by applying certain penalties.

7. «Collaboration strategy». The cooperation of the company and the customer through dialogue and exchange of opinions regarding services, which guarantees that each consumer receives exactly what he / she needs.

Having analyzed all types of proposed strategies, CRM strategy can be identified as the most versatile and practical, because it covers both the means of retaining existing customers and facilitates long-term relationships with potential customers, characteristic for all customers except the worst.

Tykhonchenko R.S. [8] emphasizes the CRM approach to establishing stable relationships with customers. At the same time, the author proposes a structural and logical model of the process approach to forming a customer-oriented strategy of the enterprise.

Within this model of process approach, the main business processes are defined: strategic analysis on projections of customer-oriented activity of retail trade enterprise (customer, value projections, sales channels and STEP-environment); goal setting according to the criterion of compliance with the overall strategy of enterprise development; analysis and selection of strategic alternatives based on the criterion of the development strategy's compliance with the strategic analysis results.

There are a number of basic customer service strategies. Chief Executive Magazine has identified major service strategies as a result of 1,000 top executives survey.

The most successful were the following measures of launching a customer service program:

1. Increasing management attention to service.
2. Improving product quality.
3. Staff training in customer service methods.

## **1.2 Scientific approaches to the process of customer service strategy development**

The most common approach to formulating and developing a customer service strategy is a customer-oriented approach. Customer orientation means the focus of commercial companies on the interests of loyal and potential customers. A customer-oriented approach is a type of customer interaction that delivers additional revenue and customer flow through deep understanding and satisfaction of their needs. Customer orientation is the ability of an organization to generate additional revenue through deep understanding and effective customer satisfaction. Otherwise, only customer visibility is created [6].

Customer orientation is a modern concept of enterprise management, which is based on the knowledge about customers and their needs, which allows to form consumer loyalty, retain regular and attract new customers due to the offers that satisfy their needs as much as possible. Customer orientation is a reason that causes customers to return to the company, to positively evaluate the company's actions towards themselves and recommend it to their friends [5].

According to the research results of Customer Experience (2019) [1], customers whose expectations have been exceeded (promoters in the NPS classification) are 75% ready to be loyal and 70% ready to pay more.

According to Mc Kinsey [2], a positive customer experience allows the company to achieve revenue growth of 10-15% and increase customer conversion rate by 20%.

In the practical sphere, the loyalty of customers whose expectations have been exceeded has the effect of an irrational commitment to the brand with a view to recreating a positive experience.

MCKinsey graphically described this fact most successfully in its new customer experience model (Fig. 1).



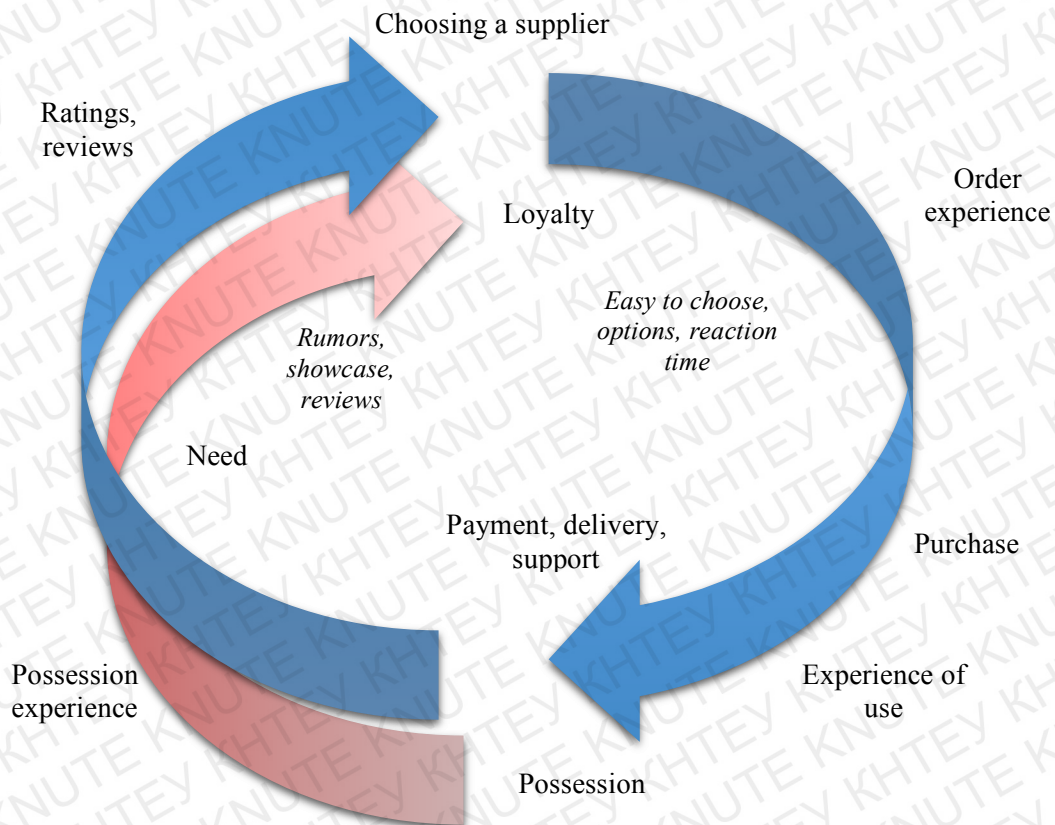


Fig. 1.1 MCKinsey Customer Experience Model

As part of MCKinsey's customer experience model, the red arrow, the so-called «loyalty blanket», characterizes the path of a customer whose expectations are exceeded.

In the practical sphere, this effect is manifested in audiences in the form of irrational loyalty, brand commitment in the hope of gaining the same positive experience.

Loyalty is easy to check through a series of questions:

1. Which phone company do you use?
2. Can you say that you are very satisfied with your phone?
3. What will be your next phone?
4. When will you buy it?
5. And if it is 30% more expensive, will you buy it?

Customer loyalty, as one of the factors influencing the expected level of service, is the subjective trustworthy attitude of customers to the activities of the

service company, brand image, staff and many other components. Customer loyalty is influenced by their experience in using the company's services.

If to classify customers into promoters (very satisfied), indifferent (neutral) and detractors (very dissatisfied), then a positive customer experience enhances customer readiness and loyalty.

In today's business environment, a customer-oriented approach has become the key to long-term business success. Researches show that if customer retention rates increase by only 5%, then this will double the firm's revenue [6].

We distinguish the following components of successful implementation of customer-oriented approach:

1. 100% leadership commitment.
2. Customer-centric product that creates added value for the customer.
3. Staff.
4. Customer-oriented standards.
5. Budget training, staff motivation and control.

In addition, the literature distinguishes omnichannel service strategy and integrated approach to service.

In order to interact more effectively and provide endless opportunities for buyers to make purchases at any time, in any place, by any means that are most convenient for them, it is necessary to use all possible channels of sale, which in addition must be mutually agreed. With this approach, an omnichannel sales strategy is formed, according to which not only many different channels are used, but each of them is as much as possible coordinated with other channels and provides unlimited opportunities for finding a product, getting acquainted with the offers of the seller, making choices, ordering, payment.

Omnichannel strategy is an integrated approach to the organization of business processes in customer service, based on a holistic concept, a single platform of all selected channels to promote products and services. This approach allows the buyer to move freely from one channel to another, to obtain the necessary information, to compare and select the product, to make decisions and make a purchase. Using a

single platform for all sales and communication channels will also allow to accumulate information flows about customer behavior and quickly obtain information about purchases, the use of certain channels, navigation aspects of purchase.

Among the most important features of an integrated approach to sales organization (omnichannel strategy) are the following:

- use of all possible sales channels and communications with consumers;
- unconditional and seamless integration of the involved sales and communication channels;
- the only approach to the elements of the marketing complex: the formation of the range, prices, promotions, events; design of information materials, design of channels in a single corporate identity;
- a single loyalty card that should work across channels;
- payment by any means, in any sales channel;
- well-organized and perfect work of logistics services;
- knowledgeable about all aspects of the operation of sales channels and customer-oriented staff;
- personalization and individual approach to customers;
- a single database on the customer, his / her needs and preferences;
- systematic feedback and customer interaction on a 24/7 basis.

As a result of undertaken a study two basic approaches are educed to forming of strategy of service of customers : client-oriented and integrated on the basis of омніканальної strategy of advancement of commodities. The marked approaches require three basic events to development of strategy : attention of guidance to strategy, studies of personnel and improving product quality. Additional events are standards of service and increase of motivation of personnel.

## PART 2

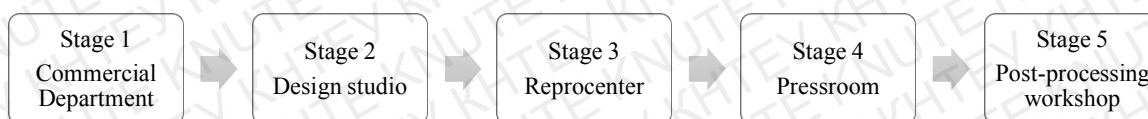
### INVESTIGATION OF CUSTOMER SERVICE STRATEGY DEVELOPMENT PROCESS IN «STRUCTURE-IT» LLC, KYIV

#### 2.1. Analysis of customer service management system and assessing its impact on the results of the enterprise

Structure-IT Limited Liability Company («Structure-IT» LLC) is a company specializing in printing and advertising products. The company was founded in 2006 and for the whole period of its activity was able to win one of the leading positions among printing companies not only in Kyiv, but throughout Ukraine.

The main part of all business processes in «Structure-IT» LLC, which are related to customer service, are carried out in the marketing department. For internal communication employees of «Structure-IT» LLC use a common server and internal mail. There are databases on the server in which information about the consumers of the enterprise's services, who place an order for printing and advertising products is accumulated. It stores information about the order itself, as well as information about the necessary resources and timelines for its execution. The server also contains personal folders with information about each employee of the company.

The scheme of consumer orders execution in «Structure-IT» LLC is shown in Fig. 2.1. It shows that five different units are involved in the order fulfillment process (that is, actually customer service).



*Fig. 2.1. Scheme of execution of customer orders in «Structure-IT» LLC*

In the first stage, work with orders, regardless of its types and scope, begins in the commercial department of the enterprise. Employees of the commercial department of «Structure-IT» LLC calculate the final cost of future products. The

amount is determined taking into account such parameters as circulation, cost of materials that will be spent on production, set tariffs for rendering services (layout, printing, post-printing processing) and deadline for placing the order to the consumer.

Managers of the commercial department of «Structure-IT» LLC use a special computer program of calculation, using a common database of orders. This makes it easier to work with typical products and reduces the possibility of counting errors to zero.

In the second stage, orders go to the design studio of «Structure-IT» LLC to specialists who work on designing a layout and creating a unique style of each product.

In the third stage of the order they get to the re-center specialists of «Structure-IT» LLC for pre-printing order preparation. The specialists of the re-center prepare the images for printing in view of: the paper type and the nature of the production process; tolerances for the sheets selection; parameters of future cutting.

In the fourth stage, the order goes to the printing shop, where the design by the designers takes place. High-quality printing of books, magazines, brochures, business cards, etc., recognized in the all-Ukrainian market of printing products due to the application of the modern technology park for offset and digital printing by «Structure-IT» LLC.

In the fifth stage, the order goes to the post-print shop. Step-by-step quality control is an integral part of working on circulation in this workshop as well. This eliminates the possibility of throws-out.

The current customer service management system at «Structure-IT» LLC should be considered. This system is based on six provisions that underpin the company's strategy to provide quality customer service, namely:

1. Excellent leadership behavior. The behavior of the manager in the business atmosphere, with consumers, as well as in informal circumstances with employees sets the tone for the overall discipline of the company and significantly influences the overall culture in the service delivery process.

2. Developing customer service standards. «Structure-IT» LLC has developed

provisions for the process of customer service, which defines the order of works, its terms, quality assurance, etc.

3. Penalties. At «Structure-IT» LLC there are penalties for poor and untimely execution of the consumer's order.

Penalties at «Structure-IT» LLC are not the best means of creating good discipline, but they do help to create certain psychological barriers for employees – before doing something inattentive or performing a certain procedure without adhering to standards, an employee of «Structure-IT» LLC first thinks whether it is worth it, because this small underperformance can be a significant penalty.

4. Expanding the range of services. To attract new customers and retain existing customers, maintain the competitiveness of the enterprise in the market, the management of «Structure-IT» LLC is focused on the constant expansion of the existing list of services taking into account new challenges in the areas of printing and advertising business, as well as the requirements and needs of its customers.

In order to constantly improve the quality of services provided (including in order to gather information about the need to expand the range of services), managers of «Structure-IT» LLC, who directly contact with consumers, are interested in their specific wishes for the performed works. This provides consumer feedback. It gives «Structure-IT» LLC the opportunity to take into account the preferences of consumers in the process of forming their range of services.

5. Databases. Several databases have been created in the marketing department of «Structure-IT» LLC to serve customers:

- «Calls» database is conducted in MS Excel, designed to collect and store information about all potential customers. With the help of the Internet, managers find potential customers and enter the data in order to further call and offer the services of the enterprise;

- «Warehouse» base is maintained in MS Excel, intended for accounting and control of the equipment and other goods movement in the warehouses of the enterprise;

- «Order forecast» base is maintained in MS Excel, intended for those

consumers who have been sent a commercial offer, in order to continue to track the consumer until the entry is converted into an account.

6. Optimization of the service process on the basis of analysis and integration of the 7R marketing complex in «Structure-IT» LLC. The 7P complex is an advanced version of the 4P, as three new elements have been added (people, the process of providing services, physical characteristics of the service) that form the necessary complexity of important components of the enterprise that ensures its survival and retention in the market, enhancing its competitiveness.

The impact evaluation of the customer service management system on the results of «Structure-IT» LLC activity should be conducted. The dynamics of «Structure-IT» LLC main performance indicators for 2016-2018 are presented in Table 2.1.

*Table 2.1*

**Dynamics of key performance indicators of «Structure-IT» LLC for 2016-2018,  
thousand UAH**

| Indexes   | 2016  | 2017    | 2018    | Absolute deviation, + - |             | Growth rate, % |           |
|---|-------|---------|---------|-------------------------|-------------|----------------|-----------|
|   |       |         |         | 2017 / 2016             | 2018 / 2017 | 2017/2016      | 2018/2017 |
| Net income (sales) from sales of products (goods, works, services)                | 829,5 | 1,341,5 | 2,116,7 | 512                     | 775,2       | 61,72          | 57,79     |
| Cost of sales of products (goods, works, services)                                | 332,3 | 610,60  | 1,375,1 | 278,3                   | 764,5       | 83,75          | 125,2     |
| Financial results from ordinary activities before tax:                            | 50,3  | 70,50   | 120,5   | 20,2                    | 50          | 40,16          | 70,92     |
| Net profit  | 41,2  | 57,8    | 98,8    | 16,6                    | 41          | 40,29          | 70,93     |
| Net Return on Assets,% (ROA)  | x     | 14,11   | 30,81   | -6,49                   | 16,7        | -31,5          | 118,36    |
| Return on Equity at Net Profit (ROE),%  | x     | 18,52   | 40,73   | -11,19                  | 22,21       | -37,66         | 119,92    |
| Profitability of sales of products / services on net profit,% (Net Profit Margin) | 4,97  | 4,31    | 4,67    | -0,66                   | 0,36        | -13,28         | 8,35      |

*Source: compiled and calculated on the basis of the financial statements (Appendix B).*

In 2016, the total net income of «Structure-IT» LLC amounted to UAH 829.5 thousand. In 2017, the growth of net income of «Structure-IT» LLC was 61.7% compared to 2016, and in 2018 – by 57.8% compared to 2017. At the end of 2018, the net income of «Structure-IT» LLC amounted to UAH 2116.7 thousand.

«Structure-IT» LLC generated a positive net financial result in 2016, amounting to UAH 41.2 thousand. The amount of net profit in 2017 is UAH 57.8 thousand. This is a positive phenomenon, which indicates that the company is effective and can invest in its development, improve the quality of customer service and generate profits for its investors. In 2018, the amount of net profit from «Structure-IT» LLC activity amounted to UAH 98.8 thousand, which confirms the conclusion about effective activity of the enterprise.

The return on assets of «Structure-IT» LLC in 2016 amounted to 20.6%, i.e. for each hryvnia the assets of «Structure-IT» LLC received 20.6 kopecks of net profit. In 2017, for every hryvnia of assets, the company received less net profit compared to 2016 – 14.11 kopecks. In 2018, the value of the asset return indicator of «Structure-IT» LLC increased to 30.81%.

Regarding the indicator of return on equity, in 2016, each invested hryvnia of capital generated 29.71 kopecks of net profit. This indicates a sufficiently high efficiency of using equity in «Structure-IT» LLC. In 2017, the shareholder wellbeing growth of the surveyed enterprise declined more than 1.6 times compared to 2016. However, in 2018, the situation improved and each invested hryvnia of capital generated 40.73 kopecks of net profit, which is not a high indicator for the printing industry. (on average, in the printing industry, the return on equity is 7.8%, i.e., each invested hryvnia of capital generates less than 10 kopecks of net profit).

In 2018, the profitability indicator of products / services sales on net income was 4.67%, slightly higher than in 2017, but less than in 2016 (Table 2.2). The fact that the profitability of products sales at the investigated enterprise exceeds 1%, testifies to the strong market position of «Structure-IT» LLC and good management of its development (including the proper organization of the customer service system).



The main types of «Structure-IT» LLC services are printing: newspapers; magazines; calendars; business cards; posters; newsletters. The dynamics and structure of sales volume by types of «Structure-IT» LLC services for 2016-2018 is analyzed in Table 2.2.

Table 2.2

**Dynamics and structure of volumes of services in «Structure-IT» LLC for 2016-2018**

| Name of the assortment of services | In a year |      |          |      |          |      |
|------------------------------------|-----------|------|----------|------|----------|------|
|                                    | 2016      |      | 2017     |      | 2018     |      |
|                                    | thousand  | %    | thousand | %    | thousand | %    |
| Print of newspapers                | 216,7     | 26,1 | 398,7    | 29,7 | 566,5    | 26,8 |
| Print of magazines                 | 203,9     | 24,6 | 345,7    | 25,8 | 479,5    | 22,7 |
| Print of business cards            | 105,7     | 12,7 | 199,9    | 14,9 | 296,3    | 14,0 |
| Print of posters                   | 134,1     | 16,2 | 177,6    | 13,2 | 366,4    | 17,3 |
| Print of ballots                   | 120,5     | 14,5 | 129,7    | 9,7  | 288,3    | 13,6 |
| Print of calendars                 | 48,6      | 5,9  | 89,9     | 6,7  | 119,7    | 5,7  |
| Total                              | 829,5     | 100  | 1341,5   | 100  | 2116,7   | 100  |

Source: compiled from information supply department of the company.

According to the table. 2.3 it can be seen that during the analyzed period the largest share in the total volume of sales is held by newspaper printing (in 2016 - 26.1%, in 2017 - 29.7%, in 2018 - 26.8%) and magazines printing (in 2016 - 24.6%, in 2017 - 25.8%, in 2018 - 22.7%).

It is advisable to continue researching the product range of the enterprise as it directly affects the quality of customer service. Therefore, the dynamics and cost structure of services provided by product groups in «Structure-IT» LLC during 2016-2018 should be considered (Table 2.3).

Data in the Table 2.4 indicate that in 2018, the following product groups of «Structure-IT» LLC services accounted for the largest share in the formation of the provided services cost: newspaper printing – 29.8%; magazines printing – 22,1%; poster printing – 17%.

It is worth noting that in general the actual turnover (net income from the services sale) covers the costs of business activities, which means that «Structure-IT» LLC receives a positive value of net financial result (net profit).

Table 2.3

**Dynamics and cost structure of services provided by assortment groups in  
«Structure-IT» LLC in 2016-2018**

| Name product line       | In a year |      |          |      |          |      |
|-------------------------|-----------|------|----------|------|----------|------|
|                         | 2016      |      | 2017     |      | 2018     |      |
|                         | thousand  | %    | thousand | %    | thousand | %    |
| Print of newspapers     | 101,2     | 30,5 | 213,6    | 35   | 410,2    | 29,8 |
| Print of magazines      | 85,3      | 25,7 | 201,3    | 33   | 303,4    | 22,1 |
| Print of business cards | 45,6      | 13,7 | 74,2     | 12,2 | 164,8    | 12   |
| Print of posters        | 41,2      | 12,4 | 49,6     | 8,1  | 234,2    | 17   |
| Print of ballots        | 20,1      | 6    | 30,4     | 5,0  | 168,3    | 12,2 |
| Print of calendars      | 38,8      | 11,7 | 41,5     | 6,8  | 94,2     | 6,9  |
| Total                   | 332,2     | 100  | 610,6    | 100  | 1375,1   | 100  |

*Source: compiled by the author*

The dynamics and structure of net profit by assortment groups of «Structure-IT» LLC services in 2016-2018 is analyzed (Table 2.4).

Table 2.4

**Dynamics and net profit structure by assortment of service structures of  
«Structure-IT» LLC in 2016-2018**

| Name of product line services | In a year |      |          |      |          |      |
|-------------------------------|-----------|------|----------|------|----------|------|
|                               | 2016      |      | 2017     |      | 2018     |      |
|                               | thousand  | %    | thousand | %    | thousand | %    |
| Print of newspapers           | 18,2      | 44,2 | 26,4     | 45,7 | 44,9     | 45,4 |
| Print of magazines            | 13,9      | 33,7 | 20,6     | 35,6 | 34,6     | 35   |
| Print of business cards       | 3,6       | 8,7  | 4,4      | 7,6  | 7,2      | 7,3  |
| Print of posters              | 2,2       | 5,3  | 3,3      | 5,7  | 4,7      | 4,8  |
| Print of ballots              | 1,7       | 4,1  | 1,2      | 2,1  | 3,9      | 3,9  |
| Print of calendars            | 1,6       | 3,9  | 1,9      | 3,3  | 3,5      | 3,5  |
| Total                         | 41,2      | 100  | 57,8     | 100  | 98,8     | 100  |

*Source: compiled by the author*

In 2018, according to Table 2.5, the company received the largest amount of net profit from the newspapers printing, namely UAH 44.9 thousand, and also from the magazines printing – UAH 34.6 thousand and business cards – UAH 7.2 thousand.

The results of the conducted analysis show that in 2018 the largest share in the net profit formation of the enterprise was occupied by the following assortment groups of «Structure-IT» LLC services: newspaper printing – 45.5%, magazines printing – 35.0%; business card printing – 7.3%.

One of the most important indicators of the effectiveness of managing a service

company is the return on sales (ROS). This ratio shows the amount of net profit an enterprise receives from each sold hryvnia.

The sales profitability by individual product groups of «Structure-IT» LLC services in 2016-2018 was calculated (Table 2.5).

*Table 2.5*

**Dynamics profitability of sales in individual product groups services  
«Structure-IT» LLC in the 2016-2018, %**

| Name of group services  | Years |      |      | Deviations 2018 to 2017 |       |
|-------------------------|-------|------|------|-------------------------|-------|
|                         | 2016  | 2017 | 2018 | +, -                    | %     |
| Print of newspapers     | 8,4   | 6,6  | 7,9  | 1,3                     | 19,7  |
| Print of magazines      | 6,8   | 6,0  | 7,2  | 1,3                     | 21,1  |
| Print of business cards | 3,4   | 2,2  | 2,4  | 0,2                     | 10,4  |
| Print of posters        | 1,6   | 1,9  | 1,3  | -0,6                    | -31,0 |
| Print of ballots        | 1,4   | 0,9  | 1,4  | 0,4                     | 46,2  |
| Print of calendars      | 3,3   | 2,1  | 2,9  | 0,8                     | 38,4  |

*Source: compiled by the author*

Based on the results of the calculations, it is clear that sales activity (including customer service) at «Structure-IT» LLC in 2016-2018 was effective. In 2016, the profitability index for various product groups ranged between 1.4-8.4%, and in 2018 – between 1.3-7.9%. These are extremely high percentages.

On the plus side, the increase in the return on sales of goods across all product groups in 2018 should be noted. At the same time, the highest level of sales profitability is observed in such groups of services as newsletters printing of – 56,2%; calendars printing – 38,4%; magazines printing – 21,1%.

The most favorable trend should be considered that in 2016-2018 no product group of «Structure-IT» LLC services is unprofitable.

An important component of the assortment policy of «Structure-IT» LLC is to provide the necessary breadth, depth and sustainability of the services range, which is a prerequisite for maintaining the competitiveness of the enterprise in the market segment. The wide range of «Structure-IT» LLC services is represented by 6 groups of services.

Dynamics of liquidity (solvency) of «Structure-IT» LLC for the 2016-2018 are given in Table. 2.6.

Table 2.6

**Dynamics of liquidity (solvency) of «Structure-IT» LLC for the 2016-2018**

| Indexes                           | 2016 | 2017 | 2018 | The absolute deviation<br>+ - |           | The relative<br>deviation% |           |
|-----------------------------------|------|------|------|-------------------------------|-----------|----------------------------|-----------|
|                                   |      |      |      | 2017/2016                     | 2018/2017 | 2017/2016                  | 2018/2017 |
| Current liquidity ratio (coating) | 2,8  | 5    | 2    | 2,2                           | -3        | 78,6                       | -60       |
| Quick liquidity ratio             | 2,8  | 5    | 2    | 2,2                           | -3        | 78,6                       | -60       |
| Absolute liquidity ratio          | 0,01 | 0,1  | 0,02 | 0,09                          | -0,08     | 900                        | -80       |

*Source: compiled and calculated on the basis of the financial statements (Appendix B)*

Concerning the current liquidity indicator of «Structure-IT» LLC at the beginning of 2017, which is above 3, more careful analysis is needed, as it may mean that excess finances are turned into unnecessary working capital. The latter leads to a deterioration in the performance of assets. In addition, attracting excess finances can lead to additional interest expense. In 2017, the current liabilities accounted for UAH 5.0 per hryvnia of current assets. In 2018, the current liquidity of «Structure-IT» LLC was within the limits and for each hryvnia the current liabilities amounted to UAH 2.0 of current assets.

As for the absolute liquidity indicator, in 2016 «Structure-IT» LLC could immediately repay UAH 0.01 of current liabilities. In 2017, the figure was 0.10, and at the end of 2018 – 0.02.

Therefore, liquidity indicators of «Structure-IT» LLC are higher than its normative values. On the whole, liquidity ratios can be described as stable, despite the decline in all liquidity indicators in 2018. However, it should be noted that too high liquidity indicators can indicate certain problems. Too much liquidity in terms of company management can be a sign of a lack of effective operational management. It may signal about:

- cash deposited in the account;
- the level of inventory that has become superfluous to the needs of the company;

– wrong credit policy of the company.

Therefore, the system of customer service management in «Structure-IT» LLC works quite well now. This is evidenced by the overall performance of the company in the market (in particular, the dynamics of profitability).

In order for the strategy to enable the company to achieve its goals, it is necessary to qualitatively adjust the process of its development. In practice, it's not as easy as it seems to someone. Sometimes deficiencies (or weaknesses) in the development and subsequent implementation of any strategy (including customer service strategy) can lead to negative or undesirable business results in the market.

## 2.2 Identification of strengths and weaknesses of customer service strategy development process at the enterprise

The state of development of customer service strategy in «Structure-IT» LLC should be analyzed. It is advisable to do this by considering in general the process of strategic planning of the enterprise development, which is currently carried out at «Structure-IT» LLC (Fig. 2.2).

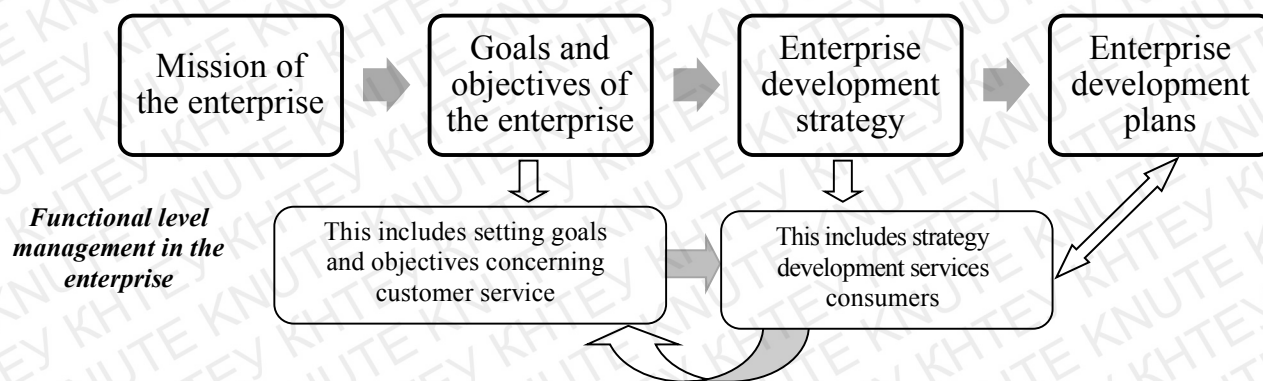


Fig. 2.2. The main stages of the process of developing a strategy of customer service within the strategic development planning of «Structure-IT»

The mission of «Structure-IT» LLC is to meet the needs of consumers in high-quality printing products, to build a reliable reputation among partners, employees and consumers. In order to accomplish the mission, the company defines goals (including strategic goals related to customer service). The strategic goals of

«Structure-IT» LLC, identified in the course of the research, will be summarized and presented in the form of a goal tree (Fig. 2.3).

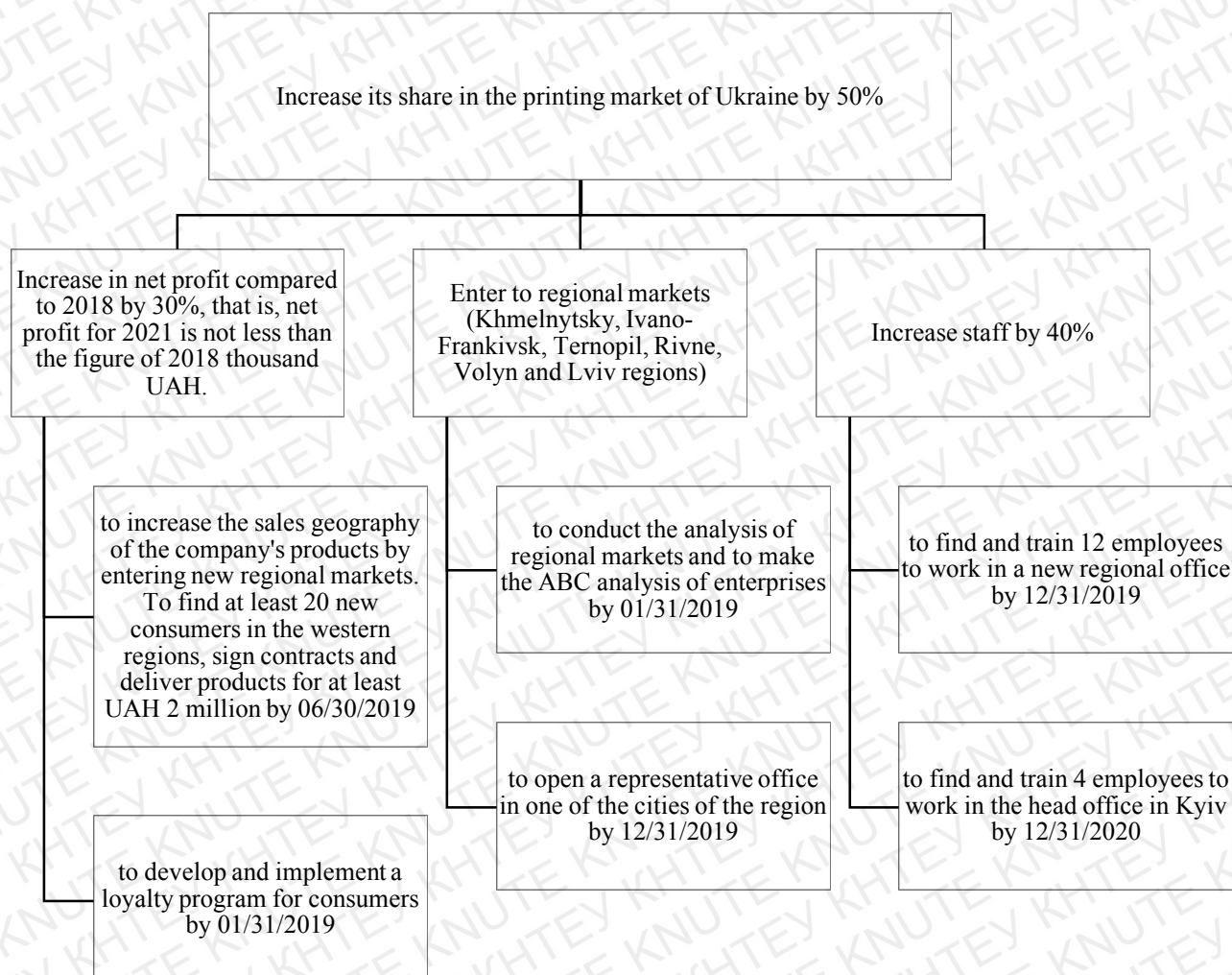


Fig. 2.3 Purpose Tree of «Structure-IT» LLC for 2019-2021

Source: made by the author based on his own research

According to the data of Fig. 2.3, the main strategic objective of the investigated enterprise is to increase its share in the printing market of Ukraine by 50%. To achieve this overarching strategic goal, a number of other goals have been identified that do not directly but in some way affect the process of development and / or the final choice of a customer service strategy. These goals involve a number of set-ups. For example, today the company has the following goals:

- to increase the sales geography of the company's products by entering new regional markets. To find at least 20 new consumers in the western regions, sign contracts and deliver products for at least UAH 2 million by 06/30/2019;

- to develop and implement a loyalty program for consumers by 01/31/2019;
- to conduct the analysis of regional markets and to make the ABC analysis of enterprises by 01/31/2019;
- to open a representative office in one of the cities of the region by 12/31/2019;
- to find and train 12 employees to work in a new regional office by 12/31/2019;
- to find and train 4 employees to work in the head office in Kyiv by 12/31/2020.

It is revealed that «Structure-IT» LLC implements a key competencies strategy in customer service in its activities now. This strategy provides the following:

- focusing on identifying consumer needs, as well as developing and maintaining long-term consumer relationships;
- developing and implementing flexible sales solutions as well as customer relationships;
- orientation of actions on individual decisions that meet the needs of individual consumers;
- the development of an organizational culture focused on addressing consumer issues individually, as well as long-term and consumer relationships.

Customer service is proposed to be considered as the organization of interconnected, sequential processes complex of marketing activities and transport services aimed at meeting the demand of consumers by supplying them with the necessary volume of printing products to produce production (large-wholesale), the subsequent sale of products for profit (medium-wholesale) and to meet household needs (small-wholesale consumers) taking into account the specific functioning of the printing company «Structure-IT» LLC (Fig. 2.4).

The research of the service quality was conducted to determine the strengths and weaknesses of the process of customer service strategy development at «Structure-IT» LLC. The survey method was chosen because of the low cost of conducting it, the high speed of processing the results and the lack of influence from the interviewer.

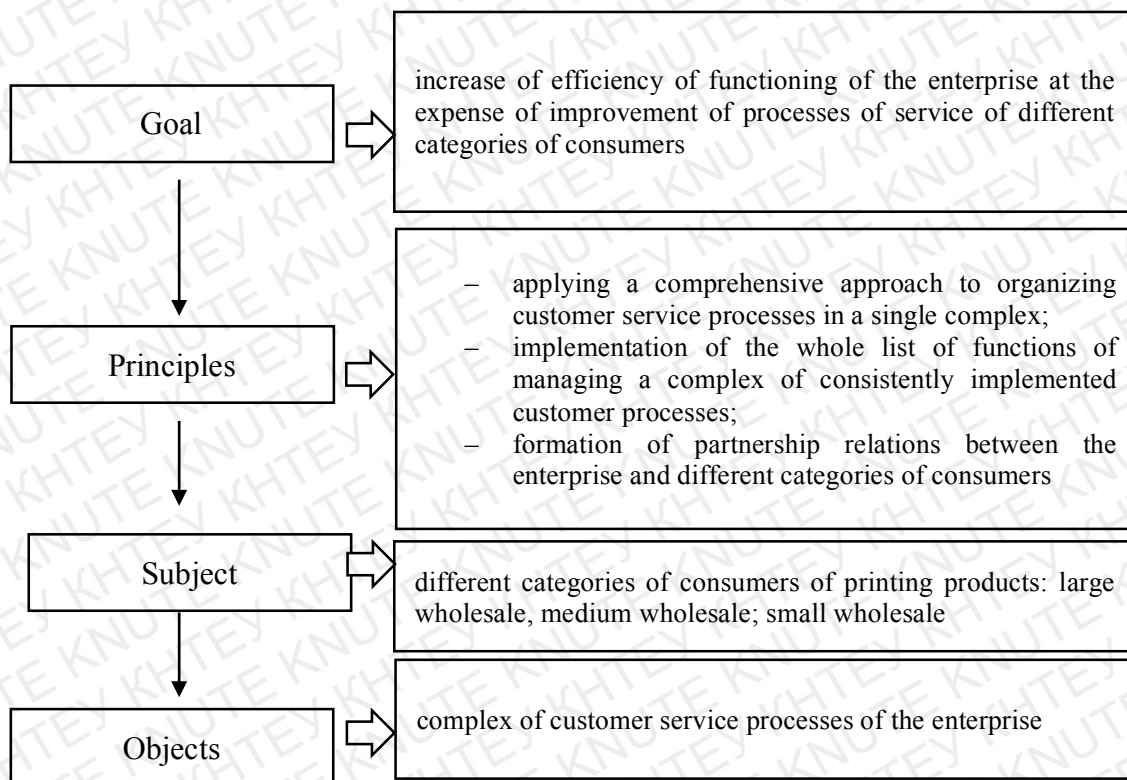


Fig. 2.4. The main components of the customer service process of «Structure-IT» LLC

The form of the survey questionnaire is presented in Appendix C. The questionnaire to analyze the quality of customer service at «Structure-IT» LLC consisted of two parts. The first part of the questionnaire was constructed using the SERVPERF method (SERV from service, PERF from performance, which means «rendering service») by J. Cronin and S. Taylor [23]. The method is based on the SERVQUAL principle, but avoids the negative impact of the differential approach on the reliability of the data obtained as a result of applying the method. For this purpose, the stage of measuring customer expectations is excluded from the procedure for measuring the service quality. That is, only consumer perception of service quality in «Structure-IT» LLC will be measured. Five dimensions of customer service quality of «Structure-IT» LLC (on a five-point Likert scale) and 22 corresponding attributes are left unchanged with respect to the original SERVQUAL method. The questionnaire consists of questions grouped into five parameters: sensitivity (1-4 questions), reliability (5-9 questions), reactivity (10-13 questions), competence (14-17), empathy (18-22).



The assessment is performed on a five-point Likert scale: 1) completely disagree; 2) disagree; 3) difficult to answer; 4) agree; 5) completely agree.

The survey was conducted during the month in 2019. The number of respondents is 35. Among the interviewed 15 people are customers of «Structure-IT» LLC for more than 1 year, 9 people use the services of «Structure-IT» LLC from six months to 1 year, 5 people less than six months and 6 people came for the first time. On the whole, most of the respondents turn to «Structure-IT» LLC not for the first time, which means that they show loyalty and are satisfied with the service quality. The general results of consumers' survey of «Structure-IT» LLC services are summarized in Table. 2.7.

Table 2.7

### Summary results of the survey of consumers of «Structure-IT» LLC

| Quality evaluation criteria   | Number of choice |    |    |    |    | GPA |
|---|------------------|----|----|----|----|-----|
|   | 1                | 2  | 3  | 4  | 5  |     |
| <i>Sensibility (material elements)</i>  |                  |    |    |    |    |     |
| The company uses modern equipment and materials   | 0                | 2  | 5  | 25 | 2  | 3,8 |
| The interior of the company is in excellent condition                                       | 0                | 0  | 11 | 23 | 1  | 3,8 |
| The appearance of the employees is neat and attractive                                      | 0                | 1  | 9  | 20 | 5  | 3,8 |
| The office has enough advertising materials, booklets, stands, magazines, catalogs, layouts | 3                | 10 | 17 | 5  | 0  | 2,7 |
| <i>Reliability</i>  | 1                | 2  | 3  | 4  | 5  |     |
| The services of the enterprise are performed on time  | 0                | 0  | 6  | 24 | 5  | 4,0 |
| The services are quality  | 0                | 1  | 7  | 16 | 11 | 4,1 |
| If the customer has problematic situations, the employees sincerely try to solve them       | 0                | 0  | 6  | 15 | 14 | 4,2 |
| The company has a solid reputation  | 0                | 1  | 4  | 21 | 9  | 4,1 |
| There are no errors or inaccuracies in the work of the employees when providing services    | 0                | 0  | 6  | 19 | 10 | 4,1 |
| <i>The reactivity of the staff</i>  | 1                | 2  | 3  | 4  | 5  |     |
| Discipline of employees   | 1                | 2  | 8  | 18 | 6  | 3,8 |
| Efficiency at work (services are provided quickly)  | 0                | 3  | 5  | 22 | 5  | 3,8 |
| Employees seek to help solve customer problems  | 0                | 0  | 9  | 16 | 10 | 4,0 |
| Employees are quick to respond to customer requests   | 1                | 5  | 7  | 19 | 3  | 3,5 |
| <i>Staff competence</i>   | 1                | 2  | 3  | 4  | 5  |     |
| Employees create an atmosphere of trust and understanding when contacting customers         | 0                | 0  | 6  | 19 | 10 | 4,1 |
| Employees show courtesy and goodwill toward customers                                       | 0                | 2  | 5  | 16 | 12 | 4,1 |
| Employees provide effective customer service and show all kinds of support                  | 0                | 2  | 3  | 15 | 15 | 4,2 |
| Employees conduct competent consulting of customers   | 0                | 3  | 4  | 16 | 12 | 4,1 |

Continued Table 2.7

| Quality evaluation criteria  | Number of choice |   |    |    |    | GPA |
|--|------------------|---|----|----|----|-----|
|  | 1                | 2 | 3  | 4  | 5  |     |
| <i>Sensibility (material elements)</i>   | 1                | 2 | 3  | 4  | 5  |     |
| <i>Empathy</i>   | 1                | 2 | 3  | 4  | 5  |     |
| Employees take an individual approach to the customer                          | 0                | 0 | 5  | 16 | 14 | 4,3 |
| Employees are focused on solving their customers' problems                     | 0                | 0 | 7  | 17 | 11 | 4,1 |
| Employees know the needs of their customers and are focused on their interests | 0                | 2 | 5  | 15 | 13 | 4,1 |
| Employees are personally involved in solving customer problems                 | 0                | 0 | 6  | 18 | 11 | 4,2 |
| Employees provide information support to customers                             | 2                | 9 | 16 | 5  | 3  | 3,9 |

*Source: compiled by the author*

The survey showed that according to none of the criteria of service quality in «Structure-IT» LLC, the consumers did not score the maximum score. This indicates that the company should continue to improve the quality of service and possibly review the meaningful content of its customer service strategy.

The so-called «tangible» quality indicators received the lowest rating. Consumers are not satisfied with the quality and quantity of visual materials. The negative factor is the low evaluation by several respondents of the equipment and materials used in the service process, as well as the appearance of employees.

It should be noted that the first impression the consumer receives from what he / she sees. The equipment of the printing company, providing it with the most up-to-date tools and equipment is of great importance, as it contributes to the constant improvement of the culture and quality of customer service. The presence of even one low mark on this criterion and the fact that almost 1/4 of the respondents gave it a low mark is a negative factor.

In terms of «reliability» all estimates are above average. However, one customer was dissatisfied with the services quality, another heard negative reviews about the company.

Low ratings on the criteria of staff «reactivity» (especially regarding the reaction of employees at the consumers' request). Good manners consist of many predicted things. That is why the details and subtleties of hospitality are important.

This requires a thorough analysis of the problem, as the consumer may not be satisfied with the stingy or cold greetings of the employee. The management of the company should pay attention to this fact. In this situation, it may be worthwhile to use a mystery shopper technique. It will identify all weaknesses and, based on its data, can conduct training for staff.

The negative factor for the company is the presence of 3 dissatisfied respondents with the speed of service. This, on the one hand, can be caused by the complexity of the service and, on the other hand, by the low qualification of the employee.

Employee competence criteria were ambiguous. Despite the fact that all the criteria were rated above average (more than 4 points), there are also low scores. The same situation is in the assessment of empathy. The criterion of information support received below 4 points, as consumers did not always receive prompt response to the necessary question from the enterprise's employee.

In general, consumers rated the service quality at «Structure-IT» LLC as follows: «very satisfied» – 5 people; «satisfied» – 19 people; «neutral» – 11 people; «dissatisfied» – 1 person. The presence of even one dissatisfied consumer is a negative factor. This is confirmed by the results of researches and some marketers [43], who showed that a dissatisfied consumer will tell about their bad experience four times more people than one satisfied [43].

As the research showed, 1/3 of the surveyed consumers evaluated the service quality in «Structure-IT» LLC (i.e. 3 points). Therefore, the service quality did not exceed their expectations, and therefore there is a great risk of losing these consumers.

Thus, the service quality at «Structure-IT» LLC requires improvement over a number of parameters. Particular attention should be paid to the material component of the service process, the discipline of employees. These parameters should be addressed in the process of developing a customer service strategy.

However, despite the comments, more than half of the consumers were still satisfied with the service quality at «Structure-IT» LLC and are its regular customers.

Therefore, the strategy chosen by the enterprise as a whole is quite effective.

In order to further identify the strengths and weaknesses of the developing process of a customer service strategy at «Structure-IT» LLC, a method of hierarchical analysis of the components of the customer service process was used. It provides for six areas of analysis for 27 indicators. The indicators are determined by the expert method (5 experts were involved – leading experts in customer service of the enterprise). Each of these indicators was evaluated on a five-point scale. Expert ratings were formed on the following scale: «very good» – 5 points, «good» – 4, «partially» – 3, «bad» – 2, «very bad» – 1 (Table 2.8).

Table 2.8

**Results of the evaluation of the strengths and weaknesses of the process of developing and implementing a strategy of customer service at the «Structure-IT» LLC**

| Indexes  | Indication on radar | Scores in points (1 ... 5) |      |      |                            |
|--|---------------------|----------------------------|------|------|----------------------------|
|  |                     | 2016                       | 2017 | 2018 | Deviation 2018/2017 (+, -) |
| <i>Marketing researches</i>  |                     | 3,1                        | 3,25 | 3,5  | 0,25                       |
| Degree of study of internal and external environment   | (1a)                | 4                          | 4    | 4    | x                          |
| Possess of information about the profitability potential of different market segments, consumers, sales channels | (1b)                | 1,5                        | 1,5  | 2    | 0,5                        |
| Assortment and quality of products   | (1c)                | 2,5                        | 2,5  | 3,5  | 1                          |
| Use of various methods of information gathering  | (1d)                | 2                          | 2    | 2,5  | 0,5                        |
| Price dynamics   | (1e)                | 4                          | 4    | 4    | x                          |
| Quality requirements   | (1f)                | 4                          | 5    | 5    | x                          |
| Availability of information system   | (1g)                | 3                          | 3    | 3    | x                          |
| Existing marketing strategy (including its sub-strategy of customer service quality)                             | (1h)                | 4                          | 4    | 4    | x                          |
| <i>Market segmentation and service positioning</i>   |                     | 3,6                        | 3,9  | 3,4  | -0,5                       |
| The degree of definition of the segments   | (2a)                | 3,5                        | 3,5  | 4    | 0,5                        |
| Identify target segments   | (2b)                | 4                          | 4,5  | 3    | -1,5                       |
| Use of promotions  | (2c)                | 3                          | 3,5  | 4    | 0,5                        |
| Brand management   | (2d)                | 4                          | 4    | 3,5  | -0,5                       |
| Availability of sales agents   | (2e)                | 3,5                        | 4    | 2,5  | -1,5                       |

Continued Table 2.8

| Indexes   | Indication on radar | Scores in points (1 ... 5) |             |             |                            |
|---|---------------------|----------------------------|-------------|-------------|----------------------------|
|   |                     | 2016                       | 2017        | 2018        | Deviation 2018/2017 (+, -) |
| <i>Marketing researches</i>   |                     | 3,1                        | 3,25        | 3,5         | 0,25                       |
| <i>Sales Management</i>   |                     | 3,1                        | 3,5         | 3           | -0,5                       |
| Management of service promotion channels  | (3a)                | 2,9                        | 3           | 2,5         | -0,5                       |
| Organization and strategy of the sales process  | (3b)                | 2,5                        | 3           | 3,5         | 0,5                        |
| Personal sales skills   | (3c)                | 4                          | 4,5         | 3           | -0,5                       |
| <i>Planning and organization of customer service</i>  |                     | 2,9                        | 3,2         | 3,6         | 0,4                        |
| Customer service goals  | (4a)                | 3,5                        | 4           | 3,5         | -0,5                       |
| Availability and types of plans, their adaptability to changes in the external environment of the enterprise                                    | (4b)                | 3,5                        | 3,5         | 4           | 0,5                        |
| Organizational structure of customer service  | (4c)                | 1,7                        | 2,1         | 3,25        | 1,15                       |
| <i>Quality management and customer service organization</i>   |                     | 1,8                        | 2,3         | 3,3         | 1                          |
| Use of the sales complex  | (5a)                | 1,5                        | 2           | 3           | 1                          |
| Quality assurance of the made decisions, purposefulness, scientific validity  | (5b)                | 2                          | 2,5         | 4           | -1,5                       |
| Ensure consistent execution of all customer service functions   | (5c)                | 1                          | 1           | 3,5         | 2,5                        |
| Providing customer service deadlines and being able to deliver targeted solutions   | (5d)                | 2,5                        | 2,5         | 3           | 0,5                        |
| The degree of use of information technology   | (5e)                | 2                          | 3,5         | 3           | -0,5                       |
| <i>Functions of customer service departments</i>  |                     |                            |             |             |                            |
| Perform the basic functions of customer service departments   | (6a)                | 2,5                        | 2,5         | 3           | 0,5                        |
| Interaction of customer service departments with other departments of the enterprise (efficiency of the system of interpersonal communications) | (6b)                | 4                          | 4,5         | 3           | -0,5                       |
| Internal environment of customer service departments  | (6c)                | 2,5                        | 3           | 3,5         | 0,5                        |
| <b>Quality management and customer service organization</b>   |                     | <b>2,92</b>                | <b>3,24</b> | <b>3,33</b> | <b>0,09</b>                |

Source: compiled by the author

Data of Table 2.8 indicates that in the reporting year, the average score of the customer service process of the enterprise compared to the previous year increased from 3.2 to 3.3 points. The increase in overall customer service ratings is not very

significant, but average ratings of individual service aspects have leveled off and even increased in some positions. This indicates that periodic revision and adjustments to the customer service strategy bring a positive change to the enterprise.

On the basis of the data of Table 2.8 we will build a radar for clarity (fig. 2.5).

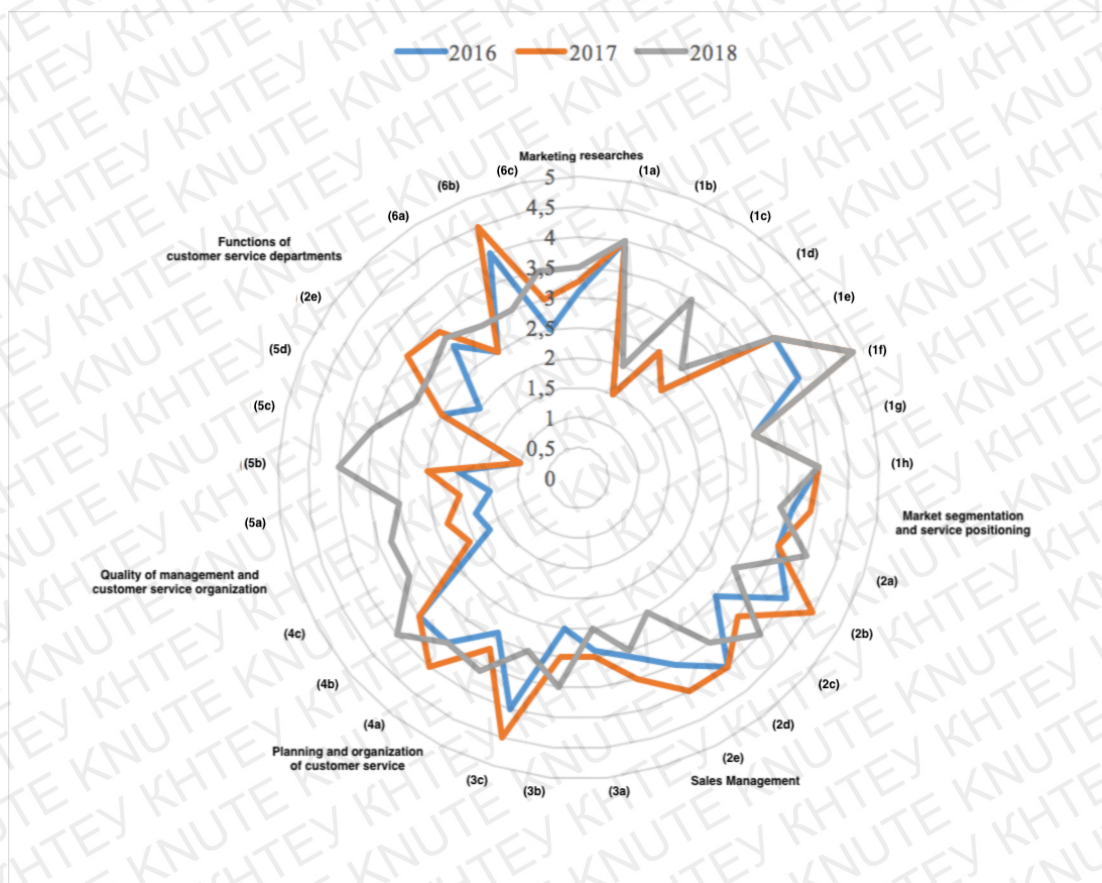


Fig. 2.5. Graphic representation (radar) of evaluation of strengths and weaknesses of the process of development and implementation of consumer service strategy at the company «Structure-IT» LLC for 2016-2018.

Source: compiled from table 2.8

Analyzing the opinion of «Structure-IT» LLC experts, who participated in the questionnaire, it was found that in 2018 the quality of tasks fulfillment concerning market segmentation and positioning of services in the market, sales management and functions of customer service departments of the enterprise deteriorated.

For a comprehensive analysis of the situation at the investigated enterprise, the main advantages and disadvantages of customer service process in «Structure-IT» LLC was systematized (Table. 2.9).

Table 2.9

**Systematization of the advantages and disadvantages of the process of customer service at the «Structure-IT» LLC**

| Advantages of the process of customer service in the enterprise  | The disadvantages of the process of customer service in the enterprise   |
|--|--|
| 1. Effective marketing research at the enterprise, including the range and quality of services, the dynamics of prices and requirements for the quality of products and services<br>2. Effective planning and organization of customer service process at the enterprise (availability and types of plans, their adaptability to changes in the external environment of the enterprise functioning, effective organizational structure of sales)<br>3. Quality of management and organization of customer service departments of the enterprise, including ensuring the consistent performance of all functions of these departments | 1. Decrease in the efficiency of market segmentation and positioning of enterprise services, including the definition of target segments and brand management.<br>2. Reducing the efficiency of use of information technology<br>3. Insufficient interaction of customer service departments with other departments of the enterprise (inefficient system of interpersonal communications) |

*Source: compiled by the author*

Thus, the customer service process of the investigated enterprise is organized at a rather high level. However, minor shortcomings were identified. Also, some adjustments must be made both to the process of developing a customer service strategy and to its content.

## PART 3

### IMPROVEMENT OF CUSTOMER SERVICE STRATEGY DEVELOPMENT PROCESS IN «STRUCTURE-IT» LLC, KYIV

#### 3.1 Planning measures to improve the customer service strategy development process

In the framework of the research, in the second part of the final qualifying paper it was found that the following are the general shortcomings in the customer service process at «Structure-IT» LLC:

- insufficient activity of the company in the field of market segmentation and positioning of services;
- low efficiency of information technologies use;
- lack of an established system of interpersonal communications.

Among the general benefits of the customer service process at «Structure-IT» LLC are the following:

- the existence of a unified methodological approach to the customer service concept of the company;
- orientation of the company's management on the latest concepts of customer service;
- effectively formed customer service departments at the enterprise and purposeful activity in the field of customer service;
- the presence of clear strategic goals and plans for the company and line units.

The directions of increasing the level and quality of customer service at «Structure-IT» LLC are shown in Fig. 3.1.

Today the consumer has a wide choice, he / she is demanding and carefully studies the offers. This, together with the high level of competition, allows the buyer to move to another retail, if not satisfied with the service or quality level of the product / service. For this reason, «Structure-IT» LLC proposes the introduction of



«omnichannel retailing» in order to improve the customer service process, which meets customer requirements, meets the current technological level and is in fact the only opportunity for trading companies to remain in the market in the future.

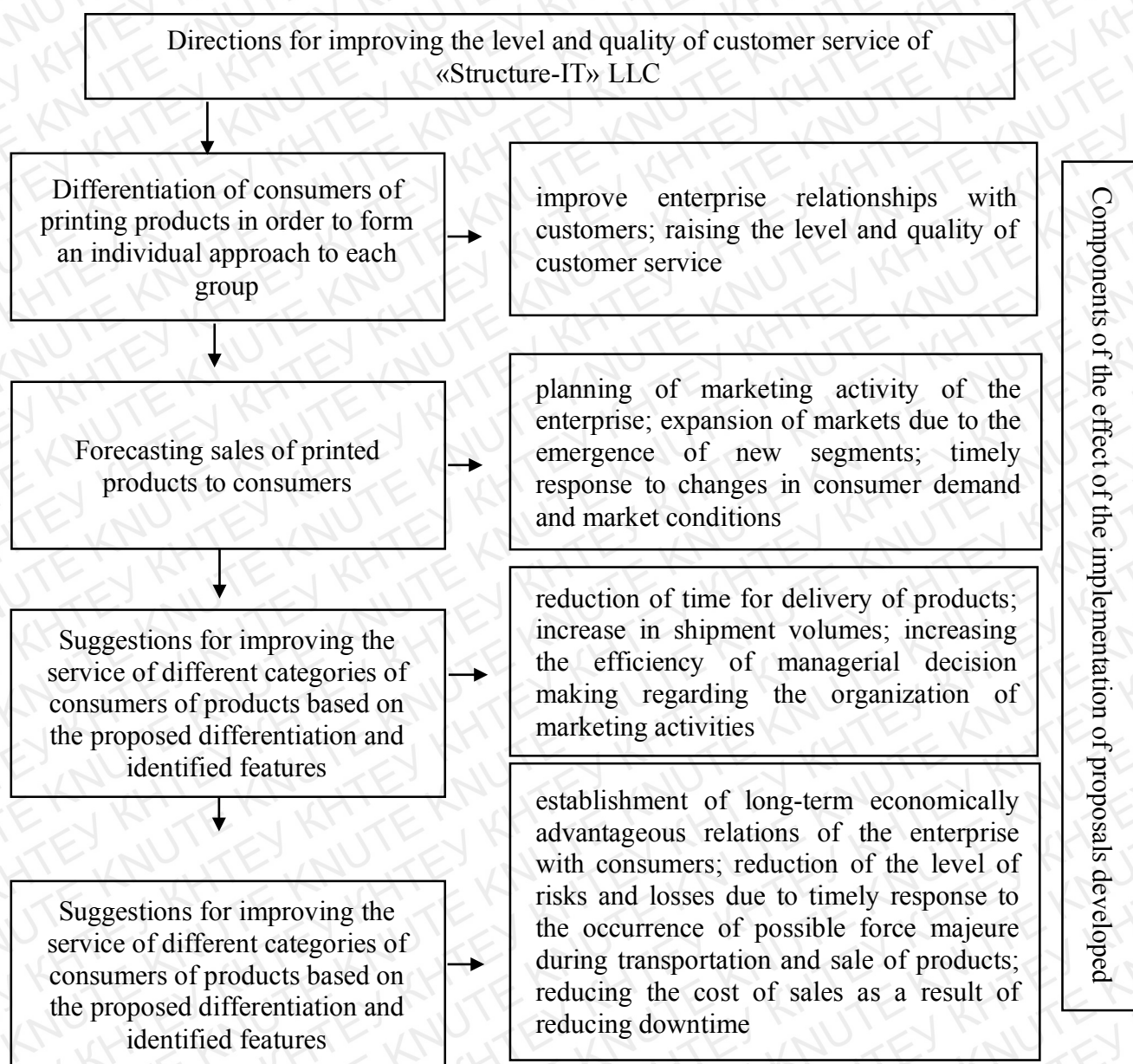


Fig. 3.1. Directions for improving the level and quality of customer service of “Structure-IT” LLC

Source: compiled by the author

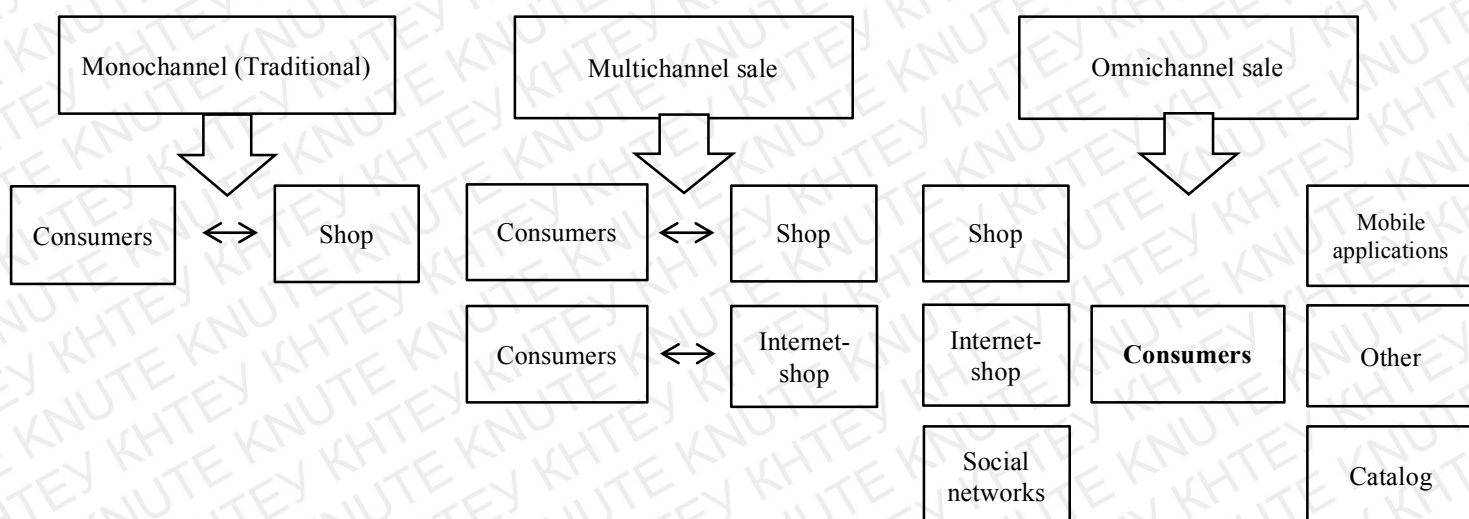
Omnichannel consumers are predominantly in the 21-35 age range, are urban dwellers, actively use technology in all walks of life, and have greater confidence in their own future. In 2015, there were more than 1.5 billion such consumers in the world, and by 2025, their number is projected to double [1]. Delloite research shows

that omnichannel sales worldwide exceed offline sales by 208%, and omnichannel sales popularity rates exceed online sales by more than 93%.

Omnichannel marketing systems are retail systems based on an integrated approach to the buyer, having many different sales channels linked together, with a wealth of information available on a range of products and services that are identical in their characteristics and price in different channels.

Omnichannel systems are a cumulative approach to sales, the main essence of which is expressed in the fastest satisfaction of consumer demand. In the first place, the interests of the buyer are taken into account, which ensures that the necessary information about the product / service is received through the channels in which potential consumers are located; the customer's desire for speed of delivery, quality and availability of the product / service is satisfied as much as possible. It is possible to distinguish the basic properties of omnichannel retail:

- use of all distribution channels and communications;
- uniform prices, assortment, loyalty programs, etc.;
- payment by any means in any sales channel;
- perfect logistics services;
- a single customer database and its benefits.



*Fig. 3.2. Interconnection of sales channels in mono-, multi- and omnichannel trade*

*Source: compiled by the author based [5]*

Omnicanality of sales systems is currently the highest point of trade development, which has passed the stages of sales through a single channel and through multi-channel sales (trade is carried out through several channels that are not interconnected). The omnichannel sales model requires significant changes in business processes, without which it is impossible to retain customers in integrated sales channels (Appendix D).

Thus, the transition of «Structure-IT» LLC to omnichannel customer service will lead to the following positive effects in its activity:

- increasing the degree of market reach by expanding the number of channels;
- development of personalized PLCs based on powerful consumer databases (BigData) with more criteria being considered in the process of making this proposal;
- increased sales and loyalty as consumers often remain within the company due to the «seamless» transition between channels;
- improving the quality of predicting consumer behavior through closer contact with them;
- increasing the speed of entry into new markets through the use of distance trading as one of the sales channels used by the retail company;
- increasing company awareness through the use of common marketing tools across all sales channels;
- minimizing costs by achieving the synergy of operational management of the company.

The experience of western retailers shows that omnicanality has a positive effect on the growth of demand, the achievement of company's financial goals, creating additional convenience for customers.

The main elements of the omnichannel marketing system include:

- offline shopping facilities;
- online stores;
- catalogs;
- TV shops;
- mobile applications;

- trading terminals (post);
- self-service facilities (vending);
- social networks and others.

For «Structure-IT» LLC, it is proposed to introduce such elements of omnichannel marketing as: online store and social media pages. The introduction of these elements of omnichannel marketing into the activities of «Structure-IT» LLC will give the enterprise the opportunity to get a positive economic effect in the form of consumer attractiveness increase, turnover and profit increase of the enterprise.

The cost of creating and implementing an e-commerce depends on a number of factors, namely: the type of e-commerce chosen, the nature of the trading processes, the available and necessary technical and technological equipment, the available staff of programmers, etc.

The cost of creating «Structure-IT» LLC online store is shown in Table 3.1.

*Table 3.1*

**Calculation of the cost of online store for «Structure-IT» LLC**

| Composition of works  | Version         |                        |                        |
|---|-----------------|------------------------|------------------------|
|   | Online showcase | Part-time online store | Automatic online store |
| Project development, UAH                                    | 3000            | 10000                  | 15000                  |
| Software (SMS) (1C-Bitrix: Site Management - Standard), UAH | x               | x                      | 2554                   |
| Technical and technological support, UAH.                   | 5000            | 5000                   | 12000                  |
| Filling the site, UAH:                                      |                 |                        |                        |
| - 500 items   | 3000            | x                      | x                      |
| - 1000 items  | x               | 6000                   | x                      |
| - 2000 titles   | x               | x                      | 12000                  |
| Testing, UAH  | 200             | 400                    | 700                    |
| Domain registration, UAH / year                             | 86,4            | 86,4                   | 129                    |
| Hosting services, UAH / year                                | x               | 820                    | x                      |
| Advertising, UAH / year                                     | 25000           | 25000                  | 25000                  |
| Total   | 33286           | 47306                  | 67383                  |

*Source: compiled by the author*

In our opinion, it is advisable to open an automatic online store for «Structure-IT» LLC, the cost of which will be UAH 67383.

The deepening of the sales activity at «Structure-IT» LLC with Web-based

resources will give the enterprise the opportunity to: formulate search engine optimization directions, place advertising on the enterprise's products / services in specialized blogs and portals, receive effective feedback from consumers.

Information sites on social networks for advertising and consumer engagement are one of the main elements of omnichannel marketing. Potential consumers spend a lot of time on social networks, behave quite actively there, so virtually any information event from the company finds its fans.

Recommended social networks for building «web-site – social» horizontal relationships for «Structure-IT» LLC:

National multilingual social network of Ukraine «All here». The younger generation is mostly represented in this network, so they can have a negative impact on the size of the average check of «Structure-IT» LLC. The recommended monthly budget for the network «All here» is about UAH 500-800 for a city with a population of 350,000 to 1 million people (here and further it will be just for such cities, for larger cities the statistics are slightly different and may be very different from the location of the district in a big city). The cost of attracting one permanent subscriber to the group varies in the range of UAH 1.5-3.5, the cost of attracting a new real consumer of «Structure-IT» LLC is UAH 2.5-5.5.

Facebook: This network gathers the most interesting potential customers for «Structure-IT» LLC. A typical member of this social network is a fairly confident and active person in his or her life, aged 30-45, with a stable average or above average income. But, unfortunately, the level of competition in the Facebook network among business owners is much higher than other networks, and the level of penetration is still quite low, so the cost of involvement here is also higher, and is UAH 3-6 for each new subscriber, UAH 3,5-8,0 for a new real consumer who came to «Structure-IT» LLC. A group of subscribers can only dial up quickly enough if the commercial advertising methods are provided by the Facebook network itself. The recommended budget for the development of the group: once a quarter the amount of about USD 150-200, in other months is about USD 60-120. After recruiting the required number of subscribers in the group, it is possible to move to rarer

advertising activity – once every four to six months, create an advertising budget with the amount of about USD 150-200. But the negative moment of increasing the cost of attracting new consumers is more than offset by an increase in the average consumer check by 12-20%. Unfortunately, the Facebook network does not cover the entire age group of 30-45 years, so its resources are not infinite.

Friends.Life: Another one most powerful social network, covering about 45% of young people in Ukraine, who regularly visits the Internet. Thanks to its high penetration, viral advertising works great on the Friends.Life social network. Viral advertising does not mean that this advertising is spread through viruses and computer worms, but simply advertising that is distributed with pleasure by the users of the network among themselves.

The announcements of new services and other information interesting to the majority of visitors of Friends.Life work very well in this network. Unfortunately, the social network is not currently registering official business pages, so to organize company's representative office in this network it is a little tricky and register the page as for a normal user. But such pages are not indexed by search engines, since closed from the outside world by accessibility only to members of the network, but still the network's capabilities are worth having in it a representation for their business. The recommended monthly budget for the representation of «Structure-IT» LLC in the Friends.Life network is approximately UAH 2000-4000.

Google+: Although this network has a very low penetration rate, it is very interesting for search-oriented business owners. The effectiveness of the representation on this network is achieved by the fact that each material and its content gets an additional ranking on Google search engine. So if the business is in high demand for search traffic, the Google+ network will provide an invaluable service to Google search engine promotion.

The budget for the implementation of the proposed measures to improve the process of developing a customer service strategy at «Structure-IT» LLC is given in Table 3.2.

Table 3.2

**The budget for the implementation of the proposed measures to improve the process of developing a strategy of customer service «Structure-IT» LLC**

| Cost item   | Total costs, UAH. |
|---|-------------------|
| Costs to open an online store   | 67383             |
| Costs to support domain name authorization per year   | 1600              |
| Costs for monthly support of the site in the year "Standard" + Correction of existing, writing of new modules (news, popular products, forum, blog): 1 module per month, change of site design + layout changes (1 change per month), creation and placement of banners on your site (1 flash banner or 2 banners per month), organization of website traffic up to + 25 visits per day | 6000              |
| Costs of VPS hosting of sites + a backup version of a site on the server of the manufacturing enterprise for a year   | 800               |
| Costs for creating advertising and information banners  | 2000              |
| The cost of continuing to authorize your site in search engines (Google, etc.).   | 9600              |
| Costs for monthly traffic generation on the site of «Structure-IT» LLC in the social network "Facebook"   | 5000              |
| Costs for monthly traffic generation on the site of «Structure-IT» LLC in the social network "All here"   | 2300              |
| Total   | 94683             |

*Source: compiled by the author*

Thus, the cost of proposed measures implementation to improve the process of developing a strategy of «Structure-IT» LLC customer service will amount to UAH 94,68 thousand.

The matrix of responsibility for the implementation of measures to improve the process of developing a customer service strategy for «Structure-IT» LLC for 2020 is given in Table 3.3.

The roles indicate the type of unit's involvement in the work: RC - Responsible Contractor, C1 - Contractor, AoW - Acceptance of Works, C2 - Consultations.

Table 3.3

**Matrix of responsibility for the implementation of measures to improve the process of developing a customer service strategy for «Structure-IT» LLC for 2020**

| Task                  | Artists               |                  |                    |                           |
|-----------------------|-----------------------|------------------|--------------------|---------------------------|
|                       | Commercial Department | IT-Administrator | Financial Services | Department of information |
| Coordination of goals | RC                    | x                | x                  | C1 + C2                   |

Continued Table 3.3

| Task                 | Artists               |                  |                    |                           |
|----------------------|-----------------------|------------------|--------------------|---------------------------|
|                      | Commercial Department | IT-Administrator | Financial Services | Department of information |
| Plan for milestones  | RC                    | C1               | x                  | C2                        |
| Budget events        | RC                    | C1               | C2                 |                           |
| Plan of measures     | AoW                   | RC + AoW         | x                  | x                         |
| Approval of the plan | RC                    | x                | C2                 | C2                        |

Source: compiled by the author

To clearly reflect the timing of measures implementation to improve the process of customer service strategy development at «Structure-IT» LLC a graphical representation of the relationship of work volumes and execution time with the help of the Gantt chart was used (Tab. 3.4).

Table 3.4

### Gantt Chart

| number | Name of works  | Weeks | Duration of work |   |   |   |   |   |    |    |    |  |
|--------|--|-------|------------------|---|---|---|---|---|----|----|----|--|
|        |  |       | 1                | 2 | 3 | 4 | 5 | 6 | 7  | 8  | 9  |  |
| 1      | 2  | 3     | 4                | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |  |
| 1      | Consideration of measures  | 1     | *                |   |   |   |   |   |    |    |    |  |
| 2      | Choosing the person responsible for the implementation of measures | 1     |                  | * |   |   |   |   |    |    |    |  |
| 3      | Preparation for implementation of measures                         | 1     |                  |   | * |   |   |   |    |    |    |  |
| 4      | staff training   | 3     |                  |   | * | * | * |   |    |    |    |  |
| 5      | Conclusion of the contract   | 1     |                  |   |   |   |   | * |    |    |    |  |
| 6      | Implementation of measures   | 1     |                  |   |   |   |   | * |    |    |    |  |
| 7      | Monitoring the effectiveness of events                             | 3     |                  |   |   |   |   |   | *  | *  | *  |  |

Source: compiled by the author

Thus, according to the Gantt chart, the duration of work on the measures implementation to improve the process of developing a customer service strategy at «Structure-IT» LLC will be 12 weeks.



### **3.2 Predictive evaluation of the implementation of improvement measures at the enterprise**

The economic feasibility of omnichannel marketing implementation in «Structure-IT» LLC activity is analyzed. Analysis of project development scenarios allows to evaluate the impact of possible simultaneous change on the project by several variables due to the likelihood of each scenario – optimistic, realistic, pessimistic.

According to a Fortune magazine survey, 40% of Fortune's 500 companies (the most successful companies in the world) use omnichannel sales systems in their operations. In support of the above, the results of Manchester Inc. surveys of companies that use omnichannel sales systems and have noted the following improvements are presented:

- increase of productivity of staff (4.7% according to managers);
- improving the quality of products / services (5.1%);
- strengthening the organization (5.4%);
- reduction of consumer complaints (3.7%);
- increase in the amount of net profit of the enterprise (12%);
- an increase in the total profitability (28%) [91].

As a prediction of the increase in the amount of the enterprise's net profit from the introduction of omnichannel sales systems in «Structure-IT» LLC activity, the above data from the research of omnichannel sales systems effectiveness conducted by Manchester Inc. was taken [91]. The increase in the net income of the enterprise in the implementation of omnichannel sales systems will be 12% by the optimistic scenario, 6% by the realistic scenario, 3% by the pessimistic scenario (Table 3.5).

The general economic effect of omnichannel sales systems implementation into «Structure-IT» LLC activity under the pessimistic scenario is to increase the forecasted net income from sales by 3% or UAH 63,5 thousand, in the realistic scenario – by 6% or UAH 127,0 thousand, in the optimistic scenario – by 12% or UAH 254 thousand.

Table 3.5

**Calculation of the annual effect from the introduction of omnichannel sales systems in the activity of «Structure-IT» LLC**

| Indicator   | Forecast              |                       |                        |
|---|-----------------------|-----------------------|------------------------|
|   | Optimistic            | Realistic             | Pessimistic            |
| 1   | 2                     | 3                     | 4                      |
| % growth from the absolute value of net sales revenue | 12                    | 6                     | 3                      |
| Total, thousand UAH.                                  | $2116.7 * 0,12 = 254$ | $2116.7 * 0,06 = 127$ | $2116.7 * 0,03 = 63.5$ |

*Source: compiled by the author*

The financial results of the proposed project for different implementation scenarios are given in Table 3.6.

Table 3.6

**Financial results of the proposed project of implementation of omnichannel sales systems in the activity of "Structure-IT" LLC under different scenarios of implementation, thousand UAH.**

| Indicator  | Forecast                    |                           |             |
|--|-----------------------------|---------------------------|-------------|
|  | Optimistic                  | Realistic                 | Pessimistic |
| 1  | 2                           | 3                         | 4           |
| Net income from the sale of services, thousand UAH | 254                         | 127                       | 63,5        |
| Cost of services rendered, thousand UAH            | 67,38                       | 67,38                     | 67,38       |
| Gross profit, ths                                  | 186,62                      | 59,62                     | -3,88       |
| Operating expenses, ths                            | 27,3                        | 27,30                     | 27,3        |
| Profit from the sale of services rendered, ths     | 159,32                      | 32,32                     | -31,18      |
| Corporate income tax (18%), ths.                   | 28,68                       | 5,82                      | -5,61       |
| Net profit thousand UAH                            | 130,65                      | 26,5                      | -25,57      |
| Profitability, %                                   | $130,65 / 254 * 100 = 51,4$ | $26,5 / 127 * 100 = 20,9$ | x           |

*Source: compiled by the author*

Therefore, according to the Table 3.6, the net profit remaining at the disposal of the enterprise will be:

- 130,65 thousand UAH (51.4% of net income) under the optimistic scenario;
- 26,5 thousand UAH (20.9% of net income) under the realistic scenario;
- -25,57 thousand UAH under the pessimistic scenario.

Therefore, on the basis of the analysis of the proposed project effectiveness from the omnichannel sales systems implementation in «Structure-IT» LLC activity it can be concluded that it is profitable.

Assessing investment effectiveness is the most responsible step in the investment decision-making process. How objective and detailed this assessment is, depends on the timing of the return on investment and the pace of the enterprise development. When calculating the proposed project effectiveness of omnichannel sales systems implementation of in «Structure-IT» LLC activity it is advisable to use the classic system of indicators to evaluate the real investments effectiveness: Net Present Value (NPV); Accounting Rate of Return (ARR); Payback Period (PP); Profitability Index (PI); Internal Rate of Return (IRR).

Scheme of cash flows from the proposed project of omnichannel sales systems implementation in «Structure-IT» LLC activity under the optimistic scenario is given in Table. 3.7.

*Table 3.7*

**Cash flow from the proposed project of implementation of omnichannel sales systems in the activity of “Structure-IT” LLC under the optimistic scenario**

| Parameter  | Parameter value by years |        |        |        |        |         |
|--|--------------------------|--------|--------|--------|--------|---------|
|  | 2019                     | 2020   | 2021   | 2022   | 2023   | Total   |
| 1  | 2                        | 3      | 4      | 5      | 6      | 7       |
| Net profit, ths. UAH                                   | 130,65                   | 208,20 | 233,19 | 261,17 | 292,51 | 1125,73 |
| Depreciation, ths. UAH                                 | 13,48                    | 13,48  | 13,48  | 13,48  | 13,48  | 67,38   |
| Project cash flow, ths UAH                             | 144,12                   | 221,68 | 246,67 | 274,65 | 305,99 | 1193,11 |
| Volume of investments, thousand UAH                    | 94,68                    | x      | x      | x      | x      | 94,68   |
| Discount rate at discount rate $d = 25\%$              | 0,80                     | 0,64   | 0,51   | 0,41   | 0,33   | x       |
| Discounted cash flows, thousand UAH.                   | 115,30                   | 141,88 | 126,29 | 112,50 | 100,27 | 596,23  |
| Discounted investment ths                              | 94,68                    |        |        |        |        |         |
| Net present value of the project (NPVt), thousand UAH. | 501,55                   |        |        |        |        |         |
| Profitability Index (PI)                               | 6,30                     |        |        |        |        |         |
| Payback period (PBP), years                            | 0,79                     |        |        |        |        |         |
| Internal Rate of Return (IRR),%                        | 127,48                   |        |        |        |        |         |

*Source: compiled by the author*

Scheme of cash flows from the proposed project of omnichannel sales systems implementation in «Structure-IT» LLC activity under the realistic scenario is given in Table. 3.8.

Table 3.8

**Cash flow from the proposed project of implementation of omnical sales systems in the activity of “Structure-IT” LLC under the realistic scenario**

| Parameter  | Parameter value by years |        |        |        |        |        |
|--|--------------------------|--------|--------|--------|--------|--------|
|  | 2019                     | 2020   | 2021   | 2022   | 2023   | Total  |
| 1  | 2                        | 3      | 4      | 5      | 6      | 7      |
| Net profit, ths. UAH                                   | 26,50                    | 86,66  | 91,86  | 97,37  | 103,21 | 405,61 |
| Depreciation, ths. UAH                                 | 13,48                    | 13,48  | 13,48  | 13,48  | 13,48  | 67,38  |
| Project cash flow, ths UAH                             | 39,98                    | 100,14 | 105,34 | 110,85 | 116,69 | 472,99 |
| Volume of investments, thousand UAH                    | 94,68                    | x      | x      | x      | x      | 94,68  |
| Discount rate at discount rate $d = 25\%$              | 0,80                     | 0,64   | 0,51   | 0,41   | 0,33   | x      |
| Discounted cash flows, thousand UAH.                   | 31,98                    | 64,09  | 53,93  | 45,40  | 38,24  | 233,64 |
| Discounted investment ths                              | 94,68                    |        |        |        |        |        |
| Net present value of the project (NPVt), thousand UAH. | 138,96                   |        |        |        |        |        |
| Profitability Index (PI)                               | 2,47                     |        |        |        |        |        |
| Payback period (PBP), years                            | 2,03                     |        |        |        |        |        |
| Internal Rate of Return (IRR),%                        | 39,66                    |        |        |        |        |        |

*Source: compiled by the author*

Scheme of cash flows from the proposed project of omnichannel sales systems implementation in «Structure-IT» LLC activity under the realistic scenario is given in Table. 3.9.

Table 3.9

**Cash flow from the proposed project of implementation of omnical sales systems in the activity of “Structure-IT” LLC under the pessimistic scenario**

| Parameter                           | Parameter value by years |       |       |       |       |        |
|-------------------------------------|--------------------------|-------|-------|-------|-------|--------|
|                                     | 2019                     | 2020  | 2021  | 2022  | 2023  | Total  |
| 1                                   | 2                        | 3     | 4     | 5     | 6     | 7      |
| Net profit, ths. UAH                | 25,57                    | 30,58 | 31,49 | 32,44 | 33,41 | 102,35 |
| Depreciation, ths. UAH              | 13,48                    | 13,48 | 13,48 | 13,48 | 13,48 | 67,38  |
| Project cash flow, ths UAH          | 12,09                    | 44,05 | 44,97 | 45,91 | 46,89 | 169,73 |
| Volume of investments, thousand UAH | 94,68                    | x     | x     | x     | x     | 94,68  |

Continued Table 3.9

| Parameter  | Parameter value by years |       |       |       |       |       |
|--|--------------------------|-------|-------|-------|-------|-------|
|  | 2019                     | 2020  | 2021  | 2022  | 2023  | Total |
| 1  | 2                        | 3     | 4     | 5     | 6     | 7     |
| Discount rate at discount rate $d = 25\%$              | 0,80                     | 0,64  | 0,51  | 0,41  | 0,33  | x     |
| Discounted cash flows, thousand UAH.                   | -9,67                    | 28,19 | 23,02 | 18,81 | 15,36 | 75,71 |
| Discounted investment ths                              | 94,68                    |       |       |       |       |       |
| Net present value of the project (NPVt), thousand UAH. | -18,97                   |       |       |       |       |       |
| Profitability Index (PI)                               | 0,80                     |       |       |       |       |       |
| Payback period (PBP), years                            | 6,25                     |       |       |       |       |       |
| Internal Rate of Return (IRR),%                        | -6,09                    |       |       |       |       |       |

Source: compiled by the author

In the table. 3.10 performance indicators of the project of implementation of omniscinal sales systems in the activity of «Structure-IT» LLC are presented.

As can be seen from Table 3.9, the project profitability index is:

- according to the optimistic forecast of development - 6,3%;
- according to the realistic forecast of development - 2,47%;
- according to the pessimistic prognosis - 0.8%.

Table 3.10

**Performance indicators of the project of implementation of omniscinal sales systems in the activity of "Structure-IT" LLC under different forecasts of realization**

| Forecast    | Indexes            |      |           |        |
|-------------|--------------------|------|-----------|--------|
|             | NPV, thousand UAH. | PI   | PP, years | IRR, % |
| Optimistic  | 501,55             | 6,30 | 0,79      | 127,48 |
| Realistic   | 138,96             | 2,47 | 2,03      | 39,66  |
| Pessimistic | -18,97             | 0,8  | 6,25      | -6,09  |

Source: compiled by the author

The payback period of the project is:

- according to the optimistic forecast of development - 0,79 years;
- according to realistic forecast of development - 2,03 years;

- according to the pessimistic prognosis - 6.25 years.

The internal rate of return of the project is:

- according to the optimistic forecast of development - 127,48%;
- according to the realistic forecast of development - 39,66%;
- according to the pessimistic forecast of development - -6.09%.

Based on the effectiveness indicators analysis of the investment project of omnichannel sales systems implementation into «Structure-IT» LLC activity, it can be concluded that this project is effective and feasible for realization according to an optimistic and realistic forecast of realization.

## CONCLUSIONS AND RECOMMENDATIONS

Effective and quality customer service enables the company to compete successfully in the market by enhancing its image and forming a loyal consumer circle. By establishing strong relationships with consumers, companies can offer them more and more services that meet the needs of consumers. Satisfying the requirements and needs of consumers is a key to the company's survival in competitive conditions. This, as well as the attentive attitude of managers to changes in the business environment, contributes to the successful development of the company in a strategic perspective.

The conducted research of the process of customer service strategy development at «Structure-IT» LLC allowed to make the following conclusions and recommendations for its improvement:

1. It is established that the main part of all business processes of «Structure-IT» LLC, related to customer service, is carried out in the marketing department. The customer service management system of «Structure-IT» LLC is quite effective as the company is profitable.

2. In its activity, «Structure-IT» LLC uses a strategy of key competencies in customer service. This strategy involves concentrating on identifying customer needs, as well as developing and maintaining long-term customer relationships; focusing on individual solutions that meet the needs of individual consumers; the development of an organizational culture tailored to address consumer concerns on an individual basis. Quality of service at «Structure-IT» LLC requires improvement of some parameters. It is revealed that, despite the remarks, more than half of the enterprise's consumers are generally satisfied with the quality of service in «Structure-IT» LLC and are its regular customers.

3. Among the general disadvantages in the process of customer service at «Structure-IT» LLC are the following: insufficient activity of the company in the field of market segmentation and positioning of services; low efficiency of

information technologies use; lack of an established system of interpersonal communications.

4. In order to improve the process of customer service, it is proposed to implement a system of «omnichannel retail» into «Structure-IT» LLC activity, which meets the consumer requirements of the investigated enterprise and modern approaches to technological support of many trade enterprises.

5. It is estimated that the cost of the proposed measures implementation to improve the process of developing a customer service strategy of «Structure-IT» LLC will be UAH 94,68 thousand. The overall economic effect of omnichannel sales systems implementation into «Structure-IT» LLC activity under the pessimistic scenario is to increase the projected net sales income by 3% or UAH 63.5 thousand. In the realistic scenario – by 6% or UAH 127,0 thousand, in the optimistic scenario – by 12% or UAH 254 thousand. Based on the analysis of the performance indicators of the investment project to implement omnichannel sales systems in «Structure-IT» LLC activity, it is concluded that this project is effective and feasible for implementation in accordance with an optimistic and realistic forecast.



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37. Institute for Operations Research and the Management Sciences (2015). *Manufacturing and Service Operations Management*
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## APPENDICES

## Appendix B

## Financial statements of the company for 2016-2018

Додаток 1  
до положення (стандарту) бухгалтерського обліку 25  
"Фінансовий звіт суб'єкта малого підприємництва"

**ФІНАНСОВИЙ ЗВІТ**  
суб'єкта малого підприємництва

|   |  |                |
|---|--|----------------|
| Підприємство<br>Товариство з обмеженою відповідальністю "СТРУКТУРА ІТ"      | Дата (рік, місяць, число)<br>за ЄДРПОУ | Коди           |
| Місцевість<br>Печерський район м. Києва                                     | за КОАТУУ                              | 2018   01   01 |
| Правознавча форма господарювання<br>Товариство з обмеженою відповідальністю | за КОПФГ                               | 36676520       |
| Економічна діяльність<br>Видання газет                                      | за КВЕД                                | 8038200000     |
| Середня кількість працівників, осіб<br>7                                    |  | 240            |
| Одиниця виміру:<br>тис. грн. з одним десятковим знаком                      |  | 58.13          |
| Адреса, телефон<br>бульвар Лесі Українки, буд. 26, м. КИЇВ, 01133           |  | 0443590454     |

**1. Баланс на 31 грудня 2017 р.**

Форма № 1-м Код за ДКУД 1801006

| Актив   | Код рядка   | На початок звітного року | На кінець звітного періоду |
|---|-------------|--------------------------|----------------------------|
| 1   | 2           | 3                        | 4                          |
| <b>I. Необоротні активи</b>   |             |                          |                            |
| Закінчені капітальні інвестиції   | 1005        | -                        | -                          |
| Фінансові засоби  | 1010        | 6,4                      | 5,6                        |
| Відбутий витрати  | 1011        | 71,2                     | 71,2                       |
| Відбутий витрати  | 1012        | ( 64,8 )                 | ( 65,6 )                   |
| Довгострокові біологічні активи   | 1020        | -                        | -                          |
| Довгострокові фінансові інвестиції                                      | 1030        | 47,3                     | 47,3                       |
| Інші необоротні активи  | 1090        | -                        | -                          |
| <b>Усього за розділом I</b>   | <b>1095</b> | <b>53,7</b>              | <b>52,9</b>                |
| <b>II. Оборотні активи</b>  |             |                          |                            |
| Запаси  | 1100        | -                        | -                          |
| у тому числі готова продукція   | 1103        | -                        | -                          |
| Поточні біологічні активи   | 1110        | -                        | -                          |
| Дебіторська заборгованість за продукцію, товари, роботи, послуги        | 1125        | 18,5                     | 44,9                       |
| Державна дебіторська заборгованість за розрахунками з бюджетом          | 1135        | 1,9                      | -                          |
| Утримані суми з податку на прибуток                                     | 1136        | -                        | -                          |
| Кредиторська дебіторська заборгованість                                 | 1155        | 5,3                      | 6,5                        |
| Фінансові інвестиції  | 1160        | -                        | -                          |
| Гроші та їх еквіваленти   | 1165        | 1,7                      | 7,6                        |
| Витрати майбутніх періодів  | 1170        | -                        | -                          |
| Інші оборотні активи  | 1190        | 317,7                    | 308,3                      |
| <b>Усього за розділом II</b>  | <b>1195</b> | <b>345,1</b>             | <b>367,3</b>               |
| <b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b> | <b>1200</b> | -                        | -                          |
| <b>Баланс</b>   | <b>1300</b> | <b>398,8</b>             | <b>420,2</b>               |

| Пасив  | Код рядка   | На початок звітного року | На кінець звітного періоду |
|--|-------------|--------------------------|----------------------------|
| 1  | 2           | 3                        | 4                          |
| <b>I. Власний капітал</b>  |             |                          |                            |
| Зареєстрований (пайовий) капітал   | 1400        | 270,0                    | 270,0                      |
| Додатковий капітал   | 1410        | -                        | -                          |
| Резервний капітал  | 1415        | -                        | -                          |
| Нерозподілений прибуток (непокритий збиток)  | 1420        | 6,8                      | 77,3                       |
| Неоплачений капітал  | 1425        | ( - )                    | ( - )                      |
| <b>Усього за розділом I</b>  | <b>1495</b> | <b>276,8</b>             | <b>347,3</b>               |
| <b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>                              |             |                          |                            |
| <b>III. Поточні зобов'язання</b>   |             |                          |                            |
| Довгострокові кредити банків   | 1600        | -                        | -                          |
| Кредиторська заборгованість за:  |             |                          |                            |
| довгостроковими зобов'язаннями   | 1610        | -                        | -                          |
| товари, роботи, послуги  | 1615        | 27,9                     | 38,2                       |
| розрахунками з бюджетом  | 1620        | 9,6                      | 16,5                       |
| у тому числі з податку на прибуток   | 1621        | 9,1                      | 12,7                       |
| розрахунками зі страхування  | 1625        | 0,6                      | 2,6                        |
| розрахунками з оплати праці  | 1630        | 4,8                      | 9,6                        |
| Доходи майбутніх періодів  | 1665        | -                        | -                          |
| інші поточні зобов'язання  | 1690        | 79,1                     | 6,0                        |
| <b>Усього за розділом III</b>  | <b>1695</b> | <b>122,0</b>             | <b>72,9</b>                |
| <b>IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття</b> | <b>1700</b> | <b>-</b>                 | <b>-</b>                   |
| <b>Усього за розділом IV</b>   | <b>1900</b> | <b>398,8</b>             | <b>420,2</b>               |

**2. Звіт про фінансові результати**  
за **Рік 2017**

Форма № 2-м Код за ДКУД 1801007

| Стаття   | Код рядка   | За звітний період  | За аналогічний період попереднього року |
|--|-------------|--------------------|---|
| 1  | 2           | 3                  | 4                                       |
| Чистий дохід від реалізації продукції (товарів, робіт, послуг) | 2000        | 1 341,5            | 829,5                                   |
| операційні доходи  | 2120        | 8,5                | 115,1                                   |
| інші доходи  | 2240        | -                  | -                                       |
| <b>Усього доходи (2000 + 2120 + 2240)</b>                      | <b>2280</b> | <b>1 350,0</b>     | <b>944,6</b>                            |
| вартість реалізованої продукції (товарів, робіт, послуг)       | 2050        | ( 610,6 )          | ( 332,3 )                               |
| операційні витрати   | 2180        | ( 668,9 )          | ( 562,0 )                               |
| інші витрати   | 2270        | ( - )              | ( - )                                   |
| <b>Усього витрати (2050 + 2180 + 2270)</b>                     | <b>2285</b> | <b>( 1 279,5 )</b> | <b>( 894,3 )</b>                        |
| Фінансовий результат до оподаткування (2280 – 2285)            | 2290        | 70,5               | 50,3                                    |
| Податок на прибуток  | 2300        | ( 12,7 )           | ( 9,1 )                                 |
| <b>Чистий прибуток (збиток) (2290 – 2300)</b>                  | <b>2350</b> | <b>57,8</b>        | <b>41,2</b>                             |

Керівник \_\_\_\_\_  
(підпис)

Попов Олександр Янович  
(ініціали, прізвище)

Головний бухгалтер \_\_\_\_\_  
(підпис)

Попов Олександр Янович  
(ініціали, прізвище)

Додаток 2  
до Положення (стандарту) бухгалтерського обліку 25  
"Фінансовий звіт суб'єкта малого підприємництва"

СПРОЩЕНИЙ ФІНАНСОВИЙ ЗВІТ  
суб'єкта малого підприємництва

Підприємство

Товариство з обмеженою відповідальністю "СТРУКТУРА ІТ"

Дата(рік,місяць,число)

за ЄДРПОУ

за КОАТУУ

за КОПФГ

за КВЕД

| Коди       |    |    |
|------------|----|----|
| 2019       | 01 | 01 |
| 36676520   |    |    |
| 8038200000 |    |    |
| 240        |    |    |
| 58.13      |    |    |

Територія Печерський р-н м. Києва

Організаційно-правова форма господарювання Товариство з обмеженою відповідальністю

Вид економічної діяльності Видання газет

Середня кількість працівників

7

Одиниця виміру: тис. грн. з одним десятковим знаком

Адреса, телефон бульвар Лесі Українки, буд. 26, м. Київ, 01133

0443590454

Баланс на 31 грудня 2018 р.

Форма № 1-мс Код за ДКУД

1801006

| Актив                              | Код рядка   | На початок звітного періоду | На кінець звітного періоду |
|------------------------------------|-------------|-----------------------------|----------------------------|
| 1                                  | 2           | 3                           | 4                          |
| <b>I. Необоротні активи</b>        |             |                             |                            |
| Основні засоби                     | 1010        | ✓ 5,6                       | ✓ 4,7                      |
| первісна вартість                  | 1011        | ✓ 71,2                      | ✓ 71,2                     |
| знос                               | 1012        | ( 65,6 )                    | ( ✓ 66,5 )                 |
| Інші необоротні активи             | 1090        | 47,3                        | ✓ 47,3                     |
| <b>Усього за розділом I</b>        | <b>1095</b> | ✓ 52,9                      | ✓ 52,0                     |
| <b>II. Оборотні активи</b>         |             |                             |                            |
| Запаси                             | 1100        | -                           | -                          |
| Поточна дебіторська заборгованість | 1155        | ✓ 45,5                      | ✓ 167,0                    |
| Гроші та їх еквіваленти            | 1165        | ✓ 7,6                       | ✓ 2,0                      |
| Інші оборотні активи               | 1190        | -                           | -                          |
| <b>Усього за розділом II</b>       | <b>1195</b> | ✓ 53,1                      | ✓ 169,0                    |
| <b>Баланс</b>                      | <b>1300</b> | ✓ 106,0                     | ✓ 221,0                    |

| Пасив   | Код рядка   | На початок звітного періоду | На кінець звітного періоду |
|---|-------------|-----------------------------|----------------------------|
| 1   | 2           | 3                           | 4                          |
| <b>I. Власний капітал</b>   |             |                             |                            |
| Капітал   | 1400        | ✓ 270,0                     | ✓ 270,0                    |
| Нерозподілений прибуток (непокритий збиток)                                 | 1420        | ✓ (231,0)                   | ✓ (132,2)                  |
| <b>Усього за розділом I</b>   | <b>1495</b> | ✓ 39,0                      | ✓ 137,8                    |
| <b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b> |             |                             |                            |
| <b>III. Поточні зобов'язання</b>  |             |                             |                            |
| Короткострокові кредити банків  | 1600        | -                           | -                          |
| Поточна кредиторська заборгованість за:                                     |             |                             |                            |
| товари, роботи, послуги   | 1615        | ✓ 38,2                      | ✓ 42,4                     |
| розрахунками з бюджетом   | 1620        | ✓ 16,5                      | ✓ 26,8                     |
| розрахунками зі страхування   | 1625        | ✓ 2,7                       | ✓ 3,0                      |
| розрахунками з оплати праці   | 1630        | ✓ 9,6                       | ✓ 11,0                     |
| Інші поточні зобов'язання   | 1690        | -                           | -                          |
| <b>Усього за розділом III</b>   | <b>1695</b> | ✓ 67,0                      | ✓ 83,2                     |
| <b>Баланс</b>   | <b>1900</b> | ✓ 106,0                     | ✓ 221,0                    |

2. Звіт про фінансові результати  
за \_\_\_\_\_ Рік 2018 \_\_\_\_\_

Форма № 2-мс Код за ДКУД 1801007

| 1   | Код рядка   | За звітний період | За аналогічний період попереднього року |
|---|-------------|-------------------|---|
| 1   | 2           | 3                 | 4                                       |
| Чистий дохід від реалізації продукції (товарів, робіт, послуг)                        | 2000        | ✓ 2 116,7         | ✓ 1 341,5                               |
| Інші доходи   | 2160        | -                 | ✓ 8,5                                   |
| Разом доходи (2000 +2160)   | 2280        | ✓ 2 116,7         | ✓ 1 350,0                               |
| Собівартість реалізованої продукції (товарів, робіт, послуг)                          | 2050        | ( ✓ 1 375,1 )     | ( ✓ 610,6 )                             |
| Інші витрати  | 2165        | ( ✓ 621,1 )       | ( ✓ 668,9 )                             |
| <b>Разом витрати (2050 +2165)</b>   | <b>2285</b> | ✓ 1 996,2         | ✓ 1 279,5                               |
| Фінансовий результат до оподаткування (2280 – 2285)                                   | 2290        | ✓ 120,5           | ✓ 70,5                                  |
| Податок на прибуток   | 2300        | ( ✓ 21,7 )        | ( ✓ 12,7 )                              |
| Витрати (доходи), які зменшують (збільшують) фінансовий результат після оподаткування | 2310        | -                 | -                                       |
| <b>Чистий прибуток (збиток) (2290 – 2300 – (+) 2310)</b>                              | <b>2350</b> | ✓ 98,8            | ✓ 57,8                                  |

Керівник

\_\_\_\_\_ (підпис)

Попов Олександр Янович  
\_\_\_\_\_ (ініціали, прізвище)

Головний бухгалтер

\_\_\_\_\_ (підпис)

Попов Олександр Янович  
\_\_\_\_\_ (ініціали, прізвище)

## Questionnaire of consumer survey on quality of service at the enterprise of "Structure-IT" LLC

*Dear Customers!*

*Please rate the quality of customer service at Struktura-IT LLC on a five-point Likert scale:*

- 1) completely disagree;*
- 2) disagree;*
- 3) difficult to answer;*
- 4) agree;*
- 5) completely agree.*

### Questionnaire survey

| Quality evaluation criteria   | Mark |
|---|------|
| <i>Sensibility (material elements)</i>  |      |
| The company uses modern equipment and materials   |      |
| The interior of the company is in excellent condition                                       |      |
| The appearance of the employees is neat and attractive                                      |      |
| The office has enough advertising materials, booklets, stands, magazines, catalogs, layouts |      |
| <i>Reliability</i>  |      |
| The services of the enterprise are performed on time  |      |
| The services are quality  |      |
| If the customer has problematic situations, the employees sincerely try to solve them       |      |
| The company has a solid reputation  |      |
| There are no errors or inaccuracies in the work of the employees when providing services    |      |
| <i>The reactivity of the staff</i>  |      |
| Discipline of employees   |      |
| Efficiency at work (services are provided quickly)  |      |
| Employees seek to help solve customer problems  |      |
| Employees are quick to respond to customer requests   |      |
| <i>Staff competence</i>   |      |
| Employees create an atmosphere of trust and understanding when contacting customers         |      |
| Employees show courtesy and goodwill toward customers                                       |      |
| Employees provide effective customer service and show all kinds of support                  |      |
| Employees conduct competent consulting of customers   |      |
| <i>Empathy</i>  |      |
| Employees take an individual approach to the customer                                       |      |
| Employees are focused on solving their customers' problems                                  |      |
| Employees know the needs of their customers and are focused on their interests              |      |
| Employees are personally involved in solving customer problems                              |      |
| Employees provide information support to customers  |      |



## Questionnaire for assessing the strengths and weaknesses of the process of developing a customer service strategy at «Structure-IT» LLC

*Dear colleagues!*

*Please, assess the strengths and weaknesses of the process of developing a customer service strategy at “Structure-IT” LLC on a scale from 0 to 5.*

Indicators of evaluation of the strengths and weaknesses of the process of developing a customer service strategy at the company «Structure-IT» LLC

| Indicators  | Scores in points (1 ... 5) |      |      |
|---|----------------------------|------|------|
|   | 2016                       | 2017 | 2018 |
| <i>Marketing researches</i>   |                            |      |      |
| Degree of study of internal and external environment  |                            |      |      |
| Possession of information on the profitability potential of different market segments, consumers, sales channels              |                            |      |      |
| Assortment and quality of products  |                            |      |      |
| Use of various methods of information gathering   |                            |      |      |
| Price dynamics  |                            |      |      |
| Quality requirements  |                            |      |      |
| Availability of information system  |                            |      |      |
| Existing marketing strategy   |                            |      |      |
| <i>Market segmentation and service positioning</i>  |                            |      |      |
| The degree of definition of the segments  |                            |      |      |
| Identify target segments  |                            |      |      |
| Use of promotions   |                            |      |      |
| Brand management  |                            |      |      |
| Availability of sales agents  |                            |      |      |
| <i>Sales Management</i>   |                            |      |      |
| Management of service promotion channels  |                            |      |      |
| Organization and strategy of the sales process  |                            |      |      |
| Personal sales skills   |                            |      |      |
| <i>Planning and organization of customer service</i>  |                            |      |      |
| Customer service goals  |                            |      |      |
| Availability and types of plans, their adaptability to changes in the external environment of the enterprise                  |                            |      |      |
| Organizational structure of customer service  |                            |      |      |
| <i>Quality management and customer service organization</i>   |                            |      |      |
| Use of the sales complex  |                            |      |      |
| Quality assurance of the made decisions, purposefulness, scientific validity  |                            |      |      |
| Ensure consistent execution of all customer service functions   |                            |      |      |
| Providing customer service deadlines and being able to deliver targeted solutions   |                            |      |      |
| The degree of use of information technology   |                            |      |      |
| <i>Functions of the marketing department</i>  |                            |      |      |
| Perform basic marketing functions   |                            |      |      |
| Interaction of marketing department with other divisions of enterprise (efficiency of system of interpersonal communications) |                            |      |      |
| The marketing department's internal environment   |                            |      |      |

### Comparative characteristics of mono-, multi- and omni-channel sales channels

| Comparison options                                       | Monochannel sale   | Multichannel sales  | Omnichannel sale  |
|--|--|---|---|
| Number of sales channels within a trading company, units | 1  | 2-5   | all possible  |
| The degree of interaction between channels               | low, almost nonexistent  | average, primarily related to pre-sales and after-sales services  | high, all channels are collectively considered as a single system   |
| Pricing  | the price is determined for a specific channel; the payment method is set up specifically for the channel  | the price is determined for each individual channel; often the price in an online channel is lower than that of an offline channel; payment method is determined for each channel   | dynamic pricing; preferably a single pricing system for all channels in use; payment by any method in any channel   |
| Assortment   | the assortment is formed specifically for the channel; takes into account the features of the local market   | the assortment may differ depending on the channel; restrictions on the sale of individual product categories may be imposed  | uniform assortment in all channels used; uniform classification and description of product categories in all channels   |
| Customer Loyalty Programs                                | are created and managed by one company; defined for a specific channel; PLCs are often presented as standard accumulative discount cards   | can be created by both one company and a pool of partner companies; applicable to each channel as well as to multiple channels; provide benefits for the use of both proprietary and affiliate products; often additional bonuses are received through an online channel; | can be created by both one company and a pool of partner companies; a single loyalty card that works across all channels; a single customer database and preferences, a single customer history database across channels; transition from one communication channel to another without losing the request history (context) |
| Logistics  | Defined for a specific channel: offline or online. Offline channel - bulk deliveries by traditional cargo handling method. Online channel - products are shipped not by lot, but by piece, with appropriate marking, ordering and documents, return (fulfillment). Outsourcing application | Supply chain needs consistency between channels and logistics processes offline and online. Outsourcing application   | Convertible supply chain that is able to serve all sales channels with many combinations of receipt of the goods and their return; the importance of building relationships with partners that provide supply chain transformed   |

Source: compiled by the author based [10-15].