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on the topic:  
**« Enterprise sales activity management »**  
(by the materials of «Cepheus-Group», LLC, Kyiv city)

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## INTRODUCTION

**Relevance of research.** At the present stage of development of the Ukrainian economy, the issues of increasing domestic industrial production, competitiveness of manufactured products (works, services), meeting the domestic needs of the country and its population are urgent, which should lead to an increase in the overall standard of living in the country. However, at the microeconomic level, there is a volatility in the economic situation of many businesses, which is strongly linked to the problems of effective organization and systematic management of sales policies. Insufficient attention to these issues leads to incomplete satisfaction of demand, lack of sufficient working capital, low profitability, a large percentage of unprofitable enterprises and so on. Achieving the goals is not possible due to the underestimation of the role of the sales policy of enterprises and insufficient study of the mechanism and means of improving the effectiveness of its management system.

Research of scientific developments and publications showed that the problems of research of stimulation of sales at the enterprise were paid and paid considerable attention by such scientists and specialists in the field of economics as: L.V. Balabanov, O.I. Beley, S.E. Beley, N.M. Gudzenko, M.K. Kolesnik, V.V. Mezhenkaya, V.V. Stadnichenko, I.O. Khitrov and others. Given the significant contribution of scientists, it is clear that some aspects and issues of research into the process of managing the dealer network development still need clarification and further scientific study.

The purpose of the work is to develop theoretical provisions and scientific and practical recommendations on sales promotion at the enterprise.

- In accordance with the goal of the study it was necessary to solve the following problems:
- to investigate the essence and key components of sales activity of the enterprise;
- determine the methods, criteria, goals and strategies for managing the enterprise's sales activities;

- to evaluate the sales activity of the enterprise and factors affecting sales;
- to carry out a decomposition analysis of the management of the sales activity of the enterprise;
- to carry out the dominance of measures to improve the management of the enterprise sales activities;
- to predict the results of implementation of improvement measures at the enterprise.

**The subject of the study** is theoretical and methodological principles of sales promotion at the enterprise.

**The object of the research** is the process of formation of sales promotion at the enterprise.

Theoretical and methodological basis of the work is the fundamental provisions of economic theory, management theory and sales, outlined in Ukrainian and foreign scientific works on the formation of sales promotion at the enterprise.

**The methodology of the study** is based on the principles of the dialectical method, which allows us to evaluate the dialectics of the general and private, content and form, positive and normative approach. The principles of systematic, observational, sociological survey, sampling and other economic-statistical and general scientific methods were applied during the research.

The information base of the study was the data of accounting and statistical reporting of «Cepheus-Group», LLC.

**The practical significance of the results** obtained is that the proposed ways to promote sales at «Cepheus-Group», LLC. The practical significance of the results is determined by the possibility of increasing the efficiency of the sales system of «Cepheus-Group», LLC LLC products in key markets.

The results of the research partly described in the collection of scientific articles of KNUTE students (Appendix A).

**Structure of final qualifying paper.** The total volume of the final qualifying paper is 65 pages. The FQP contains 21 tables and 7 figures. Its structure includes 5 appendices. The list of sources used includes 47 titles on 6 pages.

## PART 1

### THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF ENTERPRISE SALES ACTIVITY MANAGEMENT

#### 1.1. The essence and key components of enterprise sales activity

In the context of a market economy in Ukraine, the urgency of the problems associated with ensuring effective regulation of product sales has increased significantly. The significance of the problem is compounded by the changing role of sales policies in the overall enterprise management system. The sales process is complex and multifaceted in both organizational and economic-legal aspects. On the one hand, the sales process must be considered as the final activity of the enterprise, on the other hand - the sale of a specific product is an integral part of the realization in the broad sense of the word, ie the realization of the aggregate social product. It should be noted that sales can be viewed at different levels, namely: at the level of enterprise, industry, region, economy of the country as a whole.

The notion of sales activities was first formulated by the Harvard Business School in 1958: «Sales activities exist in order to satisfy consumer demands with profit», that is, it is about coordinating the interests of the enterprise and market requirements [35, p. 212].

In particular, the authors, O.V. Matviets and M.V. Koshivska, interpret «sales» in broad and narrow terms [30, p. 123]. This method is the most widespread in the scientific and educational literature today. In the broad sense of the sales activity refers to the whole process of moving goods from the production area before passing it on to the buyer. From this point of view, the process of goods transfer (sale) is clearly implemented to convert it into money and to satisfy consumer demand for payment. In a narrow sense, sales activities are the final operations of a seller-buyer interaction with the transfer of ownership to the latter. The following is a comparative table of the authors' approaches to interpretations of the concept of «sales activities» (Table 1.1).

Table 1.1

## Definitions of the concept of «sales activities»

№	Author, source	Definition of «sales activity»	Feature definition concept
1.	Abramovich I. [1, p. 25]	“Commercial sales efforts are the focus on the needs of the seller, and sales is the focus on the needs of the buyer. Sales activities are always one of the main cost centers ... they are spread throughout the economic process. «	The economic role of the sales activity is expressed in pursuit of the mercantile goals, which is explained by the concentration on the exchange process, and, consequently, on the possible costs and revenues in the field.
2.	Gavrish Y., Sles I. [9, p. 189]	a) «in the broad sense of the sales activity - a holistic process of bringing the goods from the manufacturer to the end consumer, in which the process of movement of goods is one of the stages of the entire production cycle, the process of transfer of goods (sale) is implemented to convert it into money and meet consumer demand for consumers «.	The essence of the sales activity is to obtain the highest profits for future use for the purpose of the manufacturer (expansion of accumulation of funds, increase of welfare, etc.).
		b) “in the narrow sense of the sales activity is the actual sale (realization)”, that is, the phase of direct communication between the seller and the buyer, and all other operations in the field of sales are related to the sales.	Sales activity acts as a separate, independent of the production sphere of business to realize the commercial interest of the manufacturer.
3.	Ivanochko N. [17, p. 215]	«Sales activity should be understood as systematic activity in the field of commodity relations, which forms the infrastructure of the market, the purpose of which is the organization of sales and implementation in this direction of the process of promoting goods from producer (seller) to buyer (consumer), where the main goals are: the most complete satisfaction consumers and ensuring the profit of producers (commodity exchange participants) «.	Sales activity is considered as a system of commodity relations in the market, within which there is a process of movement of goods, adapted to the needs of the buyer, from the manufacturer (commercial interest) to the consumer.
4.	Lipchuk V. [27, p. 23]	«Sales activities are a set of procedures for promoting finished products to the market (demand generation, order receipt and processing, picking and preparation of products for dispatch to buyers, shipment of products to a vehicle and transportation to a place of sale or destination) and organization of payments for it (setting conditions and performing billing procedures with	The author characterizes sales activities on sales and financial aspects, emphasizes the need for pre-production study of market conditions, demand and on the basis of production opportunities, to formulate policies and conduct sales activities. That is, it is not just a process of selling goods, the meaning lies in the coherence of the enterprise's capabilities with

*End of the table 1.1*

№	Author, source	Definition of «sales activity»	Feature definition concept
	Lipchuk V. [27, p. 23]	buyers for shipped products). The main purpose of sales - realization of economic interest of the producer (profit) on the basis of satisfaction of solvent demand of consumers. In market conditions, sales planning precedes the production stage and is to study the market conditions and production capabilities of the enterprise to produce demand and the preparation of sales plans, on the basis of which supply and production plans should be formed.	the needs of the market to meet both sides of the movement of goods.
5.	Matviets O. [30, p. 123]	«Sales activities are a set of organizational, technical and financial-economic measures related to the supply and sale of finished products.»	Sales activities are related to the production and distribution of goods, that is, the approach to the definition of the concept is productive, which puts the emphasis on the need to minimize costs by reducing costs and inventories.

*Source: developed by author on the basis of [1; 9; 17; 27; 30].*

Thus, I. Abramovich [1, p. 25] distinguishes the concept of sales, as the need to realize the goals of the enterprise for profit, and sales, as the need to take into account the wishes of consumers. Such a definition, in my view, shows the absolute polarity of the interests of both parties to the exchange and does not represent in any way the importance of their consistency in pursuing the common purpose of the enterprise in the implementation of the business strategy. In this, his definition is similar to that given narrowly by Gavrish Y. [9, p. 189], where sales determine the commercial component of doing business. Also Havrysh Y. and Sles I. [9, p. 189], in the broad sense of the definition of sales, indicate the complexity of the process of movement of goods and communication with the production cycle. Supporting Ivanochko N. [17, p. 215] with the interpretation of sales as organizational, technical and financial-economic activities for the preparation and dispatch of finished products to customers to meet their needs.



It is worth noting that the common to all approaches (except Abramovich I. [1, p. 25]) is the need to correlate the interests of the company in obtaining profits and reducing costs to the real needs of the market and customer desires, but about such an important component as the importance of sales research in sales planning is only in the definitions provided by Burtseva V.V., and states that the main element of sales activity is a comprehensive sales analysis to the immediate sale of products, on the basis of which the needs of buyers, con ' the market and the state of the market to coordinate the obtained data with the enterprise capabilities. Thus Lipchuk V. [27, p. 23] emphasizes the importance of using logistics and customer service as one of the objectives of increasing customer satisfaction. It also draws attention, unlike all other authors, to the fact that sales should be considered as a system of sales relations within the market of a particular firm, rather than the entire sphere of trade. According to him, the specific features of each area of exchange should be clearly distinguished, depending on the environment that this area generates. Due to its complexity, the sales process cannot be considered as a one-off event, it should be part of the firm's deeply thought-out long-term strategy.

Therefore, analyzing different interpretations of sales activity, we can speak about its multidimensionality. Features of interpretation are explained by different parties in its consideration - from the point of view of economist, businessman, scientist. It should be noted that in each definition is traced an indication of the relationship between the sale of goods to the company, depending on the needs of the market and the interests of consumers. The most complete, in our view, is the definition of Matviets O. [30, p. 123], therefore, taking it as a basis, I propose a definition: sales activity - is an integral part of the commercial activity of the enterprise to sell products in accordance with the requirements of the relevant market. Thus we: 1) emphasize the need to allocate sales of the enterprise within the specific market of its operation; 2) define the sale of products as the target orientation of the enterprise; 3) point to the object of our activity - the one to whom we sell, that is, we are talking about the choice of a possible variant of the organization of sales

activities by means of distribution channels; 4) indicate that sales activities are part of the processes and operations of the firm's commercial activities.

We emphasize that the main component of sales is the distribution channel, which is a collection of intermediary organizations or individuals involved in the movement of products from producer to consumer. Positions held by firms in relation to sales, have certain characteristics that allow to classify sales by type (table. 1.2).

The main elements of the enterprise's sales activities include transportation, storage of products, its implementation and service. The following sales functions are distinguished: organization of market segmentation; advertising planning; organization of contractual work with consumers or intermediaries; planning of shipment of goods to clients; formation of a system of distribution channels; work on organization of reception, storage, packing, sorting and shipment of products to clients; information-resource and technical support of sales of products; organization of sales promotion policy; formation of feedback from consumers [10, p. 148].

Table 1.2

## Classification of types of sales

Signs of classification	Types of sales	Scheme
According to the organization of the sales system	Direct - direct sale of the manufacturer's products to a specific consumer	Manufacturer - consumer
	Indirect - The use of independent resellers in the sales channel	Manufacturer - intermediary (intermediaries) - consumer
Signs of classification	Types of sales	Scheme
Number of intermediaries	Selective - Use a limited number of intermediaries. The main goal is to reach a large volume of sales while maintaining control over the sales channels	Manufacturer - intermediary (intermediaries) - consumer
	Exceptional - a small (or single) number of intermediaries. The goal is to maintain the prestigious image of the sales channel control	

Source: developed by author on the basis of [20].

Significant place in the sales activity of the company belongs to sales channels. The sales channel is the way in which goods move from producers to

consumers [10, p. 149]. It includes all individuals and legal entities involved in the promotion and exchange of goods.

Thus, as a result of generalization of different points of view on the nature and features of the functioning of sales activities, it should be noted that the conceptual purpose of sales is the implementation of long-term decisions, which are determined by the target planning of the enterprise policy (profitability, size and profile of the company).

The strategic goal of the organization is to utilize the sales potential as far as possible within these areas. The main purpose of sales activities is to achieve appropriate profitability, which ensures the effective functioning of the enterprise. Using a scientific approach «from general to private», we propose to consider sales activity as a specific activity of the producer (seller), with the aim of selling products in the relevant food markets (segments). In this regard, the sales activities of enterprises should be understood as the process of sales products and the organization of commodity exchange for profit. Determining its content, the most universal criterion should be the minimum cost or maximum effect of all the sales functions of the enterprise. The essence of this approach is to integrate the functional areas associated with the flow of material flow from producer to consumer (transportation, inventory management, warehousing, information support, etc.) in a single complex.

## **1.2. Methods, criteria, objectives and strategies of enterprise sales activity management**

The process of sales management begins already before production, the market for presence of points of sale is researched, the sales analysis is conducted, the commodity policy is developed, the volumes of production, supply and sale are forecasted. Sales activities involve the organization of a warehousing, transportation and sales system. Improving sales activities involves the development of measures

that can organize the sale of all products, works and services.

The object of managing the sales activity of the enterprise is sales, and the activity itself is related to the promotion of the product to the market and to the consumer [2, p. 393]. The entity is the entity that manages the management, in which case it may be the heads of the enterprise, the sales department, the intermediary company, if it is a question of managing sales in the industry, then the entity is the association of the combined group of enterprises, in the case of product sales management a certain branch in a particular region is formed the composition of the subjects of influence (management), which includes representatives of state or local authorities [25, p. 15].

The resources of the management mechanism are financial, labor, material, intangible, information and sales tools that ensure the achievement of this goal. Not only management functions (planning, organization, control and motivation) but also other equally important functions, such as accounting and analysis, regulation, stimulation and coordination, are functions of the sales activity management mechanism. It is worth noting that the peculiarity of the functions of this mechanism is that they act as a set of sales processes, which indicates that the sale should be considered as an activity and not as a process, because the processes are functions as part of the general and not the basis of sales.

Management of sales activities of the enterprise contains certain principles:

1. Availability and conformity of the goods to the needs of consumers.
2. Infrastructure support for managing the sales activity of the enterprise.
3. Information support of sales activity of the enterprise.
4. Selection of optimal distribution channels.
5. Personnel support of sales activity of the enterprise.
6. Financial support for sales activities of the enterprise.
7. Systematic sales activity [39, p. 98].

Achieving the desired results of sales activities requires not only a clear description of them, but also a conscious orientation of the company to achieve them.

Sales promotion should be aimed at products that are not in demand by offering new customers and additional sales to existing customers.

Achieving strategic goals is achieved through the implementation of the objectives of the tactical level, which can be attributed to current and one-time goals in the field of sales. Sales strategy is the constant search and development of an action plan, a process that repeats and begins with the statement of the current position of the company. It is always individual and requires careful analysis of the sales activities of the enterprise and its structural units.

As a result of scientific researches it is revealed that under the system of management of sales activity of the enterprise (CMS) it is necessary to understand the interconnected set of objects and subjects of management through realization of the whole list of functions of management processes of sales activity in a single complex on the basis of use of mechanisms of information and organizational support. [40, p. 121] (Table 1.3).

Table 1.3

The basic elements of the concept of "enterprise marketing management system"

<b>Elements</b>	<b>ELEMENTS CONTENT</b>
Goal	– ncrease of efficiency of functioning of domestic enterprise by reducing the level of expenses for the organization of sales activity
Principles	<ul style="list-style-type: none"> <li>– application of a systematic approach to the organization of sales activities in a single complex;</li> <li>– implementation of the entire list of functions of managing a complex of sequentially implemented sales activities;</li> <li>– the organization of sales activities should be based on the introduction of information technologies;</li> <li>– partnerships of the domestic enterprise with consumers</li> </ul>
Goal	– ncrease of efficiency of functioning of domestic enterprise by reducing the level of expenses for the organization of sales activity
Objects	– a complex of processes of sales activity and various services that are influenced by the management entity
Subsystems	<ul style="list-style-type: none"> <li>– planning and organization of the sales activity management system;</li> <li>– implementation of processes of sales activity management system;</li> <li>– analysis of the functioning of the sales management system;</li> <li>– regulation of the processes of the sales activity management system</li> </ul>
Management structure	integrated linear-functional organizational structure of sales activity management.

Source: developed by author on the basis of [40].

Thus, the sales management system of a domestic enterprise is a system that consists of several components (processing and implementation of orders, transportation, warehousing, inventory management, customer service), which performs the relevant functions and has developed links with the external environment, ie with market (intermediaries, consumers and other partners). This is a relatively stable set of structural units (functional divisions of the enterprise, intermediary organizations, consumers), interrelated and unified management processes of sales activities to achieve the strategic goals of the domestic enterprise.

Define the methods of managing the sales activities of the enterprise: methods that result in material rewards or incentives; methods that result in psychological encouragement or incentive; elimination of negative incentives; indirect efforts; disciplinary methods. The effectiveness of the application of a particular method of managing the sales activity of the enterprise depends on the specific conditions and specificity of production and sales activities of the enterprise. Applying appropriate sales management techniques is an important aspect of a systematic approach to addressing strategic issues [33].

The performance of a sales channel is assessed by assessing the flexibility of the channel and estimating the cost to distributors. Among the criteria for evaluating the efficiency of sales management of tourist enterprises are: increase in the number of clients, increase in the volume of services provided, increase in the number of regional offices, which, in turn, creates the necessary conditions for increasing the level of profitability, regional, regional and national market share [36].

A model of strategic optimization of the sales potential of an enterprise based on a structural study of the sales activity of the enterprise, as well as the identification of current trends in the development of the sales system can be used to optimize the sales mechanisms. The organization of sales promotion involves: setting goals and identifying means of stimulation, developing a program of sales promotion, preliminary verification, implementation and evaluation of the results of program implementation [38, p. 40].

In view of all the above, we can conclude that effective management of sales activities is one of the key elements of successful operation of a domestic enterprise. Optimization of sales processes will allow the company to enter new markets and thereby increase the efficiency and effectiveness of its own production activities.

## PART 2

### INVESTIGATION OF ENTERPRISE SALES ACTIVITY MANAGEMENT IN «CEPHEUS-GROUP» LLC, KYIV

#### 2.1. Evaluation of enterprise sales activity and factors influencing sales

«Cepheus-Group», LLC is an agricultural enterprise engaged in growing organic cereals, oilseeds and other crops. No chemicals are used in production. The land bank is 2500 hectares, the company stores its products at its own or leased warehouse capacities in the Novograd-Volyn district, Zhytomyr region, and then exports almost all its products.

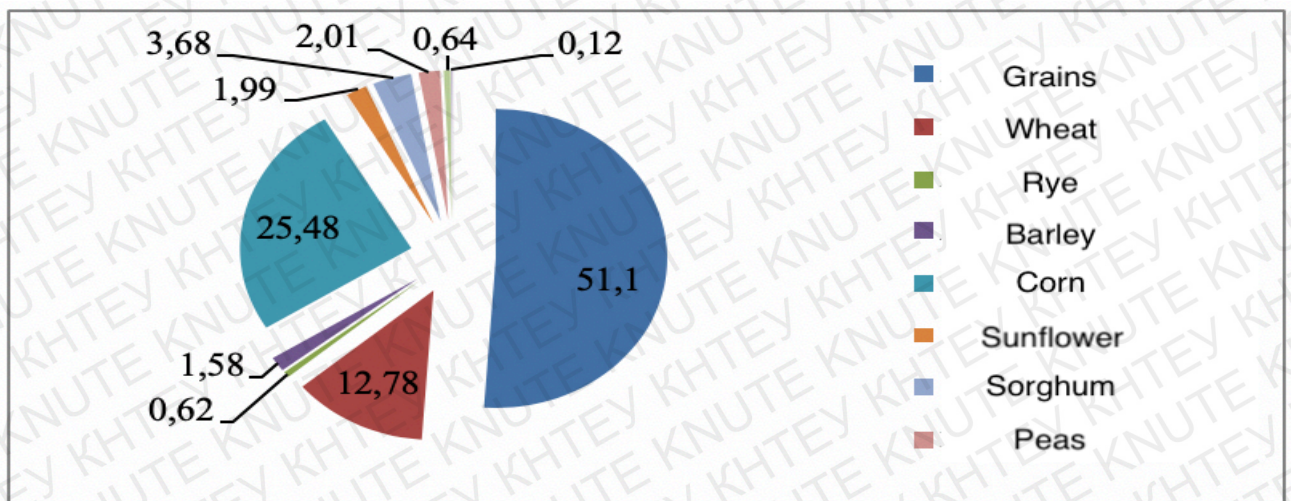


Fig. 2.1. Cepheus-Group LLC Crop Structure as from 31 December, 2018

Source: developed by author on the basis of [40].

Analyzing the data of Fig. 2.1, it can be said that in the structure of crop production is dominated by production of grain and legumes, which is 51.1% of the total value of crop production, instead, the smallest share is the production of oats (0.12%).

Let us analyze the operating environment of LLC “Cepheus-Group” using the enterprise SWOT matrix (Table 2.1).



Table 2.1

## SWOT matrix for «Cepheus-Group», LLC

<b>Strengths</b>	<b>Weak sides</b>
<ol style="list-style-type: none"> <li>1. A wide range of products.</li> <li>2. High quality products.</li> <li>3. High technical and technological level of work of the enterprise.</li> <li>4. The use of new technologies in the sale of products.</li> <li>5. Highly qualified staff.</li> <li>6. Entry of the company into new markets.</li> </ol>	<ol style="list-style-type: none"> <li>1. Lack of online sales channels</li> <li>2. Significant fluctuations in sales of products.</li> <li>3. Not enough effective organization of advertising service in the enterprise.</li> <li>4. High competition in the industry and the emergence of new substitute products.</li> <li>5. Poor image in the market.</li> <li>6. Insufficient motivation of employees of sales department.</li> </ol>
<b>Opportunities</b>	<b>Threats</b>
<ol style="list-style-type: none"> <li>1. Improving the quality and sales of products through attractive price fluctuations.</li> <li>2. Development of advertising technologies.</li> <li>3. Development, improvement of consumer market infrastructure.</li> </ol>	<ol style="list-style-type: none"> <li>1. Further unpredictable change in macroeconomic indicators, fluctuations in foreign exchange rates, as well as strengthening the choice of the target market segment of sales activities in the industry.</li> <li>2. Changing consumer preferences.</li> <li>3. Increase in imports from abroad.</li> <li>4. Changes in customs legislation.</li> </ol>

*Source: developed by author on the basis of [24].*

Summarizing, we can draw the following conclusions: the main threats to the enterprise are unpredictable changes in macroeconomic indicators, fluctuations in foreign exchange rates, as well as strengthening the choice of the target market segment of sales activity in the industry; changing consumer preferences; increase in imports from abroad; changes in the customs legislation of exporting countries. The main strengths of the company are: a wide range of crop products and its sufficient popularity; high quality products; highly qualified staff; the enterprise's entry into new markets.

We will carry out research of sales activity of «Cepheus-Group», LLC by means of construction of the competitive letter which displays information on economic, technical characteristics of goods (services) of competitors, conditions of sale, data on quality, prices and other objective indicators (Table 2.2).

Table 2.2

## Competitive letter «Cepheus-Group», LLC

№	Criteria for comparison	Criterion - / 0 / +	«Cepheus-Group», LLC	LLC «Agricultural enterprise» Nadrosya	Profile - / 0 / +
1.	Quality	+	standard	standard	
2.	Price, Euro / tonne	+	175	182	
3.	Image	0	High level of customer awareness	Relationships with potential customers are not sufficiently developed	
4.	Assortment	0	20	14	
5.	Terms of payment	+	delay of 7 days	delay of 1-2 days	
6.	Delivery time, days	0	2-3	1-2	
7.	Minimum lot of one delivery, t	-	3	3	
8.	Delivery	+	railways	railways	
9.	Advertising support	0	so	so	

*Note: developed by author on the basis of «Cepheus-Group», LLC website*

The main competitor of «Cepheus-Group», LLC is LLC «Agricultural Enterprise» Nadrosya «. It should be noted that the products of «Cepheus-Group», LLC have more competitive advantages than LLC «Agrarian enterprise» Nadrosya «, because the company we are investigating has a sufficiently high level of quality of goods, a considerable level of customer awareness, the possibility of providing a delay for the product for 7 days and enough fast delivery of goods.

It is advisable to analyze the assortment structure of products of «Cepheus-Group», LLC (Table 2.3).

Thus, it should be noted that in the structure of realization of the product range of LLC Cepheus-Group LLC for the years 2016-2018 there were the following changes: the volume of grain and leguminous crops increased by 295.52 thousand UAH. or 14.47%.

Table 2.3

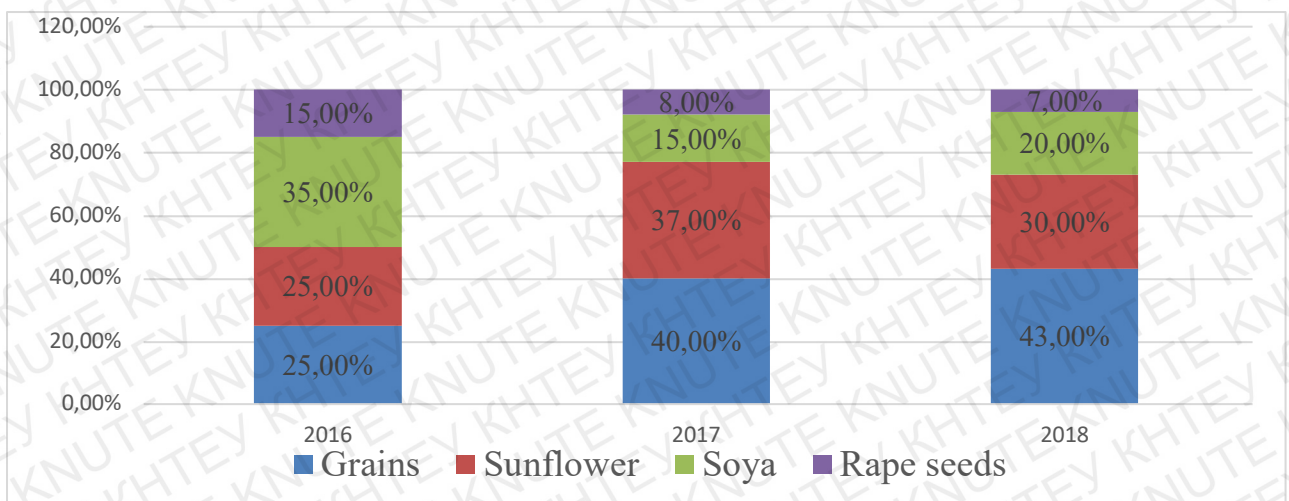
Assortment structure of assortment of sale of goods of LLC “Cepheus-Group” for 2016-2018 (thousand UAH)

Assortment groups	2016	2017	2018	Deviation 2018/2016	
				Thousand UAH	%
Cereals and legumes	2042,30	7813,20	2337,82	+295,52	+14,47
Sunflower on grain	2042,30	7227,21	1631,04	-411,26	-20,14
Soy	2859,22	2929,95	1087,36	-1771,9	-61,97
Rape	1225,38	1562,64	380,58	-844,8	-68,94
Together	8169,20	19533,0	5436,80	-2732,4	-33,448

Note: made by author on the basis of «Cepheus-Group», LLC balance sheet

Instead, in 2016-2018 the volume of sunflower on grain decreased by UAH 411.26 thousand. or 20.14%; during 2016-2018 the sales of soybean LLC “Cepheus-Group” decreased by UAH 1,771.9 thousand. or 61.97%.

Here is a graphical interpretation of the range of products of «Cepheus-Group», LLC (Fig. 2.2).



Note: made by author on the basis of «Cepheus-Group», LLC balance sheet

Thus, during 2018 the leading role in the assortment group is occupied by cereals, legumes and sunflowers for grain.

Sales of products of «Cepheus-Group», LLC are made on the basis of contracts with buyers, with whom the company has established rational economic relations, mainly direct and long-term contractual relations, which allow to sell the products both directly to buyers on a stable contractual basis, and wholesalers at economic and organizational benefits of these sales.

Regarding the analysis of the fulfillment of contractual obligations for the formation of the commodity chains, it can be noted that the timely execution of the concluded contracts helps to maintain the business reputation of LLC “Cepheus-Group” as a reliable and responsible partner.

LLC Cepheus-Group uses both direct distribution channels and indirect channels. Direct sales are widespread in the sale of Cepheus-Group LLC products to trading companies. Indirect sales are through trade organizations and large grocery stores.

In the table. 2.4 presents an analysis of the contractual obligations of LLC Cepheus-Group in 2018.

Table data. 2.4 indicates that in June, July and August, the company failed to fulfill its contractual obligations. LLC Cepheus-Group strives to maximize the breadth of the distribution network in order to make its products accessible to the buyer.

When selecting a distribution channel, LLC Cepheus-Group considers which distribution channels are used by competitors, market availability, the frequency of purchases made by buyers, the cost of inventory storage and many other valuation criteria. Simultaneously with the choice of the sales channel, production of each type of production is envisaged.

Table data. 2.4 indicates that in June, July and August, the company failed to fulfill its contractual obligations. LLC Cepheus-Group strives to maximize the breadth of the distribution network in order to make its products accessible to the buyer.

Table 2.4

Fulfillment of contractual obligations of the agricultural commodity  
enterprise in 2018

Reporting period	The volume of deliveries in accordance with the concluded contracts, UAH.	Undelivered products under contracts, UAH.	Performance of contractual obligations, %	Reasons for non-performance of contractual obligations
January	96,7	-	100	-
February	88,5	-	100	-
March	96,5	-	100	-
April	98,0,	-	100	-
May	90,7	-	100	-
June	105,0	10,0	90,5	Delayed sales
July	85,7	2,6	97,0	
August	86,4	3,9	95,5	
September	92,0	-	100	-
October	88,9	-	100	-
November	97,4	-	100	-
December	168,9	-	100	-
In a year	x	16,5	98,7	-

*Note: made by author on the basis of «Cepheus-Group», LLC balance sheet*

Table data. 2.4 indicates that in June, July and August, the company failed to fulfill its contractual obligations. LLC Cepheus-Group strives to maximize the breadth of the distribution network in order to make its products accessible to the buyer.

When selecting a distribution channel, LLC Cepheus-Group considers which distribution channels are used by competitors, market availability, the frequency of purchases made by buyers, the cost of inventory storage and many other valuation

criteria. Simultaneously with the choice of the sales channel, production of each type of production is envisaged.

Sales activities of «Cepheus-Group», LLC are regulated through the conclusion of freight invoices, payment orders and invoices.

In Fig. 2.3 we provide a general structural and logical diagram of the process of formation of the organization of sales of Cepheus-Group LLC, which consists of a set of interrelated steps. It should be noted that the system of sales organization goals of «Cepheus-Group», LLC should logically proceed from the selected sales goals.

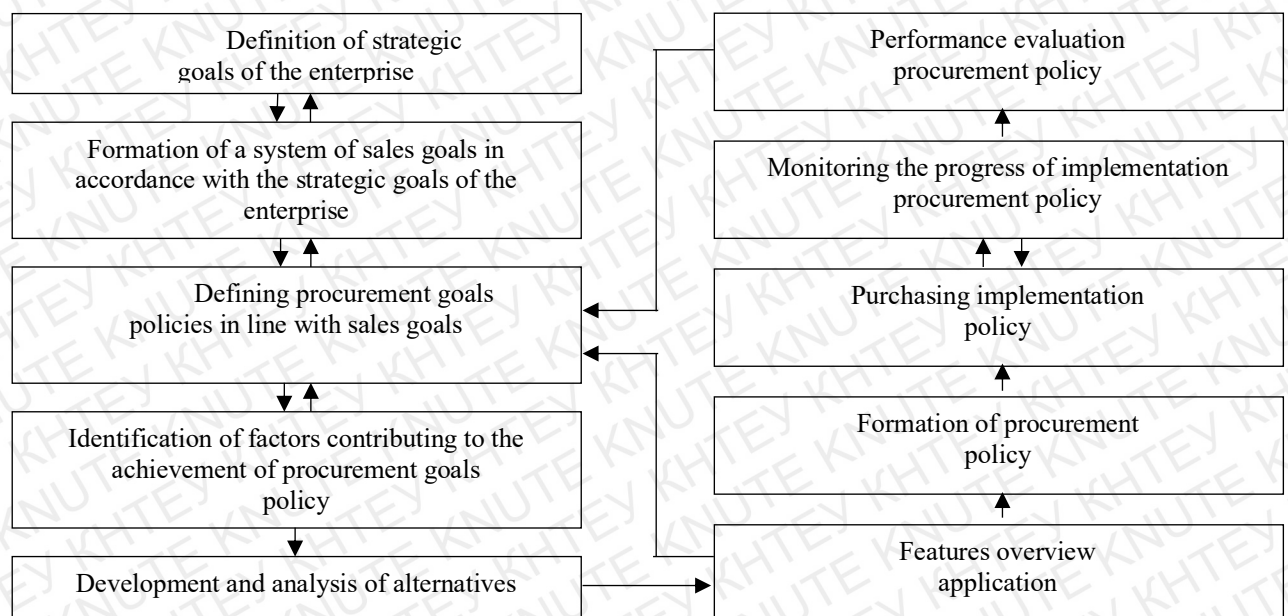


Fig. 2.3. Structural and logical scheme of the process of forming the organization of sale of goods «Cepheus-Group», LLC

*Note: made by author on the basis of «Cepheus-Group», LLC balance sheet*

Under the current conditions, the sales activity of Cepheus-Group LLC operates in a decentralized manner. «Cepheus-Group», LLC carries out production of agricultural products. Changing customer behavior and increased competition are forcing business executives to look for ways to research consumer needs that will allow them to better position their product offerings. At the same time it is necessary to maintain and increase its market share, reducing the cost of goods turnover, increasing profitability and increasing the degree of satisfaction of growing needs of buyers. Forming consumer needs is the most important task of business, sales and

competition. The importance of finding new methods has been especially increasing in recent decades in terms of the economic growth of the role of consumer needs in improving the efficiency of the enterprise.

Ensuring effective sales is a necessary element of strategic planning and management of the company, so it is advisable to analyze the effectiveness of the sales activities of «Cepheus-Group», LLC and «Cepheus-Group», LLC. It is worth noting that the sales strategy of «Cepheus-Group», LLC is developed on the basis of the overall sales strategy of the enterprise, taking into account all its other components (product, price, communication). Cepheus-Group LLC operates two-tier distribution channels. Along with the traditional distribution channels in the sales policy of «Cepheus-Group», LLC vertical sales systems, consisting of «Cepheus-Group», LLC and wholesalers engaged in the sale of agricultural products, became popular.

Sales costs at LLC Cepheus-Group include the following costs associated with the sale (sale) of products (goods, works, services):

- remuneration of employees and employees of sales units;
- sales and sales (sales) costs;
- the cost of business travel for employees engaged in sales;
- expenses for the maintenance of fixed assets, other tangible fixed assets related to the sale of products, goods, works;
- transportation costs, insurance of finished goods, freight forwarding services related to the transportation of goods in accordance with the terms of the contract (basis) of delivery;
- the cost of warranty repairs and warranty service;
- other costs associated with the sale of products, goods, works, services.

During 2016-2018, the largest share among the sales expenses is occupied by the labor costs of the sales workers - the share varies within 40.11-44.98%.

Determine the share of the main sales costs for «Cepheus-Group», LLC (Fig. 2.4).

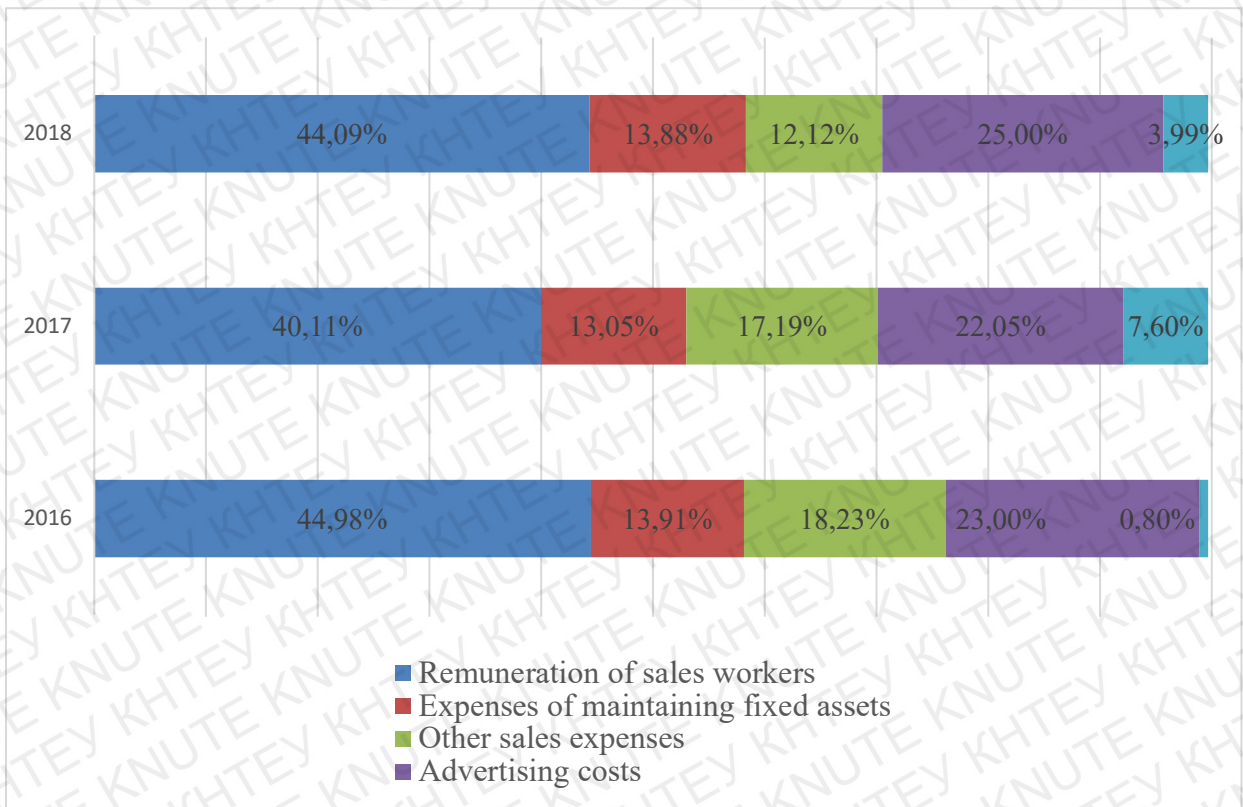


Fig. 2.4. Cost structure of Cepheus-Group LLC for the duration 2016-2018

*Note: made by author on the basis of «Cepheus-Group», LLC balance sheet*

The Cepheus-Group LLC sales channel has a set of functions that can be divided into three groups: transaction-related features; logistic functions; service functions. In the performance of these functions, there are five flows between the participants in the exchange process: physical (moving goods from producer to consumer), financial, property flows, order flows, information flows. Allocation decisions are related to who the members of the distribution channel are and what functions they will perform.

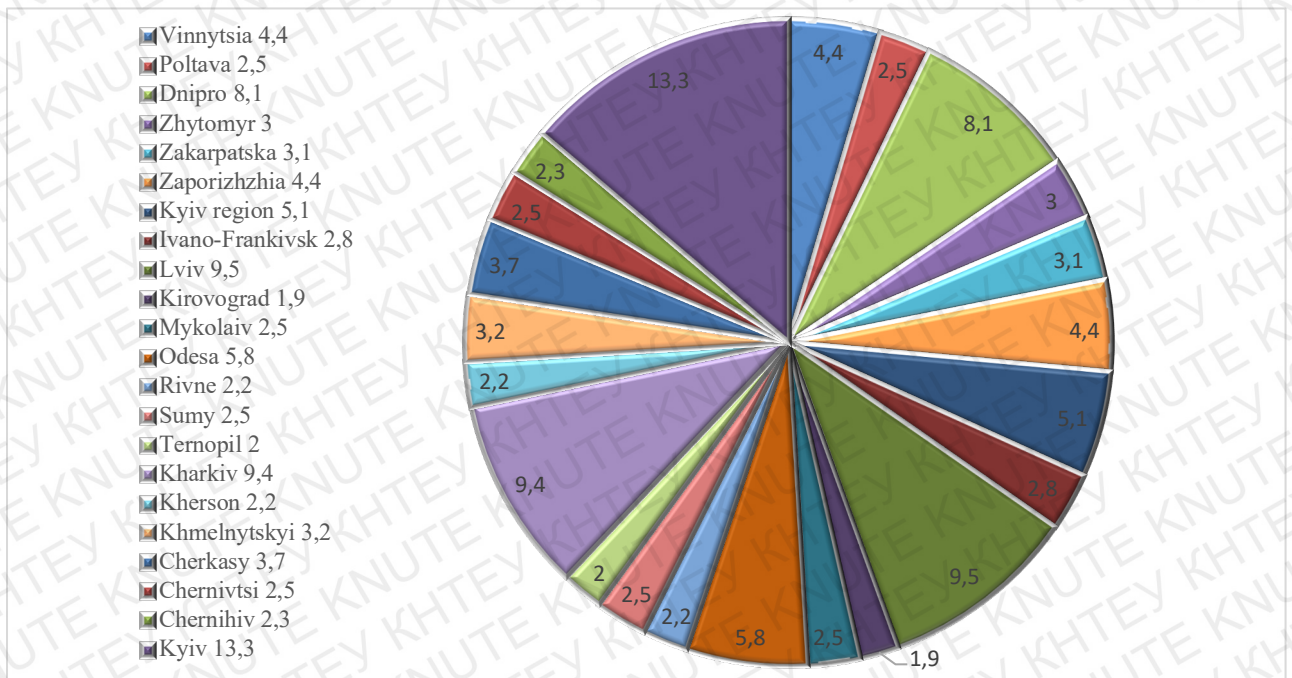
It is worth noting that Cepheus-Group LLC has an extensive distribution network and supplies agricultural machinery to all regions of Ukraine (Fig. 2.5).

According to Fig. 2.5, distribution of sales of LLC Cepheus-Group LLC products in the following Vinnytsia regions - 4.4%; Volyn - 2.5%; Dnepropetrovsk - 8.1%; Zhytomyr - 3.0%; Transcarpathian - 3.1%; Zaporizhzhia - 4.4%; Ivano-Frankivsk - 2.8%; Kyiv - 5.1%; Kirovograd region - 1.9%; Lviv - 9.5%; Nikolaev -



2,5%; Odessa - 5.8%; Poltava - 3.6%; Rivne - 2.2%; Sumy - 2.5%; Ternopilska - 2.0%; Kharkiv - 9.4%; Kherson - 2.2%; Khmelnytsky - 3.2%; Cherkasy - 3.7%; Chernivtsi - 2.3%; Kyiv - 13.3%.

Fig. 2.5. Distribution of Cepheus-Group LLC Agricultural Products Sales in 2018



Made by author using «Cepheus-Group», LLC website

According to Fig. 2.5, distribution of sales of LLC Cepheus-Group LLC products in the following Vinnytsia regions - 4.4%; Volyn - 2.5%; Dnepropetrovsk - 8.1%; Zhytomyr - 3.0%; Transcarpathian - 3.1%; Zaporizhzhia - 4.4%; Ivano-Frankivsk - 2.8%; Kyiv - 5.1%; Kirovograd region - 1.9%; Lviv - 9.5%; Nikolaev - 2,5%; Odessa - 5.8%; Poltava - 3.6%; Rivne - 2.2%; Sumy - 2.5%; Ternopilska - 2.0%; Kharkiv - 9.4%; Kherson - 2.2%; Khmelnytsky - 3.2%; Cherkasy - 3.7%; Chernivtsi - 2.3%; Kyiv - 13.3%.

To create a holistic picture of the effectiveness of the sales activities of «Cepheus-Group», LLC it is necessary to calculate the efficiency of the sales system (Appendices AB), Table. 2.5.

Table 2.5

**Cepheus-Group LLC Performance Management Performance Indicators  
(Indicators)**

№	Indicator	2016	2017	2018	Absolute deviation 2018 / 2016
1.	Market growth rate (total sales volume)	1,28	1,04	1,22	-0,06
2.	Growth rate of sales costs	1,18	1,85	1,14	-0,04
3.	Share of sales costs in gross sales	13,82	27,10	17,76	+3,94
4.	Growth rate of sales growth from cost increase	1,08	0,56	1,07	-0,01
5.	Return on sales and sales costs	1,50	0,96	0,65	-0,85
6.	Sales cost cap in net profit	0,015	0,009	0,006	-0,009
7.	Growth rate of growth of sales volume from cost increase,%	1,18	0,75	0,57	-0,61

*Note: made by author on the basis of «Cepheus-Group», LLC balance sheet*

Therefore, according to the calculated indicators of sales performance, it is worth noting the unstable situation in the sales sector of «Cepheus-Group», LLC, which is associated with fluctuations in the value of sales, which in 2016-2018 decreased by 0.06%. It is worth noting the impact of rising costs on the supply and sales of products, as well as the reduction in the efficiency of sales activities. During 2016-2018 we see an increase in the share of sales expenses in the gross sales of the enterprise products, which is associated with an increase in sales costs - this indicates an increase in sales at the enterprise, but it should be noted that the largest growth rate of sales activity in LLC «Cepheus-Group» was held in 2017 (the growth rate of 2017 to 2016 was 1.85%). During 2016-2018, we observe fluctuations in the growth rate of sales volume growth from cost growth, which indicates that there is no sales strategy in LLC Cepheus-Group. The calculation of the profitability of sales expenses for the sale of the enterprise testifies to the profitable activity of «Cepheus-Group», LLC, because the financial result of the enterprise is represented by net profit. During 2016-2018, we observed a deterioration in the sales performance of

«Cepheus-Group», LLC, since there was a decrease in the growth rate of sales volume growth by 0.61%, so some measures should be taken to improve the sales activity of the company.

The success of the company is directly related to winning the customer's trust in quality characteristics, assortment, price and other components of sales. The economic activity of «Cepheus-Group», LLC is formed under the influence of such factors as the quality of agricultural products, the level of assortment policy of the enterprise, the sales and logistics policy of the enterprise, the production potential of the enterprise, the energy intensity of the agricultural production process. Therefore, in our opinion, it is advisable to determine the importance of each complex factor affecting the level of sales activity of «Cepheus-Group», LLC (Table 2.6).

Table 2.6

Assessment of key factors affecting the sales activity of LLC Cepheus-Group

Years	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Quality of agricultural products	0,22	0,21	0,21	0,20	0,19	0,23	0,22	0,21	0,24	0,23
The level of assortment policy of the enterprise	0,19	0,17	0,17	0,18	0,18	0,19	0,20	0,21	0,23	0,21
Enterprise sales and logistics policy	0,17	0,16	0,16	0,18	0,19	0,17	0,16	0,17	0,19	0,19
Production potential of the enterprise	0,22	0,23	0,23	0,25	0,24	0,27	0,25	0,23	0,22	0,27
Energy intensity of agricultural production process	0,20	0,23	0,23	0,19	0,20	0,14	0,17	0,18	0,12	0,10

*Note: made by author on the basis of «Cepheus-Group», LLC balance sheet*

\* The proportion of factors is based on the processing of information sources, in particular, these values were formed through their own subjective observations.

Let's calculate the indicators that are necessary for the study of factors affecting the level of sales activity of «Cepheus-Group», LLC:

1) on the basis of econometric studies for the first model of influence of factors on the level of sales activity of the enterprise from a variety of factors used the following: x1 (quality of agricultural products), x2 (the level of assortment policy of the enterprise), x3 (sales and logistics policy of the enterprise), x4 (production potential enterprises), x5 (energy intensity of agricultural production process). Using formulas 2.1 - 2.4. Define the econometric parameters of the development of the influence of factors on the level of sales of «Cepheus-Group», LLC, the coefficient of determination and correlation:

$$a_0 = \frac{\sum Y_t - a_1 \times \sum t}{t} \quad (2.1)$$

where  $a_0$ ,  $a_1$  are the econometric parameters;

$Y_t$  is the actual value of the studied indicator;

$t$  is the period of the study (years).

$$a_1 = \frac{\sum Y_t \times t - \frac{(\sum Y_t \times \sum t)}{t}}{\frac{\sum t^2 - (\sum t)^2}{t}} \quad (2.2)$$

$$r = \frac{Y_t \times t - \frac{(Y_t \times t)}{n}}{\sqrt{(t^2 - t \times t/n) \times (Y_t^2 - Y_t \times Y_t/n)}} \quad (2.3)$$

where  $n$  is the number of study periods;

$r$  is the correlation coefficient.

$$r^2 = r \times r \quad (2.4)$$

where  $r^2$  is the coefficient of determination.

As a result of the conducted research of the factors influencing the level of sales activity of «Cepheus-Group», LLC, we obtained the following results:

$$a_1 = \frac{9,92 - \frac{1,94 \times 45}{9}}{\frac{285 - (45 \times 45)}{9}} = 0,0037.$$

$$a_0 = 1,94 - \frac{0,0037 \times 45}{9} = 0,1972.$$

Let's determine the average indicators of the factors that affect the level of sales of «Cepheus-Group», LLC:

$$x_1 = \frac{0,21+0,21+0,20+0,19+0,23+0,22+0,21+0,24+0,23}{9} = 0,22.$$

$$x_2 = \frac{0,17+0,17+0,18+0,18+0,19+0,20+0,21+0,23+0,21}{9} = 0,19.$$

$$x_3 = \frac{0,16+0,16+0,18+0,19+0,17+0,16+0,17+0,19+0,19}{9} = 0,17.$$

$$x_4 = \frac{0,23+0,23+0,25+0,24+0,27+0,25+0,23+0,22+0,27}{9} = 0,24.$$

$$x_5 = \frac{0,23+0,23+0,19+0,20+0,14+0,17+0,18+0,12+0,10}{9} = 0,17.$$

To determine the importance of each factor, it is advisable to present an econometric model of the level of influence of factors on the level of sales of «Cepheus-Group», LLC. The econometric dependence of factors affecting the sales performance of LLC Cepheus-Group can be reflected by five transformational models of agricultural product quality of LLC Cepheus-Group:

$$y(t) = a_0 + a_1x_1 + a_2x_2 + a_3x_3 + a_4x_4 + a_5x_5;$$

$$y(t) = a_0 + a_2x_2 + a_3x_3 + a_4x_4 + a_5x_5;$$

$$y(t) = a_0 + a_3x_3 + a_4x_4 + a_5x_5;$$

$$y(t) = a_0 + a_4x_4 + a_5x_5;$$

$$y(t) = a_0 + a_5x_5.$$

$$1) y(t)_1 = 0,1972 + 0,22x_1 + 0,19x_2 + 0,17x_3 + 0,24x_4 + 0,17x_5$$

Determine the correlation and determination coefficient for the first econometric dependence:

$$R = 0,751, R^2 = 0,565.$$

2) on the basis of econometric studies for the second model of influence of factors on the level of sales activity «Cepheus-Group», LLC of all multiple factors used the following:  $x_2, x_3, x_4, x_5$ :

$$y(t)_2 = 0,1972 + 0,19x_2 + 0,17x_3 + 0,24x_4 + 0,17x_5$$

Determine the correlation and determination coefficient for the second econometric dependence:

$$R = 0,814, R^2 = 0,662.$$

3) on the basis of econometric studies for the third model of influence of factors on the level of sales activity of «Cepheus-Group», LLC of all multiple factors used the following:  $x_3, x_4, x_5$ :

$$y(t)_3 = 0,1972 + 0,17x_3 + 0,24x_4 + 0,17x_5$$

Determine the correlation and determination coefficient for the third econometric dependence:

$$R = 0,720, R^2 = 0,518.$$

4) on the basis of econometric studies for the fourth model of influence of factors on the level of sales activity «Cepheus-Group», LLC of all multiple factors used the following:  $x_4, x_5$ :

$$y(t)_4 = 0,1972 + 0,24x_4 + 0,17x_5$$

Determine the correlation and determination coefficient for the fourth econometric dependence:

$$R = 0,689, R^2 = 0,474.$$

5) on the basis of econometric studies for the fifth model of influence of factors on the level of sales of «Cepheus-Group», LLC of all multiple factors factor  $x_5$  was used:

$$y(t)_5 = 0,1972 + 0,17x_5$$

Determine the correlation and determination coefficient for the fifth econometric dependence:

$$R = 0,483, R^2 = 0,233.$$

The second model is considered to be the best model, since the coefficient of multiple determination (0.814) and correlation (0.662) are the highest in the second model under study - this indicates that almost all of the above factors have the greatest influence on the agricultural product quality of the studied enterprise. According to the economic and mathematical analysis, we can say that the formation of agricultural product quality «Cepheus-Group», LLC is influenced by such factors

as: quality of agricultural products, the level of assortment policy of the enterprise, sales and logistics policy of the enterprise, production potential of the enterprise, energy intensity of the process production of agricultural products. In our opinion, controlling the effects of these factors will positively affect the activities of the company under study, which can lead to a significant increase in profitability of «Cepheus-Group», LLC.

Let us determine the best econometric model characterizing the factors that influence the formation of the quality of sale of agricultural products «CepheuGroup», LLC (Fig. 2.6).

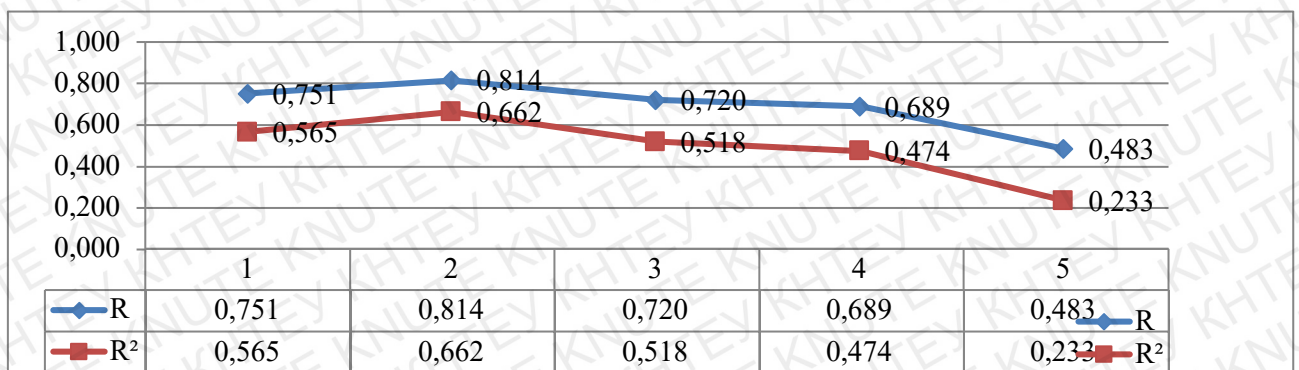


Fig. 2.6. Dynamics of Correlation and Determination Factors for Factors Affecting the Sales Activity of LLC Cepheus-Group

*Note: made by author*

Thus, according to the study, the level of sales activity of «Cepheus-Group», LLC is influenced by such factors as: the level of the assortment policy of the enterprise, the sales and logistic policy of the enterprise, the energy intensity of the agricultural production process; quality of agricultural products and production potential of the enterprise.

## 2.2. Decomposition analysis of enterprise sales activity management

To assess the effectiveness of the organization of sale of goods in the market, we will calculate the social indicators of the organization of sales activities «Cepheus-Group», LLC (Table. 2.7)

Table 2.7

Dynamics of social indicators of the organization of sales activities of «Cepheus-Group», LLC for 2016-2018 (thousand UAH)

Indicator	2016	2017	2018	2018 / 2016	
				Absolute deviation	%
<b>Indicator</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2018 / 2016</b>	
				<b>Absolute deviation</b>	<b>%</b>
Purchase Completion Rate (CPR)	0,075	0,092	0,112	0,037	49,33
Time to buy ratio (CPA)	0,958	1,021	1,009	0,051	5,32
The factor that characterizes the level of customer service (PPC)	1,006	1,072	1,059	0,054	5,32
The number of customer complaints recorded in the review books per year	5	3	2	-3,000	-60,00
Number of violations of the rules of sale of goods and trade equipment of buyers, recorded by the officials of the controlling bodies	8	5	3	-4,500	-60,00

*Note: made by author on the basis of «Cepheus-Group», LLC balance sheet*

According to the above calculations of social indicators of the organization of sales activities of «Cepheus-Group», LLC, it is worth noting that for 2016-2018 we see an increase in the completion rate of purchase by 49.33%, indicating an increase in the number of purchases made in «Cepheus-Group», LLC Group «. The cost of time to purchase goods for 2017-2018 was in compliance with the normative value and indicates that the actual cost of time for purchasing goods at «Cepheus-Group», LLC is optimal. The factor characterizing the level of service delivery to buyers for 2016-2018 increased by 5.32% and amounted to 2018 in 2018. A positive factor in the organization of sales of «Cepheus-Group», LLC was the reduction of the number of customer complaints recorded in the books of reviews for the year and the number of violations of the rules of sale of goods and trade equipment of buyers, recorded by officials of regulatory authorities.



Let's calculate the technical and technological indicators of the organization of sales activities «Cepheus-Group», LLC (Table 2.8).

Table 2.8

Dynamics of technical and technological indicators of the organization of sales activities of «Cepheus-Group», LLC for 2016-2018 (thousand UAH.)

Indicator	2016	2017	2018	2018 / 2016	
				absolute deviation	%
Share of inventory placed in the trading hall (CHT),%	73,09	74,59	75,98	+2,89	+3,95
Retail space based on:					
- one trade and operative worker (SOP), m2	55	55,7	55,1	+0,10	+0,18
- one registrar of settlement operations (Stz), m2	121	125,1	127,8	+6,80	+5,62
Setting Area Ratio (Ku)	0,24	0,23	0,25	+0,01	+4,17
Demonstration Area Ratio (cd)	0,65	0,61	0,67	+0,02	+3,08
The share of sales of goods in self-service sections in the total turnover of the shop (HR),%	75,21	77,08	77,35	+2,14	+2,85
Number of varieties of goods sold by the store (KRTf)	14987	15312	15410	+423	+2,82
Quantity of varieties of goods per 1 m2 of the trading floor area (KRT'f)	4,2	7,1	7,9	+3,70	+88,10
Stability factor of the product range (XA)	0,5	0,6	0,7	+0,20	+40,00
Width ratio of the product range (Ksh)	0,68	0,72	0,75	+0,07	+10,29
Depth factor of product assortment (kg)	0,87	0,98	0,99	+0,12	+13,79

Note: made by author on the basis of «Cepheus-Group», LLC balance sheet

According to the data table. 2.8, it should be noted that the positive moment in the organization of sales activities of «Cepheus-Group», LLC was the increase in the share of inventory placed in the trading room by 2.89%. The sales area per one trade and operative worker increased by 0.1m2. Also, in 2016-2018, the trading area per account registrar increased by 6.80%. The ratio of the founding area increased by 0.01. During the study period, we observed an increase in the demonstration area coefficient of 0.02. The share of sales of goods in self-service sections in the total turnover of the store for 2016-2018 increased by 2.14%. Also during 2016-2018 we

see an increase in such indicators as: the number of types of goods sold by the shop by 423 units or by 2.82%; the number of varieties of goods per 1 m<sup>2</sup> of the trading hall area by 88.10%; the stability factor of the product range by 40%; the width of the product range by 10.29% and the depth of the product range by 13.79%.

Let's calculate the economic indicators of the organization of sales activities «Cepheus-Group», LLC (table. 2.9).

Table 2.9

**Dynamics of economic indicators of sales activity organization  
«Cepheus-Group», LLC for 2016-2018 (thousand UAH)**

Indicator	2016	2017	2018	2018 / 2016	
				absolute deviation	%
Gross income (RWD),%	12,1	14,58	17,98	+5,88	+48,60
Level of operating costs (POPs) including costs for:	9,8	10,0	10,2	+0,40	+4,08
- remuneration (ROVop),%	8,7	9,3	9,8	+1,10	+12,64
- advertising (ROVr),%	0,23	0,51	0,65	+0,42	+182,61
Profitability of turnover (Pm),%	2,11	2,41	2,52	+0,41	+19,43
The ratio of the rate of increase in labor costs and:					
- turnover (Kt)	0,52	0,65	0,71	+0,19	+36,54
- gross income (KVD)	0,65	0,91	0,95	+0,30	+46,15
Share of sales and operational personnel in the total number of employees (PVP),%	61,11	63,28	65,17	+4,06	+6,64
Time of circulation of goods (CHO), days	21	23	25	+4	+19,05
Proportion of revenue from the provision of paid services in the total amount of income (PPP),%	0,4	0,4	0,6	+0,20	+50,00
Level of loss of self-service goods (PBC),%	0,5	0,6	0,7	+0,20	+40,00

*Note: made by author on the basis of «Cepheus-Group», LLC balance sheet*

Thus, during 2016-2018 we see an increase in the gross income level by 48.60% and the operating expenses of LLC Cepheus-Group by 4.08%. Also during 2016-2018 we see an increase in the level of operating expenses for salaries by

12.64% and the level of operating expenses for advertising by 182.61%. The profitability of Cepheus-Group LLC increased by 19.43%. In 2016-2018, the ratio between the growth rate of labor costs and turnover increased by 36.54% and the ratio between the growth rate of labor costs and gross income increased by 46.15%. The share of sales and operational personnel in the total number of employees increased by 6.64%. We also see an increase in the turnover of goods in the days of commodity turnover in 4 days. In 2016-2018, the share of revenue from the provision of paid services increased by 50% in total revenue and the level of loss of self-service goods by 40% relative to the indicators.

**PART 3**  
**IMPROVEMENT OF ENTERPRISE SALES ACTIVITY MANAGEMENT**  
**IN «CEPHEUS-GROUP» LLC, KYIV**

**3.1. Planning measures to improve the enterprise sales activity management**

For «Cepheus- Group», LLC, it is important to improve the mechanism of sale of agricultural products, which directly affects the improvement of financial results of operations and, accordingly, has a positive impact on the development of the enterprise. In this regard, it is proposed to open an online store through which agricultural goods will be sold .

Considering that, as a result of the analysis in section 2, it was found that one of the weaknesses in the present activity of the investigated enterprise is the lack of sales channels through the Internet , it is quite appropriate to propose «Cepheus-Group», LLC to include in its strategic plan of development of creating a channel for setting up online sales of agricultural products. It should also be noted that the use of opportunities for online communication with consumers as a whole can have a positive impact on both the organization process and the results of managing the sales activity of the enterprise. Therefore, we propose as one of the ways to solve this problem to develop a plan of action for opening a special online store.

We plan that the online store of «Cepheus- Group», LLC will be accessible for all who use the Internet resources and interested in the company's products. Unlike a regular store, which, unfortunately, is difficult to place in every district of the city, in each regional center, the online store will operate everywhere. At any time of the day the visitor will be able to visit the site of «Cepheus- Group», LLC and search for the necessary range of cereals, oilseeds and other crops.

It is worth mentioning that in the online store of «Cepheus- Group», LLC will display an assortment of agricultural goods with photos, illustrations, description, which will allow the visitor to himself to deal with the offered goods and services. At the same time, the company does not need to retain a huge staff of employees

who would answer endless questions of visitors. But the site will create a section of frequently asked questions of customers.

By creating an online store «Cepheus- Group», LLC will always be able to determine what is most interesting to visitors, which product is in greatest demand, which is important now in the market.

The steps and timing of the initial phase of the online store project are given in Table. 3.1.

Table 3.1

Stages and time parameters of the initial stage of the project of creation of the online store of Cepheus- Group», LLC are offered

Stage	Time of implementation, days	Costs, UAH
1. Contacting firm CMS FloMaster , which will deal with the creation of an online store	1 day	336,73
2. Conclusion of the contract	1 day	330,00
3. Creating a store	14 days	4785,00
4. Recruitment staff to maintain the store	5 days	1683,67
5. Setting up work in officially second store	14 days	4532,46
6. Saturation of the product range	7 days	2357,14
7. Starting an advanced online store to work	7 days	2475,00
Total	x	16500,00

*Source: developed by the author*

It should be noted that items 1-2 are executed simultaneously. In view of this, the total duration of the initial stage of the project is 49 days.

The forecast of the sales plan for 2020-2022 at «Cepheus- Group», LLC was based on the needs of the market and was adjusted to take into account the possibilities of sales of agricultural products. We plan that during 2020-2022 the creation of an online store for «Cepheus- Group», LLC will influence the increase of the total income of the enterprise by 3181.3 thousand UAH. To create an online

store of «Cepheus- Group», LLC need to develop a Web site (development cost online store official data of CMS FloMaster is about 16,500 USD.).

In Appendix E, we present a plan of income and expenses as a result of the creation of the online store of «Cepheus- Group», LLC for 2020 with a monthly distribution and for 2021-2022 with a quarterly distribution.

Thus, the introduction of modern information technology in the activities of «Cepheus- Group», LLC allows to increase the number of orders, to increase productivity of staff, to improve service, to reduce certain categories of expenses (communication, mailing); increase the competitiveness of the enterprise and its communication products, enhance the economic security of the organization

Based on the above indicators, we will evaluate the effectiveness of an alternative project to create an online store under three development scenarios. We calculate the indicators of a realistic scenario of creating an online store (Table 3.2).

Table 3.2

Estimated cost-effectiveness of creating an online store for «Cepheus- Group», LLC in a realistic scenario

Parameter	Years			
	0 years	1 year	2 years	3 years
Cash flow, Rk, ths.	0	11959,6	13155,6	13753,6
Vol. of investment investments, IP, thousand UAH.	16.5	60.7	66,8	73.5
The discount factor, $\alpha$ and	1	0.8	0.64	0.51
Discounted cash flows, $CF * \alpha$ and UAH thousand.	0	9567,7	8419,6	7014,3
Discounted investment, and $* \alpha$ and thousand.	16.5	48,6	42,8	37.5
The net present value of the project, cumulatively, NPV and thousand UAH.	-16.5	9519,1	8376,8	6976,9
EBITDA / Operating profit, ths.	-16.5	11898,9	13088,8	13680,1
Index of Return on Investment	197,0	x	x	x
Payback period	0.1	x	x	x

Source: developed by the author

Thus, under the realistic scenario of the discount rate of 20%, the net present value of the project was positive (in 2020, the figure is UAH 9,519.1 thousand), which indicates the effectiveness of investments. Summarizing the above calculations, it is worth saying that the total amount of cash flow in the first year of creation of the online store exceeds the investment costs by UAH 11898.9 thousand, which is a positive phenomenon for the activity of the enterprise. As a result of creating an online store, «Cepheus- Group», LLC will profit; the return on investment index is 197.0. Since the index of return on investment is higher than 1, this project should be taken into account and implemented in the practical activity of the enterprise, because it is appropriate and profitable for «Cepheus- Group», LLC analyzing the payback period, we conclude that the investment project to improve the management of the company's sales activities by creating an online store will pay off within the first month of project implementation.

We calculate the indicators of the pessimistic scenario of creating an online store, provided that the planned income level is reduced by 3% (Table 3.3).

Table 3.3

Estimated cost-effectiveness of creating an online store for «Cepheus- Group», LLC under the pessimistic scenario

Parameter	Years			
	0 years	1 year	2 years	3 years
Cash flow, Rk , ths .	0	11600,8	12760,9	13341,0
Volume of investment investments, IP, thousand UAH .	16.5	60.7	66,8	73.5
The discount factor, $\alpha$ and	1	0.8	0.64	0.51
Discounted cash flows, $CF * \alpha$ and UAH thousand .	0	9280,634	8166,996	6803,9059
Discounted investment, and $* \alpha$ and thousand .	16,5	48,56	42,752	37,485
EBITDA / Operating profit, ths.	-16.5	11540,09	12694,13	13267,492
Index of Return on Investment	191,1	x	x	x
Payback period	0.1	x	x	x

Source: developed by the author

So, under the pessimistic scenario of development based on the creation of an online store for «Cepheus- Group», LLC, we also plan to generate operating profit (the indicator ranges from UAH 11540.09 thousand in 2020 to UAH 13267,492 thousand in 2022 ). Profitability index greater than 1, payback period is 1 month.

In the table. 3.4 calculate the indicators for the optimistic scenario of creating an online store for «Cepheus- Group», LLC «, provided that the revenue is increased by 3% to the corresponding indicators of the realistic scenario.

So, under the optimistic scenario of development based on the creation of an online store «Cepheus- Group», LLC, we plan to get operating profit (the indicator ranges from UAH 12257.7 thousand in 2020 to UAH 14092.7 thousand in 2022 .). Profitability index is more than 1, payback period is less than 1 month.

Table 3.4

Calculation of cost-effectiveness indicators for creating an online store for «Cepheus- Group», LLC under an optimistic scenario

Parameter	Years			
	0 years	1 year	2 years	3 years
Cash flow, Rk , ths .	0	12318,4	13550,3	14166,2
Volume of investment investments, IP, thousand UAH .	16.5	60.7	66,8	73.5
The discount factor, $\alpha$ and	1	0.8	0.64	0.51
Discounted cash flows, $CF * \alpha$ and UAH thousand .	0	9854,7	8672,2	7224,8
The net present value of the project, cumulatively , NPV and thousand UAH .	-16.5	9806,1	8629,4	7187,3
EBITDA / Operating profit, ths.	-16.5	12257,7	13483,5	14092,7
Index of Return on Investment	202.94	x	x	x
Payback period	0.06	x	x	x

Source: developed by the author



Summarizing the various possible scenarios of creating an online store for «Cepheus- Group», LLC «, it should be noted the cost-effectiveness of improving the management of sales activities of the enterprise through Internet resources.

Thus, the opening of the online store of «Cepheus- Group», LLC for sale of agricultural products is effective and will increase the profitability and sales level of the goods of the enterprise.

### **3.2. Forecasting the results of implementation of improvement measures at the enterprise**

The system of management of sales activity should correspond to the main directions of economic activity of the enterprise, to provide such maintenance of production, sales, warehouse, transport and other activity at which products are sold to the consumer in a timely manner. We consider it expedient to consider a logistical approach to the organization of the sales process at the enterprise, as logistics is guided by the principles of rational management of inventory, it is necessary to create such organizational systems that would reflect this flow. Integration of the principles of logistics and sales into the organizational structure of enterprise management involves the concentration of functions related to the sale of manufactured products in the sales and logistics department. Such structure creates wide opportunities of logistical optimization of material flow at the stages of market situation research, supply of materials, raw materials, as well as at the stages of distribution, sale of products to consumers and after sales service.

In our view, a sales forecast is an element of the enterprise's sales policy around which all business planning revolves. Each structural unit of the enterprise needs a sales forecast to coordinate its activities with the overall goals and objectives of the enterprise. Businesses develop production programs in accordance with forecast requirements. In today's environment, short-term forecast periods based on seasonal needs or production cycles are effective for many businesses. The diploma

thesis should offer a method of forecasting the volume of sales, which takes into account seasonal fluctuations most.

Let's forecast the additional profit by improving the sales of agricultural products in «Cepheus- Group», LLC. To develop a predictive model, we use an algorithm for constructing econometric models of enterprise sales activity:

1. Here are the actual performance indicators of sales activities of «Cepheus-Group», LLC.
2. We calculate the econometric parameters of forecasting sales activities of «Cepheus- Group», LLC, using the method of least squares and build a forecast ( trend ) model.
3. We calculate the forecast values of sales activity of «Cepheus- Group», LLC for the next 3 years.

We build dynamics of additional profit at the expense of improvement of sale of agricultural products of «Cepheus- Group», LLC

We build dynamics of additional profit at the expense of improvement of sale of agricultural products of «Cepheus- Group», LLC (Fig. 3.1).

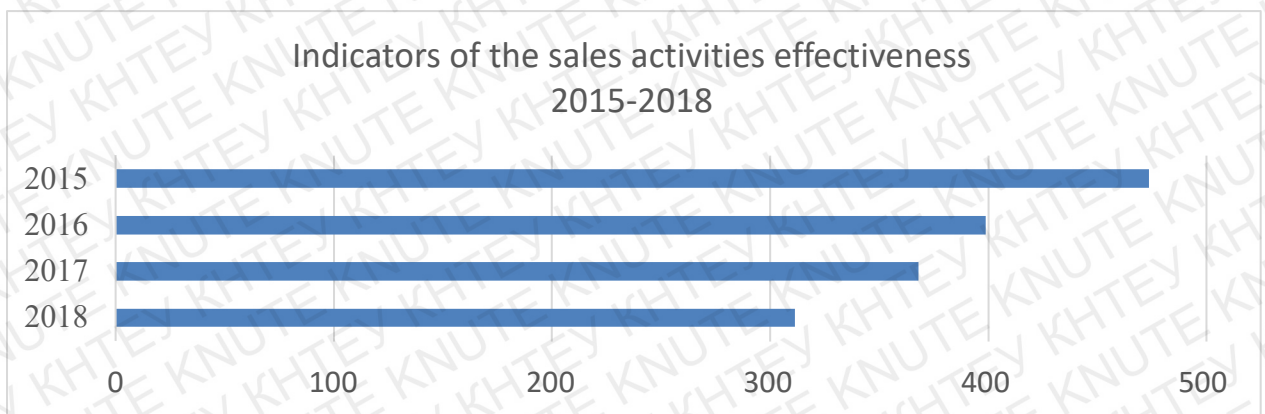


Fig. 3.1. Dynamics additional revenue by improving the sales of agricultural products of «Cepheus- Group», LLC (ths. UAH).

*Source: developed by the author*

Investigating the value of additional profit due to the improvement of agricultural products sales in «Cepheus- Group», LLC, it can be said that during the period under review, the figure gradually increased - in 2018, compared to 2015, the indicator increased by 1.52%.

We calculate the table of values for the additional profit at the expense of improvement of sale of agricultural products in «Cepheus- Group», LLC (table. 3.5).

Table 3.5

Calculation of the theoretical value of the additional profit due to the improvement of the sale of products in «Cepheus- Group», LLC

t (periods)	$Y_t$ (sales performance indicator, thousand UAH)	$t^2$	$Y_t * t$
1	312,38	1	312,38
2	369,27	4	738,54
3	400	9	1200,00
4	475,2	16	1900,80
10	1556,85	30	4151,72

Source: developed by the author

Using formulas 3.1 and 3.2, we will determine the econometric parameters of additional profit by improving the sales of agricultural products in «Cepheus-Group», LLC :

$$a_0 = \frac{\sum Y_t - a_1 \times \sum t}{t} \quad (3.1)$$

where  $a_0$ ,  $a_1$  are the econometric parameters;

$Y_t$  is the actual value of the studied indicator;

$t$  is the period of the study (years).

$$a_1 = \frac{\sum Y_t \times t - (\sum Y_t \times \sum t)}{\sum t^2 - (\sum t)^2} \quad (3.2)$$

$$a_0 = \frac{4151,72 - \frac{1556,85 \times 10}{4}}{30 - \frac{(10 \times 10)}{4}} = 51,919.$$

$$a_1 = \frac{1556,85 - 51,919 \times 10}{4} = 259,415.$$

The function of the forecast model of the additional profit at the expense of improvement of sale of agricultural products in «Cepheus- Group», LLC will look like this:  $Y_t = 259,415 + 51,919 \times t$

We calculate the estimated value of additional profit by improving the sales of agricultural products in «Cepheus- Group», LLC for the next 3 years:

$Y_{2019} = 259,415 + 51,919 \times 5 = 519,01$  thds. UAH – forecast of the value of the additional profit due to the improvement of the sale of agricultural products of «Cepheus- Group», LLC in the 1st year of forecasting;

$Y_{2020} = 259,415 + 51,919 \times 6 = 570,93$  thds. UAH – forecast of the value of the additional profit due to the improvement of the sale of agricultural products of «Cepheus- Group», LLC in the 2nd year of forecasting;

$Y_{2021} = 259,415 + 51,919 \times 7 = 622,85$  thds. UAH – forecast of the value of the additional profit due to the improvement of the sale of agricultural products of «Cepheus- Group», LLC in the 3rd year of forecasting.

To determine the predictability of additional profit by improving agricultural sales on the basis of pre-existing trends, it is advisable to use trend analysis based on the correlation-regression method, which is based on the actual values of sales activities .

We construct a trend model of change of additional profit at the expense of improvement of sale of agricultural products of «Cepheus- Group», LLC (Fig. 3.2).

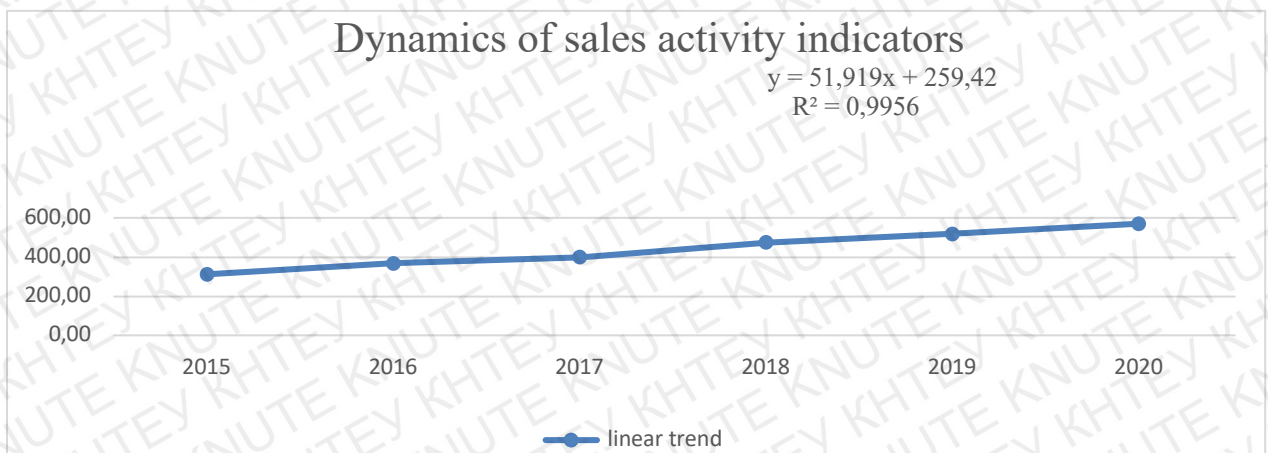


Fig. 3.2. Trend model of additional profit at the expense of improvement of sale of agricultural products of «Cepheus- Group», LLC (thousand UAH)

Source: developed by the author

Thus, according to the calculation of the forecast model of additional profit at the expense of improvement of sales of agricultural products of «Cepheus- Group», LLC, it can be said that the increase of the value of additional profit at the expense of improvement of sales of agricultural products of «Cepheus- Group», LLC - in 2019, compared from 2018, it will increase by 9.22%. This technique of forecasting sales volumes can be used by enterprises with large-scale, mass production of products during short-term forecasting and organization of operational management of production at the enterprise.

## CONCLUSIONS AND RECOMMENDATIONS

Therefore, the results of the study should draw the following conclusions:

1. It is stated that the marketing activities of enterprises should be understood as the process of promoting products to the market and organizing commodity exchange for profit. Determining its content, the most universal criterion should be the minimum cost or maximum effect of all sales functions of the enterprise. The essence of this approach is to integrate the functional areas associated with the flow of material flow from producer to consumer (transportation, inventory management, warehousing, information support, etc.) in a single complex.
2. It is revealed that effective management of marketing activity is one of the key elements of successful functioning of the enterprise. Optimization of sales processes will allow the company to enter new markets and thereby increase the efficiency and effectiveness of its own production activities.
3. It is researched that "Cepheus- Group", LLC is an agricultural enterprise which is engaged in growing of organic grain, oil and other crops. It is worth noting that in the structure of economic activity of "Cepheus- Group", LLC for the years 2016-2018 there were the following changes: the volume of grain and leguminous crops increased by 295.52 thousand UAH. or 14.47%. Instead, in 2016-2018 the volume of sunflower on grain decreased by UAH 411.26 thousand. or 20.14%; during 2016-2018 the sales of soybean "Cepheus- Group", LLC decreased by 1771.9 thousand UAH. or 61.97%. According to the conducted economic and mathematical analysis, it can be said that the formation of agricultural product quality of "Cepheus- Group", LLC is influenced by such factors as: quality of agricultural products, the level of assortment policy of the enterprise, sales and logistic policy of the enterprise, production potential of the enterprise, energy intensity of the process production of agricultural products.
4. It is analyzed that during 2016-2018 we see an increase in the level of gross income by 48.60% and the level of operating expenses of "Cepheus- Group", LLC by 4.08%. Also, during 2016-2018 we see an increase in the level of operating expenses for salaries by 12.64% and the level of operating expenses

for advertising by 182.61%. Profitability of "Cepheus- Group", LLC increased by 19.43%.

5. It is important for "Cepheus- Group", LLC to improve the mechanism of sale of agricultural commodities , which directly influences the improvement of financial results of activities and accordingly positively influences the development of the enterprise . In this regard , it is proposed to open an online store through which agricultural goods will be sold . By means of the creation of the Internet -shop of "Cepheus- Group", LLC always will be able to identify , that the most interested visitors , which product is the most demand, which is important on the market.

Summarizing the various possible scenarios for creating Internet -shop for "Cepheus- Group", LLC should be noted economic efficiency improvement of management of marketing activity of the enterprise by using Internet resources . According to the conducted calculation of predictive models of additional income for the expense of improving sales of agricultural products of ""Cepheus- Group", LLC you can say , that the projected increase in the value of additional income for the expense of improving sales of agricultural products of "Cepheus- Group", LLC - in 2019 year , compared with 2018 year, the indicator will increase by 9.22%. This method of forecasting the volume of sales of products can be used by enterprises of the serial , mass production of products under a short-term forecasting and organization of operational management of production at the plant .

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ТОРГОВЕЛЬНО-ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ**

## **УПРАВЛІННЯ І АДМІНІСТРУВАННЯ**

**Збірник  
наукових статей  
студентів  
Частина 1**

**Київ 2019**

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## ENTERPRISE SALES ACTIVITY MANAGEMENT: OBJECTIVES AND SCIENTIFIC APPROACHES TO EFFECTIVE IMPLEMENTATION

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*У статті визначено сутність збутової діяльності підприємства. Побудовано структурно-логічну схему процесу удосконалення системи управління збутовою діяльністю підприємства. Обґрунтовано напрями вдосконалення управління збутом продукції на основі використання методології контролінгу. Показана можливість координації різних служб підприємства в процесі збуту продукції.*

*The article defines the essence of the sales activities of the enterprise. The structural and logical scheme of the process of improving the management system of the sales activity of an enterprise has been built. The directions for improving the management of product sales based on the use of the controlling methodology are substantiated. The possibility of coordinating various services of the enterprise in the process of product sales is shown.*

**Relevance of research.** The economic situation of the domestic economy in the current instability of the business environment characterizes the decline in demand in foreign and domestic markets, as well as the strengthening of competition. In this case, Ukrainian enterprises are in a difficult situation to maintain their market positions when the choice of effective methods for promoting finished products to markets and organization of commodity exchange is complicated.

Nowadays, the main means that determines the results of economic activity and performance of any organization, is an effective system of sales activities, which includes both the main interacting elements, and the methods of sales at the enterprises. That is why, in the face of growing competition between global producers of various goods and services, enterprises need to reorient their marketing activities to meet the needs of major customers, timely response to consumer market demands, as well as effective interaction with internal and external contractors.

**A review of research publications and recent papers.** Research on the improvement of the organization of sales activities of the enterprise was reflected in various scientific papers of such authors as I.A. Abramovich, L.Y. Gnilyanska, N.V. Ivanochko, A.V. Kvitka, D.V. Korneva, G.M. Tarasyuk, O.V. Sheremetinskaya and others. However, despite the significant contribution of scientists, certain aspects and issues of the study of the management of sales activities of the enterprise still need to be clarified and further scientific elaboration.

**The purpose of the article** is to develop theoretical fundamentals and scientific and practical recommendations for management of sales activities of the enterprise.

Scientific researches on the improvement of the organization of sales activities of the enterprise were formed on the basis of studying, analyzing, rethinking theoretical and methodological developments of both domestic and foreign scientists.



**The main results of the research.** In today's conditions of a developed market economy among the factors of effective work of the company is allocated a system of ensuring effective sales policy. However, in our country, marketing application as a holistic concept of market management is now an exception rather than a rule. The marketing experience available in other countries is not always applicable in a specific domestic market. In Ukraine, managers often lack knowledge of management and marketing, decisions are made intuitively.

Only those who guessed the direction of market development survive. Therefore, first and foremost, it is advisable to determine the essence of the concept of «sales activity» in order to ensure the development of the management of sales activities of the enterprise. In our opinion, it is advisable to clarify the definition of this concept (Fig. 1).

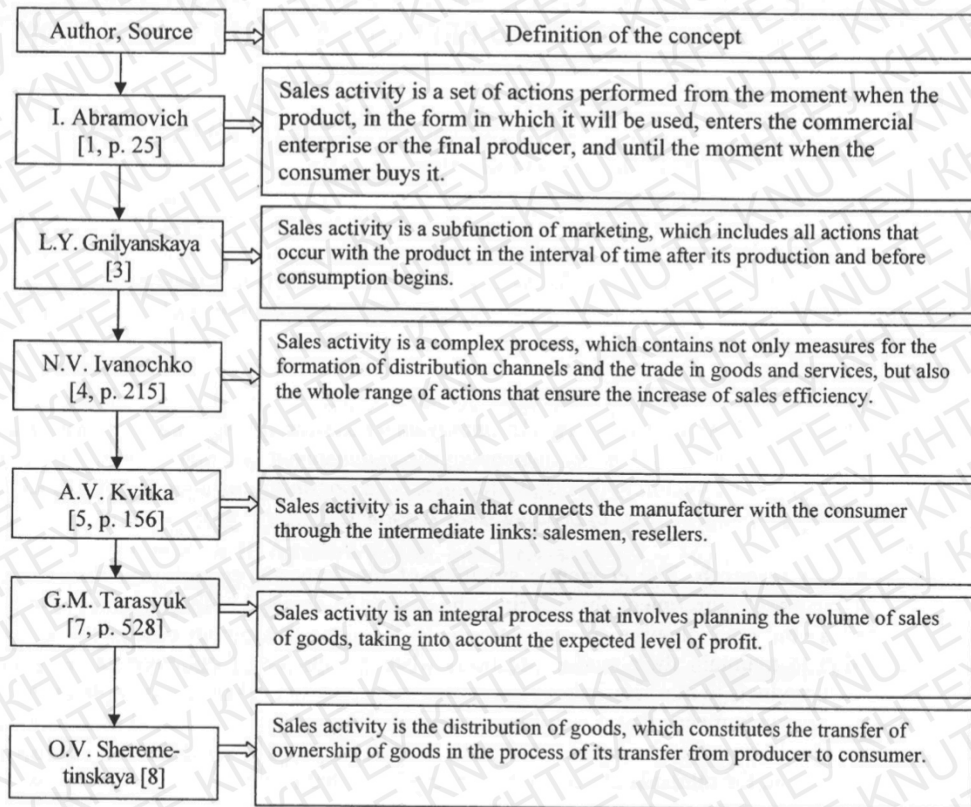


Fig. 1. Interpretation of the concept of «sales activity» by different scientists

\* Made by the author.

The analysis of various scientific papers (Fig. 1) suggests that modern scientific thought offers several approaches to the definition of «sales activity of the enterprise»: some identify it with the concepts of «distribution», «commodity» or «sales»; others regard as sale or as the final stage of the enterprise's business, or actually reveal sales activity through the management of marketing activities.

Increasing sales efficiency is impossible without choosing the best selling tools: advertising, promotion, special pricing methods and other methods. Promotion of products in the market involves the use of aggressive sales methods, active advertising policies, the application of measures to stimulate sales, which are discounts on products, its abolition, the holding of

exhibitions, lotteries, etc.). An important role in promoting products is the packaging, used by the manufacturer to provide its products with features that distinguish it from competitors' products [2, p. 191].

In fig. 2 we offer a general structural and logical scheme of the process of improving the management system sales activities of the enterprise, which consists of a set of interconnected stages. It is worth noting that the system of purposes for the formation and development of a management system marketing activities of the company should logically proceed from the chosen goals of sales.

Change in buyer behavior and intensification of competition forces executives to look for such methods of studying the needs of consumers, which will allow them to better position their product offer. It should maintain and increase its market share, reducing the cost of goods turnover, increasing profitability and increasing the degree of satisfaction of the growing needs of buyers. Formation of the needs of consumers is the most important task of commercial activity, marketing and competition. The value of the search for new methods has increased especially in recent decades in terms of economic growth the role of consumer needs in improving the efficiency of the enterprise [1, p. 27].

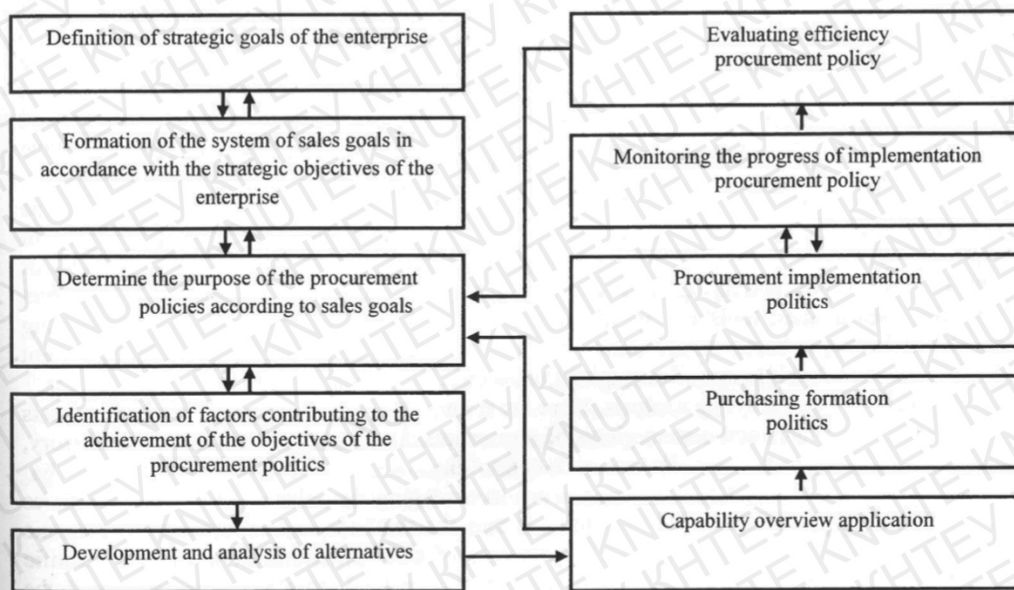


Fig. 2. Structural-logical scheme of the process of improving the management of sales activities of the enterprise (built on the basis of [6, p. 189])

In our opinion, the main purpose of sales - is the realization of the economic interest of the manufacturer (obtaining business profits) on the basis of satisfying consumers' solvent demand. Sales carry the functions of determining the final result of the enterprise and increasing the competitiveness of its production through a well-organized sales. On the basis of effective distribution of services, the focus is on satisfying the various requests of end-users, as well as the construction of a distribution system that would be effective both for the enterprise itself and for its clients. In this case, the way of existence of this effective distribution system will be considered as a set of actions to maximize the approximation of services to the target group of consumers, or vice versa, attracting consumers to the place of production of services. The choice of orientation and method of satisfying consumer inquiries is the essence of the company's «policy» of the enterprise, which is the most important aspect in the field of service sales, which is a special kind of product.

Planning of sales of the domestic enterprise is a means of achieving the objectives of the enterprise, aimed at meeting the needs of consumers [3]. The importance of product sales planning lies in the fact that the planned sales volume determines all the most important indicators of the enterprise: the size of income, profit, the level of profitability, etc. From the quality planning of sales depends on the production process and material and technical supply. The sales process determines the results of the entire company and aims to expand the market.

The sales process of the company's production largely depends on the environment. Therefore it is necessary to study the environment for timely response to changes. The external environment greatly influences the adoption of effective solutions, therefore, the necessary tools that allow for the planning of product sales to consider the factors of environmental change. The complexity with consumer products increases uncertainty in the formation of sales plans, and, consequently, increases the risks in achieving the objectives, therefore, alternative strategies for product sales, agreed with the overall strategy of the enterprise [5, p. 157].

Strategic planning plays a pivotal role in improving the management system of the sales activity of an enterprise, because the strategy of sales, which should be developed for the long-term period, determines the mission of the enterprise in the most effective way.

In the existing system of enterprise management, the coordination of the interaction of specialists of various services of the enterprise in the performance of their functions faces conflicting interests. To effectively reconcile inter-functional contradictions, a system of controlling the management of sales of products should be developed [7, p. 531]. It can be noted that from the organizational and functional content controlling is a subsystem management, which covers all levels of management of sales, as well as coordinates sales interaction with the divisions of the enterprise both vertically and horizontally.

In general, the need and the possibility of introducing controlling are determined by the following provisions: it is a new and effective tool for solving the tasks of enterprise management that meets the conditions of market relations and information of the enterprise; promotes increase of competitiveness of the enterprise in conditions of instability and uncertainty of a market environment; uses modern tools for optimizing sales management processes and for developing managerial decisions; is based on the basic provisions of the system approach; provides efficient solution of tasks and development of managerial decisions of a strategic and operational character.

Currently, as shown by the analysis, there are a number of concepts, each of which reflects both scientific development and certain views of researchers. These concepts are not contradictory, but complement the scientific arsenal of research controlling.

**Conclusions.** Consequently, the approaches to managing the sales of domestic enterprises are investigated. The results of the study suggest that the methods and tools used in domestic enterprises do not contribute to the successful solving of sales problems. Also in the scientific article the possibility of using controlling instruments is defined: in the modernization of the structure of sales management; the need to apply modern methods of strategic and ongoing planning; in creating a feedback system with consumer products; in coordination of various services of the enterprise in the process of coordinating interrelated performance indicators.

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## ІНСТРУМЕНТИ ДІАГНОСТИКИ КОМЕРЦІЙНОЇ ДІЯЛЬНОСТІ

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*Стаття присвячена розвитку теоретичних засад та методичного інструментарію комплексної діагностики комерційної діяльності підприємства. Визначено мету та етапи комплексної діагностики комерційної діяльності підприємства. З метою діагностики рівня ефективності комерційної діяльності підприємств торгівлі запропоновано використовувати систему абсолютних та відносних показників, що поєднані в блоки, залежно від основних комерційних процесів та операцій. Розроблено матричну модель діагностики ефективності комерційної діяльності підприємства сфери гостинності*

*The article is devoted to the development of theoretical foundations and methodical tools of complex diagnostics of commercial activity of the enterprise. The purpose and stages of complex diagnostics of commercial activity of the enterprise are determined. In order to diagnose the level of efficiency of commercial activity of trading enterprises, it is proposed to use a system of absolute and relative indicators, which are combined into blocks, depending on the main commercial processes and operations. A matrix model for diagnosing the efficiency of commercial activity of hospitality industry is developed*

**Актуальність теми.** За останні десятиліття комерційна діяльність зазнала серйозних змін. Теоретичні та методологічні сторони діагностики такої діяльності в транзитивній економіці активно досліджуються вітчизняними вченими, однак отримані ними результати потребують узагальнення, а по низці положень вимагають нового освітлення.

Комерційна діяльність як специфічна сфера економіки розглядається в різних аспектах та під різними кутами зору, але значною мірою без застосування принципу системності. Водночас діагностику такої діяльності не можна відокремити від системи діагностики

<b>Баланс (Звіт про фінансовий стан)</b>			
<b>на 31 грудня 2016 р.</b>			
<b>Актив</b>	<b>Код рядка</b>	<b>На початок звітного періоду</b>	<b>На кінець звітного періоду</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>I. Необоротні активи</b>			
Нематеріальні активи	1000	8 162	6 502
первісна вартість	1001	8 300	8 300
накопичена амортизація	1002	(138)	(1 798)
Незавершені капітальні інвестиції	1005	59 638	4 586 564
Основні засоби	1010	1 459 652	8 918 429
первісна вартість	1011	1 556 985	9 773 941
знос	1012	(97 333)	(855 512)
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	-	-
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>1 527 452</b>	<b>13 511 495</b>
<b>II. Оборотні активи</b>			
Запаси	1100	5 955 341	12 732 463
Виробничі запаси	1101	35 253	1 027 338
Незавершене виробництво	1102	5 017 613	5 248 409
Готова продукція	1103	902 474	6 456 716
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	17 803	5 918 988
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	-	-
з бюджетом	1135	198 247	1 863 671
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	2 767 548	5 544 512
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	336	4 967
Рахунки в банках	1167	336	4 967
Витрати майбутніх періодів	1170	-	-
Інші оборотні активи	1190	28 333	602 799
<b>Усього за розділом II</b>	<b>1195</b>	<b>8 967 608</b>	<b>26 667 400</b>
<b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b>	<b>1200</b>	<b>-</b>	<b>-</b>
<b>Баланс</b>	<b>1300</b>	<b>10 495 060</b>	<b>40 178 895</b>

Пасив	Код рядка	На початок звітнього періоду	На кінець звітнього періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (пайовий) капітал	1400	105 575	105 575
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	3 969 542	15 169 515
Неоплачений капітал	1425	-	-
Вилучений капітал	1430	-	-
<b>Усього за розділом I</b>	<b>1495</b>	<b>4 075 117</b>	<b>15 275 090</b>
<b>II. Довгострокові зобов'язання і забезпечення</b>			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	895 358
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
<b>Усього за розділом II</b>	<b>1595</b>	<b>-</b>	<b>895 358</b>
<b>III. Поточні зобов'язання і забезпечення</b>			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	4 884 205	13 977 421
розрахунками з бюджетом	1620	1 336	21 340
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	5 865	14 005
розрахунками з оплати праці	1630	12 928	54 683
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	1 515 608	9 940 999
<b>Усього за розділом III</b>	<b>1695</b>	<b>6 419 943</b>	<b>24 008 447</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>Баланс</b>	<b>1900</b>	<b>10 495 060</b>	<b>40 178 895</b>

## Звіт про фінансові результати (Звіт про сукупний дохід)

2016 р.

## I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	25 126 914	7 506 857
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(9 510 646)	(1 000 697)
<b>Валовий :</b>			
прибуток	2090	15 616 268	6 506 160
збиток	2095	-	-
Інші операційні доходи	2120	1 218 487	72 622
Адміністративні витрати	2130	(1 584 747)	(365 821)
Витрати на збут	2150	(2 594 098)	(206 151)
Інші операційні витрати	2180	(1 385 764)	(24 153)
<b>Фінансовий результат від операційної діяльності:</b>			
прибуток	2190	11 270 146	5 982 657
збиток	2195	-	-
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	23 469	710
Інші доходи	2240	-	-
Фінансові витрати	2250	(93 541)	-
Втрати від участі в капіталі	2255	-	-
Інші витрати	2270	(100)	(294 401)
<b>Фінансовий результат до оподаткування:</b>			
прибуток	2290	11 199 974	5 688 966
збиток	2295	-	-
Витрати (дохід) з податку на прибуток	2300	-	-
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
<b>Чистий фінансовий результат:</b>			
прибуток	2350	11 199 974	5 688 966
збиток	2355	-	-

## II. СУКУПНИЙ ДОХІД

Найменування показника	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
<b>Інший сукупний дохід до оподаткування</b>	<b>2450</b>	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
<b>Інший сукупний дохід після оподаткування</b>	<b>2460</b>	-	-

<b>Сукупний дохід (сума рядків 2350, 2355 та 2460)</b>	<b>2465</b>	<b>11 199 974</b>	<b>5 688 966</b>
<b>III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ</b>			
Найменування показника	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	22 821 344	4 371 636
Витрати на оплату праці	2505	693 472	223 796
Відрахування на соціальні заходи	2510	153 170	82 524
Амортизація	2515	775 939	86 554
Інші операційні витрати	2520	15 411 412	3 787 543
<b>Разом</b>	<b>2550</b>	<b>39 855 337</b>	<b>8 552 053</b>
<b>IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ</b>			
Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600	-	-
Скоригована середньорічна кількість простих акцій	2605	-	-
Чистий прибуток (збиток) на одну просту акцію	2610	-	-
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	-	-
Дивіденди на одну просту акцію	2650	-	-



<b>Баланс (Звіт про фінансовий стан)</b>			
<b>на 31 грудня 2017 р.</b>			
Форма №1 Код за ДКУД 1801001			
<b>Актив</b>	<b>Код рядка</b>	<b>На початок звітного періоду</b>	<b>На кінець звітного періоду</b>
1	2	3	4
<b>I. Необоротні активи</b>			
Нематеріальні активи	1000	6 502	4 842
первісна вартість	1001	8 300	8 300
накопичена амортизація	1002	-1 798	-3 459
Незавершені капітальні інвестиції	1005	4 586 564	5 958 666
Основні засоби	1010	8 918 429	11 648 267
первісна вартість	1011	9 773 941	14 625 726
знос	1012	-855 512	-2 977 459
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	-	-
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>13 511 495</b>	<b>17 611 774</b>
<b>II. Оборотні активи</b>			
Запаси	1100	12 732 463	17 262 004
Виробничі запаси	1101	1 027 338	1 473 829
Незавершене виробництво	1102	5 248 409	7 517 630
Готова продукція	1103	6 456 716	8 053 587
Товари	1104	-	216 958
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	5 918 988	7 907 372
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	-	-
з бюджетом	1135	1 863 671	895 904
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	5 544 512	22 884 586
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	4 967	113 315
Рахунки в банках	1167	4 967	113 315
Витрати майбутніх періодів	1170	-	-
Інші оборотні активи	1190	602 799	2 664 893
<b>Усього за розділом II</b>	<b>1195</b>	<b>26 667 400</b>	<b>51 728 073</b>
<b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b>	<b>1200</b>	<b>-</b>	<b>-</b>
<b>Баланс</b>	<b>1300</b>	<b>40 178 895</b>	<b>69 339 847</b>

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (пайовий) капітал	1400	105 575	105 575
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	15 169 515	12 240 720
Неоплачений капітал	1425	-	-
Вилучений капітал	1430	-	-
<b>Усього за розділом I</b>	<b>1495</b>	<b>15 275 090</b>	<b>12 346 295</b>
<b>II. Довгострокові зобов'язання і забезпечення</b>			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	895 358	3 349 226
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
<b>Усього за розділом II</b>	<b>1595</b>	<b>895 358</b>	<b>3 349 226</b>
<b>III. Поточні зобов'язання і забезпечення</b>			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	13 977 421	20 295 971
розрахунками з бюджетом	1620	21 340	42 570
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	14 005	26 526
розрахунками з оплати праці	1630	54 683	113 222
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	9 940 999	33 166 037
<b>Усього за розділом III</b>	<b>1695</b>	<b>24 008 447</b>	<b>53 644 327</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>Баланс</b>	<b>1900</b>	<b>40 178 895</b>	<b>69 339 847</b>

Звіт про фінансові результати (Звіт про сукупний дохід)			
за 2017 р.			
I. ФІНАНСОВІ РЕЗУЛЬТАТИ			
Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	27 970 154	25 126 914
Чисті зароблені страхові премії	2010	-	-
Премії підписані, валова сума	2011	-	-
Премії, передані у перестраховування	2012	-	-
Зміна резерву незароблених премій, валова сума	2013	-	-
Зміна частки перестраховиків у резерві незароблених премій	2014	-	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	-23 591 521	-9 510 646
Чисті понесені збитки за страховими виплатами	2070	-	-
<b>Валовий :</b>			
прибуток	2090	4 378 633	15 616 268
збиток	2095	-	-
Дохід (витрати) від зміни у резервах довгострокових зобов'язань	2105	-	-
Дохід (витрати) від зміни інших страхових резервів	2110	-	-
Зміна інших страхових резервів, валова сума	2111	-	-
Зміна частки перестраховиків в інших страхових резервах	2112	-	-
Інші операційні доходи	2120	1 713 467	1 218 487
Дохід від зміни вартості активів, які оцінюються за справедливою вартістю	2121	-	-
Дохід від первісного визнання біологічних активів і с/г продукції	2122	-	-
Дохід від використання коштів, вивільнених від оподаткування	2123	-	-
Адміністративні витрати	2130	-4 653 651	-1 584 747
Витрати на збут	2150	-1 293 927	-2 594 098
Інші операційні витрати	2180	-1 796 440	-1 385 764
Витрати від зміни вартості активів, які оцінюються за справедливою вартістю	2181	-	-
Витрати від первісного визнання біологічних активів і сільськогосподарської продукції	2182	-	-
<b>Фінансовий результат від операційної діяльності:</b>			
прибуток	2190	-	11 270 146
збиток	2195	-1 651 918	-
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	-	23 469
Інші доходи	2240	-	-
Дохід від благодійної допомоги	2241	-	-
Фінансові витрати	2250	-1 187 816	-93 541
Втрати від участі в капіталі	2255	-	-
Інші витрати	2270	-89 060	-100
Прибуток (збиток) від впливу інфляції на монетарні статті	2275	-	-
<b>Фінансовий результат до оподаткування:</b>			
прибуток	2290	-	11 199 974
збиток	2295	-2 928 794	-
Витрати (дохід) з податку на прибуток	2300	-	-
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
<b>Чистий фінансовий результат:</b>			
прибуток	2350	-	11 199 974
збиток	2355	-2 928 794	-

<b>II. СУКУПНИЙ ДОХІД</b>			
Найменування показника	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
<b>Інший сукупний дохід до оподаткування</b>	<b>2450</b>	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
<b>Інший сукупний дохід після оподаткування</b>	<b>2460</b>	-	-
<b>Сукупний дохід (сума рядків 2350, 2355 та 2460)</b>	<b>2465</b>	<b>(2 928 794)</b>	<b>11 199 974</b>
<b>III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ</b>			
Найменування показника	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	37 195 381	22 821 344
Витрати на оплату праці	2505	1 563 472	693 472
Відрахування на соціальні заходи	2510	349 899	153 170
Амортизація	2515	2 201 758	775 939
Інші операційні витрати	2520	23 908 266	15 411 412
<b>Разом</b>	<b>2550</b>	<b>65 218 776</b>	<b>39 855 337</b>
<b>IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ</b>			
Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600	-	-
Скоригована середньорічна кількість простих акцій	2605	-	-
Чистий прибуток (збиток) на одну просту акцію	2610	-	-
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	-	-
Дивіденди на одну просту акцію	2650	-	-

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

**ФІНАНСОВИЙ ЗВІТ**  
**суб'єкта малого підприємництва**

Підприємство	Дата(рік,місяць,число)	Коди	
<b>Товариство з обмеженою відповідальністю "ЦЕФЕЙ-ГРУП"</b>	за ЄДРПОУ	2019	01 01
Територія <b>ЖИТОМИРСЬКА</b>	за КОАТУУ	37529380	
Організаційно-правова форма господарювання <b>Товариство з обмеженою відповідальністю</b>	за КОПФГ	1824080401	
Вид економічної діяльності <b>Вирощування зернових культур (крім рису), бобових культур і насіння олійних культур</b>	за КВЕД	240	
Середня кількість працівників, осіб <b>50</b>		01.11	
Одиниця виміру: <b>тис. грн. з одним десятковим знаком</b>			
Адреса, телефон <b>вулиця Весела, буд. 7, с. БРОНИКИ, НОВОГРАД-ВОЛИНСЬКИЙ РАЙОН, ЖИТОМИРСЬКА обл., 11772</b>		0673818964	

**1.Баланс на 31 грудня 2018 р.**

Актив	Код рядка	Форма № 1-м Код за ДКУД 1801006	
		На початок звітного року	На кінець звітного періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Незавершені капітальні інвестиції	1005	5 958,7	8 427,1
Основні засоби	1010	11 653,1	12 391,0
первісна вартість	1011	14 634,0	17 542,8
знос	1012	( 2 980,9 )	( 5 151,8 )
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	-	-
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>17 611,8</b>	<b>20 818,1</b>
<b>II. Оборотні активи</b>			
Запаси	1100	19 276,6	22 161,3
у тому числі готова продукція	1103	8 259,5	5 329,9
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	7 907,4	33 859,9
Дебіторська заборгованість за розрахунками з бюджетом	1135	895,9	-
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	24 543,1	68 670,7
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	113,3	10,4
Витрати майбутніх періодів	1170	-	-
Інші оборотні активи	1190	2 664,9	5 914,9
<b>Усього за розділом II</b>	<b>1195</b>	<b>55 401,2</b>	<b>130 617,2</b>
<b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b>			
<b>Баланс</b>	<b>1300</b>	<b>73 013,0</b>	<b>151 435,3</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	105,6	105,6
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	16 142,1	27 437,6
Неоплачений капітал	1425	( - )	( - )
<b>Усього за розділом I</b>	<b>1495</b>	<b>16 247,7</b>	<b>27 543,2</b>
<b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>	<b>1595</b>	<b>3 349,2</b>	<b>2 551,0</b>
<b>III. Поточні зобов'язання</b>			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	20 296,0	51 412,6
розрахунками з бюджетом	1620	42,6	696,3
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	26,5	191,5
розрахунками з оплати праці	1630	113,2	1 125,3
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	32 937,8	67 915,4
<b>Усього за розділом III</b>	<b>1695</b>	<b>53 416,1</b>	<b>121 341,1</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>Баланс</b>	<b>1900</b>	<b>73 013,0</b>	<b>151 435,3</b>

**2. Звіт про фінансові результати**  
за Рік 2018

Стаття	Код рядка	Форма № 2-м Код за ДКУД 1801007	
		За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	64 849,0	27 970,1
Інші операційні доходи	2120	7 659,1	5 625,9
Інші доходи	2240	-	-
<b>Разом доходи (2000 + 2120 + 2240)</b>	<b>2280</b>	<b>72 508,1</b>	<b>33 596,0</b>
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( 40 911,1 )	( 23 602,5 )
Інші операційні витрати	2180	( 19 454,0 )	( 7 744,0 )
Інші витрати	2270	( 847,5 )	( 1 277,0 )
<b>Разом витрати (2050 + 2180 + 2270)</b>	<b>2285</b>	<b>( 61 212,6 )</b>	<b>( 32 623,5 )</b>
Фінансовий результат до оподаткування (2280 – 2285)	2290	11 295,5	972,5
Податок на прибуток	2300	( - )	( - )
<b>Чистий прибуток (збиток) (2290 – 2300)</b>	<b>2350</b>	<b>11 295,5</b>	<b>972,5</b>

Керівник

\_\_\_\_\_

(підпис)

Коломієць Микола Олексійович

\_\_\_\_\_

(ініціали, прізвище)

Головний бухгалтер

\_\_\_\_\_

(підпис)

\_\_\_\_\_

(ініціали, прізвище)

## Cepheus-Group LLC Income and Expenditure Plan for 2020 with monthly breakdown by marketing and sales department (UAH)

Показники	Січень	Лютий	Березень	Квітень	Травень	Червень	Липень	Серпень	Вересень	Жовтень	Листопад	Грудень	Всього за рік
Income	147720,9	139341,8	112032,0	96515,1	125686,9	132204,0	127704,1	112342,4	153151,8	157341,4	132204,0	115445,8	1551690,3
VAT	25112,6	23688,1	19045,4	16407,6	21366,8	22474,7	21709,7	19098,2	26035,8	26748,0	22474,7	19625,8	263787,4
Savings from the implementation of sales management to increase the efficiency of marketing chain management in LLC "Cepheus-Group"	1812,4	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1812,4
Extra Cost Expenses	157,5	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	157,5
Operating expenses	48678,9	45917,7	36918,3	31804,9	41418,0	43565,6	42082,7	37020,5	50468,6	51849,2	43565,6	38043,2	511333,2
Total cost	73949,0	69605,8	55963,7	48212,5	62784,8	66040,3	63792,4	56118,7	76504,4	78597,2	66040,3	57669,0	775278,1
Profit before tax	75584,3	69736,0	56068,3	48302,6	62902,1	66163,7	63911,7	56223,6	76647,4	78744,2	66163,7	57776,8	778224,6
Income tax	12849,3	11855,1	9531,6	8211,4	10693,4	11247,8	10865,0	9558,0	13030,1	13386,5	11247,8	9822,1	132298,2
Net profit	62735,0	57880,8	46536,7	40091,2	52208,8	54915,9	53046,7	46665,6	63617,4	65357,7	54915,9	47954,7	645926,5

Plan of income and expenses of LLC «Cepheus-Group» for 2021-2022. with quarterly distribution on terms of organization of marketing and sales department (UAH)

Indicators	2020 рік					Всього за 2021 р.	2021 рік				Всього за 2022 р.
	1-й квартал	2-й квартал	3-й квартал	4-й квартал	1-й квартал		2-й квартал	3-й квартал	4-й квартал		
Income	439004,2	389846,7	432518,1	445490,3	1706859,3	458958,9	407567,0	452178,1	465739,8	1784443,8	
VAT	74630,7	66273,9	73528,1	75733,3	290166,1	78023,0	69286,4	76870,3	79175,8	303355,4	
Operating expenses	144666,4	128467,3	142529,0	146803,8	562466,5	159133,0	141314,1	156781,9	161484,1	618713,2	
Total cost	219297,1	194741,3	216057,1	222537,1	852632,6	237156,1	210600,5	233652,2	240659,9	922068,6	
Profit before tax	219707,1	195105,4	216461,1	222953,2	854226,7	221802,9	196966,5	218525,9	225079,9	862375,2	
Income tax	35153,1	31216,9	34633,8	35672,5	136676,3	35488,5	31514,6	34964,1	36012,8	137980,0	
Net profit	184554,0	163888,5	181827,3	187280,7	717550,4	186314,4	165451,8	183561,7	189067,1	724395,1	