

Kyiv National University of Trade and Economics
Department of management

FINAL QUALIFYING PAPER

on the topic:

«Services sales management»
(based on materials of Anyway Plus LLC)

Student of the 2^d year, group 5am
specialty
073 «Management»
specialization
«Trade Management»

_____ Khalaberda
Maxim

Scientific adviser:
Candidate of Sciences from
the State Administration

_____ Kandagura K.S.

Manager of the educational program:
Doctor of Sciences (Economics),
Professor

_____ Piatnytska G.T.

Kyiv 2019

CONTENT

INTRODUCTION	3
PART 1. THEORETICAL BASES OF SALES MANAGEMENT	6
1.1 Concept and essence of sales process.....	6
1.2 Methods of services sales management. Sales management in the field of services (planning, organizations, motivation and control.....	11
Part 2. INVESTIGATION OF THE PROCESS OF SALES MANAGEMENT IN «ANYWAY PLUS» COMPANY	21
2.1. Analysis of sales services in the «ANYWAY PLUS» company.....	21
2.2. Identification of strengths and weaknesses of sales management strategy in the «ANYWAY PLUS» company.....	31
PART 3. IMPROVEMENT OF THE SALES MANAGEMENT SYSTEM IN «ANYWAY PLUS»	39
3.1 Measures for improvement sales management in the «ANYWAY PLUS» company.....	39
3.2 Forecast evaluation of the implement measures in the «ANYWAY PLUS» company.....	42
CONCLUSIONS AND RECOMANDATION	46
REFERENCES	48
APPENDICES	52

INTRODUCTION

Relevance of research. Nowadays, the role of the sales management system whose purpose is to develop strategic decisions and formulate a specific plan aimed at enterprise development in the long term, has significantly increased.

Currently, few companies in Ukraine have an effective sales management system. Despite this, most executives understand the importance of sales for efficient business. Today, sales management is one of the most important components of management. Strategic planning has replaced long-term planning and has taken the first place in the organization's planning activities. Nowadays, increasing volume and sales performance has become a more pressing issue as the customer begins to choose, so more attention is paid to: competitors' actions, sales and advertising methods, customer needs, social factors, tastes and more.

An effective sales management system allows the company to accurately assess its potential capabilities, increase profits, improve efficiency and the work of specialists, save money through optimization, coordinate activities in their units.

The foreign and Ukrainian experience of the enterprises in the market proves that every entrepreneur who wants to succeed must have a clear plan and sales system. Today, there is an urgent need to use the sales system as effectively as possible, because it is the sales department that brings profits to the company.

Analysis of recent research and publications. Today, the problem of the control system of sales is widely covered in the works and is the subject of research by some foreign and domestic scientists, in particular: Kakovenko V., Kondrashov V., Jobber D., Eremina A., Beliaev M., Bolshakov A., Mermann E., Gudzinskiy O., Vinogradskaya A., Shevchenko G., Strickland A., Doyle P., Shannessi O., Apopiy V., and others. What is important is no single most effective sales control system.

The object of study is the process of services sales management at «ANYWAY PLUS».

The subject of research is theoretical and methodological principles of

formation of sales management system and practical aspects of its implementation at «ANYWAY PLUS».

The purpose of the research – to reveal the essence of control system of sales, to investigate planning, motivation and control of sales management.

To achieve this goal it is necessary to solve the following *tasks*:

- to determine the essence of the sales management in the enterprise;
- to analyze scientific approaches to evaluating the results of the sales management system;
- to characterize the main indicators of activity of «ANYWAY PLUS»;
- to identify the strengths and weaknesses of the sales management system;
- to develop and substantiate measures to improve sales management in the activities of «ANYWAY PLUS»;
- to make an estimate of implementation of measures of improvement of sales management in «ANYWAY PLUS».

Research methods. The study used expert, comparative, statistical and graphical methods of analysis with elements of the systematic approach for detailed analysis.

The theoretical and methodological basis of the research are the works of domestic and foreign scientists and specialists on the problem under study, materials of scientific, practical conferences and statistics, materials of financial and economic activity of «ANYWAY PLUS».

The research used expert, comparative, statistical and graphical methods of *analysis* with elements of the systematic approach.

The practical importance of the work lies in the possibility of using its results in the formation of a strategic planning system in «ANYWAY PLUS».

Structure and scope of work. The final qualification paper consists of an introduction, 3 parts, conclusions and suggestions, references and appendices. The main text of the work is 46 pages, including 12 tables and 8 figures. The list of sources used contains 29 items, set out on 2 pages. The work contains 12 applications, laid out on 22 pages.

Validation of the results of the final qualifying paper was reflected in a scientific article on the topic: «The main stages of the sales management process: planning, organization, motivation and control», which was published in the collection of scientific articles of KNUTE students (Appendix A).

PART 1

THEORETICAL BASES OF SALES MANAGEMENT

1.1. Concept and essence of sales process.

Every company, trading enterprise, working in a certain industry, tries to maintain its competitive advantage. Without the development of a concrete strategy, it is impossible to survive and compete in markets for the long term. Only companies that make up the current and strategic budget can withstand competition, increase profits, maintain market position, leadership in a industry.

Nowadays, forms of sale with personal contact of the seller and clients, as well as direct or «personal» sales are quite common. In marketing theory, these forms are seen as an important component of the marketing complex, an essential element of the product promotion complex.

Personal sale - a tool of the complex of promotion which provides individual communication of the employee of the enterprise with the potential client. Almost all employees of the company come into contact with potential clients. Means of such communication are conversations by phone, correspondence, personal communication with clients. Employees of the company should be trustworthy and provide expert advice to existing and potential customers [28-29][30][31][32][33].

In the practice of selling, several methods are used to facilitate contact with customers.

1. Immediately proceed to the consideration of problems that the consumer is concerned with.

2. Imagine a stunning phrase or vivid image.

3. Accept and understand the client as a person. Everyone needs recognition.

There is a distinction between primary recognition, that is, recognition of the client as a completely independent participant in the process of personal sale, and psychological recognition that brings personal character. The recognition and appreciation of the client make it possible to create a friendly atmosphere and

oblige the submitter to consider the sale not focused on him and for him, but focused on the customer.

4. A variant of the first method, different in its approach to solving problems. Thus, if in the first case the interests of the client are probed and disclosed in an improvised way, then in this case the seller immediately raises the problems of interest to the client, which is carried out on the basis of their preliminary study and analysis.

5. Immediate move to discuss the main issue, formulate a proposal that can not but interest the client. In this case, offer to save, get quality service. It is very difficult to refuse such an offer when considering the details. At the same time, this formulation of the question helps to better identify the needs of the client [7,p. 33].

A sale is a deal between people in which each of the participants has its own task and has its own purpose. This is not a chance meeting, not a simple conversation that two participants have to spend time. It's a business meeting, it's a commercial activity where everyone stands up for their interest, plays their part, takes advantage of their opportunities and eventually exchanges a service with a partner, making every effort to ensure that the terms of the exchange in this deal are most favorable to him.

Identifying clients needs is an important step in the personal selling process. The modern concept of marketing stands on the position that the way to sell goes through a careful study of clients needs. In this case, it should be emphasized that people buy the benefits, not the abstract properties of the product. Therefore, the basis of personal sale should not be the product and its characteristics, but the benefits to the clients. To achieve this, it is necessary to study the needs of the clients, which, in turn, requires the seller to have special psychological qualities. It is not only about listening to clients carefully, choosing a demeanor and outlining a range of questions, but also about being honest with sincerity and abandoning personal stereotypes for the sake of understanding with another person. The basic approaches to the study of clients needs were discussed earlier. [9,p. 56]

The next stage, which is purposeful and involves product is presentation. Product presentation is one of the most important stages of sale. How the service will be presented depends to a large extent on image, their attitude to the clients and, accordingly, their interest in purchasing. A prerequisite for success is that the consumer purchases the product only if, before or during the sale, client receives sufficiently positive information about the company, the product, and the employee who presents it. Consistent tasks: Attract customer attention, arouse interest and desire to purchase a product and encourage action. Product presentation is always based on argumentation [10,p. 112].

The argumentation used in the presentation process should be clearly structured. First of all, it is not necessary to use the most important argument from the beginning, except when it is a kind of overture and repeated throughout the presentation several times. It is advisable to alternate more weighty and less weighty arguments. In addition, the seller should always have an argument for completion to fully substantiate his position. In this way, it can prevent possible retreats of the client and «break» his doubts at the last moment.

Attempt to influence the choice of the clients, to exert pressure on him will certainly cause a defensive reaction on his part. The defensive reaction, whether justified or not, must be taken into account by the employees of the enterprise. Therefore, overcoming potential consumer objections is an important step towards achieving personal sales goals.

The reason for possible logical objections may be due to the lack of valid advantages of the proposed product and / or its inept presentation. In order to overcome such objections, the seller must be thoroughly aware of both the products he offers and the similar products of competitors, and have a clear understanding of their weaknesses and strengths. This approach makes it possible, firstly, to anticipate misunderstandings with the clients in advance and to prepare appropriate counterarguments, and secondly, to find a way out of any difficult situation, even in the case of unforeseen interlocutor arguments [21,p. 88].

The main purpose of the sale is to make a sale directly. However, not every contact with a potential client can reach this stage. Of utmost importance is the ability of the seller to sense the moment of client's willingness to buy.

The logical end of the personal selling process is subsequent contact with the customer. The company should always be interested in the consumer being satisfied with the product or service, as this provides the opportunity for further action. The best of future clients are satisfied customers. Subsequent contact with the client just makes it possible to find out the degree of satisfaction of his needs with the offered product. This allows to clarify the requests and wishes of consumers, which are the starting point for the improvement of individual goods, services and ensure the development of product strategy.

Sale plays a vital role in the economic system as a whole:

- represents innovation to the market
- contributes to consumption
- transmits information
- acts as communication channels
- helps solve customer problems [2,p. 507].

Sale is a marketing task involving direct contact with the client, i.e. advertising and promotion of the item, as well as individual trading. All this allows direct interaction between buyer and seller. This two-way relationship means that the seller can identify the specific needs of the buyer and prepare sales shows - presentations based on this information.

The sale process is the stages overcome by the salesman when selling the goods, namely search and evaluation of potential clients, preliminary preparation for the visit, approach to the client, presentation and demonstration of the goods, overcoming objections, conclusion of the transaction and completion of the works on the transaction, verification of the results. The actual sales process should be seen as consisting of parallel steps. Each stage must be completed successfully in order to receive an order.

Any sales process can be described in eleven steps:

1. Identifying potential clientele;
2. Preliminary check of potential client;
3. Organization of an appointment and establishment of a contact;
4. Introducing
5. Organization of the item presentation;
6. Check customer 's readiness to purchase goods;
7. Define objections;
8. Withdrawal of objection;
9. Again check the readiness of the customer to purchase the item;
10. Process completion (sale);
11. After-sales service [21, p.198].

Management of the customer service process is considered as a complex set of solutions developed by managers taking into account the competitive position of the trading enterprise in the consumer market, the stage of its life cycle, the available potential of labor, material and financial resources [3,p.98].

In addition, the management of customer service is inextricably linked to the management of the most important economic performance of the trading enterprise, which has a significant impact on its financial condition. The effectiveness of this management directly affects the volume of trade turnover, the amount of income and profit of the enterprise, and therefore the possibilities of financial support for its forthcoming development.

It is also important to pay attention to the fact that the high level of customer service and the achieved corresponding image of the trading enterprise in this area in the consumer market increases the market value of the enterprise at the expense of intangible assets [10,p.22].

1.2. Methods of services sales management. Sales management in the field of services (planning, organizations, motivation and control)

Sales planning is one of the effective elements in the overall enterprise development strategy.

Sales management, includes both people management and sales process management. This area, formed at the intersection of management, marketing and the art of sales itself, is based on four «whales»: planning, organization, motivation and control [4,p.69].

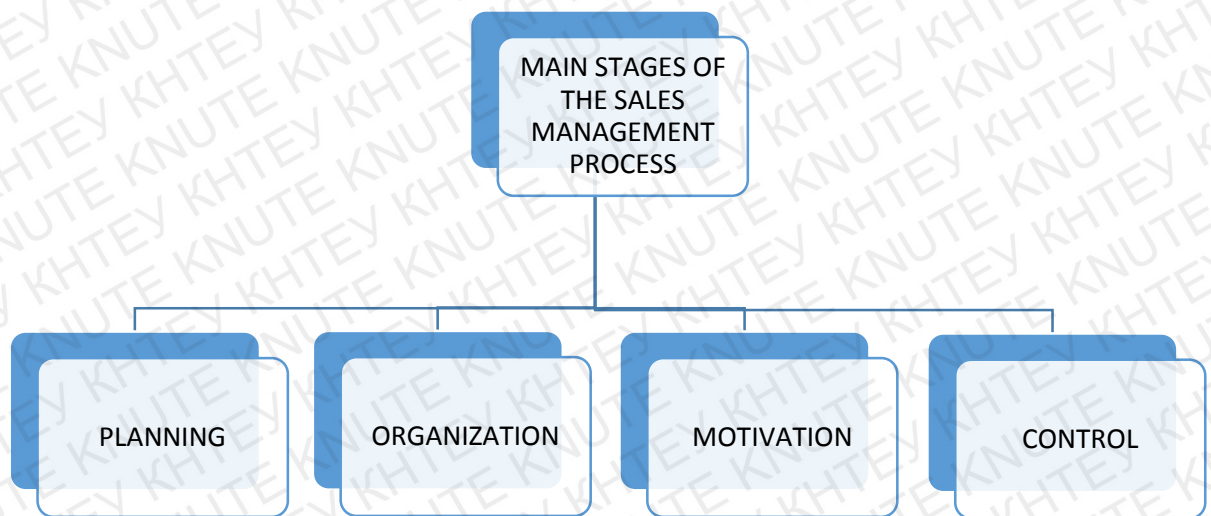


Fig. 1.1 Stages of strategic planning [5,p.114]

Source: compiled by the author according to the company internal documentation

Planning

Orientation of strategic planning in market economy, in general it is directed to satisfaction of prospective clients, namely their requirements and needs. Regular implementation of the economic analysis, permanent decision making which are based on the main marketing functions the analytics, design, realization and production organization and also updating (replacement) of the made and goods sold, all this are included into sales planning. Each enterprise has an opportunity quite precisely to estimate production potential, to create the suitable program of production for long time, to coordinate production and sale of the products, on the

basis of the strategic plan of the forecast. At a stage of production planning and realization, the enterprises define, in the long term what type of goods, the type will be the basic what the range will consist of, and the most important what quantity will need to be made and further to sell. To incur positive effect from accomplishment of these actions, it is necessary to have rather high competitiveness, i.e. level which will satisfy needs of the clients, it is better than goods of competitors. The concept of product lifecycle is the cornerstone production planning, focused on the long-term period [5,p.105].

Sales planning is one of the effective elements in the overall enterprise development strategy. Sales planning of competitive products has to become an obligatory part of strategic planning at the enterprises. If the company precisely understands «that» it sells, then it is necessary to define the directions «where we go», namely:

- a segment of the market in which the company works;
- the purposes and tasks of the company for the period (3-5 years are better);
- the development strategy for achievement of the set long-term goals;
- appointment, tasks and functions of sales office and positions in it;
- specific plans for month, quarter, year, etc [5,p.107].

Financial plans are the planning of all incomes and areas of spending money to ensure the development of the organization. Financial plans of sales can be divided between categories of managers. There is a question: whether all equally, or plans are higher for more capable? Allocation of categories is connected directly with the purposes and tasks of sales office, development of key performance indicators for each position. For certain, in the company or sales office there are more skilled managers working till some years and bringing good income. New employees often are accepted for a probation period, and in that case their sales plan differs downwards from plans of skilled managers with an experience. The developed key indicators and division of managers into categories allow to make more objectively sales plans which depend on official competences, but not on value judgment of heads. It promotes objective job evaluation of employees. And

the main thing that needs to be remembered by drawing up plans, is that they have to be realistic. What does it mean? On the one hand, not absolutely easy that the employee understood that it is necessary to make efforts for achievement of result. On the other hand, not too impracticable because it will lead to a demotivating of workers. It is important that sales managers participated in drawing up plans, and then they will perceive indicators as «own», them developed and accepted. And further, will seek to carry out them. It is good if figures in the plan are formed from different indicators:

- the number of new clients;
- the number of the held negotiations;
- number of successful and unsuccessful negotiations;
- sales volume in terms of services, etc [23,p.319].

Availability of groups of the indicators reflecting specifics of work of divisions of the enterprise gives the chance to the head flexibly to evaluate work of employees after the period, and for the employee such system is transparent and clear [5,p.129].

The organization something is an answer to a question how «it» is arranged from within and how «it» works. The question «How It Is Correct to Make?» is not appropriate here as there is no uniform answer. And «experience» of others (people, the companies, consultants) is their experience, and it cannot approach other business. Therefore, for a start it is necessary will be defined in criteria on which it is worth relying at assessment of any councils:

1. Common sense. This ability to trust subject criteria: If fixed costs grow, especially «non-core» - means, it is necessary to get rid of them. To sell administrative transport, to leave expensive office, to dismiss workers whose functions are not clear, or to do such salary which would stimulate the choice: or sharply to increase labor productivity, or to leave.

2. Internal honesty. This ability to look to the truth in eyes and not to be engaged in self-deception. To recognize in decisions what is, but not from what can be.

3. Trust to feelings. Very often at decision making we try to find external confirmations and justifications to how to arrive. Sometimes it is necessary. But in 80-90% of cases the basic decision can be made on the basis of internal feeling; or «not that». Most of professional managers at first make intuitive decisions, and then «pack» them into the thought-over schemes. Therefore, building sales office, it is important to pay attention not to the available experience, and to structure of department. The majority of successful strategy, even considerably differing in a form, have identical structure. [12,p.201]

So, what is a stage of the organization of sales for structure it is possible to see in figure 1.2.

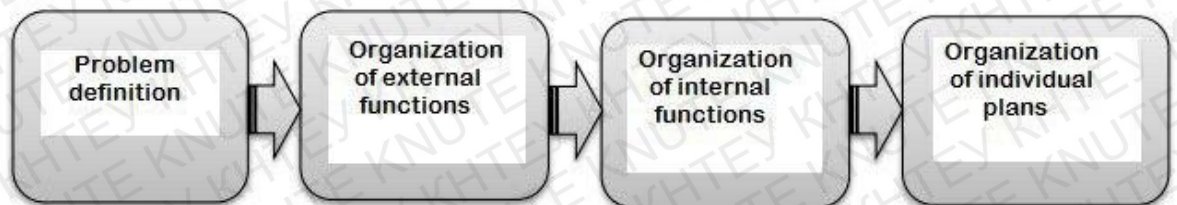


Fig. 1.2 Structure of the organization of sales [8,p.217]

Source: compiled by the author according to the company internal documentation

The following stages of structure of sales organization are in following Table 1.1.

Table 1.1

Table 1.1 A stages of structure of sales organization[13,p.71]

Problem definition	Obviously: either increase in sales volumes, or stabilization of dynamics of sales (without failures). In both cases it is required to execute the main thing: the task has to be set precisely, is measurable, is attached at the right time and to responsible subordinates.
Organization of external functions	The sales office should not try to obtain something on offsets, replace logisticians or accounts department, etc. It has to be engaged up to 85% of the time in contacts with clients. The remained 15% are a reporting preparation, operational work and individual planning. The sales office has to perform function which is assigned to it initially - to sell

Organization of internal functions	In order that everything that is written above, as a rule, turned out separation of functions and in department is required. First of all, it is necessary to separate the head of department from function of direct sales. He has to manage sales. To watch that employees did not spend the time for non-core tasks. To watch that all necessary for work was in necessary quantity. Such ensuring working process is closely connected with employee's productivity. Separation of functions of administration and actually sales well disciplines «sales managers» and the head. Naturally, also personal qualities of the head are important here, but such distance helps him with management
Organization of individual sales plans	Statement of the individual plan to everyone with the description of the amount, the number of contacts and standards for new clients and weekly reconciliation planned with what is, considerably recovers sales process and will perfectly organize the employee. Plans have to be worked out by the head relying on feedback

Source: compiled by the author [13,p.71]

Motivation

In motivation of the sales manager, there is one difficulty connected with training of sellers and the organization at least of one good team. All know that those sellers who really well get along with case long behind a counter are not late. To such people, it is provided deus on a career ladder. If to trust statistical data, then about 20-30% of people who I work as sellers have no interest to work and are engaged in it temporarily (a side job, combining with study, etc.). The theory says that 80% of sales, are performed thanks to 20% of the most active sellers. In addition, world statistics assures that 55% of people, at this position, have no talent at all and do not approach on it, and 25% are considered that use not that technology of sales and not those goods [6,p.134].

Speaking about Ukraine, it should be noted that the country don't have a lot of people who are able to sell goods and services well. As a rule, sellers are not educated in aspect of psychology of effective sales. Training of sellers, very important, but much important role is played by their motivation. Without motivation, it is possible to train employees at the best specialists, to drive will train for trainings where will be to come into contact with clients, but the result will not follow. It is impossible to compare the person to any heartless car which can be steered, somehow. The person himself has to make decisions and

furthermore the seller whether he needs to use the gained knowledge or skills. Here also the motivation is necessary.

Before the using various technician of sales, it has to stand on the first place the system of motivation of personnel. It is necessary that the motivation was closely connected with a training. Because, in fact, one without another does not make any sense. Having low motivation, the employee not will not that apply the gained knowledge (skills), he also will not remember them. But it is worth remembering that the excess motivation at the people who are not predisposed to sales can lead to a disorder that is obviously not a positive gain for the company. Harmony between skills and motivation will cause a large income. It is necessary to begin situation estimates in firm. Heads are obliged to know, motives which induce personnel to productive work. But also the human factor which is that different people, differently can react to a motivational source is possible. The manager, has to learn that he will be able to attract each its subordinated. Therefore, it is worth deciding on what really is motivation for everyone, be it financial side, career ladder promotion, self-realization, a benefits package, favorable conditions in a workplace (collective, attention from the management), creative approach, obtaining new knowledge, etc.

The motivation subdivided into three groups of factors. It is given below:

Table 1.2

The motivation groups of factors

Non-material	<ol style="list-style-type: none"> 1. comfortable working conditions (convenient, harmoniously arranged); 2. pleasant atmosphere, high level of corporate culture; 3. maintenance of the good friendly relations among employees; 4. availability of united team, mission; 5. compliments, rewarding, parties.
Hidden - material	<ol style="list-style-type: none"> 1. benefits packages; 2. payment of lunches, an opportunity to eat in cafe or the dining room at work; 3. complete or partial payment of fitness clubs, etc.; 4. rest payment; 5. cholidays and gifts to children.

Material	<ol style="list-style-type: none"> 1. salaries, awards, overtime; 2. bonuses; 3. study payment, etc.
----------	---

Source: compiled by the author [6,p.136]

Important, that everything is caused by opportunities of firm, specific employees and various situations. It was told above, about positive motivation, but there are factors demotivating personnel. These are material collecting (deprivation of awards, penalties), moral influence (criticism)[11,p.300].

Control of sales. Control is an opportunity at any time to learn what happens in accountable division: how many contracts are signed how many hot clients in work at what stage negotiations, employees are how loaded. Besides, it is an opportunity to influence the events — that is, to have real levers and powers. If the head cannot influence, for example, for the salary of the subordinates or this influence is small, then he cannot control sales in the company, and it is impossible to ask result from it.

For a successful sales management process, the following methods are applied:

- staff development;
- meetings with the sales department;
- CRM system introduction;
- relevant analytical data on the sales of the company;
- market monitoring;
- assessment of the quality and effectiveness of the work of each employee of the sales department;
- creation of personal plan for each employee of the sales department.

A good control system allows company to:

- increase sales;
- increase customer loyalty;
- identify possible conflict situations;

- carry out operational monitoring of the market;
- improve the quality of customer service;
- to increase the productivity of the sales department;
- to make changes in the strategy of development of the company [6,p.101].

The essence of control is that it delivers information for decision making and gives the chance to embody them. The main issue which it is necessary to answer at control - what to do next, having the objects set earlier and the situation which developed now. Naturally, it is necessary to control on sales not all indicators but only the most important. First — what the final and intermediate results allow to trace.

Table 1.3

What the final and intermediate results allow to trace

Final results	Intermediate results
Sales:	Contacts:
in pieces and money	first/repeated
first/repeated	regularity and frequency of contacts
leading clients or small	response percent on cold clients
shipment, payment	results of contacts on warm/hot clients

Source: compiled by the author [10,p.136]

Secondly – those that speak about efficiency of key stages of sales process. At the same time, controlling sales, it is always necessary to consider two levels: system (indicators of sales in general) and personal (indicators of employees). System level allows to move to the planned sales volume and to see a picture in general, in due time to note market trends and so forth. Personal level allows to estimate efficiency of each certain employee and too if necessary to do amendments. And not at the end of the month when it becomes clear that there are no transactions and contracts, and in time — by quantity and frequency of contacts.

Some rules for effective control. The group of decisions — organizational. That is those which work, without special application of efforts, with «a natural order of things». Here it is possible to allocate control internal and external. Internal control is regular reports in the company (when employees provide indicators of the work in a convenient form) and also regular meetings / planning

meetings at which it is possible to keep track of dynamics (the outlined recession, need to take some specific actions, etc.). But all this only control of indicators «what to do», «what final and intermediate results». Still control of that, «how to do» is necessary. And here internal control of actions of the employee in a workplace cannot always be effective and exact [14,p.74].

Therefore, especially if department is big, often resort to use of external control. These are test calls or visits, control in the «secret client» format.

So, that the buyer wanted to purchase goods or services, he has to be convinced not only that he purchases the best goods and the best services, but also and that he could not invest the money in the best way.

The process of sales management is fundamental for the effective activity of any company operating in a market economy. It includes the following elements: selection of target customers; management of distribution channel; sales organization and strategy; sales department management; personal sales skills; adjustment of the sales system[21,p.49].

Sales planning is necessary for the strategic development of an organization and is based on available indicators using various methods. The main elements of the sales management process are: planning, organization, motivation, control.

Today the client is much cleverer and is informed better, than ever. All sales process is much more difficult today, than before. Earlier the seller only once met the client, and that solved, to buy or not goods, or service. In the modern market relations, the seller has to be trained in several standard representations (presentations) of goods for the main categories of clients. They can help not hold demonstrations, but also come into contact when it does not manage to be made by means of «natural» dialogue. And any objections of the client are a counteraction and that they did not need to be done the deep analysis of the most prospective client or his first contacts and to withdraw objections in process of receipt [18,p.644].

Studying and use of the equipment of effective sales guarantees a

successful resulting effect. Ownership of technology of sales helps to become not only the professional manager, but also to achieve the planned results in life, to provide trainings and seminars, to successfully build career and also to impart knowledge to the friends and subordinates [15,p.155].

PART 2

INVESTIGATION OF THE PROCESS OF SALES MANAGEMENT IN «ANYWAY PLUS» COMPANY

2.1. Analysis of sales services in the «ANYWAY PLUS» company

«ANYWAY PLUS» company is the company which is more than 10 years in the market of the international services. Legal address of the company – Kyiv, 20 Esplanadna str.

It works in 3 directions – as the tour operator and offers programs for education abroad, work and internship.

There are:

- Work and Travel USA;
- Au-Pair;
- Internships in USA, China, France, Mauritius, Agro Programs in Australia, New Zealand, Study in Poland, USA, Germany etc.

The main focus of «ANYWAY PLUS» company is the promotion and development of international exchange programs: Work and Travel (USA, Mexico, Australia, New Zealand), Agro programs, «Training at the US Farms», «Work and Study in Portugal», «Au Pair (Mexico, USA, Europe) and others.

In order to study the features and effectiveness of the marketing activity of the enterprise, it is necessary to solve the following problems:

1. disclosure of features of the organization of marketing activity;
2. estimation of sales volumes of the enterprise;
3. calculation of the dynamics and structure of sales promotion costs;
4. evaluation of sales performance indicators.

In sales policy, the company uses both direct and indirect sales channels.

The foreseen directions of joint activity are:

- cultural exchange programs: Work and Travel, Au Pair (USA, China, Mexico, France and others);

- assistance in finding clients to study in foreign educational establishments (UK, USA, Poland, Czech Republic and others);
- internships and work abroad (China, USA, UAE, India and others);
- language schools abroad (UK, US, Canada, Malta and others).

Indirect sales channels of «ANYWAY PLUS» company are formed from the enterprise itself, agents and regional representatives, who function as a whole. Agents and regional representatives formally enter into an agreement with AnyWay Plus LLC to pool their efforts to increase sales on the one hand and to save money on the other, which each party could not reach individually. «ANYWAY PLUS» company, in its turn, undertakes to provide services of a certain quality and in certain terms, stipulates the terms of service rendering (obtaining a visa for clients, forming the whole package of documents, support). Often, regional representatives have the right to use the company brand to advertise their services and are committed not only to their own maximum profits, but also to the effective operation of the entire channel as a whole. Such regional representatives are located in many large cities of Ukraine.

The company uses the services of agents and regional representatives to sell services (Fig. 2.1).

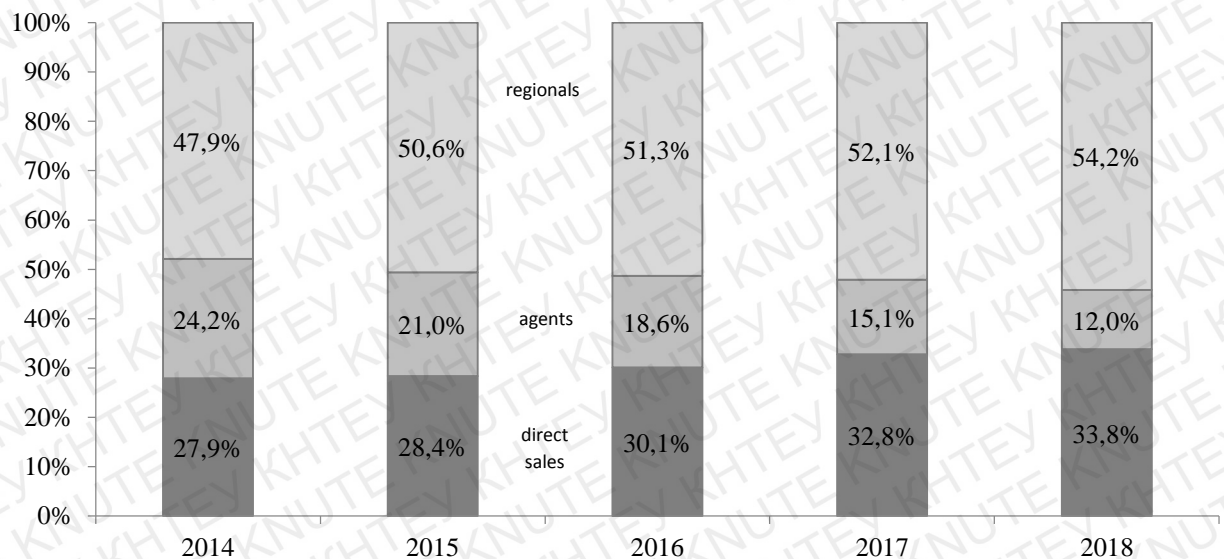


Fig. 2.1. The structure of the services provided by «ANYWAY PLUS» company in 2014-2018 through sales channels, %

Source: compiled by the author according to the company internal documentation.

As we can see, the main sales channel is a network of regional representatives throughout Ukraine. This network as a distribution channel should be distinguished from the pool of agents available in virtually any enterprise. Sales through third-party agents are poorly managed and poorly performing. Increasing the number of such agents leads to conflicts between them (horizontal conflict) and between the agent and the investigated entity (vertical conflict).

Feature of agents is that they often do not differ in loyalty to investigate the enterprises and care little about the effectiveness of the entire channel as a whole, which is why such conflicts have a devastating impact.

The project of creation new and development of the existing sales channel (distribution) of services of «ANYWAY PLUS» company contains answers to the following questions:

1. Analysis of the types of services required for clients (list of countries for training, internships and work) and services.
2. Purposes and restrictions of a distribution channel.
3. Options of creation of distribution channels.
4. Types of intermediaries.
5. Number of agents and regional intermediaries.
6. Powers of agents and regional intermediaries.

Depending on the goals set, specialists of «ANYWAY PLUS» company search for agents and determine the number and need of regional intermediaries in a particular city of Ukraine (depending on the demand for services in this region). At the same time the principle of selectivity according to which at a certain territory with this target group has to work the limited number of agents and regional intermediaries is considered. In some cases, «ANYWAY PLUS» company provides to agents and regional intermediaries exclusive rights on sale of the services in a certain territory. Granting exclusive rights, «ANYWAY PLUS» company receives, on the one hand, loyal agents and regional intermediaries and advance of own trademark, and on the other hand partially loses control over advance of own services in the territory which is served by the agent.

«ANYWAY PLUS» company during the work with agents and regional intermediaries considers the principle of selectivity according to which the limited number of agents and regional intermediaries has to work at a certain territory with this target group. Criteria which undertake in attention when choosing agents of «ANYWAY PLUS» company, listed in Table 2.1.

Table 2.1

**Criteria which undertake in attention of «ANYWAY PLUS» company
when choosing agents**

Evaluation criteria	Choice reasons
Organizational structure of the sales system	The more sales points and the number of employees in the sales network, the higher the agent's potential.
Sales over the last few years. An indirect indicator may be the number of employees in different years	Positive dynamics of growth of sales volumes. The enterprises with length of service can provide essential volumes already at the beginning of cooperation.
Sales of what services the agent provides	Services of competitors: Sometimes it is possible to entrust sale of the services. Complementary services: mainly. Quality services: than the quality of the services realized by the agent on training, training and works abroad is higher, especially it can be trusted.
Tendency to dumping	The low trade margin can testify about low qualification of marketing personnel.
The total number of services sold by different companies similar to the surveyed company	If there is a lot of such services, it is necessary to make sure whether will be to services of the studied company due consideration is provided.
Reputation of the agent in the market	It should be judged only from your own experience. A positive factor is the moderate aggressiveness and desire for leadership in their business.
Financial aspects	Great financial opportunities and a strong financial position - guarantee of stable work with the agent. The seasonal nature of sales not so painfully affects in structure of the agent.
Coverage of the market in the geographical plan and target groups	The greater and deeper the market reach, the better. However, duplication and conflicts between agents and regional intermediaries should be avoided.
Level of competence of the commercial sphere	The availability of staff trained in business knowledge is desirable. Documentation in management and production sphere, marketing researches, maintenance of client base serve as an indicator of the maturity of the company.
Availability of connections that allow access to consumers	Additional sales opportunities.

Source: compiled by the author according to the company internal documentation.

In order for the network of agents and regional intermediaries to function in the best way, «ANYWAY PLUS» company constantly motivates its members. «ANYWAY PLUS» company develops such a network management system that meets the interests of both agents and regional resellers and the company itself.

The main objective of the actions directed to motivation and increase in loyalty of agents and regional intermediaries - to convince them of reliability of partnership that allow them to develop and get profit steadily. It manages the management of the sales network of «ANYWAY PLUS» company in order to achieve the following:

1. Educate agents and regional intermediaries with a sense of loyalty to the company.
2. Provide appropriate remuneration.
3. Train agents and regional intermediaries.
4. Evaluate compliance of the service with the accepted standards.
5. Maintain an effective system of communication with each agent and regional mediator.

To provide the trust relation from agents and regional intermediaries, the management of «ANYWAY PLUS» company aspires that it never had a feeling of temporariness of communication with the company. The enterprise which throughout all the activity showed the fair and reasonable relation to intermediaries has more chances to achieve loyalty from potential agents and regional intermediaries.

For stimulation of agents and regional intermediaries the system of payment is used. A basis of income of agents and regional intermediaries is the agency commission from retail price that «ANYWAY PLUS» company is established. Additionally, economical methods of sales promotion are used: discounts for immediate payment, deferred payment, credit, premiums for high rates, free tuition, reimbursement of transportation costs and more.

Strong communication between «ANYWAY PLUS» company and its sales network is one of the main conditions of successful activity. When intermediaries

are scattered after wide the region, there is a probability that work on marketing will turn into a set of uncoordinated actions. In the relations between «ANYWAY PLUS» company and agents ya by regional intermediaries it is focused on the price policy, purchase and sale conditions, terms of payment, structure of services (quality, speed, a guarantee), standardization of standard procedures (formations of the package of documents for receipt of a visa, full escort of the client).

The methods of cooperation within the network of agents and regional intermediaries of «ANYWAY PLUS» company are presented in Table 2.2.

Table 2.2

Methods of cooperation within the network of agents and regional intermediaries of «ANYWAY PLUS» company

Factor	Company actions	Actions of the agent and intermediary
Provision of a new service (new countries, new types of training, internships or jobs) (NS)	Marketing research before introducing a new service; advertising support; jointly with agents and regional intermediaries of the action to promote the sale of NS; training of agents and intermediaries of the argumentation of sales of NS	Providing clients with full information about the benefits of NS; placing information in the best places; emphasizing clients' attention to the NS; jointly with the agents and intermediaries of the action to promote the sale of the NS; assistance in early sales
Provision of new services	Prompt acceptance and processing of the order; meeting deadlines	Granting appropriate time for implementation of the order; immediate check of compliance of the provided service to requirements of quality
Document management	Development of the unified system of document flow for all sales network; providing the program to the agency (intermediary) version on calculation of cost of services	Observance of standards of document flow; Use of the program provided by the studied company
Marketing researches	Granting to agents and intermediaries of relevant information on orders, objects and so forth	Providing the research company with demand trends, advertising performance, etc.
Promotion of services	Training of sales staff; agents and brokers incentive program; development of advertising campaigns and PR-actions	Qualified staff; participation in joint programs; creation of favorable information about the company and its services
Financing	Liberal financial conditions	Observance of financial conditions
Quality of services	Compliance of services to standards and contractual conditions; observance of guarantee certificates	A high quality; short deadlines; timely and qualified processing of complaints

Source: compiled by the author according to the company internal documentation

Thus, it can be noted that «ANYWAY PLUS» company uses the sales network, represented by agents and regional intermediaries, for marketing and training and work services abroad, whose main efforts are to improve marketing policies. In addition to the network of agents and regional intermediaries, the «ANYWAY PLUS» company also sells directly, but they have certain characteristics within the enterprise under study: direct sales do not have a significant share of sales compared to the network of regional intermediaries, although direct sales have increased in recent years.

Direct sales are carried out by employees of the central of «ANYWAY PLUS» company (Kyiv, 20 Esplanadna str.) and regional offices of «ANYWAY PLUS» company (Dnipro, Lviv, Kharkiv, Odessa), advising clients to help determine what program they need. Employees formulate a package of documents necessary for the study, internship or work of a client abroad, assist in obtaining a visa and provide full documentary and consulting support to the client until he receives the service.

The decision of the management of «ANYWAY PLUS» company to develop a network of agents and regional intermediaries was made for the following reasons:

- fast development - a covering through the whole country can be received for a short period in comparison with direct sales;
- cost savings - no unnecessary staffing costs, large regional offices and promotions;
- access to missing resources - including offices, finances, employees, access to potential clients.

It should also be noted that the «ANYWAY PLUS» company is primarily focused on meeting the needs of the Ukrainian internal market in its marketing activities. Table 2.3 summarizes the volume and structure of customer services by type in 2014 – 2018 years.

Table 2.3

Structure of services provided by «ANYWAY PLUS» company in 2014-2018

Indicators	Years				
	2014	2015	2016	2017	2018
<i>Amount, thousand UAH</i>					
Work and Travel	191195	297091	489523	451361	957175
Agro programs	63350	96001	178472	136125	298956
Au Pair	91209	145421	279436	375622	765105
Another services	35873	29539	72409	60386	37040
General	381627	568052	1019839	1023494	2058276
<i>Structure, %</i>					
Work and Travel	50,1	52,3	48,0	44,1	46,5
Agro programs	16,6	16,9	17,5	13,3	14,5
Au Pair	23,9	25,6	27,4	36,7	37,2
Another services	9,4	5,2	7,1	5,9	1,8
General	100,0	100,0	100,0	100,0	100,0

Source: compiled by the author according to the company internal documentation

From the table we see that most of all services were provided to clients in 2018 and also it is worth paying attention that in 2018 the company doubled volumes of the rendered services (fig 2.2).

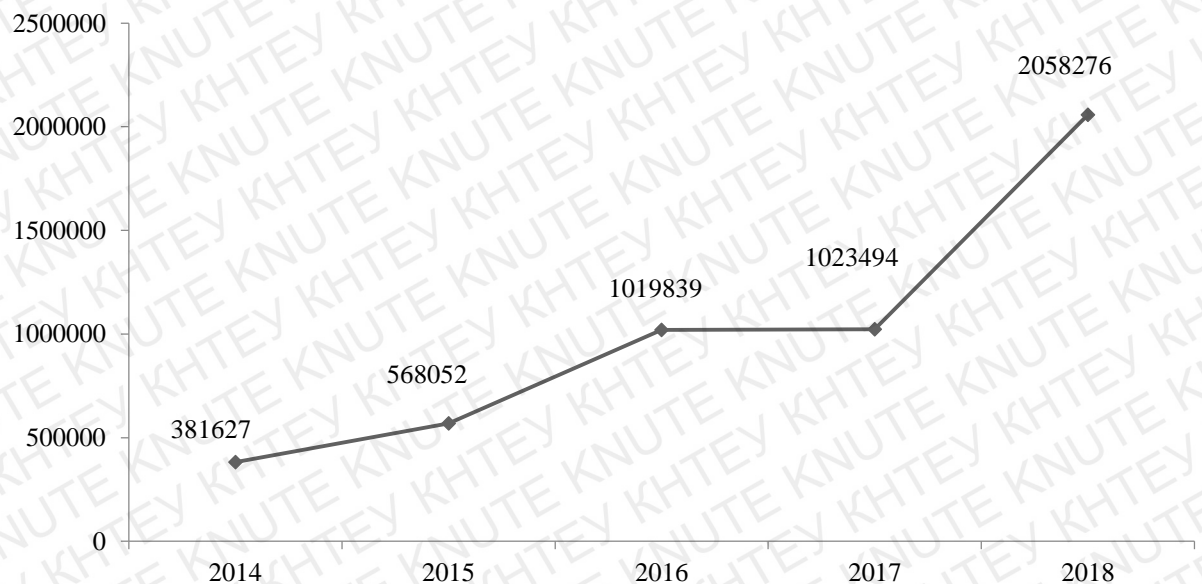


Fig. 2.2 Dynamics of the volume of services provided by «ANYWAY PLUS» company in 2014-2018, based on Table 2.3, UAH

Source: compiled by the author according to the company internal documentation

What is important Work and Travel accounted for the largest share of services provided.

We will analyse further what regions of Ukraine are the main consumers of services of «ANYWAY PLUS» company (tab. 2.4).

Table 2.4

The geographical structure of the services provided by «ANYWAY PLUS» company in 2014-2018, %

Cities	Years					Absolute deviation			
	2014	2015	2016	2017	2018	2015/ 2014	2016/ 2015	2017/ 2016	2018/ 2017
Dnipro	12,6	13,1	12,8	12,9	13,1	0,5	-0,3	0,1	0,2
Lviv	11,9	12,2	12,6	12,1	12,4	0,3	0,4	-0,5	0,3
Kyiv	13,5	13,9	13,7	14,0	14,2	0,4	-0,2	0,3	0,2
Kyiv region	14,0	14,2	14,1	14,3	14,3	0,2	-0,1	0,2	0,0
Odesa	10,1	10,4	11,0	11,0	16,2	0,3	0,6	0,0	5,2
Northern region	9,4	9,3	9,5	9,7	9,2	-0,1	0,2	0,2	-0,5
Southern region	8,2	8,6	8,3	8,5	8,7	0,4	-0,3	0,2	0,2
Eastern region	8,1	8,3	8,7	8,4	7,9	0,2	0,4	-0,3	-0,5
Western region	12,2	10,0	9,3	9,1	4,0	-2,2	-0,7	-0,2	-5,1

Source: compiled by the author according to the company internal documentation

Important to note that separately we allocated those cities which are the main consumers of company services, and below in table 2.4 the number of sales it is estimated from total corresponding the region. From the table we see that most of all services are realized in Kyiv and Kyiv region, and least of all - in east region of Ukraine. It is caused by the fact that the company completely covers with the sales network Kyiv and Kyiv region, and in Odesa, Lviv and Dnipro is located its regional offices.

As for sales promotion, «ANYWAY PLUS» company uses advertising tools to reach the target audience as much as possible and to stimulate the consumer to buy (APENDIX A).

The table shows that total advertising spend increased in 2015 and 2017-2018, and the highest growth rate was observed in 2018.

Expenditure on outdoor advertising increased in 2016-2018 due to an increase in the cost of installing billboards and city-lights (in 2017-2018), the

design of the company's offices (in 2016-2018, as well as advertising costs transport (municipal transport in the largest cities of the country - regional centers) - growth occurred in 2015 and 2017-2018.

The increase in the cost of advertising in the media in 2015-2018 was influenced by the increase in the cost of advertising on the radio (in 2015-2016 and 2018) and on television (in 2015-2018).

The company also organizes various promotional activities in order to attract the attention of potential consumers to its services: holding promotions, sweepstakes, job fairs, open days for graduates and more. These costs increased in 2015 and 2017-2018.

Advertising expenses on the Internet grew in 2015 and 2017-2018 and provided placement of commercials in YouTube, in social networks and also placements of information on the company on the specialized websites.

Costs for promoting the brand and improving its image have decreased in 2018, which is a downside, as this cost item aims to increase company awareness among all target audiences. Advertising production increased in 2015 and 2017-2018.

It should be noted that in the structure of advertising expenditures the largest share was in outdoor advertising (Table 2.6).

Table 2.6

Structure of advertising costs of «ANYWAY PLUS» company in 2014-2018,%

Indicators	Years					Absolute deviation,			
	2014	2015	2016	2017	2018	2015/ 2014	2016/ 2015	2017/ 2016	2018/ 2017
Advertising costs, including:	100,0	100,0	100,0	100,0	100,0	0	0	0	0
<i>1) outdoor advertising:</i>	38,8	38,9	39,0	37,2	43,1	0,1	0,1	-1,8	5,9
-billboards	13,9	13,8	12,7	11,6	11,2	-0,1	-1,1	-1,1	-0,4
- City lights	7,5	9,8	9,6	8,8	12,1	2,3	-0,2	-0,8	3,3
- design of offices and showcases	7,6	6,2	7,8	8,8	11,8	-1,4	1,6	1	3
- advertising on transport	9,8	9,1	8,9	8,0	8,0	-0,7	-0,2	-0,9	0

End of the table 2.6

Indicators	Years					Absolute deviation,			
2) <i>media advertising:</i>	28,7	27,4	30,4	28,5	21,6	-1,3	3	-1,9	-6,9
-radio	18,4	18,0	19,0	15,8	11,8	-0,4	1	-3,2	-4
-TV	10,3	9,4	11,4	12,7	9,8	-0,9	2	1,3	-2,9
3) <i>promotional activities:</i>	15,9	17,7	13,2	14,7	19,9	1,8	-4,5	1,5	5,2
- job fairs	3,6	5,7	2,7	3,2	5,9	2,1	-3	0,5	2,7
- Open Day	2,2	2,4	1,7	2,9	5,3	0,2	-0,7	1,2	2,4
- entertainment	4,3	3,9	3,7	3,7	4,1	-0,4	-0,2	0	0,4
- stocks, draws	5,8	5,7	5,1	4,9	4,6	-0,1	-0,6	-0,2	-0,3
4) <i>Internet advertising</i>	7,2	6,7	6,5	8,5	7,2	-0,5	-0,2	2	-1,3
5) <i>branding</i>	3,3	3,3	5,1	4,8	2,9	0	1,8	-0,3	-1,9
6) <i>advertising products (souvenirs, catalogs, brochures)</i>	6,1	6,0	5,8	6,3	5,3	-0,1	-0,2	0,5	-1

Source: compiled by the author according to the company internal documentation

So, the largest enterprise spends funds for outdoor advertising, and least of all - for branding that negatively affects image of the company and efficiency of its marketing activity.

2.2. Identification of strengths and weaknesses of sales management strategy in the «ANYWAY PLUS» company

Using an analysis of the effectiveness and strengths parts of the online and offline business of «ANYWAY PLUS» company from 2014-2018 years are showing in table 2.6.

The volume of services provided per unit of sales coasts are showing in figure 2.3.

The volume of services provided per unit of sales costs, UAH

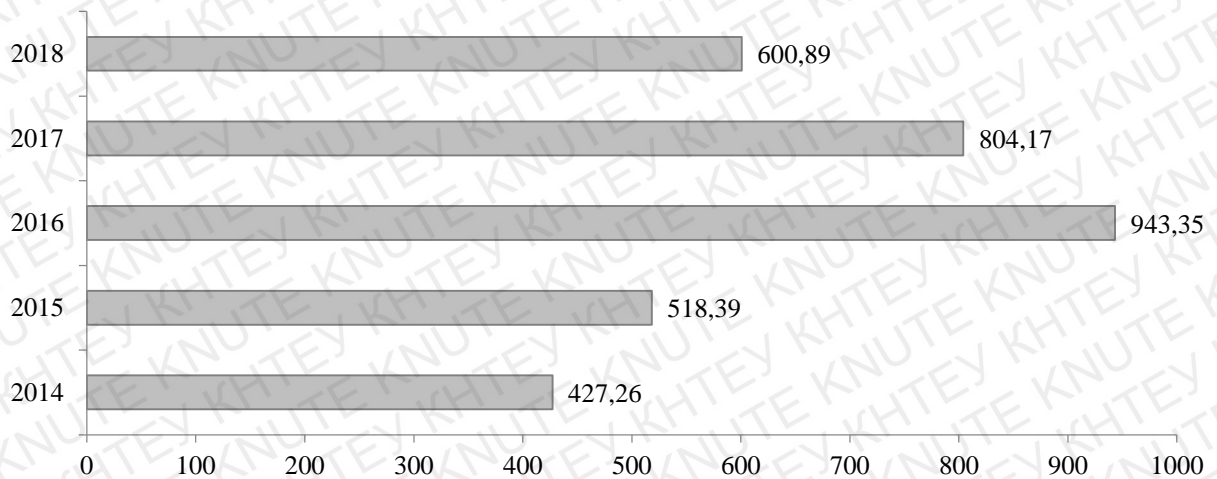


Fig. 2.3. Indicators of cost effectiveness of sales of services of «ANYWAY PLUS» company in 2014-2018 ths UAH.

Source: compiled by the author according to the company internal documentation

The next figure is indicators of cost effectiveness of sales services is sales costs per unit of services.

Sales costs per unit of services provided

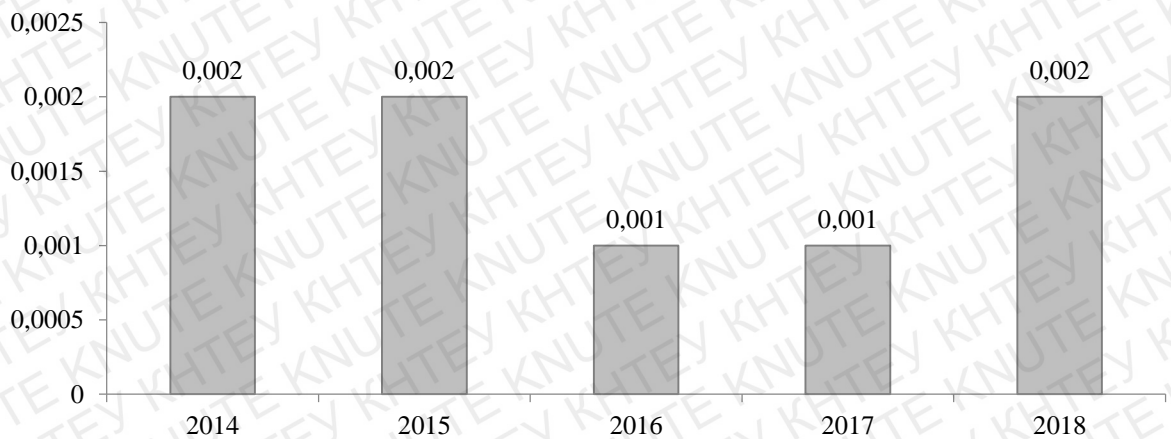


Fig. 2.4. Indicators of cost effectiveness of sales of services of «ANYWAY PLUS» company in 2014-2018 ths UAH.

Source: compiled by the author according to the company internal documentation

The table 2.6 (APPENDIX A) shows that the volume of services provided per unit of sales costs decreased in 2017-2018, which is a negative moment and

indicates a decrease in the efficiency of sales costs. At the same time, sales costs per unit of realized services increased in 2018 (Fig. 2.5).

The profitability of sales on net profit decreased in 2015 and 2017-2018, and the profitability of services and activity of the enterprise decreased in 2015 and 2017-2018 (Fig. 2.5).

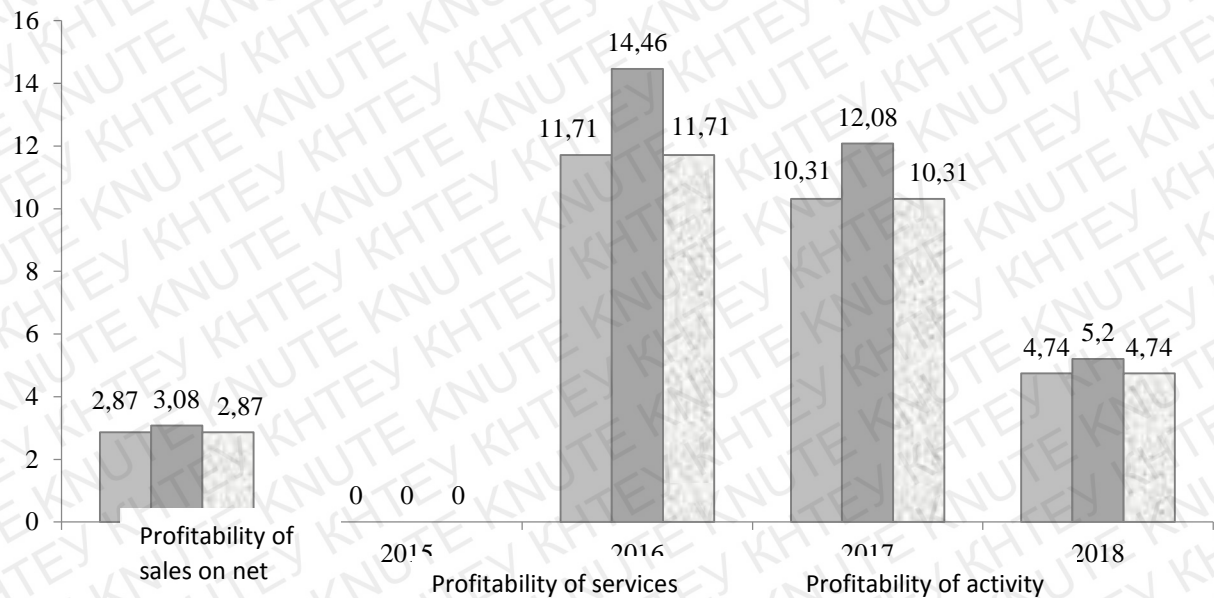


Fig. 2.5. Profitability indices for the sale of services of «ANYWAY PLUS» company in 2014-2018, thousand UAH

Source: compiled by the author according to the «ANYWAY PLUS» company documentation

The next step is analysis of the effectiveness of the company's services sales by performance of its contracts with clients (Table 2.8)

Table 2.8

Analysis of the effectiveness of the sales activity of «ANYWAY PLUS» company in terms of performance of contracts with its clients in 2014-2018.

Indicators	Years				
	2014	2015	2016	2017	2018
Number of concluded contracts, units	1122	1314	1826	1714	1802
Number of executed contracts, units	814	1003	1402	1311	1202
Percentage of company performance of contracts,%	72,5	76,3	76,8	76,5	66,7
Percentage of company no performance of contracts,%	27,5	23,7	23,2	23,5	33,3

Source: compiled by the author according to the «ANYWAY PLUS» company documentation

The table shows that the level of performance of contracts by the company was the highest in 2016, but in 2017-2018 the figure decreased and in 2018 was the lowest. This is primarily due to significant difficulties in obtaining a visa to the United States, so the company returned the client's money due to its failure to comply with the terms of the contract.

We also analyze the impact of the sales activity of the company on the formation of its financial results (Table 2.9).

Table 2.9

Analysis of the impact of the sales activity of «ANYWAY PLUS» company on the formation of its financial results in 2014-2018, thousand UAH

Indicators	Years					Growth rate	
	2014	2015	2016	2017	2018	2016/2017	2017/2018
Net income from sales of services	978530	1352505	2317817	2274432	2300601	-0,001	0,011
Gross profit	67610	100227	440776	333144	201707	-0,244	-0,394
Financial result from operating activities	42446	15137	352754	302523	155054	-0,142	0,487
Financial result before tax	36344	27	330984	286096	133027	-0,135	-0,535
Net financial result	28076	22	271407	234599	109082	-0,135	-0,535
Gross profit / Net income from sales of services	0,069	0,074	0,190	0,146	0,088	-0,231	-0,397
Operating profit / Net income from sales of services	0,043	0,011	0,152	0,133	0,067	-0,125	-0,496
Financial result before tax / Net income from sales of services	0,037	0,000	0,143	0,126	0,058	-0,118	-0,539
Net financial result / Net income from sales of services	0,029	0,000	0,117	0,103	0,047	-0,119	-0,543

Source: compiled by the author according to the «ANYWAY PLUS» company documentation

Therefore, the dynamics of the profit margin indicators as a percentage of net income (revenue) from the services provided by the studied enterprise are as follows: there is a decrease in the margin indicators for all positions in 2015 and 2017-2018.

The growth rate in 2016/2017 and 2017/2018 was negative since 2016 was the most profitable year, 2017 and 2018 was lower.

The calculations showed a decrease in the effectiveness of the marketing activity of «ANYWAY PLUS» company in 2015 and 2017-2018, which is due to the following:

- rising sales costs and decreasing net sales revenue per unit of sales costs;;
- reducing branding costs, which negatively affects the image of the business;
- ineffective use of the Internet to increase sales, in particular - incorrect work of the company website (not working, it is impossible to find out about the company and its services on the Internet). Also, the company’s Facebook page is not supported or promoted, as it is on other social networks.

In general, the development and implementation of a marketing strategy at the enterprise involves the following issues (Fig. 2.6).

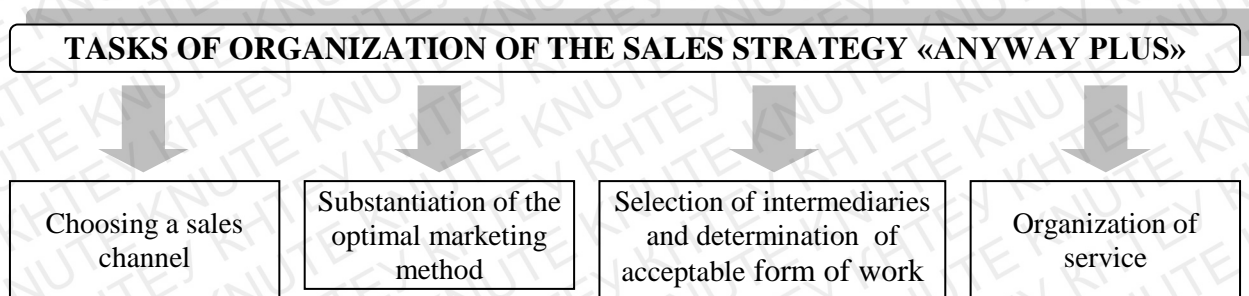


Fig. 2.6. The task of organization of the sales strategy «ANYWAY PLUS» company

Source: compiled by the author according to the «ANYWAY PLUS» company documentation

In a more complete sense, the main tasks of sales are as follows:

- directly in sales of services;
- in the formation and use of sales channels;
- involved in marketing analysis;
- in logistics and service;
- in the financial efficiency of sales actions.

The above questions are fundamental in the organization of marketing systems and in determining the efficiency of construction of distribution channels of AnyWay Plus LLC. The question remains the delineation and correlation of marketing strategy and sales tactics in the construction of distribution channels in the enterprise. However, it should be noted that in the course of marketing activities in the enterprise there are often a number of problems that can be divided into two groups: general and specific.

Common problems «ANYWAY PLUS» company include:

- imperfection of the organizational structure of the enterprise;
- lack of cooperative relationships between units and lack of entrepreneurial awareness among employees.
- specific problems are the following:
 - mismatch of the sales structure to the real market requirements and criteria of stable activity;
 - isolation of sales service activity;
 - transfer of responsibilities of other services to the sales department;
 - lack of motivation of sales staff to improve and develop their activities;
 - lack of customer service technology.

Since «ANYWAY PLUS» company's marketing system is a factor in the competitiveness of its services, the company needs to pay close attention to formulating the right marketing strategy. The promotion of a new service in the market is a process of introducing the results of scientific work - new knowledge as an economic resource in the domestic market as a whole and in its individual segments.

Companies are looking for other ways to expand their business, developing and implementing strategic plans related to the development of new markets, improving the efficiency of the existing system of marketing services. In this situation for «ANYWAY PLUS» company the aspects of strategic management theory which are connected with formation of long-term interactions of business entities in the chain «company – agents and regional intermediaries - consumers»

become more and more important. Some Ukrainian companies have become interested in using strategic marketing tools to develop collaborative programs that increase collaboration with partners in the marketing market. Companies, aware of the new realities of market relations, are relying on long-term collaboration, creating managed vertically-integrated marketing systems that can best complement the key competencies of their members and thus more fully meet consumer requirements. The interaction factor of business entities in the marketing system is becoming increasingly important, becoming an intangible (intangible) resource, which is difficult for competitors to copy.

However, «ANYWAY PLUS» company almost does not use the opportunities to interact with other companies, which, in our opinion, is a disadvantage, because the company spends more money and promotion of its services, and quite rarely organizes mass advertising campaigns. Investigation of the processes of interaction of participants in the sales system brings to a deeper understanding of the essence of sales management. In my opinion, the utmost importance of AnyWay Plus LLC's market economy requires the application of strategic management and marketing tools in its research, since many decisions in the field of sales management (channel management) are strategic.

Therefore, in order to optimize the sales process, «ANYWAY PLUS» company can use a strategic marketing optimization model based on a structural study of sales activities and identifying trends in the development of the sales system. The evaluation of the efficiency of marketing activities of the enterprise is carried out using the following indicators:

- geography of sales is defined as an indicator of the extent of coverage of sales channels, availability of services to consumers;
- sales profitability is the ratio of net profit to net sales expressed in cash.

Thus, it should be noted that there are several goals for optimizing the sales process of «ANYWAY PLUS» company:

- strengthening the position in a particular service market;
- development of social networks;

- implementation
- formation of an effective sales promotion system;
- promoting your own brand or corporate brand;
- formation and maintenance of internal competitive advantage;
- entering the company into new markets;
- enterprise leadership in the existing market;
- increase of profitability of economic activity.

It should also be noted that the inefficient sales organization mechanism of «ANYWAY PLUS» company leads to certain undesirable deviations and imbalances in the enterprise sales process:

1. certain commodity disunity, namely - lack of certainty about the overall strategy of the enterprise and problems of sale of its product range;
2. a certain geographical disconnect: the dispersal of markets, which causes the emergence of communication problems, as well as the motivation of sales staff;
3. intra-company disconnection: is caused by poor interaction of the sales system with other structural divisions of the enterprise, which leads to untimely transmission of information on market structure, demand, etc.;
4. personal disunity, which is caused by the lack of motivation of the personnel of the sales service to increase the efficiency in the enterprise.

Also, the company management should pay special attention to a significant decrease in the percentage of performance of contracts, as this trend adversely affects the image of the company, and the number of potential customers who turn to competitors for services, will increase, as the surveyed company poorly promotes its services on the Internet.

These shortcomings necessitate corresponding changes in approaches to the organization of marketing activities. For the effective operation of «ANYWAY PLUS» company in the changing market conditions, it is necessary to build a complex structural modification of marketing and marketing activities management systems.

PART 3

IMPROVEMENT OF THE SALES MANAGEMENT SYSTEM IN «ANYWAY PLUS» COMPANY

3.1. Measures for improvement sales management in the «ANYWAY PLUS» company

According part 2, «ANYWAY PLUS» company needs to focus on several areas that will significantly increase the efficiency, recognition, income and profits of the company. First of all, it is a CRM system, which should be available to all employees and agents of the company.

The time requirement is automation. Modern sales management involves complex and numerous processes with a large amount of data, detailed calculations, comparative analysis, information exchange. In order to ensure efficiency, accuracy and maximum safety of information, CRM systems are being introduced - application programs that automate customer interaction strategies: increase sales, optimize marketing, and keep a relationship history for subsequent analysis of results. CRM systems allow you to: maintain a unified standardized database of contacts; at any time to evaluate the quality of the sales department; evaluate the effectiveness of work with requests and incoming calls; analyze the weaknesses of processes and develop development strategies [16].

CRM is a sales management system. Its goal is to make the sales process as profitable and effective as possible. The system automatically compiles tables, charts, graphs that allow the manager to quickly track changes and respond to them. CRM makes it possible to conduct market research to determine market leaders, sales trends, customer behavior, etc. Thanks to a single system, you can coordinate the work of geographically distributed divisions and branches of the company, as a result of: increased productivity of sales staff; efficiently used working time; Efficiency in responding to customer requests is achieved; the ability to evaluate the external environment, engage in forecasting and strategic

planning.

Despite the advantages of automating the sales management process, the implementation of it in practice does not exclude problems: insufficient training of employees, incomplete knowledge of the system's capabilities by the personnel, lack of coordination between departments and a divergence of tasks. For a high return on the implementation of automated systems, the functional responsibilities of each specialist should be clearly defined, the sales department should have a team leader who will coordinate all parties, analyze.

Implementing a CRM system is a long and multi-step process. It requires interest from the staff and constant monitoring by the company's management. Usually, the implementation procedure goes through several stages:

1. Planning. The goals and objectives of the implementation of the CRM sales management system are identified, the relationship between the problems in communicating with clients and the organization of the management system is revealed. It is necessary to draw up a plan for the implementation of individual modules and blocks of the system, the amount of funding, to appoint persons responsible for the system.

2. Optimization of business processes. It is necessary to make a list of functions that are necessary in working with clients, distribute them among departments and specific employees, and establish control. This analysis allows you to see the «failures», duplication, uncontrolled sites and other shortcomings that impede business development. It is possible that some employees will perceive the innovations negatively. It is important for the leader to conduct explanatory conversations in a timely manner and try to instill a unified CRM ideology.

3. Optimization of the communication system within the framework of key business processes. The maximum efforts of the company are aimed at creating a unified communications network for general access to databases.

4. Creating a customer database. The database contains the characteristics of active and potential counterparties, divided into groups by names, surnames,

positions of contact persons, etc. Before entering into the database, duplicate data should be excluded.

5. The choice of software. There is no universal CRM system for sales management. There are hundreds of systems of varying prices and features. When choosing a software package, it is necessary to correlate its capabilities with the tasks of the company. Lack of functionality will result in the cost of acquiring additional programs. An overly complex software package may turn out to be unclaimed or interfere with the user's perception of the system.

6. Software implementation. Typically, the implementation phase is undertaken by the development company. However, it is helpful for company employees to participate in the process to gain experience. The software package adapts to the conditions of a particular company, and the knowledge acquired by the first users is almost unique. In order not to lose them when trained employees leave, you should prepare detailed instructions for using CRM for each workplace.

7. Evaluation of the effectiveness of the sales management system. Efficiency is the ability of an implemented system to help achieve goals and its relevance to business development strategies. The most common evaluation criteria: the degree of customer loyalty and the effectiveness of relationships with them (number of transactions, number of failures, profitability, etc.). You can evaluate the effect of using a CRM system through indicators of reduced labor costs, increased efficiency, increased customer retention rates [16].

The second direction for improvement in the company is the development of social networks, the brand of the company and the organization of promotions and events.

An audience of social networks is considered ideal for marketing activity. Mainly due to its mass character and diversity. As evidence, I cite statistics: firstly, the audience of social networks in Ukraine is comparable to the audience of search engines, and secondly, more than 74% of Ukrainian users visit at least one social network per month.

Through structured communication with current and potential customers, you

can indirectly influence the user's choice, his opinion and thereby positively affect sales. Also, through the capabilities of social networks, it is possible and necessary to collect feedback and use it to optimize the company's business and increase customer loyalty. Communicating with your target audience, you can increase brand awareness, manage its reputation, work with negatives and receive feedback.

3.2. Forecast evaluation of the implement measures in the «ANYWAY PLUS» company

I want to predict the effectiveness of future changes.

Thanks to the implementation of the CRM-system, the analytics of the company will become clear, visual and fast. The benefits that a business can get from using this approach.

The average check increase rate is an average increase of 17% in the first year of operation. This allows you to provide customers with additional promotions and discounts, and also provides a high degree of convenience for the sales manager using the product catalog.

Cost reduction. Automation and standardized business processes reduce costs by eliminating many routine operations and manual actions.

Improving the quality of service. When using the CRM approach, the company puts customer relationships first, which will allow for more feedback. Thanks to this feedback, you can seriously increase the quality of services.

Improving the organization management process. Using CPM helps in monitoring and managing employees. Using CRM technology, you can get data on the effectiveness of each seller.

Increase customer loyalty. All necessary customer information will be collected and stored in a database that is available to all sales staff.

Another plus of implementing CRM is that your database will finally become one. Forget about stickers, notepads and Excel spreadsheets: if you need

an e-mail or phone number for a client, you simply enter his name in the CRM search and open the card.

Summing up the advantages of CRM systems, I will say the following. First of all, it is control of the customer base. At a minimum, they are not lost in the mail when someone read the letter and forgot to answer it. Or when there are 50 excel files in the clients folder and it's hard to remember where to look for a particular client. Starting to build a customer base in CRM, you will have a «repository» of customers who will not go anywhere.

Secondly, it will protect the business. In any CRM, access rights for each employee are configured and prohibit the unloading of the contact database. You will have leverage. After all, any dismissed manager can simply take and delete the customer base.

Thirdly, conscious work in CRM is the first step towards building the IT infrastructure of your own business. This is the core around which the entire sales strategy will be built. Having implemented CRM, the company goes to a new level.

Improvement and development of SMM directions in the company.

Social networks are one of the most effective ways to expand reach, connect to your target audience and grow your business.

Thanks to the SMM, you can communicate with consumers of the service, increase your reputation, and increase the popularity of the company. SMM covers a lot of people and allows you to informally provide users with information about services.

After determining the vector for the development of social networks, the company can count on the following changes:

1. Improved interaction with potential customers, namely: communication with network users in the framework of organized communities, forums, discussions in the comments allows you to analyze the opinions of customers about services and products, to study the needs and tastes of different people. Quickly process reviews of credible customers.

2. Lead generation (the company will receive potential customers with accurate contact details).

3. Development of word of mouth, thanks to users who are inclined to share information of interest to them with their surroundings on social networks. A type of marketing known as “viral” is built on this mechanism.

4. Thanks to the development of social networks, a company can target its audience. Now the user leaves much more information on the Internet than before, as a result, this gives the company the opportunity to work only with those users who will best match the portrait of the potential client.

5. Interactive interaction. Users will be able to express their opinion, ask questions, participate in surveys. The result is a more in-depth interaction with the target audience.

An important aspect of the development of SMS will be investment in advertising on social networks. At the moment, the most effective are Instagram and Facebook. Advertising companies will be held at these sites. The duration of this advertising company will be - 6 months. The launch and analysis of the advertising company will be carried out by 1 targetologist.

Below are the expenses for this type of project (Table 3.1)

Table 3.1

Expences for SMM (Instagram, Facebook), UAH

Expenditure	Cost
Salary	60.000
Test period	5.000
Main advertising budget	100.000
All	165.000

Source: compiled by the author according to the «ANYWAY PLUS» company documentation

One targetologist will work on an advertising campaign, whose salary for 6 months amounted to 60,000. Testing advertising will cost 5,000 UAH. The main advertising budget will be 100,000 UAH. After completion of the work, the results of the work done will be summarized.

The results of the work will be carried out after the end of the work.

Thus, modern global marketing is gradually moving to the online platform. Indeed, now most purchases are made without leaving home, and almost everyone has access to the Internet. Well, SMM in such an environment is effective and is one of the most promising areas in marketing.

One of the areas that will be emphasized is the organization of exhibitions and events. This will significantly expand brand recognition and loyalty to the company. It will also add expertise in market knowledge. The company plans to organize such events every 3 months and to attract 200 participants to each event.

Below are the expenses for this type of event (Table 3.2)

Table 3.2

Expences for events organization, UAH

Expenditure	Cost
Rent	15.000
Prinred materials	10.000
Audio system	4.000
Advertising	15.000
Staff	6.000
All	50.000

Source: compiled by the author according to the «ANYWAY PLUS» company documentation

The organization events will cost – 200,000 UAH. Every year, «ANYWAY PLUS» company planning to organize 4 events, the total cost of which will be around – 200,000 UAH. It is impossible to calculate the payback of this project, as the company's activities are aimed at expanding market, introducing the company to the audience and brand recognition. Over the year, the company plans to invite 800 potential clients to own events.

CONCLUSIONS AND RECOMMENDATION

As a result of the study, the following conclusions were made:

1. Concept and essence of sales process was considered. Thus, sales planning is necessary for the strategic development of an organization and is based on available indicators using various methods. The main elements of the sales management process are: planning, organization, motivation, control.

2. Methods of services sales management and, also, sales management in the field of services (planning, organization, motivation and control) was considered. Today the client is much cleverer and is informed better, than ever. All sales process is much more difficult today, than before. Earlier the seller only once met the client, and that solved, to buy or not goods, or service. In the modern market relations, the seller has to be trained in several standard representations (presentations) of goods for the main categories of clients. They can help not hold demonstrations, but also come into contact when it does not manage to be made by means of «natural» dialogue. And any objections of the client are a counteraction and that they did not need to be done the deep analysis of the most prospective client or his first contacts and to withdraw objections in process of receipt.

3. Analysis of sales services in the «ANYWAY PLUS» company was made. Studying and use of the equipment of effective sales guarantees a successful resulting effect. Ownership of technology of sales helps to become not only the professional manager, but also to achieve the planned results in life, to provide trainings and seminars, to successfully build career and also to impart knowledge to the friends and subordinates.

Finally, it should also be borne in mind that ensuring an appropriate level of customer service is not only a manifestation of the goodwill of business managers to ensure high business outcomes, but also a direct responsibility.

4. Identification of weakness of sales management strategy in the «ANYWAY PLUS» company was made. Also, the company management should pay special attention to a significant decrease in the percentage of performance of

contracts, as this trend adversely affects the image of the company, and the number of potential customers who turn to competitors for services, will increase, as the surveyed company poorly promotes its services on the Internet.

These shortcomings necessitate corresponding changes in approaches to the organization of marketing activities. For the effective operation of «ANYWAY PLUS» company in the changing market conditions, it is necessary to build a complex structural modification of marketing and marketing activities management systems.

5. So, if «ANYWAY PLUS» will implement CRM system for employee, for whole company, in general, it will protect the business. In any CRM, access rights for each employee are configured and prohibit the unloading of the contact database. It will be the first step towards building the IT infrastructure of business. This is the core around which the entire sales strategy will be built. Having implemented CRM, the company goes to a new level.

6. Second proposition is developing SMM strategy. Thanks to the SMM, company will communicate with consumers of the service, increase their reputation, and increase the popularity of the company. Also, the company will receive potential customers with accurate contact details. Users will be able to express their opinion, ask questions, participate in surveys. The result is a more in-depth interaction with the target audience. Thanks to the development of social networks, a company can target its audience.

7. Measure for improvement sales management in the «ANYWAY PLUS» company and forecast evaluation of the implement measures in the «ANYWAY PLUS» company was made.

So, «ANYWAY PLUS» company has really good choices to become a leader in the market and became bigger, if it can expand its influence in social networks – it will be soon.

REFERENCES

1. Клименко С.М. Управління конкурентоспроможністю підприємства : навч. посібник / С.М. Клименко, О.С. Дуброва, Д.О. Барабась, Т.В. Омеляненко, А.В. Вакуленко. – К. : КНЕУ, 2015. – 527 с.
2. Воронкова А.Э. Стратегическое управление конкурентоспособным потенциалом предприятия: диагностика и организация / А.Э. Воронкова. Харьков, 2015. – 315 с.
3. Виханский О.С. Стратегическое управление: учебник / О.С. Виханский. 2-е изд., перераб. и доп. – М.: Гардарики, 2015. – 296 с.
4. Strategic Management – planning for domestic and global competition / J. Pearce, R. Robinson. McGraw-Hill Education; 14 edition (March 6, 2015). – p.880.
5. Barney, J.B. (2017). Gaining and Sustaining Competitive Advantage. Addison-Wesley Publishing Company: Reading, MA. – p.520
6. Urbancová, H. (2015). Competitive Advantage Achievement through Innovation and Knowledge. Journal of Competitiveness. Vol. 5, Issue 1, pp. 82-96, DOI: 10.7441/joc.2013.01.06.
7. Grimm, C. M., Lee, H., Smith, K. G. (2016), Strategy as action. Competitive dynamics and competitive advantage of sales, Oxford University Press, New York.
8. Rindova, V. P., Fombrun, Ch. J. (2016), “Constructing competitive advantage of sales: The role of firm-constituent interactions”, Strategic Management Journal, Vol. 20 No. 8, pp. 691 – 710.
9. Strategic Marketing: Creating Competitive Advantage / Douglas C. West, John Ford, Essam –Oxford University Press 3 edition (9 April 2015). –571 pages
10. D. Morschett et al. / Journal of Retailing and Consumer Services 13 (2016), p. 275-287.

11. Strategic Management: A Competitive Advantage Approach, Concepts and Cases / Fred David, Forest R. David Publisher: Pearson – Prentice Hall Year 2017 Edition: 16th ISBN: 13: 9780134167848
12. Chandler A.D. Strategi and Structure. Cambridge: MIT Press, Mass., 2014. 287 p.
13. George B., Walker., RM, Monster, J. (2019). Does Strategic Planning Improve Organizational Performance? A Meta-Analysis
14. Nemati, Z., & Khashei, V. (2015). Studying the success factors of strategic planning in the consulting firms studied by consulting engineers of industry research peak. Tehran, 10th International Conference on Strategic Management (pp. 5-7).
15. Phillips, P., & Moutinho, L. (2015). Critical review of strategic planning research in hospitality and tourism. *Annals of Tourism Research*, 48, 96-120.
16. Shahrooz Kavousi; Yashar Salamzadeh. (2016). Identifying and Prioritizing Factors Influencing Success of a Strategic Planning Process: A Study on National Iranian Copper Industries Company. *Asian Social Science*; Vol. 12, No. 8.
17. Smith, H., & Jenkins, P. (2016). Trans-disciplinary research and strategic urban expansion planning in a context of weak institutional capacity: Case study of Huambo, Angola, Habitat International.
18. Wolf, C., & Floyd, S. W. (2016). Strategic planning research: Towards a theory- driven agenda. *Journal of Management*.
19. Stegura E.S., Rega M.G. The role and methods of marketing research in retail trade / E.S. Stegura, M.G.Regha // *Economics and the state*. – 2015. – № 5. – P. 107–109
20. Stavitsky O. V. Methodical Approaches to Strategic Management of Enterprise Development / O. V. Stavytsky // *Global and national problems of the economy*. – 2014. – № 2. – P. 709–712.

21. Beverland, M. (2016). Contextual influences and the adoption and practice of relationship selling in a business-to-business setting: An exploratory study. *Journal of Personal Selling & Sales Management*, 21(3), 207.
22. Breisch R.A., Cintagunta P.K., Fox E.J. How does assortment affect grocery store choice? // *Marketing Research*, 2015, Vol. 46, No 2, p.49.
23. Bagozzi, R. P. (2016). The role of social and self-conscious emotions in the regulation of business-to-business relationships in salesperson-customer interactions. *Journal of Business & Industrial Marketing*, 21(7), 453–456. doi:10.1108/08858620610708948
24. Alvarez L. S., Casielles, R. V., & Martin, A. M. D. (2017). Analysis of the role of complaint management in the context of relationship marketing. *Journal of Marketing Management*, 27 (1/2), 143–164. doi: 10.1080/02672571003719088
25. Apopiy V.V. Mischuk I.P. // *Organizational trade: Center for Educational Literature*, 2015. – 632 p.;
26. Grimm, C. M., Lee, H., Smith, K. G. (2016), *Strategy as action. Competitive dynamics and competitive advantage*, Oxford University Press, New York.
27. Pilipchuk V.P. Dannikov O.V. (2015). *Sales Management: Nav. companion: KNEU*. – 627s.
28. Mischirikova A. K. Strategic planning in the enterprise. *Upravlinnya rozvitkom*. 2014. vol. 13. URL: http://nbuv.gov.ua/j-pdf/Uproz_2014_13_27.pdf.
29. Strickland A. / *Strategic management*. M.: UNITY, 2015
30. Sirmon, D. G, Hitt, M. A., Arregle, J. – L. (2014), “The dynamic interplay of capability strengths and weaknesses: investigating the bases of temporary competitive advantage”, *Strategic Management Journal*, Vol. 31 No. 13, pp. 1386-1409.
31. Shannesi O.D. / *Competitive marketing: strategic approach / 2016*.- 857c.

32. Rindova, V. P., Fombrun, Ch.J., “Constructing competitive advantage: The role of firm-constituent interactions”, *Strategic Management Journal*. – Vol. 20 – No. 8. – 2016. – pp. 691-710.
33. Strategic management / Shershnova Z. E. – Pidruchnik. – 2nd view., Reoff. i additional – K .: KNEU, 2004 . – 699 s.
34. Strategic Management: A Competitive Advantage Approach, Concepts and Cases / Fred David, Forest R. David Publisher: Pearson – Prentice Hall Year 2017 Edition: 16th, – 2017. – 350 p.

Advertising costs of «ANYWAY PLUS» company in 2014-2018, Table 2.5

Indicators	Years					Deviation							
						absolute deviation, thousand UAH.				growth rate			
	2014	2015	2016	2017	2018	2015/ 2014	2016/ 2015	2017/ 2016	2018/ 2017	2015/ 2014	2016/ 2015	2017/ 2016	2018/ 2017
Advertising costs, including:	1443	1644	1588	1802	2481	201	-56	214	679	13,9	-3,4	13,5	37,7
<i>1) outdoor advertising:</i>	<i>560</i>	<i>639</i>	<i>619</i>	<i>672</i>	<i>1071</i>	<i>79</i>	<i>-20</i>	<i>53</i>	<i>399</i>	<i>14,1</i>	<i>-3,1</i>	<i>8,6</i>	<i>59,4</i>
-billboards	201	227	202	209	279	26	-25	7	70	12,9	-11,0	3,5	33,5
- City lights	108	161	152	159	301	53	-9	7	142	49,1	-5,6	4,6	89,3
- design of offices and showcases	109	102	124	159	293	-7	22	35	134	-6,4	21,6	28,2	84,3
- advertising on transport	142	149	141	145	198	7	-8	4	53	4,9	-5,4	2,8	36,6
<i>2) media advertising:</i>	<i>415</i>	<i>450</i>	<i>483</i>	<i>513</i>	<i>535</i>	<i>35</i>	<i>33</i>	<i>30</i>	<i>22</i>	<i>8,4</i>	<i>7,3</i>	<i>6,2</i>	<i>4,3</i>
-radio	266	296	301	284	292	30	5	-17	8	11,3	1,7	-5,6	2,8
-TV	149	154	182	229	243	5	28	47	14	3,4	18,2	25,8	6,1
<i>3) promotional activities:</i>	<i>230</i>	<i>289</i>	<i>210</i>	<i>265</i>	<i>494</i>	<i>59</i>	<i>-79</i>	<i>55</i>	<i>229</i>	<i>25,7</i>	<i>-27,3</i>	<i>26,2</i>	<i>86,4</i>
- job fairs	52	93	44	58	147	41	-49	14	89	78,8	-52,7	31,8	153,4
- Open Day	32	39	27	52	131	7	-12	25	79	21,9	-30,8	92,6	151,9
- entertainment	62	64	58	66	102	2	-6	8	36	3,2	-9,4	13,8	54,5
- stocks, draws	84	93	81	89	114	9	-12	8	25	10,7	-12,9	9,9	28,1
<i>4) Internet advertising</i>	<i>104</i>	<i>112</i>	<i>103</i>	<i>154</i>	<i>178</i>	<i>8</i>	<i>-9</i>	<i>51</i>	<i>24</i>	<i>7,7</i>	<i>-8,0</i>	<i>49,5</i>	<i>15,6</i>
<i>5) branding</i>	<i>47</i>	<i>56</i>	<i>81</i>	<i>84</i>	<i>71</i>	<i>9</i>	<i>25</i>	<i>3</i>	<i>-13</i>	<i>19,1</i>	<i>44,6</i>	<i>3,7</i>	<i>-15,5</i>
<i>6) advertising products (souvenirs, catalogs, brochures)</i>	<i>87</i>	<i>98</i>	<i>92</i>	<i>114</i>	<i>132</i>	<i>11</i>	<i>-6</i>	<i>22</i>	<i>18</i>	<i>12,6</i>	<i>-6,1</i>	<i>23,9</i>	<i>15,8</i>

Estimation of efficiency of marketing activity of «ANYWAY PLUS» company in 2014-2018, Table 2.7

Indicators	Years					Deviation							
						absolute, thousand UAH				growth rate			
	2014	2015	2016	2017	2018	2015/ 2014	2016/ 2015	2017/ 2016	2018/ 2017	2015/ 2014	2016/ 2015	2017/ 2016	2018/ 2017
The volume of services provided per unit of sales costs	427,267	518,399	943,352	804,175	600,897	91,132	424,953	-139,177	-203,278	21,3	82,0	-14,8	-25,3
Sales costs per unit of services provided	0,002	0,002	0,001	0,001	0,002	0,000	-0,001	0,000	0,001	-17,6	-45,0	17,3	33,8
Net profit	28076	22	271407	234599	109082	-28054	271385	-36808	-125517	-99,9	1233568,2	-13,6	-53,5
Net income from sales of products (goods, works, services)	978530	1352505	2317817	2274432	2300601	373975	965312	-43385	26169	38,2	71,4	-1,9	1,2
Cost of sales (goods, works, services)	910920	1252278	1877041	1941288	2098994	341358	624763	64247	157706	37,5	49,9	3,4	8,1
Profitability of sales on net profit	2,87	0,00	11,71	10,31	4,74	-2,87	11,71	-1,39	-5,57	x	x	x	x
Profitability of products (services)	3,08	0,00	14,46	12,08	5,20	-3,08	14,46	-2,37	-6,89	x	x	x	x
Profitability of activity	2,87	0,00	11,71	10,31	4,74	-2,87	11,71	-1,39	-5,57	x	x	x	x

Balance Sheet (Financial Statement) 30.12.2014

Assets	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Non-current assets				
Intangible assets:	1000	83	17	0
initial value	1001	581	581	0
accumulated	1002	498	564	0
Incomplete capital	1005	25326	30414	0
Fixed assets:	1010	274301	268683	0
initial value	1011	463208	487415	0
wear and tear	1012	188907	218732	0
Investment	1015	0	0	0
Long-term financial				
which are accounted	1035	0	0	0
Balance of funds in	1090	0	0	0
Total section I	1095	299710	299187	0
II. Current assets				
Stocks	1100	86640	81435	0
Inventories	1101	81692	74234	0
Unfinished	1102	4581	7134	0
Final product	1103	367	49	0
Goods	1104	0	18	0
Accounts receivable	1125	52043	102572	0
Accounts				
on advances issued	1135	9425	2554	0
with a budget	1136	2987	2507	0
from internal	1155	208	150	0
Current financial	1165	399	4996	0
Money and their	1166	0	0	0
Cash	1167	399	4996	0
Bank accounts	1170	0	20	0
Reinsurer's share of				
including in:	1182	0	0	0
Total Section II	1195	158370	200801	0
III. Non-current	1200	0	0	0
Balance	1300	458080	499988	0

Liability	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Equity				
Registered (share) capital	1400	88111	88111	0
Contributions to unregistered authorized	1401	0	0	0
Capital in revaluation	1405	0	0	0
Additional capital	1410	31140	31140	0
Emission income	1411	0	0	0
Accumulated exchange differences	1412	0	0	0
Reserve capital	1415	0	0	0
Retained earnings (uncovered loss)	1420	248198	277372	0
Unpaid capital	1425	(0)	(0)	(0)
Capital withdrawn	1430	(0)	(0)	(0)
Other reserves	1435	0	0	0
Total Section I	1495	367449	396623	0
II. Long-term commitment and security				
Deferred tax liabilities	1500	5544	0	0
Pension obligations	1505	0	0	0
long-term bank credits	1510	0	0	0
Other long-term commitments	1515	0	0	0
Long-term security	1520	0	0	0
Jackpot payout reserve	1545	0	0	0
Total section II	1595	5544	0	0
III. Current commitments and collateral				
Short-term bank credits	1600	0	0	0
Promissory notes issued	1605	0	0	0
Current accounts payable:	1610	0	0	0
for long-term liabilities	1615	84975	100896	0
for goods, works, services	1620	28	733	0
on the calculations with the budget	1621	0	0	0
including income tax	1625	0	0	0
by insurance calculations	1630	84	122	0
on wage calculations	1645	0	0	0
by insurance activity	1660	0	1602	0
future revenues	1670	0	0	0
Deferred commission income from	1690	0	12	0
Other current commitments	1695	85087	103365	0
Total Section III	1700	0	0	0
IV. Liabilities related to non-current	1800	0	0	0
V. Net Asset Value of Non-State Pension	1900	458080	499988	0

Income Statement (Income Statement) 2014 year

I. FINANCIAL RESULTS

Article	Line code	For the reporting period	For the same period of the previous year
Net income from sales of products (services)	2000	978530	989053
Net earned insurance premiums	2010	0	0
Prizes are signed, gross amount	2011	0	0
Reinsurance premiums	2012	0	0
Cost of sales (services)	2050	(-910920)	(-914902)
Net losses incurred on insurance claims	2070	0	0
Gross profit	2090	67610	74151
Gross: Damage	2095	(0)	(0)
Income (expense) from changes in long-term	2105	0	0
Income (expenses) from changes in other	2110	0	0
Change in other insurance reserves, gross	2111	0	0
Change in the share of reinsurers in other	2112	0	0
Other operating income	2120	6779	8263
Revenue from changes in the value of assets	2121	0	0
Administrative expenses	2130	(-13201)	(-13442)
Selling expenses	2150	(-2290)	(-2424)
Other operating expenses	2180	(-16452)	(-15163)
Expenses from changes in the value of assets	2181	0	0
Expenses from initial recognition of biological	2182	0	0
Operating result: profit	2190	42446	51385
Operating result: loss	2195	(0)	(0)
Income from participation in capital	2200	0	0
Other financial income	2220	9	53
Other income	2240	8368	5
Income from charitable assistance	2241	0	0
Financial expenses	2250	(-28)	(-87)
Losses from participation in capital	2255	(0)	(0)
Other expenses	2270	(-14451)	(-6321)
Financial result before tax: profit	2290	36344	45035
Financial result before tax: loss	2295	(0)	(0)
Income tax expense (revenue)	2300	-8268	-3783
Profit (loss) from discontinued operations after	2305	0	0
Net financial result: profit	2350	28076	41252
Net financial result: loss	2355	(0)	(0)

II. COMPREHENSIVE INCOME

Article	Line code	For the reporting period	For the same period of the previous year
Other comprehensive income before tax	2450	0	0
Income tax related to other comprehensive income	2455	0	0
Other comprehensive income after tax	2460	0	0
Total income (the sum of lines 2350, 2355 and	2465	28076	41252

III. ELEMENTS OF OPERATING EXPENSES

Material costs	2500	787751	837156
salary expenses	2505	40501	34837
Deductions for social events	2510	14966	16317
Amortization	2515	32522	27079
Other operating expenses	2520	81574	30180
Together	2550	957314	945569

IV. CALCULATION OF SHARES INCOME INDICATORS

Balance Sheet (Financial Statement)

30.12.2015

Assets	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Non-current assets				
Intangible assets:	1000	17	1157	0
initial value	1001	581	1725	0
accumulated depreciation	1002	564	568	0
Incomplete capital investment	1005	30414	25299	0
Fixed assets:	1010	268683	269101	0
initial value	1011	487415	520211	0
wear and tear	1012	218732	251110	0
Investment Property:	1015	0	0	0
Long-term receivables	1045	73	3962	0
Total section I	1095	299187	299519	0
II. Current assets				
Stocks	1100	81435	138495	0
Inventories	1101	74234	130592	0
Unfinished production	1102	7134	6843	0
Final product	1103	49	951	0
Goods	1104	18	109	0
Accounts receivable for products, goods,	1125	102572	58050	0
Accounts receivable:				
on advances issued	1135	2554	1865	0
with a budget	1136	2507	985	0
including income tax	1140	0	0	0
from accrued income	1145	0	0	0
from internal calculations	1155	150	683	0
Other current receivables	1160	0	0	0
Current financial investments	1165	4996	48120	0
Money and their equivalents	1166	0	0	0
Cash	1167	4996	48120	0
Bank accounts	1170	20	35	0
loss reserves or reserves of due payments	1184	0	0	0
unearned premium reserves	1190	162	0	0
Total section II	1195	200801	265855	0
III. Non-current assets held for sale	1200	0	0	0
Balance	1300	499988	565374	0

Liability	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Equity				
Registered (share) capital	1400	88111	88111	0
Contributions to unregistered authorized	1401	0	0	0
Capital in revaluation	1405	0	0	0
Additional capital	1410	31140	31140	0
Emission income	1411	0	0	0
Accumulated exchange differences	1412	0	0	0
Reserve capital	1415	0	0	0
Retained earnings (uncovered loss)	1420	277372	277394	0
Unpaid capital	1425	(0)	(0)	(0)
Capital withdrawn	1430	(0)	(0)	(0)
Other reserves	1435	0	0	0
Total Section I	1495	396623	396645	0
II. Long-term commitment and security				
Deferred tax liabilities	1500	0	0	0
Pension obligations	1505	0	0	0
long-term bank credits	1510	0	29339	0
Other long-term commitments	1515	0	0	0
Long-term security	1520	0	0	0
Prize Fund	1540	0	0	0
Jackpot payout reserve	1545	0	0	0
Total Section II	1595	0	29339	0
III. Current commitments and collateral				
Short-term bank credits	1600	0	0	0
Promissory notes issued	1605	0	0	0
Current accounts payable:	1610	0	0	0
for long-term liabilities	1615	100896	137457	0
for goods, works, services	1620	733	26	0
on the calculations with the budget	1621	0	0	0
by insurance calculations	1630	122	187	0
on wage calculations	1635	0	10	0
by insurance activity	1660	1602	0	0
Current security	1665	0	0	0
Deferred commission income from	1690	12	1710	0
Other current commitments	1695	103365	139390	0
Total Section III	1700	0	0	0
IV. Liabilities related to non-current	1800	0	0	0
V. Net Asset Value of Non-State	1900	499988	565374	0

Income Statement (Income Statement)

2015 year

I. FINANCIAL RESULTS

Article	Line code	For the reporting period	For the same period of the previous year
Net income from sales of products (goods,	2000	1352505	978530
Net earned insurance premiums	2010	0	0
Prizes are signed, gross amount	2011	0	0
Reinsurance premiums	2012	0	0
Change in unearned premium reserve, gross	2013	0	0
Cost of sales (goods, works, services)	2050	(-1252278)	(-910920)
Net losses incurred on insurance claims	2070	0	0
Gross profit	2090	100227	67610
Gross: Damage	2095	(0)	(0)
Other operating income	2120	37580	6779
Revenue from changes in the value of assets	2121	0	0
Income from initial recognition of biological	2122	0	0
Income from tax exempt assets	2123	(0)	(0)
Administrative expenses	2130	(-13576)	(-13201)
Selling expenses	2150	(-2609)	(-2290)
Other operating expenses	2180	(-106485)	(-16452)
Expenses from changes in the value of assets	2181	0	0
Expenses from initial recognition of biological	2182	0	0
Operating result: profit	2190	15137	42446
Operating result: loss	2195	(0)	(0)
Income from participation in capital	2200	0	0
Other financial income	2220	262	9
Other income	2240	1	8368
Income from charitable assistance	2241	0	0
Financial expenses	2250	(-875)	(-28)
Losses from participation in capital	2255	(0)	(0)
Other expenses	2270	(-14498)	(-14451)
Financial result before tax: profit	2290	27	36344
Financial result before tax: loss	2295	(0)	(0)
Income tax expense (revenue)	2300	-5	-8268
Profit (loss) from discontinued operations after	2305	0	0
Net financial result: profit	2350	22	28076
Net financial result: loss	2355	(0)	(0)

II. COMPREHENSIVE INCOME

Article	Line code	For the reporting period	For the same period of the previous year
Revaluation (revaluation) of fixed assets	2400	0	0
Revaluation of financial instruments	2405	0	0
Income tax related to other comprehensive	2455	0	0
Other comprehensive income after tax	2460	0	0
Total income (the sum of lines 2350, 2355 and	2465	22	28076

III. ELEMENTS OF OPERATING EXPENSES

Material costs	2500	1126397	787751
salary expenses	2505	46468	40501
Deductions for social events	2510	16193	16193
Amortization	2515	34498	32522
Other operating expenses	2520	50452	81574
Together	2550	1274008	957314

IV. CALCULATION OF SHARES INCOME INDICATORS

Balance Sheet (Financial Statement)

31.12.2016

Assets	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Non-current assets				
Intangible assets:	1000	1157	0	0
initial value	1001	1725	575	0
accumulated depreciation	1002	568	575	0
Incomplete capital investment	1005	25299	62051	0
Fixed assets:	1010	269101	226857	0
initial value	1011	520211	507174	0
wear and tear	1012	251110	280317	0
other financial investments	1040	0	0	0
Long-term receivables	1045	3962	4659	0
Balance of funds in centralized insurance	1090	0	0	0
Total section I	1095	299519	293567	0
II. Current assets				
Stocks	1100	138495	225321	0
Inventories	1101	130592	217705	0
Unfinished production	1102	6843	6871	0
Final product	1103	951	447	0
Goods	1104	109	298	0
Current biological assets	1110	0	0	0
Accounts receivable for products, goods,	1125	58050	478879	0
Accounts receivable:				
on advances issued	1135	1865	3264	0
with a budget	1136	985	3245	0
including income tax	1140	0	0	0
from internal calculations	1155	683	713	0
Other current receivables	1160	0	0	0
Current financial investments	1165	48120	51372	0
Cash	1167	48120	51372	0
Bank accounts	1170	35	19	0
unearned premium reserves	1190	0	964	0
Total Section II	1195	265855	769896	0
III. Non-current assets held for sale and	1200	0	0	0
Balance	1300	565374	1063463	0

Liability	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Equity				
Registered (share) capital	1400	88111	88111	0
Contributions to unregistered authorized	1401	0	0	0
Capital in revaluation	1405	0	0	0
Additional capital	1410	31140	31140	0
Reserve capital	1415	0	0	0
Retained earnings (uncovered loss)	1420	277394	548160	0
Unpaid capital	1425	(0)	(0)	(0)
Capital withdrawn	1430	(0)	(0)	(0)
Other reserves	1435	0	0	0
Total Section I	1495	396645	667411	0
II. Long-term commitment and security				
Deferred tax liabilities	1500	0	0	0
Pension obligations	1505	0	0	0
long-term bank credits	1510	29339	0	0
Other long-term commitments	1515	0	182000	0
Long-term security	1520	0	8	0
Long-term staff costs	1521	0	0	0
Targeted financing	1525	0	0	0
Prize Fund	1540	0	0	0
Jackpot payout reserve	1545	0	0	0
Total Section II	1595	29339	182008	0
III. Current commitments and collateral				
for long-term liabilities	1615	137457	147701	0
for goods, works, services	1620	26	66261	0
on the calculations with the budget	1621	0	0	0
including income tax	1625	0	0	0
by insurance calculations	1630	187	78	0
on wage calculations	1635	10	2	0
Deferred commission income from	1690	1710	2	0
Total Section III	1695	139390	214044	0
IV. Liabilities related to non-current	1700	0	0	0
V. Net Asset Value of Non-State	1800	0	0	0
Balance	1900	565374	1063463	0

Income Statement (Income Statement)

2016 year

I. FINANCIAL RESULTS

Article	Line	For the	For the same
Net income from sales of products (goods,	2000	2317817	1352505
Net earned insurance premiums	2010	0	0
Prizes are signed, gross amount	2011	0	0
Reinsurance premiums	2012	0	0
Change in unearned premium reserve, gross	2013	0	0
Cost of sales (goods, works, services)	2050	(1877041)	(1252278)
Net losses incurred on insurance claims	2070	0	0
Gross profit	2090	440776	100227
Gross: Damage	2095	(0)	(0)
Other operating income	2120	103214	37580
Income from tax exempt assets	2123	(0)	(0)
Administrative expenses	2130	(19255)	(13576)
Selling expenses	2150	(2457)	(2609)
Other operating expenses	2180	(169524)	(106485)
Expenses from changes in the value of assets	2181	0	0
Expenses from initial recognition of biological	2182	0	0
Operating result: profit	2190	352754	15137
Operating result: loss	2195	(0)	(0)
Income from participation in capital	2200	0	0
Other financial income	2220	637	262
Other income	2240	1870	1
Income from charitable assistance	2241	0	0
Financial expenses	2250	(1159)	(875)
Losses from participation in capital	2255	(0)	(0)
Other expenses	2270	(23118)	(14498)
Financial result before tax: profit	2290	330984	27
Financial result before tax: loss	2295	(0)	(0)
Income tax expense (revenue)	2300	-59577	-5
Profit (loss) from discontinued operations after	2305	0	0
Net financial result: profit	2350	271407	22
Net financial result: loss	2355	(0)	(0)

II. COMPREHENSIVE INCOME

Article	Line code	For the reporting period	For the same period of the previous year
Revaluation (revaluation) of fixed assets	2400	0	0
Revaluation of financial instruments	2405	0	0
Accumulated exchange differences	2410	0	0
Other comprehensive income before tax	2450	0	0
Income tax related to other comprehensive	2455	0	0
Other comprehensive income after tax	2460	0	0
Total income (the sum of lines 2350, 2355 and	2465	271407	22

III. ELEMENTS OF OPERATING EXPENSES

Material costs	2500	1735965	1126397
salary expenses	2505	49026	46468
Deductions for social events	2510	16548	16193
Amortization	2515	34745	34498
Other operating expenses	2520	65251	50452
Together	2550	1901535	1274008

IV. CALCULATION OF SHARES INCOME INDICATORS

Balance Sheet (Financial Statement)

31.12.2017

Assets	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Non-current assets				
Intangible assets:	1000	0	2	0
initial value	1001	575	577	0
accumulated depreciation	1002	575	575	0
Incomplete capital investment	1005	62051	61581	0
Fixed assets:	1010	226857	339587	0
initial value	1011	507174	651595	0
wear and tear	1012	280317	312008	0
Long-term receivables	1045	4659	5701	0
Deferred tax assets	1050	0	0	0
Goodwill	1060	0	0	0
Balance of funds in centralized insurance	1090	0	0	0
Total I	1095	293567	406871	0
II. Current assets				
Stocks	1100	225321	243435	0
Inventories	1101	217705	227971	0
Unfinished production	1102	6871	11138	0
Final product	1103	447	4110	0
Goods	1104	298	216	0
Accounts receivable for products, goods,	1125	478879	558877	0
Accounts receivable:				
on advances issued	1135	3264	29679	0
with a budget	1136	3245	5840	0
including income tax	1140	0	0	0
from internal calculations	1155	713	565	0
Current financial investments	1160	0	0	0
Money and their equivalents	1165	51372	11367	0
Cash	1166	0	0	0
Bank accounts	1167	51372	0	0
Expenses of future periods	1170	19	26	0
other insurance reserves	1190	964	5056	0
Total Section II	1195	769896	860292	0
III. Non-current assets held for sale	1200	0	0	0
Balance	1300	1063463	1267163	0

Liability	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Equity				
Registered (share) capital	1400	88111	88111	0
Contributions to unregistered authorized	1401	0	0	0
Capital in revaluation	1405	0	0	0
Additional capital	1410	31140	31140	0
Emission income	1411	0	0	0
Accumulated exchange differences	1412	0	0	0
Reserve capital	1415	0	0	0
Retained earnings (uncovered loss)	1420	548160	781970	0
Unpaid capital	1425	(0)	(0)	(0)
Capital withdrawn	1430	(0)	(0)	(0)
Other reserves	1435	0	0	0
Total section I	1495	667411	901221	0
II. Long-term commitment and security				
Deferred tax liabilities	1500	0	0	0
Other long-term commitments	1515	182000	0	0
Long-term security	1520	8	1855	0
Jackpot payout reserve	1545	0	0	0
Total section II	1595	182008	1855	0
III. Ongoing commitments and collateral				
Short-term bank credits	1600	0	0	0
Promissory notes issued	1605	0	0	0
Current accounts payable:	1610	0	0	0
for long-term liabilities	1615	147701	360810	0
for goods, works, services	1620	66261	71	0
on the calculations with the budget	1621	0	0	0
including income tax	1625	0	0	0
by insurance calculations	1630	78	0	0
on wage calculations	1635	2	8	0
on advances received	1640	0	0	0
according to the calculations with	1645	0	0	0
Deferred commission income from	1690	2	3198	0
Total section III	1695	214044	364087	0
IV. Liabilities related to non-current	1700	0	0	0
V. Net Asset Value of Non-State	1800	0	0	0
Balance	1900	1063463	1267163	0

Income Statement (Income Statement)**2017****I. FINANCIAL RESULTS**

Article	Line code	For the reporting period	For the same period of the previous year
Net income from sales of products (goods,	2000	2274432	2317817
Net earned insurance premiums	2010	0	0
Prizes are signed, gross amount	2011	0	0
Reinsurance premiums	2012	0	0
Change in unearned premium reserve, gross	2013	0	0
Change in the share of reinsurers in the reserve	2014	0	0
Cost of sales (goods, works, services)	2050	(1941288)	(1877041)
Net losses incurred on insurance claims	2070	0	0
Gross profit	2090	333144	440776
Gross: Damage	2095	(0)	(0)
Other operating income	2120	37429	103214
Income from tax exempt assets	2123	(0)	(0)
Administrative expenses	2130	(24787)	(19255)
Selling expenses	2150	(2828)	(2457)
Other operating expenses	2180	(40435)	(169524)
Operating result: profit	2190	302523	352754
Operating result: loss	2195	(0)	(0)
Income from participation in capital	2200	0	0
Other financial income	2220	213	637
Other income	2240	319	1870
Income from charitable assistance	2241	0	0
Financial expenses	2250	(0)	(1159)
Losses from participation in capital	2255	(0)	(0)
Other expenses	2270	(16959)	(23118)
Financial result before tax: profit	2290	286096	330984
Financial result before tax: loss	2295	(0)	(0)
Income tax expense (revenue)	2300	-51497	-59577
Profit (loss) from discontinued operations after	2305	0	0
Net financial result: profit	2350	234599	271407
Net financial result: loss	2355	(0)	(0)

II. COMPREHENSIVE INCOME

Article	Line code	For the reporting period	For the same period of the previous year
Revaluation (revaluation) of fixed assets	2400	0	0
Revaluation of financial instruments	2405	0	0
Accumulated exchange differences	2410	0	0
Income tax related to other comprehensive	2455	0	0
Other comprehensive income after tax	2460	0	0
Total income (the sum of lines 2350, 2355 and	2465	234599	271407

III. ELEMENTS OF OPERATING EXPENSES

Material costs	2500	1798949	1735965
salary expenses	2505	62097	49026
Deductions for social events	2510	12736	16548
Amortization	2515	35364	34745
Other operating expenses	2520	66278	65251
Together	2550	1975424	1901535

IV. CALCULATION OF SHARES INCOME INDICATORS

Balance Sheet (Financial Statement)

31.12.2018

Assets	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Non-current assets				
Intangible assets:	1000	2	1	0
initial value	1001	577	577	0
accumulated depreciation	1002	575	576	0
Incomplete capital investment	1005	61581	48525	0
Fixed assets:	1010	339587	337719	0
initial value	1011	651595	675943	0
wear and tear	1012	312008	338224	0
Long-term financial investments:				
which are accounted for using the equity	1035	0	0	0
other financial investments	1040	0	0	0
Long-term receivables	1045	5701	5682	0
Total Section I	1095	406871	391927	0
II. Current assets				
Stocks	1100	243435	228103	0
Inventories	1101	227971	219596	0
Unfinished production	1102	11138	7007	0
Final product	1103	4110	1497	0
Goods	1104	216	3	0
Accounts receivable for products, goods,	1125	558877	605726	0
Accounts receivable:				
on advances issued	1135	29679	368	0
with a budget	1136	5840	0	0
from internal calculations	1155	565	324	0
Other current receivables	1160	0	0	0
Current financial investments	1165	11367	38160	0
Money and their equivalents	1166	0	0	0
Cash	1167	11367	38160	0
Bank accounts	1170	26	690	0
Expenses of future periods	1180	0	0	0
Reinsurer's share of insurance reserves				
unearned premium reserves	1190	5056	7536	0
Total Section II	1195	860292	882972	0
III. Non-current assets held for sale	1200	0	0	0
Balance	1300	1267163	1274899	0

Liability	Line code	At the beginning of the reporting period	At the end of the reporting period	At the date of transition to International Financial Reporting Standards
I. Equity				
Registered (share) capital	1400	88111	88111	0
Contributions to unregistered authorized	1401	0	0	0
Capital in revaluation	1405	0	0	0
Additional capital	1410	31140	31140	0
Emission income	1411	0	0	0
Accumulated exchange differences	1412	0	0	0
Reserve capital	1415	0	0	0
Retained earnings (uncovered loss)	1420	781970	901191	0
Unpaid capital	1425	(0)	(0)	(0)
Capital withdrawn	1430	(0)	(0)	(0)
Other reserves	1435	0	0	0
Total Section I	1495	901221	1020442	0
II. Long-term commitment and security				
Deferred tax liabilities	1500	0	0	0
Pension obligations	1505	0	0	0
long-term bank credits	1510	0	0	0
Other long-term commitments	1515	0	0	0
Long-term security	1520	1855	1757	0
Long-term staff costs	1521	0	0	0
Total section II	1595	1855	1757	0
III. Current commitments and collateral				
Short-term bank credits	1600	0	0	0
Promissory notes issued	1605	0	0	0
Current accounts payable:	1610	0	0	0
for long-term liabilities	1615	360810	235722	0
for goods, works, services	1620	71	14222	0
on the calculations with the budget	1621	0	14127	0
including income tax	1625	0	0	0
by insurance calculations	1630	0	0	0
on wage calculations	1635	8	18	0
Current security	1665	0	0	0
future revenues	1670	0	0	0
Deferred commission income from	1690	3198	2738	0
Other current commitments	1695	364087	252700	0
Total Section III	1700	0	0	0
IV. Liabilities related to non-current	1800	0	0	0
V. Net Asset Value of Non-State	1900	1267163	1274899	0

Income Statement (Income Statement) 2018 year

I. FINANCIAL RESULTS

Article	Line code	For the reporting period	For the same period of the previous year
Net income from sales of products (goods,	2000	2300601	2274432
Net earned insurance premiums	2010	0	0
Prizes are signed, gross amount	2011	0	0
Reinsurance premiums	2012	0	0
Cost of sales (goods, works, services)	2050	(2098994)	(1941288)
Net losses incurred on insurance claims	2070	0	0
Gross profit	2090	201607	333144
Gross: Damage	2095	(0)	(0)
Other operating income	2120	27029	37429
Income from tax exempt assets	2123	(0)	(0)
Administrative expenses	2130	(30215)	(24787)
Selling expenses	2150	(3828)	(2828)
Other operating expenses	2180	(39539)	(40435)
Expenses from changes in the value of assets	2181	0	0
Expenses from initial recognition of biological	2182	0	0
Operating result: profit	2190	155054	302523
Operating result: loss	2195	(0)	(0)
Income from participation in capital	2200	0	0
Other financial income	2220	99	213
Other income	2240	0	319
Income from charitable assistance	2241	0	0
Financial expenses	2250	(1900)	(0)
Losses from participation in capital	2255	(0)	(0)
Other expenses	2270	(20226)	(16959)
Financial result before tax: profit	2290	133027	286096
Financial result before tax: loss	2295	(0)	(0)
Income tax expense (revenue)	2300	-23945	-51497
Profit (loss) from discontinued operations after	2305	0	0
Net financial result: profit	2350	109082	234599
Net financial result: loss	2355	(0)	(0)

II. COMPREHENSIVE INCOME

Article	Line code	For the reporting period	For the same period of the previous year
Revaluation (revaluation) of fixed assets	2400	0	0
Revaluation of financial instruments	2405	0	0
Other comprehensive income	2445	0	0
Other comprehensive income before tax	2450	0	0
Income tax related to other comprehensive	2455	0	0
Other comprehensive income after tax	2460	0	0
Total income (the sum of lines 2350, 2355 and	2465	109082	234599

III. ELEMENTS OF OPERATING EXPENSES

Material costs	2500	1888107	1798949
salary expenses	2505	85009	62097
Deductions for social events	2510	17425	12736
Amortization	2515	43027	35364
Other operating expenses	2520	105898	66278
Together	2550	2139766	1975424

IV. CALCULATION OF SHARES INCOME INDICATORS