

Kyiv National University of Trade and Economics
International Management Department

FINAL QUALIFYING PAPER
on the topic:

Crisis management of operational activity of the enterprise-subject of foreign economic activity

(based on data of LCC “IDEASOFT SOLUTIONS”, Kharkiv)

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INTRODUCTION

The relevance of the chosen topic is due to the fact that all companies, go through crisis periods. So far, Ukrainian organizations have little experience in overcoming such problems. In its most general form, crisis management refers to the management of the enterprise's activities aimed at getting the enterprise out of the crisis situation that has arisen, as well as preventing it in the future.

In the conditions of systemic crisis of national economy at heads of the enterprises there is a need of perfection of methodical maintenance of estimation and formation of the corresponding mechanism of crisis management. This problem is especially acute for enterprises that are subjects of foreign economic activity. During the economic crisis, internal problems of the functioning of enterprises in the field of organization of production, innovation and investment activities, marketing and management are revealed, which in turn has a negative impact on the results of the enterprise. The instability of functioning in a crisis makes the management of enterprises look for new approaches and methods of work, change existing management technologies in order to increase the efficiency of functioning and prevent the aggravation of crisis situations. One crisis phenomenon can lead to the emergence of another. Consequently, the timely connected mechanism of crisis management of the enterprise can contribute to the restoration of financial stability. Given these circumstances, the most significant problem of crisis management is to determine in the early stages of the crisis the very possibility of bringing the company to the level of normal functioning and development, using appropriate mechanisms, a special place among which is the mechanism of crisis management.

Problems of definition and interpretation of the concept "mechanism of crisis management" are devoted to scientific works of domestic and foreign researchers, in particular: A. Bukreev, G. Semenova, V. Vasylenko, V. Bugaya, L. Ligonenko, V. Fedosova, E. Korotkov, and foreign scientists such as A. Thompson I. Ansoff, M. Mescon. The determining factor in the implementation of crisis management of enterprises is the formation of an effective financial mechanism that would take into

account the specific goals and objectives of a particular enterprise. Traditionally, in scientific circles, the concept of "mechanism" is interpreted as a system, tools and instruments that determine the order of specific activities, as well as the relevant regulatory legal regulations and decision-making procedures.

The purpose of the final qualification project is to study the crisis management of the enterprise in the system of foreign economic activity of the enterprise and substantiation of directions for its improvement.

This goal necessitated the solution of a number of interdependent tasks:

- define characteristics of financial and economic activity of LLC "IDEASOFT SOLUTIONS»;
- review the foreign economic activity of LLC "IDEASOFT SOLUTIONS";
- provide analysis of the crisis management system of the enterprise LLC "IDEASOFT SOLUTIONS"
- determine the directions of development of the system of crisis management of the enterprise;
- define the approaches to reorganization of business processes of promotion of services as a direction of preventive crisis management;
- proceed the forecast assessment of the effectiveness of the proposed measures.

The object of the study is crisis management of the enterprise-subject of foreign economic activity.

The subject of the study is the theoretical and methodological and organizational principles of improving the crisis management of the enterprise-subject of foreign economic activity LLC "IDEASOFT SOLUTIONS".

Research methods. In the process of writing the final qualifying work, general scientific and special research methods were used. General scientific methods are based on the use of approaches to analysis and synthesis. They were used in the process of theoretical analysis of scientific approaches to the formation of a system of key indicators of enterprise efficiency. Practical research methods include expert assessment tools, economic-statistical and graphical analysis procedures.

Information support of work. In the course of the work, legal acts of Ukraine, monographs, textbooks, periodicals and Internet sources were used. In the process of assessing the practical aspects of the enterprise used the data of financial and management reporting, as well as the results of a survey of the company's management.

The practical significance of the study. It is that its results and developed proposals can be used to improve the management system of LLC "IDEASOFT SOLUTIONS".

Approbation of research results. The results of the work were the basis of the scientific article "The mechanism of crisis management at the enterprise - the subject of foreign economic activity", which was published in a collection of scientific articles by students. The practical results of the work are to develop recommendations for improving the mechanism of crisis management of the company LLC "IDEASOFT SOLUTIONS".

Paper structure. The work consists of an introduction, three chapters, conclusions, list of references and appendices. The total volume of the work is 50 pages.

CHAPTER 1

RESEARCH OF FEATURES OF CRISIS MANAGEMENT OF THE ENTERPRISE-SUBJECT OF FEA LLC "IDEASOFT SOLUTIONS"

1.1. Characteristics of financial and economic activity of LLC «IDEASOFT SOLUTIONS»

LLC "IDEASOFT SOLUTIONS" specializes in providing information technology services in the field of software development and testing, implementation of business projects for the migration of software to Cloud AWZ, MS Azure, Google Cloud Platform, providing other consulting on information systems design.

The main types of services provided by LLC «IDEASOFT SOLUTIONS» are shown in Fig. 1.1.

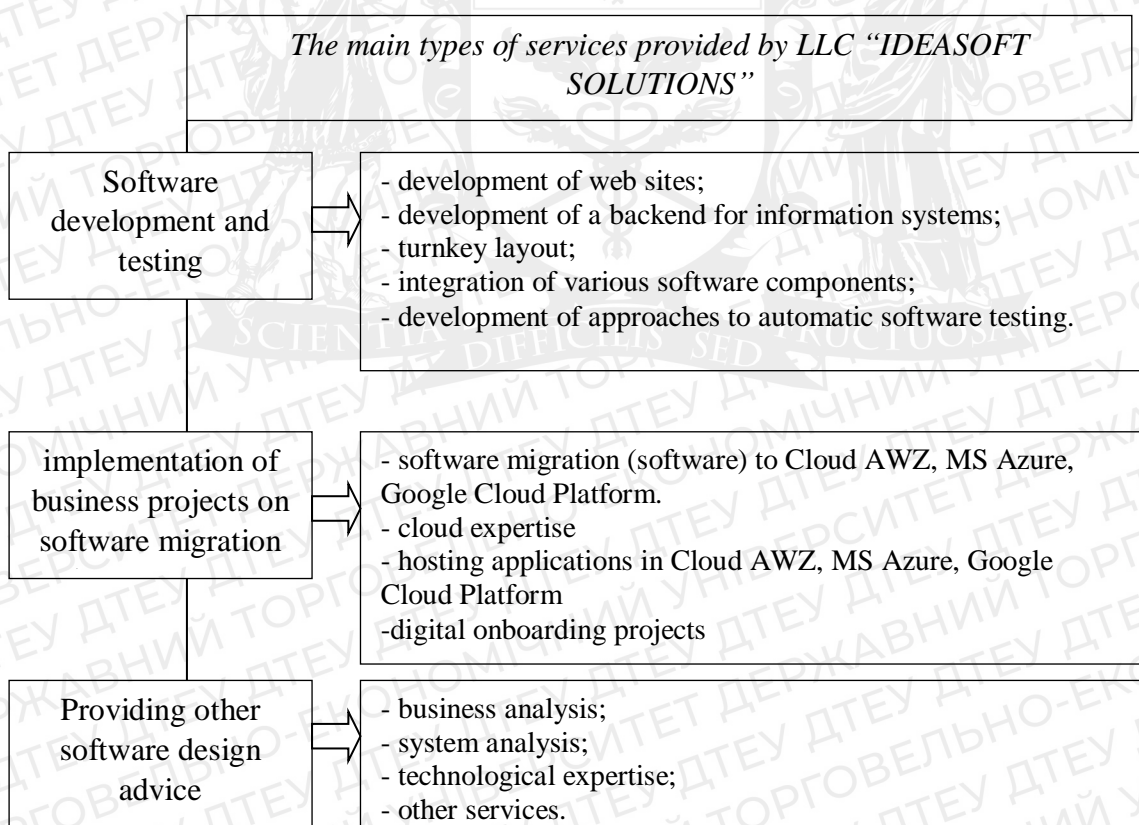


Fig. 1.1. Characteristics of the main types of services provided by LLC "IDEASOFT SOLUTIONS"

Source: compiled under enterprise data

The company is located in the city of Khakiv, but operates in foreign markets (USA and the UK). The company also provides information technology services to

domestic companies entering foreign markets and foreign companies investing in Ukraine.

The organizational structure of the enterprise is shown in Fig. 1.2.

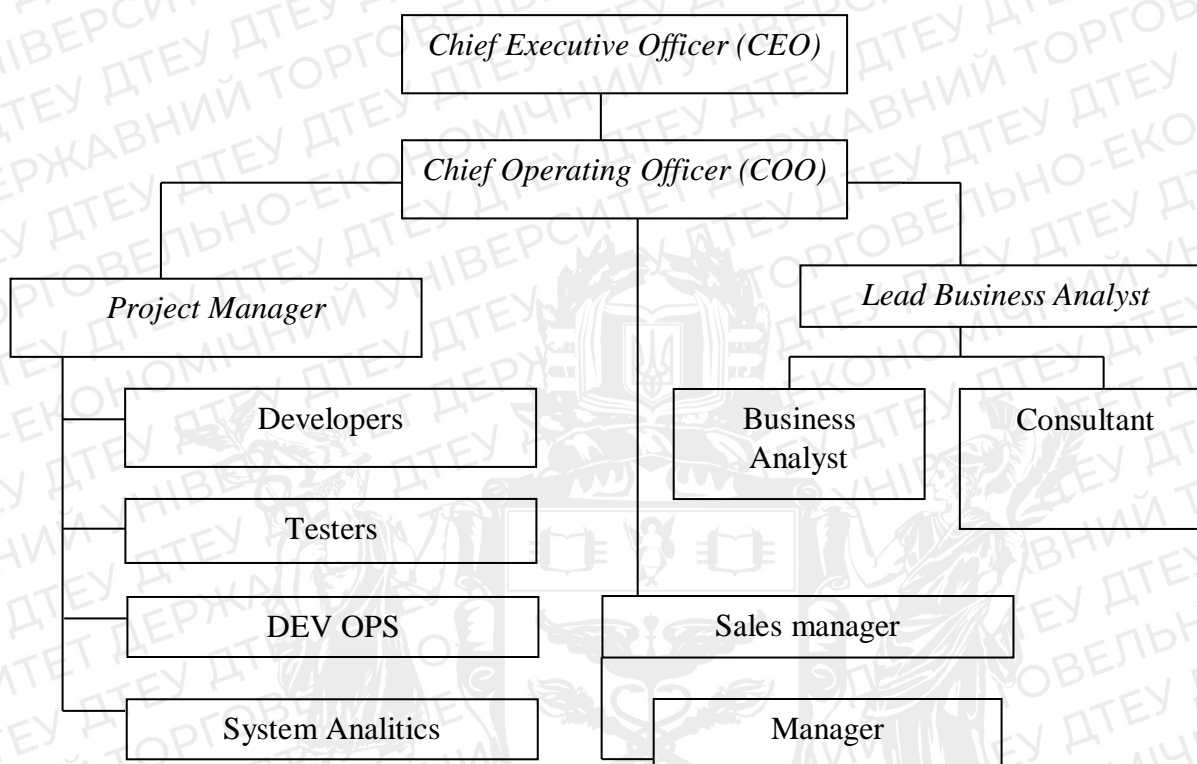


Fig. 1.2. The organizational structure LLC «IDEASOFT SOLUTIONS»

Source: compiled under enterprise data

From Fig. 1.2 we can see that the organizational structure of the enterprise is formed on a linear basis. The head of the enterprise is the director, who performs the main functions of business administration. The deputy director performs administrative and economic functions. During the director's absence, he also performs part of his duties. It should also be added that the above organizational structure does not fully reflect the existing organizational ties in the company. This is due to the fact that in fact, for employees involved in software development, a matrix type of management is used.

We give a description of the main indicators of financial and economic activity of the studied enterprise. For this purpose, information from the annual financial statements of the company for 2016-2020 was used. Examples of financial statements are given in Appendices A-E.

The dynamics of indicators of income, expenses and financial results of the studied enterprise are given in table 1.1.

Table 1.1

Indicators of income, expenses and financial results of LLC "IDEASOFT SOLUTIONS" for 2016-2020.

Incomes, costs and profits of the enterprise	Years					Absolute deviation				Relative deviation, %			
	2016	2017	2018	2019	2020	2016-2017	2017-2018	2018-2019	2019-2020	2016-2017	2017-2018	2018-2019	2019-2020
Net income from sales of products (goods, works, services)	73994	82671	83163	84780	96536	8677	491	1617	11756	12	1	2	14
Cost of goods sold (goods, works, services)	51042	61059	55040	59208	66590	10018	-6019	4168	7382	20	-10	8	12
Gross profit	22953	21612	28123	25572	29946	-1340	6511	-2551	4374	-6	30	-9	17
Other operating income	1855	2008	2541	2479	2419	154	532	-61	-60	8	27	-2	-2
Administrative expenses	5502	4912	7537	6062	7177	-590	2625	-1475	1115	-11	53	-20	18
Selling expenses	4324	3341	5923	4124	5641	-984	2582	-1799	1517	-23	77	-30	37
Other operating expenses	717	682	981	841	934	-35	300	-140	93	-5	44	-14	11
Financial result from operating activities: profit	14264	14687	16223	17024	18613	423	1536	801	1589	3	10	5	9
Other income	180	213	246	262	234	34	32	16	-28	19	15	7	-11
Financial expenses	1084	1026	1485	1266	1415	-58	459	-219	149	-5	45	-15	12
Losses from equity participation	14	16	18	19	16	3	1	1	-3	20	8	8	-14
Other expenses	760	483	1041	597	991	-277	558	-444	394	-36	115	-43	66
Pre-tax financial result: profit	12586	13374	13925	15404	16424	788	551	1479	1020	6	4	11	7
Expenses (income) from income tax	1036	1072	1419	1324	1352	36	347	-95	28	3	32	-7	2
Net financial result: profit	11550	12302	12506	14080	15072	752	204	1574	992	7	2	13	7

Source: compiled under data from Financial Statements (Appendix A-E)

As evidenced by the table. 1.1, the company's net income increased by UAH 8,677 thousand. (+ 12%) in the period from 2016 to 2020, and in 2020 against the level of 2019 there was an increase in net income of the enterprise by 11756

Accounts receivable for products, goods, works, services	2509	3379	3180	2911	2714	2100	-199	-269	-197	-614	-6	-8	-7	-23
Accounts receivable:														
with a budget	54	72	68	62	58	70	-4	-6	-4	12	-6	-9	-7	21
Other current receivables	240	321	302	275	256	234	-20	-26	-19	-22	-6	-9	-7	-9
Money and their equivalents	538	720	675	616	572	478	-45	-59	-44	-94	-6	-9	-7	-16
Deferred expenses	151	202	189	172	160	76	-13	-17	-12	-84	-6	-9	-7	-53
Other current assets	2332	113	2912	2650	2456	2994	2799	-262	-194	538	2477	-9	-7	22
Total for section II	5856	4852	7369	6725	6216	5952	2516	-643	-509	-264	52	-9	-8	-4
TOTALS	21629	22749	27288	24931	23125	22805	4539	-2357	-1806	-320	20	-9	-7	-1

Source: compiled under data from Financial Statements (Appendix A-E)

The structure of the company's assets was dominated by the share of current assets, due to the specifics of its activities (Fig. 1.3).

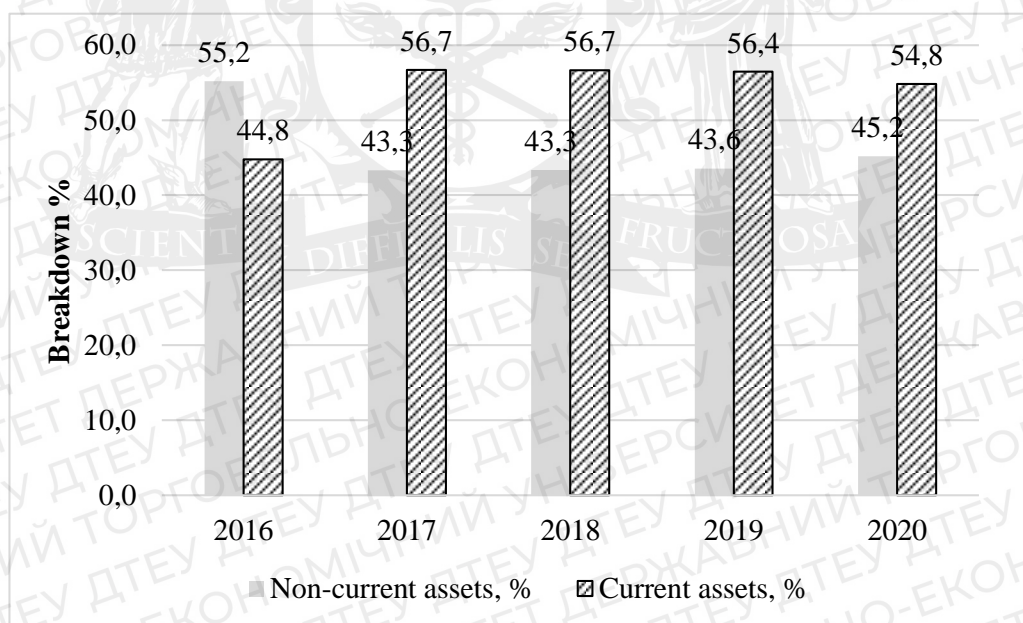


Fig. 1.3. Dynamics of the asset structure of LLC "IDEASOFT SOLUTIONS" for 2016-2020.

Source: compiled under data from Financial Statements (Appendix A-E)

As evidenced by the table. 1.2, the volume of assets of the surveyed enterprise for 2016-2017 increased by 4539 thousand UAH mainly due to the growth of current assets by 2516 thousand UAH. The volume of current assets for this period

decreased by 355 thousand UAH. In 2017-2018, the decrease in the value of assets was also due to a decrease in the volume of non-current assets by UAH 479 thousand and current assets by UAH 23,575 thousand. The smallest was the decrease in assets in 2019-2020 - by 320 thousand UAH or 1%. The decrease was mainly due to a reduction in the value of current assets by UAH 264 thousand. In particular, it should be noted that non-current assets (consisting mainly of fixed assets) accounted for 80-84% of total assets. Non-current assets accounted for 15-20% of the value of the balance sheet.

The dynamics of the volume of liabilities (capital) of the studied enterprise are given in table. 1.3.

Table 1.3

**Indicators of the volume of liabilities (capital) of the company LLC
"IDEASOFT SOLUTIONS" for 2016-2020 yy.**

Liabilities	On the Date:						Absolute deviation				Relative deviation., %			
	01.01. 2016	01.01. 2017	01.01. 2018	01.01. 2019	01.01. 2020	01.01. 2021	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2016- 2017	2017- 2018	2018- 2019	2019- 2020
I. Equity														
Registered (share) capital	2720	2720	2720	2720	105	105	0	0	-2615	0	0	0	-96	0
Capital in revaluations	16	16	16	16	11	15	0	0	-6	4	0	0	-35	37
Additional capital	160	160	160	196	196	196	0	37	0	0	0	23	0	0
Retained earnings (uncovered loss)	15285	15494	21064	18788	19746	18538	5570	-2276	958	-1208	36	-11	5	-6
Total for section I	18181	18390	23959	21721	20058	18854	5570	-2239	-1662	-1204	30	-9	-8	-6
III. Current liabilities and collateral														
Short-term bank loans	1017	1287	1160	1017	908	893	-128	-142	-109	-16	-10	-12	-11	-2
Current accounts payable for:														

continue the tab. 1.3

Liabilities	On the Date:						Absolute deviation				Relative deviation., %			
	01.01. 2016	01.01. 2017	01.01. 2018	01.01. 2019	01.01. 2020	01.01. 2021	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2016- 2017	2017- 2018	2018- 2019	2019- 2020

goods, works, services	2171	2743	1873	1934	1928	2735	-870	61	-6	807	-32	3	0	42
calculations with the budget	90	114	102	90	80	110	-11	-13	-10	30	-10	-12	-11	38
insurance calculations	45	57	51	45	40	55	-6	-6	-5	15	-10	-12	-11	38
payroll calculations	17	21	19	17	15	20	-2	-2	-2	6	-10	-12	-11	38
Other current commitments	109	137	123	108	96	137	-14	-15	-12	40	-10	-12	-11	42
Total for section III	3448	4359	3329	3210	3067	3950	-1031	-118	-143	883	-24	-4	-4	29
TOTALS	21629	22749	27288	24931	23125	22805	4539	-2357	-1806	-320	20	-9	-7	-1

Source: compiled under data from Financial Statements (Appendix A-E)

As evidenced by the table. 1.3, the amount of capital of the investigated enterprise completely repeated the dynamics of assets. During 2016-2017, the company's capital increased by UAH 4,539 thousand, mainly due to an increase in equity by UAH 5,570 thousand, while the amount of borrowed capital decreased by UAH 1,031 thousand.

In 2017-2018, the decrease in the cost of capital was also due to a reduction in equity by 2239 thousand UAH. The smallest was the decrease in capital in 2019-2020 - by 320 thousand UAH or 1%. The decrease was mainly due to a decrease in the value of retained earnings by UAH 419 thousand.

The volume of current liabilities increased in 2020 compared to the same indicator in 2019 by 883 thousand UAH, or 92%. The reduction in current liabilities was due to a change in asset financing policy.

The structure of the company's liabilities was dominated by the share of equity, which is due to the specifics of its activities (Fig. 1.4).

It should be noted that equity (consisting mainly of retained earnings) accounted for 80-87% of the total cost of capital. Current liabilities accounted for 13-19% of the balance sheet value, respectively. A special increase in the share of equity took place in 2019-2020 - by 16%.

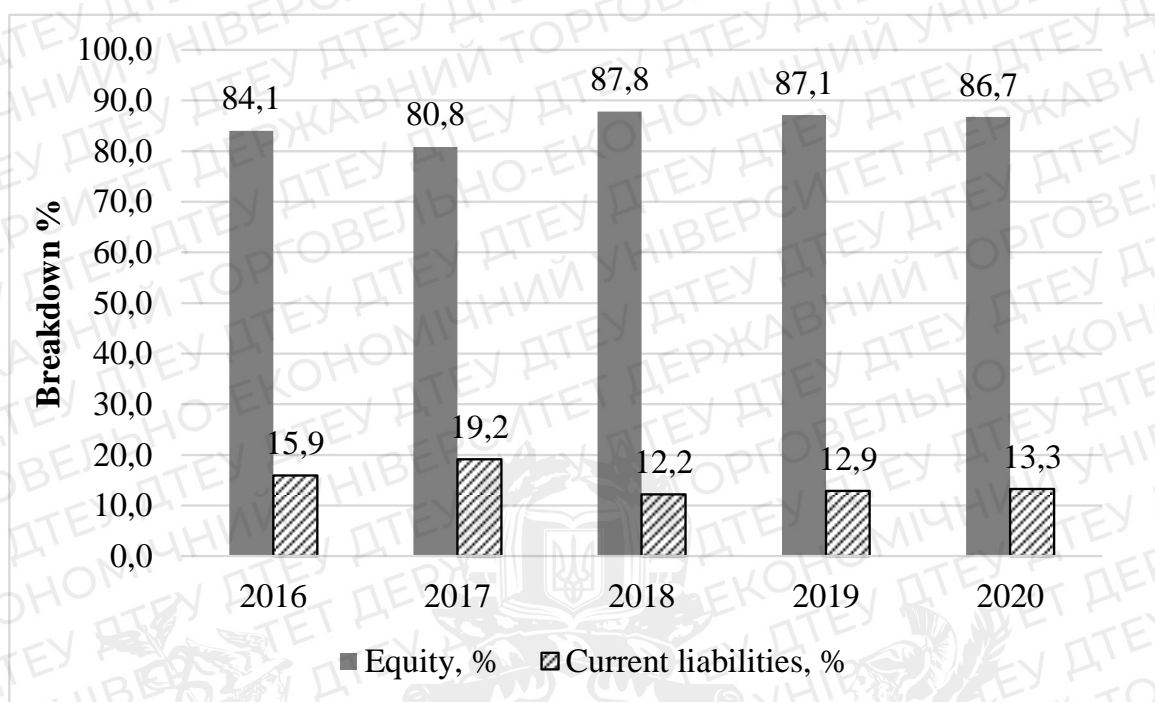


Fig. 1.4. Dynamics of the capital structure of LLC "IDEASOFT SOLUTIONS" for 2016-2020

Source: compiled under data from Financial Statements (Appendix A-E)

In the future it is necessary to analyze the main indicators of profitability, financial condition and business activity of the enterprise. The dynamics of profitability indicators are given in table. 1.4.

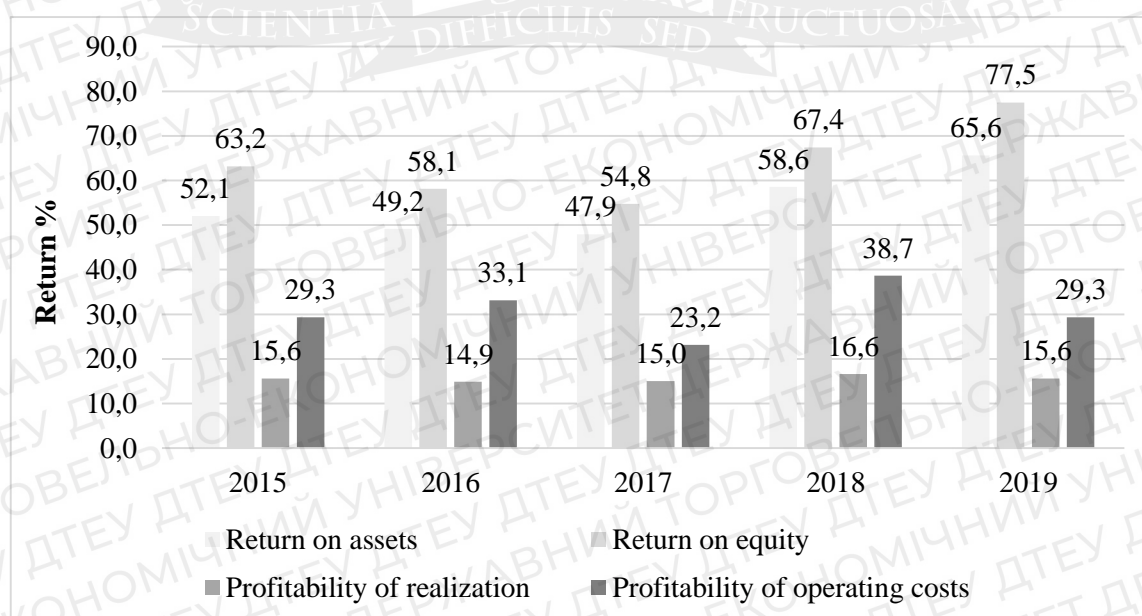


Fig. 1.4. Dynamics of indicators of profitability of activity and use of resources of the enterprise LLC "IDEASOFT SOLUTIONS" for 2016-2020

Source: compiled under data from Financial Statements (Appendix A-E)

It should be added that the dynamics of profitability indicators was positive. The level of return on equity had a positive trend. The indicator of return on assets had a similar dynamics, which tended to increase in the period 2016-2020. The level of profitability of services tended to increase by 14.3% in the period 2016-2020, and by 10.1% in the period 2019- 2020.

Consider the dynamics of indicators that characterize the financial condition of the studied enterprise (Table 1.5).

Table 1.5

Indicators that characterize the financial condition, solvency and business activity of the company LLC "IDEASOFT SOLUTIONS" for 2016-2020 yy.

#	Indicators	Normative values	31. 12					Absolute deviation	
			2016	2017	2018	2019	2020	2020 / 2016	2020 / 2019
1	2	3	4	5	6	7	8	9	10
<i>1. Liquidity ratios</i>									
1.1.	Coverage ratio	> 1	2,34	4,65	4,40	4,26	3,16	0,83	-1,09
1.2.	Rapid liquidity ratio	0,6 – 0,8	2,32	4,62	4,37	4,26	3,16	0,85	-1,09
1.3.	Absolute liquidity ratio	> 0 ()	0,35	0,43	0,40	0,39	0,25	-0,09	-0,14
1.4.	Net working capital	> 0)	5831	12146	10913	9987	8549	2718	-1438
<i>2. Indicators of financial stability</i>									
2.1.	Coefficient of financial autonomy	> 0,5	0,65	0,88	0,83	0,94	0,98	0,33	0,04
2.2.	Funding ratio	< 1	0,35	0,12	0,17	0,06	0,02	-0,33	-0,04
2.3.	Ratio of own working capital	> 0,1	0,57	0,78	0,77	0,77	0,68	0,11	-0,08
2.4.	Equity maneuverability ratio	Magnification	0,32	0,51	0,50	0,50	0,45	0,14	-0,04
<i>3. Indicators of business activity (a year)</i>									

continuation of the table. 1.5

1	2	3	4	5	6	7	8	9	10
3.1.	Asset turnover ratio	Magnification	3,3	3,3	3,2	3,5	4,2	0,9	0,7
3.2.	Accounts payable turnover ratio	Magnification	30,1	35,8	43,7	43,9	41,4	11,3	-2,5
3.3.	Receivables turnover ratio	Magnification	12,0	12,0	13,0	14,4	19,1	7,1	4,7
3.4.	Receivables repayment period (days)	Magnification	30,1	30,0	27,7	25,1	18,8	-11,2	-6,2
3.5.	Accounts payable repayment period (days)	Magnification	30,1	35,8	43,7	43,9	41,4	11,3	-2,5

Source: compiled under data from Financial Statements (Appendix A-E)

The current solvency status of LLC “IDEASOFT SOLUTIONS” is characterized by the amount of cash available to the company at a certain date compared to the amount of liabilities and payments that must be made on that date. The liquidity of LLC “IDEASOFT SOLUTIONS” is formed on the basis of the possibility and duration of transformation of the property potential of the researched enterprise into the monetary form of its current assets, which the enterprise has to fulfill current debt obligations. The liquidity status of LLC “IDEASOFT SOLUTIONS” characterizes the ability to meet the obligations to return the borrowed capital from existing working assets, and the time required for this. Liquidity and solvency management of LLC “IDEASOFT SOLUTIONS” is carried out by observing certain proportions between the volume of formation of tangible current assets, receivables and cash of the enterprise.

Table 1.5 shows that the value of the total coverage ratio at the enterprise for 5 years ranged from 2.3 to 4.2 points. The normative value of this indicator is 1.5-2. That is, it can be argued that the level of solvency of the company is very high, as current assets are almost nine times higher than current liabilities. The intermediate

coverage ratio fluctuated within similar limits and tended to increase over 5 years. That is, the company has sufficient average liquid assets to repay its current liabilities. The level of absolute liquidity was also within the norm (0.2 points). Its value ranged from 0.4 points.

The turnover of the company's assets is quite high. This is due to the fact that the company belongs to the subjects of services and does not operate in the process and its business activities with significant amounts of tangible assets (inventories, finished products, etc.). The company's stocks include only the stocks of the cafeteria, which is on the balance of LLC "IDEASOFT SOLUTIONS".

The value of the coefficient of financial autonomy in 2020 was 0.98, ie the company's assets were financed by equity by 98%.

At the same time, 2% of the assets were borrowed. The level of security of the company's own current assets was quite high and amounted to 0.90 at the end of 2020. The value of the financial leverage ratio is not high, as the company is financed mainly by its own current assets.

Therefore, in this issue the indicators of financial and economic activity and management features of LLC "IDEASOFT SOLUTIONS" were analyzed. The company specializes in providing IT services. The organizational structure of enterprise management belongs to the functional type with elements of the matrix management system. Company's net income increased by UAH 8,677 thousand. (+ 12%) in the period from 2016 to 2020, and in 2020 against the level of 2019 there was an increase in net income of the enterprise by 11756 thousand UAH. (14%). The net profit of LLC "IDEASOFT SOLUTIONS" in the period from 2016 to 2020 increased by 752 thousand UAH. (+ 7%). It should be added that the dynamics of profitability indicators was positive. The level of return on equity had a positive trend. The indicator of return on assets had a similar dynamics, which tended to increase in the period 2016-2020. The level of profitability of services tended to increase by 14.3% in the period 2016-2020, and by 10.1% in the period 2019- 2020 years. The current solvency status of LLC "IDEASOFT SOLUTIONS" is

characterized by the amount of cash available to the company at a certain date compared to the amount of liabilities and payments that must be made on that date.

1.2. Foreign economic activity of LLC "IDEASOFT SOLUTIONS"

As mentioned in previous questions, LLC "IDEASOFT SOLUTIONS" specializes in the export of IT levers. Therefore, it is important to consider the features of the mechanism of these operations, while determining their specificity and it is for the studied enterprise.

However, at the enterprise LLC "IDEASOFT SOLUTIONS" so far the mechanism of managing the processes of foreign economic activity is not fully developed, especially in terms of providing competitive advantages over other IT companies. The executive director organizes foreign trade operations at the enterprise. The Executive Director manages the processes of concluding and executing foreign trade contracts. Work with contractors in the field of foreign economic activity will be carried out by separate managers who are responsible for work with foreign partners in accordance with the region assigned to each of them.

The general organizational scheme of export operations at LLC "IDEASOFT SOLUTIONS" is shown in Fig. 1.5.

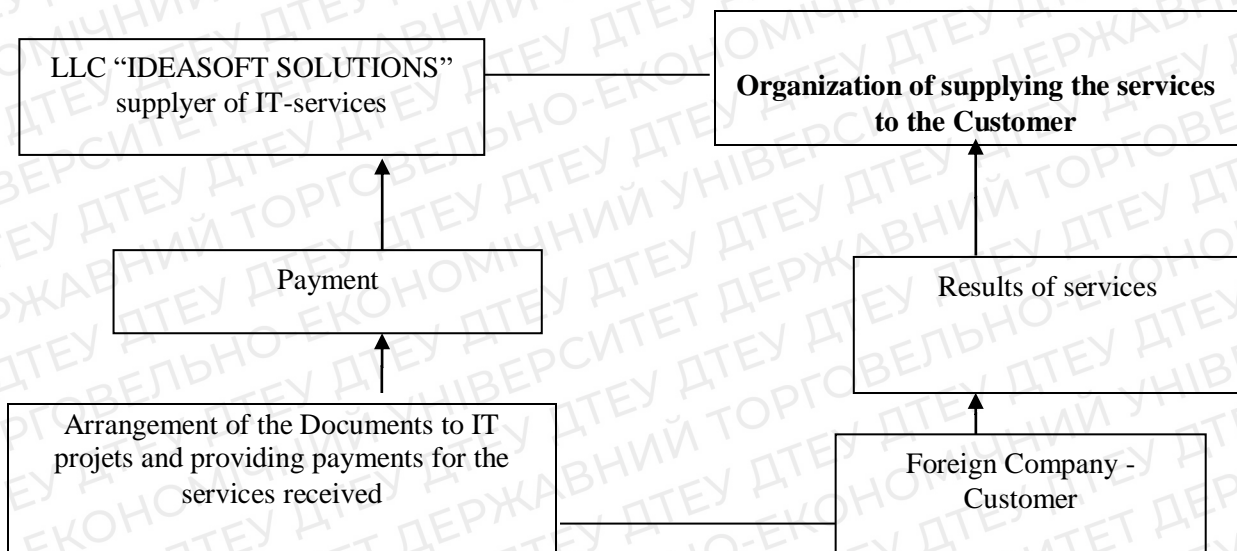


Fig. 1.5. Organizational and economic mechanism of export operations with the participation of two parties: LLC "IDEASOFT SOLUTIONS"

Source: compiled under enterprise data

Foreign partner LLC "IDEASOFT SOLUTIONS" performs the functions of the customer. Also, quite often the terms of service prescribe the requirements for the customer to provide the appropriate IT infrastructure for the implementation of IT projects.

We describe the features of foreign economic activity at the studied enterprise. We now turn to the characteristics of the structure of exports and enterprises. Exports of services by type during 2016-2020 yy. given in table. 1.6.

Table 1.6

Dynamics of volumes of export of IT services of the enterprise LLC "IDEASOFT SOLUTIONS" to the foreign market for 2016-2020 yy., th. UAH

Indicators	Years					Deviation for 2016-2017 yy.		Deviation for 2017-2018 yy.		Deviation for 2018-2019 yy.		Deviation for 2019-2020 yy.	
	2016	2017	2018	2019	2020	th. UAH	%	th. UAH	%	th. UAH	%	th. UAH	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Development and testing the Apps on AWS platform	2763	4601	5914	6435	8208	1838	66,5	1314	28,5	520	8,8	1774	27,6
Google Cloud Platforms migration operations	1412	2300	3020	4476	4864	888	62,9	720	31,3	1456	48,2	388	8,7
MS Azure platform migration operations	4236	6993	9186	11750	13681	2757	65,1	2193	31,4	2564	27,9	1930	16,4
Solutions in DataScience	2640	4325	5663	7134	8360	1685	63,8	1338	30,9	1471	26,0	1226	17,2
Apps maintainance	2333	3865	5034	4197	6232	1532	65,6	1169	30,2	-837	-16,6	2036	48,5
Deployment and hosting	3193	5245	6795	7554	9424	2052	64,3	1550	29,6	758	11,2	1871	24,8
Total	16516	27237	35486	41546	50923	10721	64,9	8249	30,3	6059	17,1	9377	22,6

Source: compiled under enterprise data

As evidenced by the table. 1.6, especially the growth of exports of the group of services "Development and testing the Apps on AWS platform". There was an increase in this type of IT services in 2020 - by 1774 thousand UAH. (+ 27.6%). It should be noted that this type of IT services is relatively important for the foreign

market, and therefore is in great demand. In 2020, we can see an increase in exports of the group of services "Apps maintenance". In 2020, the volume of sales of this type of services increased by 2036 thousand UAH or by 48.5%. An important element in the formation of export activities of LLC "IDEASOFT SOLUTIONS" is the regulation of the structure of exports. Deployment and hosting is an important lever for exporting to EU markets. Exports in 2020 of this type of services increased by 1871 thousand UAH or by 24.8%.

The dynamics of the actual structure of exports by type of IT services is shown in Fig. 1.6.

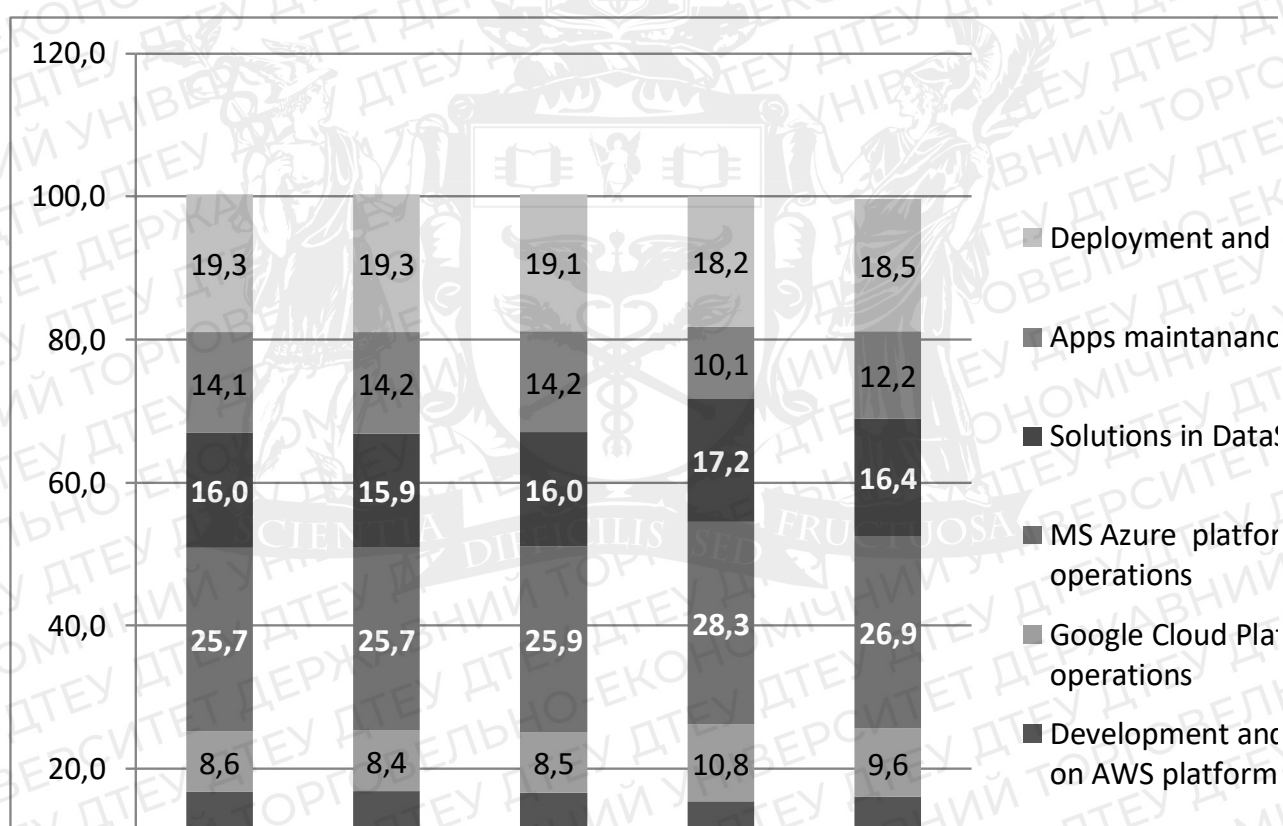


Fig. 1.6. Dynamics of the commodity structure of LLC IDEASOFT SOLUTIONS export to the foreign market in 2016-2020 %

Source: compiled under enterprise data

The structure of exports of IT services is dominated by the group of services "MS Azure platform migration operations", as well as such types of goods as "Deployment and hosting", "Solutions in DataScience" and "Development and testing

the Apps on AWS platform". "MS Azure platform migration operations", "Apps maintenance" are the most common services.

Let's analyze the geographical structure of exports of the company LLC "IDEASOFT SOLUTIONS".

Table 1.7

Dynamics of the geographical structure of exports of LLC "IDEASOFT SOLUTIONS" for 2016-2020

Indicators	Years					Deviation for 2016-2017		Deviation for 2017-2018		Deviation for 2018-2019		Deviation for 2019-2020	
	2016	2017	2018	2019	2020	thous. UAH	%	thous.UAH	%	thous. UAH	%	thous. UAH	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14
North America	5096	9110	12710	16366	21433	4014	78,8	3600	39,5	3657	28,8	5067	31,0
EU	4421	7177	8935	10072	11249	2757	62,4	1757	24,5	1137	12,7	1177	11,7
Others	6999	10582	13842	15107	19305	3583	51,2	3260	30,8	1265	9,1	4198	27,8
Total	16516	27237	35486	41546	50923	10721	64,9	8249	30,3	6059	17,1	9377	22,6

Source: compiled under enterprise data

As the data of table. 1.7, in 2016-2020 exports were made to regions such as North America, the EU and Others. In fig. 1.7 shows the geographical structure of exports for 2016-2020

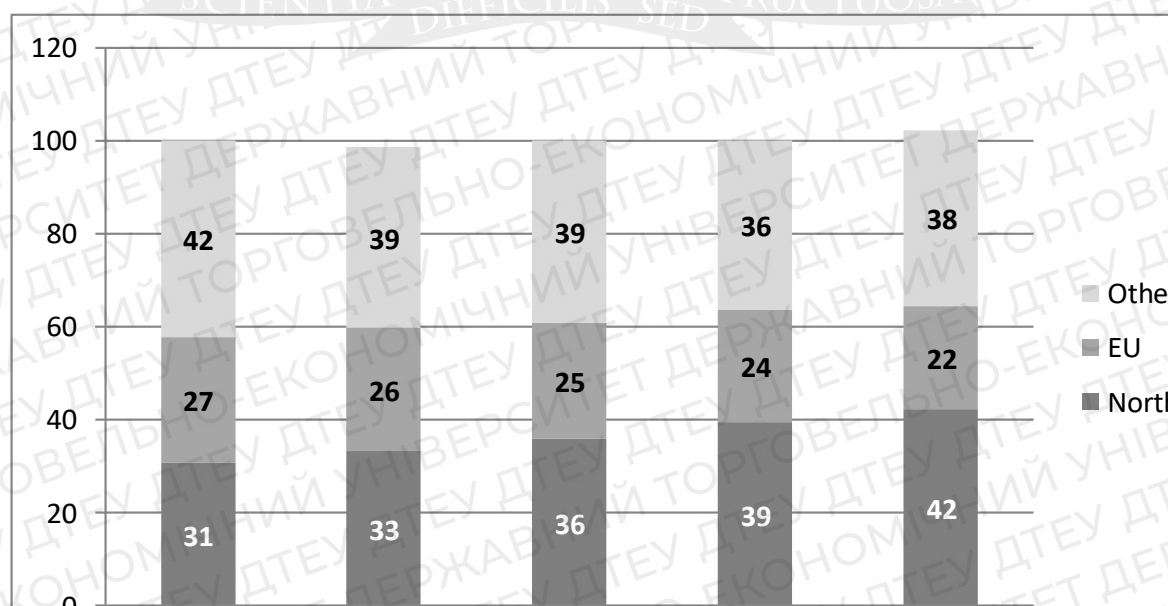


Fig. 1.7. Geographical structure of exports of LLC "IDEASOFT SOLUTIONS" in 2020/2016 yy., %

*compiled under enterprise data

In the geographical structure of LLC "IDEASOFT SOLUTIONS" in 2016/2020 the share of exports to the region of North America and the EU prevailed. In 2016, the share of North America in total exports was 33%, and the EU - 41%.

In 2017, compared to 2016, exports increased by 4014 th. UAH or 78.8%. In 2020, compared to 2019, exports to North America increased by 5067 th. UAH or 31.0%. Exports to EU countries in 2017 compared to 2016 increased by 2757 th. UAH or 62.4%. In 2020, compared to 2019, exports to the EU increased by 1177 th. UAH or 11.7%. Exports to other regions in 2017 compared to 2016 increased by 3583 th. UAH or 51.2%. In 2020, compared to 2019, exports to other regions increased by 4198 th. UAH or 27.8%.

Assessment of the effectiveness of foreign trade operations of the enterprise involves determining its impact on key indicators of foreign economic activity, reflecting the results of export operations in foreign markets. To assess the effectiveness of foreign trade operations of LLC "IDEASOFT SOLUTIONS" in foreign markets, it is advisable to solve the following tasks:

- Analyze the level of profitability of export operations of the company LLC "IDEASOFT SOLUTIONS";
- To determine the impact of the organization and planning of foreign trade operations on profits from export operations.

Determining the profitability of export operations and the effectiveness of foreign economic activity in the process of trade in products of the enterprise are given in table. 1.8.

Table 1.8

Indicators of profitability and efficiency of export operations of LLC "IDEASOFT SOLUTIONS" for 2016-2020 ,%

Indicators	Formula	Years					Deviation			
							2020/2016		2020/2019	
		2016	2017	2018	2019	2020	Abs, +/-	Rel., %	Abs, +/-	Rel., %
1	2	3	4	5	6	7	8	9	10	11
Net income from export sales, th. UAH	Ne	16516	27237	35486	41546	50923	34407	208,3	9377	22,6

1	2	3	4	5	6	7	8	9	10	11
Operating expenses (direct and indirect), th. UAH	Co	12095	19416	24916	23221	29186	17090	141,3	5965	25,7
Overhead, th. UAH	Ov	1965	3773	4908	5176	8360	6396	325,5	3185	61,5
Total costs (full cost), th. UAH	$TCO = Co + Ov$	14060	23188	29824	28396	37546	23486	167,0	9149	32,2
FEA maintenance costs, th. UAH	Ce	1351	2208	3901	2938	7448	6098	451,4	4511	153,6
Total costs of foreign economic activity, th. UAH	$TCE = TCO + Ce$	15411	25397	33725	31334	44994	29584	192,0	13660	43,6
The effect of exports, th. UAH	$Pe = Ne - TCE$	1105	1840	1762	10212	5928	4823	436,4	-4283	-41,9
Export efficiency	$Ee = Ne / TCE$	1,07	1,07	1,05	1,33	1,13	0,06	5,6	-0,19	-14,6
Profitability of costs for the implementation of foreign economic activity,%	$Re = Pe / TCE \times 100\%$	7,2	7,2	5,2	32,6	13,2	6,0	83,7	-19	-59,6
Profitability of export sales,%	$Rs = Pe / Ne \times 100\%$	6,7	6,8	5,0	24,6	11,6	5,0	74,0	-13	-52,6

Source: compiled under enterprise data

As the data of table. 1.8 In general, the dynamics of export efficiency is ambiguous. In 2016, the efficiency of export operations was 1.07 points, and in 2018-2019 the efficiency of exports increased to 1.05 and 1.33, respectively. In 2020, there was a decrease in export efficiency to 1.13 points or 14.6%.

Thus, analyzing the volume of exports, its product and geographical structure of LLC "IDEASOFT SOLUTIONS", we can formulate the following conclusions:

The analysis of the dynamics of total exports shows that it had a steady upward trend. in general, in 2017 compared to 2016, the volume of exports of services by the company increased by 10721 th. UAH or 64.9%. Comparing the volume of exports in 2020 with the value of this indicator in 2019, we can see a tendency to increase exports by 9377 th. UAH or 22.6%. The structure of exports of IT services is dominated by the group of services "MS Azure platform migration operations", as well as such services as "Deployment and hosting", "Solutions in DataScience" and

"Development and testing the Apps on AWS platform". In the geographical structure of LLC "IDEASOFT SOLUTIONS" in 2016/2020 the share of exports to North America and the EU prevailed. In 2016, the share of North American countries in total exports was 33%, and the EU - 41%. Based on the above dynamics of the efficiency of foreign trade, we can say that the effectiveness of foreign economic policy of the enterprise. Thus, in 2016-2020 there was an increase in export sales, while export revenues increased by 208.3%, and production costs increased by 141.3%, ie a positive balance of income and expenditure was formed, which led to an increase in profit from export sales.

1.3. Analysis of the crisis management system of the enterprise LLC "IDEASOFT SOLUTIONS"

In this regard, it is necessary to consider the basic principles of crisis management at the company LLC "IDEASOFT SOLUTIONS" in the implementation of foreign economic activity. To this end, it is necessary to investigate the peculiarities of the formation of the mechanism of crisis management, which was formed during the practical activities of the studied enterprise. The mechanism of crisis management LLC "IDEASOFT SOLUTIONS" in the process of foreign trade operations involves the formation of an appropriate algorithm, which can be represented as a series of successive stages, which are shown in Fig. 1.9.

The first stage of the organization of crisis management at the company LLC "IDEASOFT SOLUTIONS" in the process of foreign economic transactions is to determine the purpose of risk and the purpose of risk processes that may reduce the effectiveness of advisory services; setting goals of crisis management and on this basis - developing a general organizational strategy for managing foreign economic risks.

The function of crisis management at the company LLC "IDEASOFT SOLUTIONS" is entrusted to the analytics department. A business analyst is engaged in processing information materials and risk analysis at the enterprise. All operations related to risk detection by a business analyst during the assessment of business

transactions in the field of foreign economic activity at the enterprise are purposeful. The purpose of risk assessment by the business analysis department is to obtain a result that allows to make recommendations to the company's management on the implementation of consulting services for foreign partners.

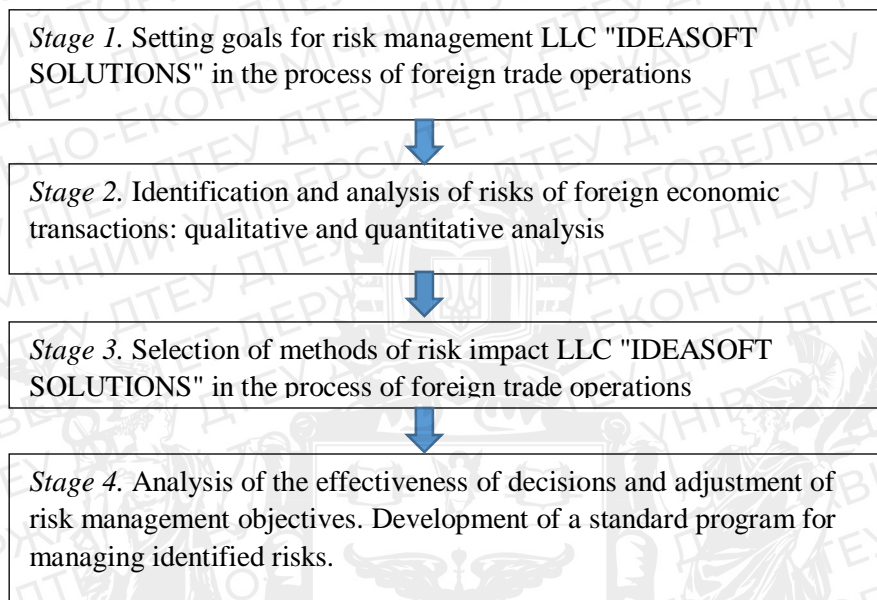


Figure 1.8. Stages of crisis management LLC "IDEASOFT SOLUTIONS" in the process of foreign trade operations

Source: compiled under enterprise data

In the second stage, the procedure for identifying possible risks for certain components of foreign trade transactions at LLC "IDEASOFT SOLUTIONS". For this purpose, methods of analysis and forecasting of economic conditions, identification of opportunities and needs of LLC "IDEASOFT SOLUTIONS" in the framework of strategy and current plans for its development are used. The deputy director and the director of the enterprise are directly responsible for performance of this stage. They formulate the tasks of risk management and identify ways to reduce them.

Identification of possible risk is carried out by the business analyst of LLC "IDEASOFT SOLUTIONS". At this stage, the analysis of possible risk is carried out due to the methods of qualitative and quantitative analysis. The purpose of the assessment is to determine the acceptability of the level of risk. Qualitative

assessment involves setting a benchmark in qualitative terms. For example, "minimal risk", "moderate risk", "marginal risk", "unacceptable risk". The basis for assignment to one or another group is a system of parameters that is set to certain risks.

At the third stage, the effectiveness of different methods of action on risk is compared and a decision is made on the choice of their optimal set. The business analyst of LLC "IDEASOFT SOLUTIONS" is responsible for this stage. The choice of the method of influencing the risk is determined by the specific direction of the organization and the effectiveness of the chosen method. The result of this stage should be a new knowledge of risk, which allows, if necessary, to adjust the previously set objectives of risk management. That is, the formation of a set of measures to reduce risks, indicating the planned effect of their implementation, timing of implementation, sources of funding and those responsible for the implementation of this program.

At the fourth (final) stage, control over risk management is carried out. The COO and CEO are directly responsible for the implementation of this stage. At the same time at the enterprise LLC "IDEASOFT SOLUTIONS" there is a practice of accumulation of the information on errors and lacks of development of the program which have appeared during its realization. This approach allows the development of further programs and measures to reduce risks at a better level using new knowledge about risk.

Based on these objectives of crisis management at LLC "IDEASOFT SOLUTIONS", the main objectives of the concept of impact on risk situations in the course of foreign economic transactions are to ensure:

- compliance with the requirements for effective risk management LLC "IDEASOFT SOLUTIONS";
- maintaining the proper state of reporting of the enterprise, which allows to obtain adequate information about the activities of LLC "IDEASOFT SOLUTIONS" and related risks;

- definition in official documents and observance of the established procedures and powers at decision-making by the management of LLC IDEASOFT SOLUTIONS.

The methodological basis of the crisis management process at LLC "IDEASOFT SOLUTIONS" is the following approaches: loss minimization (prevention, evasion, localization and risk allocation) and loss compensation (insurance, reservation, guarantor search, risk transfer). A group of methods to minimize losses allows you to reduce the amount of damage when the risk is unavoidable or when it occurs unexpectedly.

Methods of minimizing risk losses, which are practiced at the company LLC "IDEASOFT SOLUTIONS", are shown in Fig. 1.9.

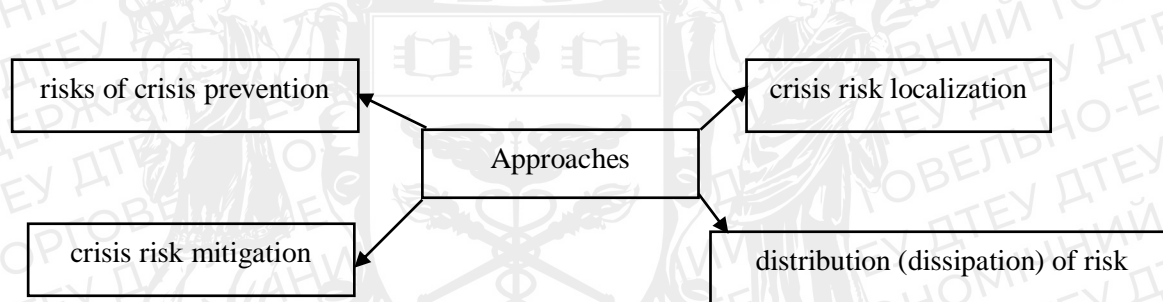


Fig. 1.9. Risk loss minimization approaches practiced at LLC «IDEASOFT SOLUTIONS»

Source: compiled by the author according to the company

Risk prevention methods allow you to protect yourself from surprises with the help of preventive measures. Such methods are the most time-consuming, require powerful analytical work, the completeness and thoroughness of which depends on the effectiveness of their application. The main methods of this type are: strategic planning, forecasting the external economic environment, monitoring the socio-economic and regulatory environment, loss prevention, active targeted marketing.

Strategic planning helps to remove most of the uncertainty, predict the emergence of "bottlenecks" in the production cycle, prevent the weakening of the company's position in its market sector, identify the profile of risk factors in advance and develop a set of compensatory measures, plan and use of resources.

A variant of the method of strategic planning is forecasting the external economic environment, which is extremely important for companies operating in foreign markets. The content of the use of this method involves periodic development of development scenarios and assessment of the state of the crisis management system.

The main task of the method of monitoring the factors of the macromarketing environment is the informatization of the enterprise. The method of prevention of losses allows to reduce damage by preventive measures and actions (for example, installation of the fire or security alarm system).

The method of active targeted marketing aims to aggressively generate demand for products, which will minimize losses associated with reduced sales of IT services. This method should be used by exporters of services and services. As part of the use of this method, market segmentation, assessment of its capacity, organization of advertising campaigns, including informing potential buyers and investors about the favorable properties of enterprise IT services, analysis of competitors' behavior and development of competitive strategy, etc.

Methods of risk avoidance are the most common in the economic practice of foreign trade entities. These include: rejection of unwanted partners (both suppliers and buyers) - the formation of a narrow circle of reliable contractors, complete abandonment of relations with questionable partners. The use of this method significantly reduces the risk of the enterprise, but negatively affects the volume of such activities; refusal of risky projects - non-participation in contracts of dubious (non-guaranteed) content.

LLC "IDEASOFT SOLUTIONS" must assess the risk that the counterparty will pay for services on time when concluding a consulting contract in the framework of interaction with foreign partners. The initial data for the analysis are summarized in table 1.9, with agreements with these partners concluded within 10 months.

First of all, determine the weighted average bill payment by the formula:

$$R = R_i * P_i, \quad (1.1)$$

where R is the weighted average payment term;

R_i - payment term by months;

P_i is the probability of occurrence of the i -th value.

Table 1.9

Initial data for assessing the risk of paying bills

Months		1	2	3	4	5	6	7	8	9	10
Payment term in days	Customer 1 - JCP Novartis	70	39	58	75	80	120	70	42	50	80
	Customer 2 – LLC Vetrum	50	63	32	89	61	45	31	51	55	50

P_i is determined by the formula::

$$P_i = K_i / n, \quad (1.2)$$

where K_i - the number of values of the repeated feature;

n is the total number of events (Table 1.9).

Substituting the initial data and the calculated probabilities into formula (1.2), we determine the weighted average bill payment term. The riskiness of this agreement is determined by standard deviation, ie possible deviation in both the worst and for the better side of the expected value, an indicator calculated from its average value. The larger the standard deviation, the greater the risk of a possible outcome, the higher the business risk in the transaction.

Table 1.10

Probability of risks

Months		1	2	3	4	5	6	7	8	9	10
P_i	Customer 1 - JCP Novartis (USA)	0,2	0,1	0,1	0,1	0,2	0,1	–	0,1	0,1	–
	Customer 2 – LLC Vetrum (EU)	0,2	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	–

The fluctuation of the possible result is the degree of deviation of the expected value from the average value. To do this, we use two closely related criteria: variance and standard deviation.

The variance is the weighted average of the squares of the deviations of the actual results from the expected values.

$$D = \sum (R - Ri)^2 * Pi, \quad (1.3)$$

where D is the variance.

We find σ - standard deviation as the square root of the variance.

$$\sigma(x) = \sqrt{\sigma(x)^2} \quad (1.4)$$

Substituting the values of variables into these formulas, we calculate the variance and the root mean square for:

Customer 1 - JCP Novartis (USA): $D = 499$, $\sigma = 22.3$ days;

Customer 2 - LLC Vetrum (EU): $D = 247.7$, $\sigma = 15.7$ days.

From the calculated values of standard deviations it can be concluded that concluding agreements with LLC Vetrum (EU) is less risky, as both the average payment term and the spread of the result for this company are smaller. If it is necessary to compare two versions of the agreement with different expected results and different risk, of particular interest is the indicator, which is called the coefficient of variation:

$$\gamma = \sigma / R, \quad (1.5)$$

where γ is the coefficient of variation;

σ is the standard deviation;

R is the expected result.

Herefrom JCP Novartis (USA): $R = \sum R_i * P_i = 68,4 = 68$ days

LLC Vetrum (EU): $R = \sum R_i * P_i = 52,7 = 53$ days.

The obtained indicator characterizes the risk per unit of expected result. By comparing the coefficients of variation of the two projects, the project with the lowest coefficient is selected. In our example, JCP Novartis (USA): $\gamma = 0.326$, and LLC Vetrum (EU): $\gamma = 0.298$. In this case, it is clear that concluding an agreement with LLC Vetrum (EU) is less risky.

From the above, we can conclude that the use of qualitative and quantitative assessment methods can eliminate a large number of risks, those that are really significant for the company. This assessment allows you to direct all your knowledge

and resources to minimize or avoid the consequences of these risks, to identify tools for managing them.

Thus, we can say that the system of crisis management of the studied enterprise provides a focus on identifying and preventing risks in the implementation of export transactions. The overall level of risk is 26.4%. The company in the field of external risks has the greatest threat in the field of industry risk, as it largely depends on the level of development of major suppliers and wholesale buyers. In the field of internal factors, the highest degree of risk is characteristic of management risk. This is due to the fact that the company largely depends on the results of the decision of the head and timely prompt response to various situations.

Conclusions to section 1

Therefore, based on the results of the study we can draw the following conclusions:

The company specializes in providing IT services. The organizational structure of enterprise management belongs to the functional type with elements of the matrix management system. Company's net income increased by UAH 8,677 thousand. (+ 12%) in the period from 2016 to 2020, and in 2020 against the level of 2019 there was an increase in net income of the enterprise by 11756 thousand UAH. (14%). The net profit of LLC "IDEASOFT SOLUTIONS" in the period from 2016 to 2020 increased by 752 thousand UAH. (+ 7%). It should be added that the dynamics of profitability indicators was positive. The level of return on equity had a positive trend. The indicator of return on assets had a similar dynamics, which tended to increase in the period 2016-2020. The level of profitability of services tended to increase by 14.3% in the period 2016-2020, and by 10.1% in the period 2019- 2020 years. The current solvency status of LLC "IDEASOFT SOLUTIONS" is characterized by the amount of cash available to the company at a certain date compared to the amount of liabilities and payments that must be made on that date.

Dynamics of total exports shows that it had a steady upward trend. in general, in 2017 compared to 2016, the volume of exports of services by the company

increased by 10721 th. UAH or 64.9%. Comparing the volume of exports in 2020 with the value of this indicator in 2019, we can see a tendency to increase exports by 9377 th. UAH or 22.6%. The structure of exports of IT services is dominated by the group of services "MS Azure platform migration operations", as well as such services as "Deployment and hosting", "Solutions in DataScience" and "Development and testing the Apps on AWS platform".

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CHAPTER 2

IMPROVEMENT OF THE CRISIS MANAGEMENT SYSTEM OF LLC “IDEASOFT SOLUTIONS”

2.1. Determining the directions of development of the crisis management system of the enterprise

Directions of realization of measures of crisis management, in our opinion, should influence from prospects of growth of efficiency of work of the enterprise, in particular improvement of its business processes. The development of crisis management measures primarily requires constant analytical work to analyze the demand for products of LLC “IDEASOFT SOLUTIONS”. An important area is the formation of an appropriate range that meets the pricing policy of the company in the market. The analysis carried out in the first section allowed to determine the following directions of formation of the program of measures of crisis management (fig. 2.1):

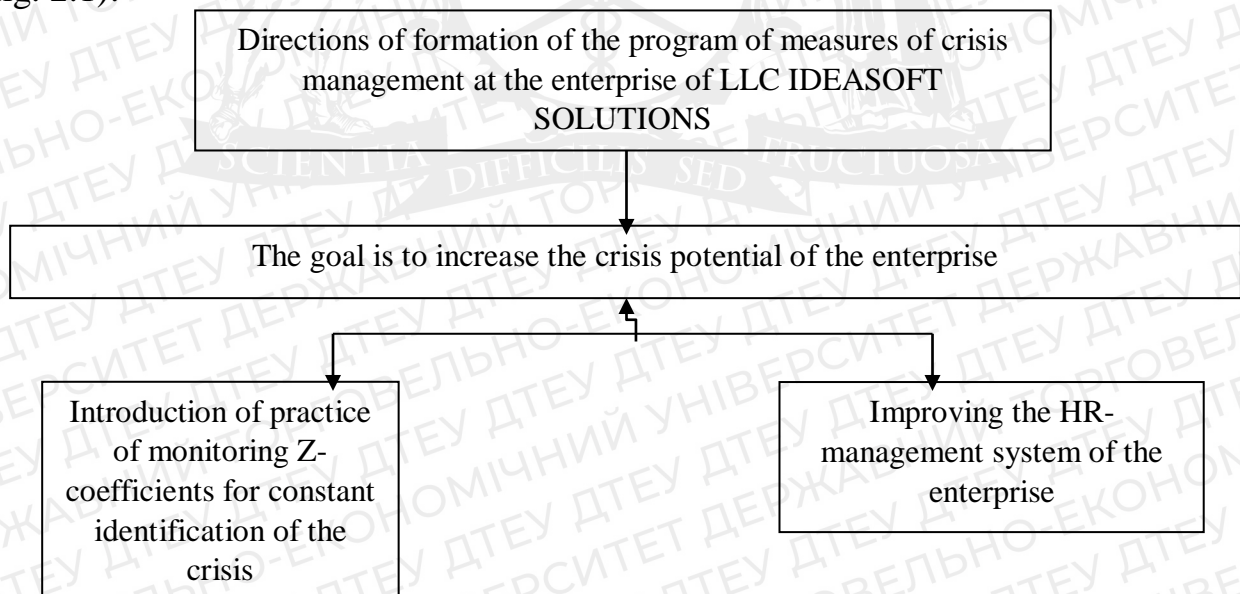


Fig.2.1. Directions of formation of the program of measures of crisis management at the enterprise of LLC IDEASOFT SOLUTIONS

Source: compiled by the author

Consider the figures in Fig.2.1 directions in more detail.

1. Introduction of Z-coefficients monitoring practice for continuous assessment of bankruptcy risk.

Bankruptcy risk monitoring is a very important point and makes it possible to assess the trends in the change of crisis potential of the company LLC "KP" Tezprogres ". To assess the risk of insolvency, we propose to use the methods of R-model, two-factor model, Springgate model, Altman model.

The results of R-model calculations are given in tabl. 2.1.

Table 2.1

The results of the bankruptcy risk assessment of LLC «IDEASOFT SOLUTIONS» according to the R-model

Indicators	Date:			
	31.12.2017	31.12.2018	31.12.2019	31.12.2020
<i>R-model criteria</i>				
K1 - working capital / total assets	0,541	0,547	0,628	0,598
K2 - net financial result / equity	0,505	0,411	0,426	0,330
K3 - net income / total assets	1,276	1,350	1,455	1,769
K4 - net financial result / current expenses	0,102	0,131	0,167	0,152
Z-factor	5,174	5,148	5,877	5,537

Source: calculated by the author according to the financial statements of the enterprise

The results of calculations of the Z-coefficient according to the two-factor are given in tabl. 2.2.

Table 2.2

The results of the bankruptcy risk assessment of LLC «IDEASOFT SOLUTIONS» according to the two-factor model

Indicators	Date:			
	31.12.2017	31.12.2018	31.12.2019	31.12.2020
<i>Criteria of the two-factor model</i>				
K1 - indicator of total coverage (level of total balance sheet liquidity)	0,701	0,848	1,150	1,701
K2 - level of debt burden - debt capital / amount of assets	0,849	0,708	0,602	0,387
Z-factor	-1,130	-1,297	-1,625	-2,230

Source: calculated by the author according to the financial statements of the enterprise

According to the calculations, the value of the coefficient Z for the R-model always exceeds 1, which characterizes the financial condition of the studied enterprise as very positive. However, the results of the evaluation of the R-model may not be fully relevant, as the actual values of sales revenue significantly exceed the amount of capital.

2. Improving the personnel management system (HR)

Based on the results of the study of HR-management technologies used at LLC "IDEASOFT SOLUTIONS", we can talk about the need to improve them. In particular, based on the results of marketing assessment of consumer loyalty and employee loyalty to the company, conducted by the company's management in 2020, we can say the need to form a corporate culture that will solve the following tasks:

- to form a vision to improve the system of career development of employees - staff will clearly understand their path in the institution, their career opportunities and have the knowledge to use these opportunities;
- to determine the directions of development of the system of business ethics and education of service-oriented employees, which concerns, in particular, waiters and bartenders of the enterprise.

It can be concluded that the current personnel management system in the institution is not based on a systemic corporate culture. Work with staff relates mainly to accounting tasks for the calculation of wages, bonuses, vacation, as well as tasks to solve some point issues. Based on the above, the institution has an urgent need to improve the principles of personnel management through the introduction of elements of a systematized corporate culture, which should be based on corporate standards:

- standard on ethics of communication with clients of the enterprise;
- standard of communication between employees of the enterprise (in particular, this standard should contain provisions on non-discrimination in relations between employees);
- standard for professional development and personal motivation.

These three standards, in our opinion, are basic and may be supplemented over time. To implement the corporate culture of the enterprise, it is necessary to first determine the main strategic goals, which are a prerequisite for its proper development in the future.

The strategic goals and directions of formation of corporate culture of the enterprise LLC "IDEASOFT SOLUTIONS" are given in the table. 2.3.

Table 2.3

Strategic goals and stages of formation of corporate culture of the enterprise LLC "IDEASOFT SOLUTIONS" for 2022

<i>№</i>	<i>Strategic goals of corporate culture formation</i>	<i>Stages of implementation of corporate culture</i>
1	Reforming the existing leadership style	Evaluation of the existing enterprise management system
		Conducting a repeated anonymous survey of employees to identify factors of their dissatisfaction with working conditions and the existing management system
		Substantiation of the optimal structure of distribution of powers
		Adjustment of job descriptions
2.	Implementation of the standard for professional development and personal motivation	Defining priorities for staff development in the long and short term
		Justify the options for possible training at different categories of positions
		Substantiation of financial mechanisms of implementation of provisions of the standard of professional development and personal motivation
3	Introduction of the standard of communication between employees of the enterprise	Search for information on the best practices of business etiquette, analysis of codes of ethics of large IT companies
		Defining and implementing the provisions of the standard of communication between employees of the enterprise
4	Introduction of the standard of ethics of communications with clients of the enterprise	Conducting benchmarking research on best practices
		Substantiation and implementation of the provisions of the standard of ethics of communications with customers of the enterprise

Source: compiled by the author

We believe that the above strategic goals and directions of corporate culture implementation are important for further improvement of the personnel management system.

After defining the goals and stages of formation of standards of corporate culture of LLC "IDEASOFT SOLUTIONS", it is advisable to justify the appropriate program of measures, which should establish clear measures, deadlines and those responsible for the implementation of the program. Implementation of directions (stages) of corporate culture development within the planned strategic goals requires the need to develop an action plan that will gradually implement each of these stages (Table 2.4).

Table 2.4

**Measures of the plan for the formation of corporate culture of LLC
"IDEASOFT SOLUTIONS" for 2022**

<i>№</i>	<i>Measures to form a corporate culture</i>	<i>Responsible for the implementation of the event</i>	<i>Period of implementation of measures</i>
1	Carrying out a comprehensive assessment of the existing management system and approaches to personnel management	Chief Executive Officer (CEO)	January 2022
2	Re-interviewing staff on the level of their satisfaction with working conditions	Chief Operating Officer (COO)	January 2022
3	Analysis of survey results, determination of the main control points for the implementation of corporate culture standards	Chief Executive Officer (CEO)	February 2022
4	Development of draft corporate culture standards	Chief Operating Officer (COO)	February 2022
5	Validation of draft corporate culture standards, their submission for discussion with employees	Chief Executive Officer (CEO)	March 2022
6	Amendments and approval of corporate culture standards	Chief Executive Officer (CEO)	March 2022
7	Familiarization of all employees with the final conditions of corporate culture standards	Chief Operating Officer (COO)	April 2022

Source: compiled by the author

After the implementation of the above initial standards of corporate culture, it is possible to assess the possibilities of its further development and find ways to improve existing standards.

For the effective implementation of the above standards of corporate culture of LLC "IDEASOFT SOLUTIONS" it is necessary to justify a possible package of methodological documents that should accompany the process of implementing certain provisions of the program of measures listed in table. 2.4. It is advisable to segment the document flow system into 2 main components:

- input documents, which are provided for the implementation of certain items of the plan for the implementation of corporate culture standards;
- source documents that consolidate the results of the implementation of individual items of the program.

The list of the mentioned documents on the implementation of the corporate culture of the company LLC "IDEASOFT SOLUTIONS" for 2022 is given in table. 2.5.

Table 2.5

The list of documents on the implementation of corporate culture of LLC "IDEASOFT SOLUTIONS" for 2022

<i>№</i>	<i>Activities</i>	<i>Incoming documents</i>	<i>Source documents</i>
1	Carrying out a comprehensive assessment of the existing management system and approaches to personnel management	- orders and instructions of the company's management;	Report with the results of the analysis
2	Re-interviewing staff on the level of their satisfaction with working conditions	- order on accounting policy in terms of personnel accounting	Not provided
3	Analysis of survey results, determination of the main control points for the implementation of corporate culture standards	- questionnaire form;	Report with the results of the analysis
4	Development of draft corporate culture standards	- form for processing the data obtained after the survey	Draft corporate culture standards
5	Validation of draft corporate culture standards, their submission for discussion with employees	Not provided	Not provided

continue the tab. 2.5

<i>№</i>	<i>Activities</i>	<i>Incoming documents</i>	<i>Source documents</i>
6	Amendments and approval of corporate culture standards	Source documentation obtained from measures 1-3	Final versions of the standards
7	Familiarization of all employees with the final conditions of corporate culture standards	Source documentation received from the event 4	Source documents

Source: compiled by the author

The next stage is the implementation of the economic justification of the proposed measures. To this end, it is first necessary to assess the possible costs of implementing a corporate culture. To estimate the costs, the cost of each task was estimated, taking into account the peculiarities of the information services market (Table 2.6).

Table 2.6

Methods of realization of tasks of the program of introduction of the mechanism of management of reforming of corporate culture of the LLC IDEASOFT SOLUTIONS enterprise for 2022

<i>№</i>	<i>Activities</i>	<i>Explanation of costs</i>	<i>Amount of expenses, thousand UAH</i>
1	Carrying out a comprehensive assessment of the existing management system and approaches to personnel management	Involvement of an external expert by the company's management	50
2	Re-interviewing staff on the level of their satisfaction with working conditions	Expert services in the process of documentation development	25
3	Analysis of survey results, determination of the main control points for the implementation of corporate culture standards	Expert services in the process of analyzing the survey results	10
4	Development of draft corporate culture standards	Expert services in the development of standards	40
5	Validation of draft corporate culture standards, bringing them up for discussion with employees	No costs are expected	-
6	Making changes and approving corporate culture standards	No costs are expected	-

continue the tab. 2.6

<i>№</i>	<i>Activities</i>	<i>Explanation of costs</i>	<i>Amount of expenses, thousand UAH</i>
6	Familiarization of all employees with the final conditions of corporate culture standards	No costs are expected	-
Totals		-	125

Source: compiled by the author

Thus, the implementation of corporate culture standards at the enterprise costs in the amount of 125 thousand UAH.

Given the investigation results, we can consider that development of crisis management measures primarily requires constant analytical work to analyze the demand for products of LLC "IDEASOFT SOLUTIONS". An important area is the formation of an appropriate range that meets the pricing policy of the company in the market. For the effective implementation of the above standards of corporate culture of LLC "IDEASOFT SOLUTIONS" it is necessary to justify a possible package of methodological documents that should accompany the process of implementing certain provisions of the program of measures we can say the need to form a corporate culture that will solve the following tasks: to form a vision to improve the system of career development of employees - staff will clearly understand their path in the institution, their career opportunities and have the knowledge to use these opportunities; to determine the directions of development of the system of business ethics and education of service-oriented employees, which concerns, in particular, waiters and bartenders of the enterprise. It can be concluded that the current personnel management system in the institution is not based on a systemic corporate culture. Work with staff relates mainly to accounting tasks for the calculation of wages, bonuses, vacation, as well as tasks to solve some point issues. Based on the above, the institution has an urgent need to improve the principles of personnel management through the introduction of elements of a systematized corporate culture, which should be based on corporate standards: standard on ethics of communication with clients of the enterprise; standard of communication between

employees of the enterprise (in particular, this standard should contain provisions on non-discrimination in relations between employees); standard for professional development and personal motivation.

2.2. Definition of approaches to business processes reorganization of services promotion as a direction of preventive crisis management

The analysis of the organization of activities at the enterprise LLC "IDEASOFT SOLUTIONS" revealed that it has a commercial department, which consists of a number of specialists who perform the functions assigned to them in accordance with the staffing schedule and job descriptions. However, given the current dynamics of the IT services market, the transition to online trading, in our opinion, the existing organizational structure has a number of disadvantages, namely:

- The existing staff of the commercial department is more typical for manufacturing or food companies. In its current state, it does not meet the professional requirements for the development of the market segment in which LLC "IDEASOFT SOLUTIONS" operates - there are almost no specialists with IT education or specialists in the field of digital promotion in this department. Implementation of IT services requires knowledge of online promotion methods, as well as nuances and innovations in the field of auto parts and telecommunications.

- In the commercial department of the company, you can see duplication of some functions between positions such as sales manager and project manager. These positions sometimes perform identical functions when communicating with clients. Interchangeability of positions is a positive sign, but on the other hand, this situation leads to a decrease in the efficiency of business process management of service promotion.

Based on the above, we consider it appropriate to propose the reorganization of the commercial department and the revision of the main functional responsibilities of their employees in the direction of increasing their productivity. This will allow you to easily initiate new tasks and projects, monitor their implementation, redistribute

responsibilities among individual employees of the department. The proposed changes to the current organizational structure of the Commercial department and the commercial department are given in table. 2.7.

Table 2.7

Proposed changes to the current organizational structure of “IDEASOFT SOLUTIONS” (only the staff related to sales activity)

<i>Current state</i>		<i>Considered changes</i>	<i>Prospective state</i>	
<i>Job role</i>	<i>Number of employees</i>		<i>Job role</i>	<i>Number of employees</i>
Chief Operating Officer (COO)	1	Responsibilities to supplement the functions of communication with key customers	Chief Operating Officer (COO)	1
Sales manager	1	We leave the position and responsibilities unchanged.	Sales manager	1
Project Manager	2	We leave the position and responsibilities unchanged.	Project Manager	2
Manager	3	We leave the position and responsibilities unchanged.	Manager	3
-	-	New position. Organization of online promotion, providing support for site content	SEO manager	1
-	-	New position. Organization of CRM-system. Working with the customer base. Organization of loyalty programs	Database specialist	1

Source: developed by the author

The introduction of new positions of SEO-manager and database specialist at LLC “IDEASOFT SOLUTIONS” will have a certain positive effect, as it will allow staffing with specialists with relevant experience in the field of digital promotion.

The main tasks of the SEO-manager will be the following:

- analysis of traffic generation of the enterprise site and determination of perspective directions of its representation on the Internet;
- work on site promotion through a number of web platforms (in particular,

Google Meta, Bigmir, etc.);

- modeling of automation algorithms for increasing the level of organic traffic (on binary platforms);
- making suggestions for improving the content of the site, its design and structure;
- css and html layout of individual pages of the site.

The tasks of the SEO-manager during the promotion of the enterprise on the Internet will also be supplemented by the functionality of the database manager, the main areas of work of which will be as follows:

- analysis and structuring of the enterprise customer database;
- participation and management of CRM-system implementation processes based on customer database;
- formation of tasks for site backend developers in accordance with the logic of interaction with the new CRM-system;
- setting up a report generator based on a database.

In addition to organizational measures for the management of marketing activities, it is worth considering the possibility of improving information support. As mentioned above, the introduction of automated customer base management systems is very important for the functioning of the marketing complex and the active development of the sales funnel. In modern conditions, a significant advantage is the combination of such with the means of forming loyalty programs. For the company LLC "IDEASOFT SOLUTIONS" it is possible to offer to change the complex architecture of promotion of the company's products on the Internet and to consolidate the company's image as a reliable supplier of telecommunications with quality service support.

The scheme of the offered complex system of formation of communications with clients and generation of actions of loyalty online is given in Fig.2.2.

Here are briefly the main features of the proposed system. Its core is a CRM system used by LLC "IDEASOFT SOLUTIONS". Currently, the current CRM-system "Bitrix-24" is not effective in terms of compliance with its functionality to the

requirements of the time. It does not allow integration with a number of cloud services and services for sending e-mails, SMS, push notifications (subject to the relevant mobile applications).

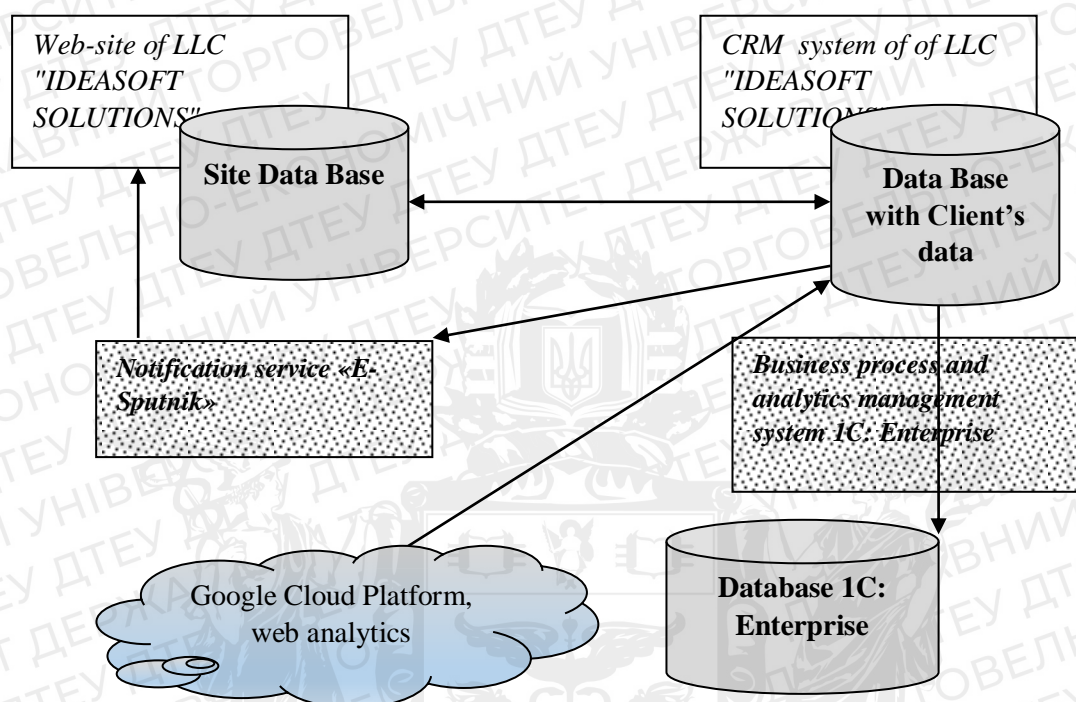


Fig.2.2. Recommended system architecture for stimulating the promotion of LLC «IDEASOFT SOLUTIONS» on the Internet

Source: developed by the author

We propose to replace this system with a more functional Suit-CRM. This system allows you to quickly connect to the company's website, accounting system 1C: Enterprise, as well as to messaging services, as which we also offer to choose "E-Sputnik" (it has the ability not only to deliver messages through different channels: SMS, e-mail, notifications in Viber, Telegramm, WhatsApp, as well as the ability to accumulate statistics on various events with these messages: reading, deleting, feedback, etc.).

The logic of the proposed model of sales promotion and activation of online communications will be carried out in the following sequence:

- 1) The user of the site registers in the personal account. He is asked to fill out a questionnaire.

2) After completing the questionnaire, all data is stored in the database of the site, which synchronously transmits data to the database Suit-CRM (will act as the central customer base of the enterprise).

3) Suit-CRM accommodates various scenarios of loyalty events (for example, accrual of bonuses to customers for online purchases through a personal account, provision of gift certificates online, etc.). Relevant events will take place through the interaction between the site and Suit-CRM.

4) At the same time, Suit-CRM will create message pools for customers according to certain scenarios and send them through the "E-Sputnik" service. From this service will receive data with statistics on customer actions.

5) Suit-CRM will also interact with cloud web analytics services (currently Google-Analytics and Google-Adwards, in the future it is possible to quickly expand the list of connections to analytics services). These services will provide statistics on the activity of customers who are registered in the social networks Facebook, twitter, as well as statistics on user searches for keywords that are defined as the semantic core of the site LLC "IDEASOFT SOLUTIONS".

6) Relevant data on the consolidated information on the purchase of goods online through the personal account will be transmitted to the system 1C: enterprise in automatic mode.

The action plan for creating a new website for LLC «IDEASOFT SOLUTIONS» in 2020 is given in table. 2.8.

Table 2.8

**Schedule of implementation of the action plan for creating a new website
for LLC «IDEASOFT SOLUTIONS» in 2022**

№	Tasks	Timing					Totals
		February 2022			March 2022		
		1 decade	2 decade	3 decade	1 decade	2 decade	
1	New site project	8	2	0	0	0	10
1.1	Conducting business analysis	4	-	-	-	-	4
1.2	Formation of a project for site development, creation of a consumer web page	4	2	-	-	-	6

continue the tab 2.8

№	Tasks	Timing					Totals
		February 2022			March 2022		
		1 decade	2 decade	3 decade	1 decade	2 decade	
2	Development of a back-end site	6	8	10	10	10	44
2.1	Creating a project team	2	-	-	-	-	2
2.2	Formation of the site structure	-	2	-	-	-	2
2.3	Development of back-end and front-end of the site	-	2	6	-	-	8
2.4	Development of documentation for the site	4	4	4	10	10	32
3	Development of front-end site	0	4	14	6	6	30
3.1	Forming the structure of the page	-	2	4	-	-	6
3.2	Layout and web design sideboards	-	2	10	6	-	18
3.3	Integration of the consumer web page with Sugar-CRM	-	-	-	-	6	6
	Total	14	14	24	16	16	84

Source: developed by the author

As can be seen from the tabl. 2.8, to create an updated site at the enterprise will require a total of 84 days during February-March 2020, including:

- website development - 10 days;
- development of back-end site - 44 days;
- development of front-end site - 30 days.

It is important to justify the budget for the cost of creating a site, which is given in tabl. 2.9.

Table 2.9

**Cost plan for creating a new website for LLC «IDEASOFT SOLUTIONS»
in 2022**

№	Tasks	Timing					Totals
		February 2022			March 2022		
		1 decade	2 decade	3 decade	1 decade	2 decade	
1	New site project	32	8	0	0	0	40

continue the tab. 2.9

№	Tasks	Timing					Totals
		February 2022			March 2022		
		1 decade	2 decade	3 decade	1 decade	2 decade	
1.1	Conducting business analysis	16	-	-	-	-	10
1.2	Formation of a project for site development, creation of a consumer web page	16	8	-	-	-	15
2	Development of a back-end site	24	32	40	40	40	176
2.1	Creating a project team	8	-	-	-	-	8
2.2	Formation of the site structure	-	8	-	-	-	8
2.3	Development of back-end and front-end of the site	-	8	24	-	-	32
2.4	Development of documentation for the site	16	16	16	40	40	128
3	Development of front-end site	0	266	306	24	24	120
3.1	Forming the structure of the page	-	258	266	-	-	524
3.2	Layout and web design sideboards	-	8	40	24	-	72
3.3	Integration of the consumer web page with Sugar-CRM	-	-	-	-	24	24
	Totals	56	306	346	64	64	836

Source: developed by the author

Information on the average rates of work of programmers by the leading IT companies of Ukraine was used to calculate the cost budget. Today it is \$ 40 per hour for site development work, or \$ 320 / day.

Based on the results of investigation, we consider it appropriate to propose the reorganization of the commercial department and the revision of the main functional responsibilities of their employees in the direction of increasing their productivity. This will allow us to easily initiate new tasks and projects, monitor their implementation, redistribute responsibilities among individual employees of the department. In order to create an updated site at the enterprise will require a total of 84 days during February-March 2020, including: website development - 10 days; development of back-end site - 44 days; development of front-end site - 30 days. The

total budget for the development of the updated site, taking into account the creation of a consumer website for the company LLC "IDEASOFT SOLUTIONS" will be 836 thousand UAH.

2.3. Forecast assessment of the effectiveness of the proposed measures

The assessment of the effectiveness of the proposed measures is based on the determination of potential revenues and possible costs, taking into account the proposed areas of preventing crisis measurements. The costs of implementing certain elements of the program to increase competitiveness are given in the previous paragraph. The consolidated costs of the program are shown in tabl. 2.10.

Table 2.10

Consolidated costs for the implementation of certain elements of the crisis management program of LLC "IDEASOFT SOLUTIONS" in 2022 year

Costs for program elements	Amount, thousand UAH
Optimization of business service processes and sales promotion based on the use of CRM-system	836
Reorganization of business processes of the commercial department of LLC «IDEASOFT SOLUTIONS»	250
Implementation of corporate culture standards	125
TOTAL	1211

Source: compiled by the author

For 2022, the program provides for expenditures in the amount of 1211 thousand UAH. In accordance with the costs incurred, the company is also able to obtain an increase in income from the sale of services. We will calculate the economic effect of the implementation of the proposed measures, using the following formula:

$$E_e = PR_1 - PR_2 - Imp \quad (2.1)$$

Where, E_e - the economic effect of the implementation of the proposed measures, PR_1 - the amount of operating profit received in the enterprise without

taking into account measures to improve the management system; PR_2 - the expected amount of operating profit, taking into account measures to improve the management system; Imp – costst for improvements implementing.

The amount of profit from operating activities will be determined as follows:

$$PR = R - Cis - OVH \quad (2.2)$$

Where, PR - operating profit, R - projected revenue from the provision of services, Cis - the cost of IT services; OVH - overhead costs (administrative and marketing costs).

To determine the possible profit from the sale of IT services without taking into account the implementation of measures to improve the crisis management system, we use the statistical method of forecasting (Table 2.11).

Table 2.11

Forecast of the effect from the export of services of LLC “IDEASOFT SOLUTIONS” for 2021-2025 (without improvements)

Indicators	Markers	Fact	Growth Rate	Rate to Income	Forecast				
		2020			2021 (preliminary result)	2022	2023	2024	2025
Income from exports of services, thousand UAH	R	85 917	1,069	-	91823	98135	104881	112090	119795
Cost of exported services, thousand UAH	Cis	50 785		0,591	54276	58007	61994	66256	70811
Export service costs, thousand UAH	OVH	2 345	-	0,027	2506	2678	2863	3059	3270
Effect from export of services, thousand UAH	$R = R - Cis - OVH$	32 787	-	-	35040	37449	40023	42775	45715

Source: compiled by the author

For 2021 the forecast volume of effect (profit) from export of services will make 35040 thousand UAH, in 2022 - 37449 thousand UAH, in 2023 - 40023 thousand UAH, in 2024 - 42775 thousand UAH, in 2025 - 27103 thousand UAH

Next, we need to forecast the future effects of exports of services. To do this, it is necessary to justify how the proposed measures will affect revenues, costs and overheads in 2020-2024.

The implementation of the proposed measures to improve the crisis management system will increase the level of staff productivity, as a result of which the expected increase in the volume of services. Given that the average annual growth rate of services is 1,069, we can assume that the maximum increase in services without affecting the market structure may be 10%, ie the resulting growth rate will be:

$$\text{Tr_doh} = 1,069 * (1 + 10\%) = 1,176$$

Projected calculations of the effect of exports, taking into account the proposed measures are given in tabl. 2.12.

Table 2.12

Prospective forecast of effect from the services export of LLC “DEASOFT SOLUTIONS” for 2021-2025 (including improvements)

Indicators	Markers	Fact	Growth Rate	Rate to Income	Forecast				
		2020			2021 (preliminary result)	2022	2023	2024	2025
Income from exports of services, thousand UAH	R	85917	1,176	-	91823	107948	126905	149192	175392
Cost of exported services, thousand UAH	Cis	50785	-	0,591	54276	63808	75013	88187	103674
Export service costs, thousand UAH	OVH	2345	-	0,027	2506	2946	3464	4072	4787
Costs for improvements implementation, thousand UAH	Imp	-	-	-	-	1211	-	-	-
Effect from export of	R = R - Cis -	32787	-	-	35 040	39 983	48 428	56 933	66 931

services, thousand UAH	OVH - Imp								
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Source: compiled by the author

According to tabl. 2.12, according to the calculations, we can say that in 2020-2023 there will be an increase in the effect of the export of IT services, subject to the implementation of measures to improve the crisis management system.

For 2021, the forecast volume of the effect of exports of IT services will not change compared to the previous version of the forecast, in 2022 it will be 39983 thousand UAH, in 2023 - 48428 thousand UAH, in 2024 - 56993 thousand UAH, in 2025 year - 66931 thousand UAH.

To calculate the economic effect of the implementation of the proposed measures, we find the difference between prospective and retrospective forecasts of operating profit. 2.3.

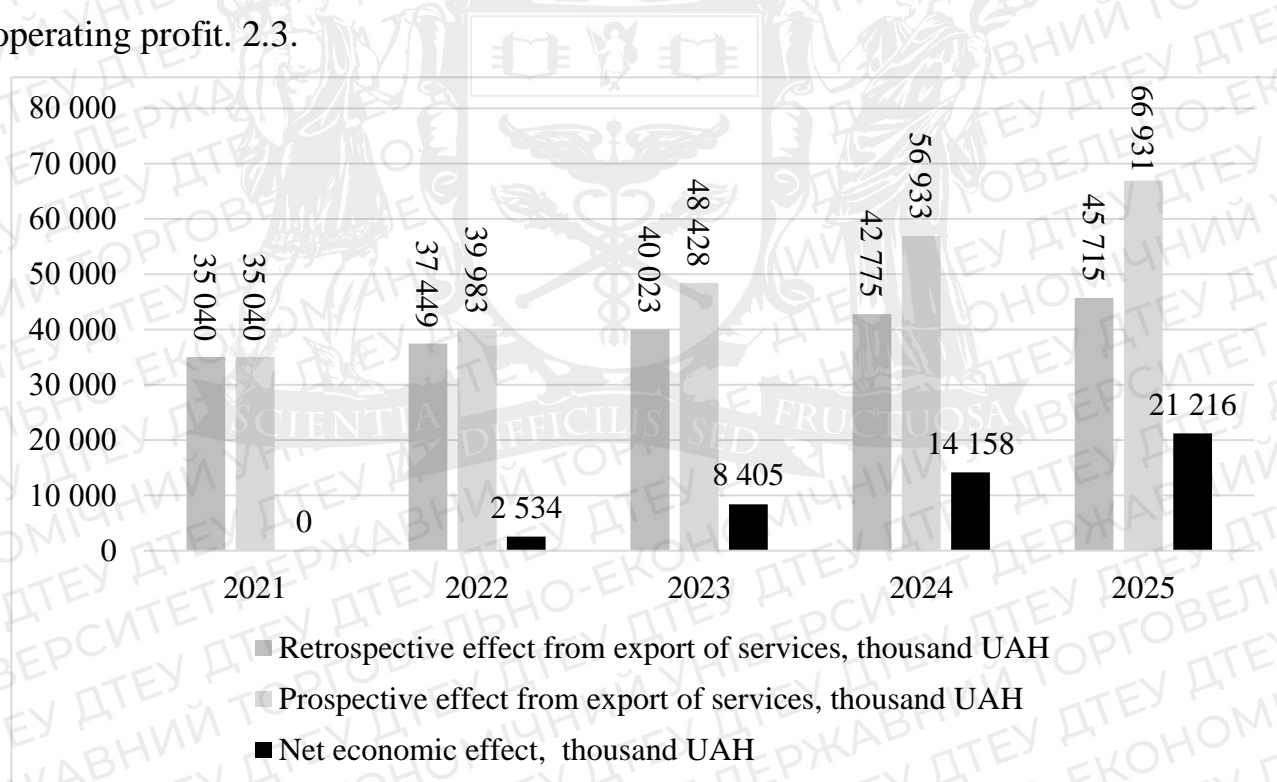


Fig.2.5. Forecast of the economic effect of the implementation of measures for 2021-2025

Source: compiled by the author

Thus, according to the calculations, in 2021 the volume of the effect of export activities will remain unchanged. In 2022, the economic effect of the implementation

of the proposed measures will be 2534 thousand UAH, in 2023 - 8405 thousand UAH, in 2024 - 14158 thousand UAH, in 2025 - 21216 thousand UAH.

Thus, in this issue, the economic effect of the implementation of measures to improve the crisis management system of LLC «IDEASOFT SOLUTIONS» was forecast. In 2022, it is planned to incur expenditures to improve the crisis management system in the amount of UAH 836 thousand. In accordance with the incurred costs, the company is also able to obtain an increase in income from the sale of services for export. According to the calculations, in 2021 the volume of the effect of export activities will remain unchanged. In 2022, the economic effect of the implementation of the proposed measures will be 2534 thousand UAH, in 2023 - 8405 thousand UAH, in 2024 - 14158 thousand UAH, in 2025 - 21216 thousand UAH.

Conclusions to Section 2

Therefore, based on the results of the study we can draw the following conclusions:

Based on the results of investigation, we consider it appropriate to propose the reorganization of the commercial department and the revision of the main functional responsibilities of their employees in the direction of increasing their productivity. This will allow us to easily initiate new tasks and projects, monitor their implementation, redistribute responsibilities among individual employees of the department.

According to the calculations, in 2021 the volume of the effect of export activities will remain unchanged. In 2022, the economic effect of the implementation of the proposed measures will be 2534 thousand UAH, in 2023 - 8405 thousand UAH, in 2024 - 14158 thousand UAH, in 2025 - 21216 thousand UAH.

CONCLUSIONS AND PROPOSALS

Therefore, based on the results of the study we can draw the following conclusions and proposals:

The indicators of financial and economic activity and management features of LLC "IDEASOFT SOLUTIONS" were analyzed. The company specializes in providing IT services. The organizational structure of enterprise management belongs to the functional type with elements of the matrix management system. Company's net income increased by UAH 8,677 thousand. (+ 12%) in the period from 2016 to 2020, and in 2020 against the level of 2019 there was an increase in net income of the enterprise by 11756 thousand UAH. (14%). The net profit of LLC "IDEASOFT SOLUTIONS" in the period from 2016 to 2020 increased by 752 thousand UAH. (+ 7%). It should be added that the dynamics of profitability indicators was positive. The level of return on equity had a positive trend. The indicator of return on assets had a similar dynamics, which tended to increase in the period 2016-2020. The level of profitability of services tended to increase by 14.3% in the period 2016-2020, and by 10.1% in the period 2019 - 2020. The current solvency status of LLC «IDEASOFT SOLUTIONS» is characterized by the amount of cash available to the company at a certain date compared to the amount of liabilities and payments that must be made on that date.

Analysis of the dynamics of total exports shows that it had a steady upward trend. In general, in 2017 compared to 2016, the volume of exports of services by the company increased by 10721 th. UAH or 64.9%. Comparing the volume of exports in 2020 with the value of this indicator in 2019, we can see a tendency to increase exports by 9377 th. UAH or 22.6%. The structure of exports of IT services is dominated by the group of services "MS Azure platform migration operations", as well as such services as "Deployment and hosting", "Solutions in DataScience" and "Development and testing the Apps on AWS platform". In the geographical structure of LLC "IDEASOFT SOLUTIONS" in 2016/2020 the share of exports to North America and the EU prevailed. In 2016, the share of North American countries in

total exports was 33%, and the EU - 41%. Based on the above dynamics of the efficiency of foreign trade, we can say that the effectiveness of foreign economic policy of the enterprise. Thus, in 2016-2020 there was an increase in export sales, while export revenues increased by 208.3%, and production costs increased by 141.3%, ie a positive balance of income and expenditure was formed, which led to an increase in profit from export sales.

It has been revealed that the system of crisis management of the studied enterprise provides a focus on identifying and preventing risks in the implementation of export transactions. The overall level of risk is 26.4%. The company in the field of external risks has the greatest threat in the field of industry risk, as it largely depends on the level of development of major suppliers and wholesale buyers. In the field of internal factors, the highest degree of risk is characteristic of management risk. This is due to the fact that the company largely depends on the results of the decision of the head and timely prompt response to various situations.

Given the investigation results, we can consider that development of crisis management measures primarily requires constant analytical work to analyze the demand for products of LLC "IDEASOFT SOLUTIONS". An important area is the formation of an appropriate range that meets the pricing policy of the company in the market. For the effective implementation of the above standards of corporate culture of LLC "IDEASOFT SOLUTIONS" it is necessary to justify a possible package of methodological documents that should accompany the process of implementing certain provisions of the program of measures we can say the need to form a corporate culture that will solve the following tasks: to form a vision to improve the system of career development of employees - staff will clearly understand their path in the institution, their career opportunities and have the knowledge to use these opportunities; to determine the directions of development of the system of business ethics and education of service-oriented employees, which concerns, in particular, waiters and bartenders of the enterprise. It can be concluded that the current personnel management system in the institution is not based on a systemic corporate culture. Work with staff relates mainly to accounting tasks for the calculation of

wages, bonuses, vacation, as well as tasks to solve some point issues. Based on the above, the institution has an urgent need to improve the principles of personnel management through the introduction of elements of a systematized corporate culture, which should be based on corporate standards: standard on ethics of communication with clients of the enterprise; standard of communication between employees of the enterprise (in particular, this standard should contain provisions on non-discrimination in relations between employees); standard for professional development and personal motivation.

Based on the results of investigation, we consider it appropriate to propose the reorganization of the commercial department and the revision of the main functional responsibilities of their employees in the direction of increasing their productivity. This will allow us to easily initiate new tasks and projects, monitor their implementation, redistribute responsibilities among individual employees of the department. In order to create an updated site at the enterprise will require a total of 84 days during February-March 2020, including: website development - 10 days; development of back-end site - 44 days; development of front-end site - 30 days. The total budget for the development of the updated site, taking into account the creation of a consumer website for the company LLC "IDEASOFT SOLUTIONS" will be 836 thousand UAH.

The economic effect of the implementation of measures to improve the crisis management system of LLC «IDEASOFT SOLUTIONS» was forecast. In 2022, it is planned to incur expenditures to improve the crisis management system in the amount of UAH 836 thousand. In accordance with the incurred costs, the company is also able to obtain an increase in income from the sale of services for export. According to the calculations, in 2021 the volume of the effect of export activities will remain unchanged. In 2022, the economic effect of the implementation of the proposed measures will be 2534 thousand UAH, in 2023 - 8405 thousand UAH, in 2024 - 14158 thousand UAH, in 2025 - 21216 thousand UAH.

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Appendix A

	Дата (рік, місяць, число)	КОДИ		
		2017	01	01
Підприємство: Товариство з обмеженою відповідальністю "Ідеясофт Солюшнс"	за ЄДРПОУ	43544836		
Територія: Україна	за КОАТУУ	3211600000		
Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю	за КОПФГ	240		
Вид економічної діяльності: діяльність у сфері комп'ютерного програмування	за КВЕД	62.01		

Середня кількість працівників: 48

Адреса, телефон: 64300, Харківська обл., місто Ізюм(з), вул.Соборна, будинок 57, квартира 23

Одиниця виміру: тис.грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)

Складено (зробити позначку «v» у відповідній клітинці):

за положеннями (стандартами) бухгалтерського обліку

за міжнародними стандартами фінансової звітності

V

БАЛАНС

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

Актив	Код рядка	Форма № 1	Код за ДКУД	1801001
		На початок звітного періоду	На кінець звітного періоду	
1	2	3	4	
I. Необоротні активи				
Нематеріальні активи	1000	8	10	
первісна вартість	1001	381	507	
накопичена амортизація	1002	365	490	
Незавершені капітальні інвестиції	1005	211	280	
Основні засоби	1010	8 400	11 322	
первісна вартість	1011	13 524	17 314	
знос	1012	3 259	4 339	
Інвестиційна нерухомість	1015	14 673	19 268	
Довгострокові біологічні активи	1020	-	-	
Довгострокові фінансові інвестиції:		-	-	
які обліковуються за методом участі в капіталі інших підприємств	1030	-	-	
інші фінансові інвестиції	1035	-	-	
Довгострокова дебіторська заборгованість	1040	-	-	
Відстрочені податкові активи	1045	714	946	
Інші необоротні активи	1090	-	-	
Усього за розділом I	1095	9333	12559	
II. Оборотні активи				
Запаси	1100	70	95	
Поточні біологічні активи	1110	-	-	
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	5 268	7 095	
Дебіторська заборгованість за розрахунками:		-	-	
за виданими авансами	1130	-	-	
з бюджетом	1135	113	152	
у тому числі з податку на прибуток	1136	-	-	
Інша поточна дебіторська заборгованість	1155	503	675	
Поточні фінансові інвестиції	1160	-	-	
Гроші та їх еквіваленти	1165	1 129	1 512	
Витрати майбутніх періодів	1170	316	424	

Інші оборотні активи	1190	4 897	237
Усього за розділом II	1195	12297	10190
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	21629	22749
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	2 720	2 720
Капітал у дооцінках	1405	16	16
Додатковий капітал	1410	160	160
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	15 285	15 494
Неоплачений капітал	1425	-	-
Вилучений капітал	1430	-	-
Усього за розділом I	1495	18181	18390
II. Довгострокові зобов'язання і забезпечення		0	0
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
Усього за розділом II	1595	-	-
III. Поточні зобов'язання і забезпечення		0	0
Короткострокові кредити банків	1600	1 017	1 287
Поточна кредиторська заборгованість за:		-	-
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	2 171	2 743
розрахунками з бюджетом	1620	90	114
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	45	57
розрахунками з оплати праці	1630	17	21
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	109	137
Усього за розділом III	1695	3 448	4 359
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	21 629	22 749

Керівник

Головний бухгалтер

Будяк Сергій Васильович
Яременко Ганна
Степанівна

Підприємство: Товариство з обмеженою відповідальністю
"Ідеясофт Солюшнс"

(найменування)

Дата (рік, місяць, число)

за
ЄДРПОУ

КОДИ		
2017	01	01
43544836		

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

Форма № 2

Код за
ДКУД

1801003

I. Фінансові результати

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	73 994	59 195
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	51 042	40 833
Валовий:		-	-
прибуток	2090	22 953	18 362
збиток	2095	-	-
Інші операційні доходи	2120	1 855	1 484
Адміністративні витрати	2130	5 502	4 402
Витрати на збут	2150	4 324	3 459
Інші операційні витрати	2180	717	573
Фінансовий результат від операційної діяльності:		-	-
прибуток	2190	14 264	11 411
збиток	2195	-	-
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	-	-
Інші доходи	2240	180	144
Фінансові витрати	2250	1 084	867
Втрати від участі в капіталі	2255	14	11
Інші витрати	2270	760	608
Фінансовий результат до оподаткування:		-	-
прибуток	2290	12 586	10 069
збиток	2295	-	-
Витрати (дохід) з податку на прибуток	2300	1 036	829
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:		-	-
прибуток	2350	11 550	9 240
збиток	2355	-	-

II. Сукупний дохід

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

Інший сукупний дохід після оподаткування	2460	-	-
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	-	-

III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	1 948	1 867
Витрати на оплату праці	2505	19 860	17 014
Відрахування на соціальні заходи	2510	7 547	6 465
Амортизація	2515	336	471
Інші операційні витрати	2520	17 614	18 749
Разом	2550	47 305	44 566

Керівник

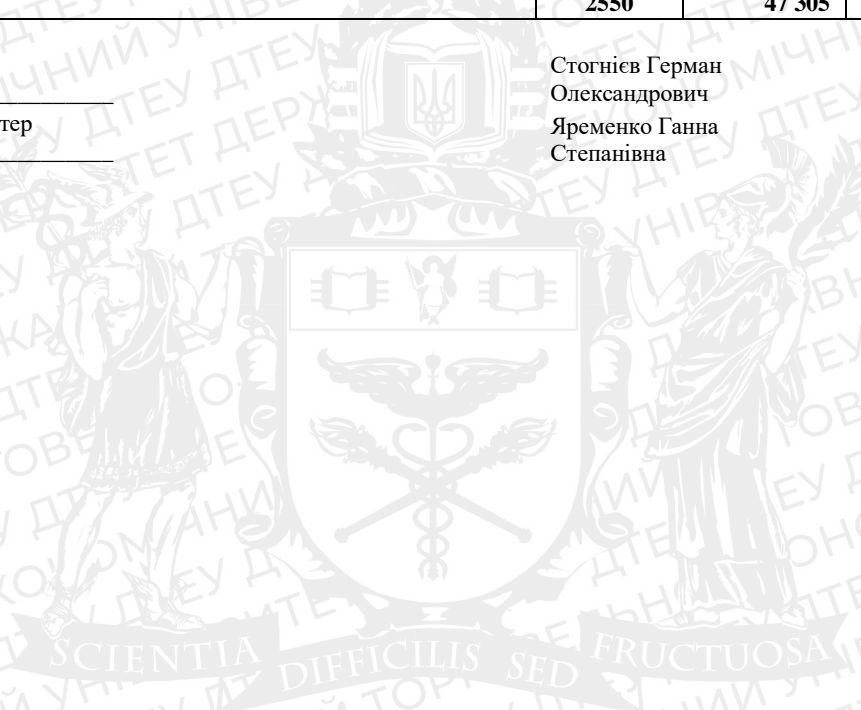
Головний бухгалтер

Стогнієв Герман

Олександрович

Яременко Ганна

Степанівна



Appendix B

	КОДИ		
	2018	01	01
Дата (рік, місяць, число)			
Підприємство: Товариство з обмеженою відповідальністю "Ідеясофт Солюшнс"	43544836		
за ЄДРПОУ			
Територія: Україна	3211600000		
за КОАТУУ			
Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю	240		
за КОПФГ			
Вид економічної діяльності: діяльність у сфері комп'ютерного програмування	62.01		
за КВЕД			

Середня кількість працівників: 64

Адреса, телефон: 64300, Харківська обл., місто Ізюм(з), вул.Соборна, будинок 57, квартира 23

Одиниця виміру: тис.грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)

Складено (зробити позначку «v» у відповідній клітинці):

за положеннями (стандартами) бухгалтерського обліку

за міжнародними стандартами фінансової звітності

V

БАЛАНС

(Звіт про фінансовий стан)

на 31 грудня 2017 р.

Форма № 1

Код за ДКУД

1801001

Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	10	10
первісна вартість	1001	507	474
накопичена амортизація	1002	490	460
Незавершені капітальні інвестиції	1005	280	261
Основні засоби	1010	11 322	10 662
первісна вартість	1011	17 314	15 724
знос	1012	4 339	4 050
Інвестиційна нерухомість	1015	19 268	17 816
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції:		-	-
які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	946	880
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	12559	11814
II. Оборотні активи			
Запаси	1100	95	89
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	7 095	6 678
Дебіторська заборгованість за розрахунками:		-	-
за виданими авансами	1130	-	-
з бюджетом	1135	152	143
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	675	633
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	1 512	1 418

Витрати майбутніх періодів	1170	424	397
Інші оборотні активи	1190	237	6 116
Усього за розділом II	1195	10190	15474
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	22749	27288
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	4	3
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	2 720	2 720
Капітал у дооцінках	1405	16	16
Додатковий капітал	1410	160	160
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	15 494	21 064
Неоплачений капітал	1425	-	-
Вилучений капітал	1430	-	-
Усього за розділом I	1495	18390	23959
II. Довгострокові зобов'язання і забезпечення		0	0
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
Усього за розділом II	1595	-	-
III. Поточні зобов'язання і забезпечення		0	0
Короткострокові кредити банків	1600	1 287	1 160
Поточна кредиторська заборгованість за:		-	-
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	2 743	1 873
розрахунками з бюджетом	1620	114	102
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	57	51
розрахунками з оплати праці	1630	21	19
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	137	123
Усього за розділом III	1695	4 359	3 329
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	22 749	27 288

Керівник

Головний бухгалтер

Стогнів Герман
Олександрович
Яременко Ганна
Степанівна

Дата (рік, місяць, число)
 Підприємство: Товариство з обмеженою відповідальністю
 "Ідеасофт Солюшнс"
 за
 ЄДРПОУ
 (найменування)

КОДИ		
2018	01	01
43544836		

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

Форма № 2

Код за
 ДКУД

1801003

I. Фінансові результати

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	82 671	73 994
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	61 059	51 042
Валовий:		-	-
прибуток	2090	21 612	22 953
збиток	2095	-	-
Інші операційні доходи	2120	2 008	1 855
Адміністративні витрати	2130	4 912	5 502
Витрати на збут	2150	3 341	4 324
Інші операційні витрати	2180	682	717
Фінансовий результат від операційної діяльності:		-	-
прибуток	2190	14 687	14 264
збиток	2195	-	-
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	-	-
Інші доходи	2240	213	180
Фінансові витрати	2250	1 026	1 084
Втраги від участі в капіталі	2255	16	14
Інші витрати	2270	483	760
Фінансовий результат до оподаткування:		-	-
прибуток	2290	13 374	12 586
збиток	2295	-	-
Витрати (дохід) з податку на прибуток	2300	1 072	1 036
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:		-	-
прибуток	2350	12 302	11 550
збиток	2355	-	-

II. Сукупний дохід

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-

Інший сукупний дохід	2445	-	-
Інший сукупний дохід до оподаткування	2450	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
Інший сукупний дохід після оподаткування	2460	-	-
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	-	-

III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	1 830	1 948
Витрати на оплату праці	2505	23 652	19 860
Відрахування на соціальні заходи	2510	8 988	7 547
Амортизація	2515	461	336
Інші операційні витрати	2520	8 759	17 614
Разом	2550	43 691	47 305

Керівник

Головний бухгалтер

Стогнієв Герман
Олександрович
Яременко Ганна
Степанівна



Appendix C

	КОДИ		
	2019	01	01
Дата (рік, місяць, число)			
Підприємство: Товариство з обмеженою відповідальністю "Ідеясофт Солюшнс"	43544836		
за ЄДРПОУ			
Територія: Україна	3211600000		
за КОАТУУ			
Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю	240		
за КОПФГ			
Вид економічної діяльності: діяльність у сфері комп'ютерного програмування	62.01		
за КВЕД			

Середня кількість працівників: 61

Адреса, телефон: 64300, Харківська обл., місто Ізюм(з), вул.Соборна, будинок 57, квартира 23

Одиниця виміру: тис.грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)

Складено (зробити позначку «v» у відповідній клітинці):

за положеннями (стандартами) бухгалтерського обліку

за міжнародними стандартами фінансової звітності

V

БАЛАНС

(Звіт про фінансовий стан)

на 31 грудня 2018 р.

Форма № 1		Код за ДКУД	
Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	10	9
первісна вартість	1001	474	431
накопичена амортизація	1002	460	420
Незавершені капітальні інвестиції	1005	261	237
Основні засоби	1010	10 662	9 765
первісна вартість	1011	15 724	13 902
знос	1012	4 050	3 678
Інвестиційна нерухомість	1015	17 816	16 029
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції:		-	-
які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	880	797
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	11814	10808
II. Оборотні активи			
Запаси	1100	89	82
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	6 678	6 113
Дебіторська заборгованість за розрахунками:		-	-
за виданими авансами	1130	-	-
з бюджетом	1135	143	131
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	633	578
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	1 418	1 293

Витрати майбутніх періодів	1170	397	362
Інші оборотні активи	1190	6 116	5 565
Усього за розділом II	1195	15474	14123
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	27288	24931
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	2 720	2 720
Капітал у дооцінках	1405	16	16
Додатковий капітал	1410	160	196
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	21 064	18 788
Неоплачений капітал	1425	-	-
Вилучений капітал	1430	-	-
Усього за розділом I	1495	23959	21721
II. Довгострокові зобов'язання і забезпечення		0	0
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
Усього за розділом II	1595	-	-
III. Поточні зобов'язання і забезпечення		0	0
Короткострокові кредити банків	1600	1 160	1 017
Поточна кредиторська заборгованість за:		-	-
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	1 873	1 934
розрахунками з бюджетом	1620	102	90
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	51	45
розрахунками з оплати праці	1630	19	17
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	123	108
Усього за розділом III	1695	3 329	3 210
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	27 288	24 931

Керівник

Головний бухгалтер

Стогнів Герман
Олександрович
Яременко Ганна
Степанівна

Дата (рік, місяць, число)
 Підприємство: Товариство з обмеженою відповідальністю
 "Ідеясофт Солюшнс"
 за
 ЄДРПОУ
 (найменування)

КОДИ		
2019	01	01
43544836		

**Звіт про фінансові результати (Звіт про сукупний дохід)
за 2018 р.**

Форма № 2

Код за
ДКУД

1801003

I. Фінансові результати

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	83 163	82 671
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	55 040	61 059
Валовий:		-	-
прибуток	2090	28 123	21 612
збиток	2095	-	-
Інші операційні доходи	2120	2 541	2 008
Адміністративні витрати	2130	7 537	4 912
Витрати на збут	2150	5 923	3 341
Інші операційні витрати	2180	981	682
Фінансовий результат від операційної діяльності:		-	-
прибуток	2190	16 223	14 687
збиток	2195	-	-
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	-	-
Інші доходи	2240	246	213
Фінансові витрати	2250	1 485	1 026
Втрати від участі в капіталі	2255	18	16
Інші витрати	2270	1 041	483
Фінансовий результат до оподаткування:		-	-
прибуток	2290	13 925	13 374
збиток	2295	-	-
Витрати (дохід) з податку на прибуток	2300	1 419	1 072
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:		-	-
прибуток	2350	12 506	12 302
збиток	2355	-	-

II. Сукупний дохід

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-

Інший сукупний дохід	2445	-	-
Інший сукупний дохід до оподаткування	2450	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
Інший сукупний дохід після оподаткування	2460	-	-
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	-	-

III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	2 669	1 830
Витрати на оплату праці	2505	30 745	23 652
Відрахування на соціальні заходи	2510	11 683	8 988
Амортизація	2515	460	461
Інші операційні витрати	2520	19 243	8 759
Разом	2550	64 800	43 691

Керівник

Стогнієв Герман

Головний бухгалтер

Олександрович

Яременко Ганна

Степанівна



Appendix D

	Дата (рік, місяць, число)	КОДИ		
		2020	01	01
Підприємство: Товариство з обмеженою відповідальністю "Ідеясофт Солюшнс"	за ЄДРПОУ	43544836		
Територія: Україна	за КОАТУУ	3211600000		
Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю	за КОПФГ	240		
Вид економічної діяльності: діяльність у сфері комп'ютерного програмування	за КВЕД	62.01		

Середня кількість працівників: 64

Адреса, телефон: 64300, Харківська обл., місто Ізюм(з), вул.Соборна, будинок 57, квартира 23

Одиниця виміру: тис.грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)

Складено (зробити позначку «v» у відповідній клітинці):

за положеннями (стандартами) бухгалтерського обліку

за міжнародними стандартами фінансової звітності

V

БАЛАНС

(Звіт про фінансовий стан)

на 31 грудня 2019 р.

Форма № 1

Код за ДКУД

1801001

Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	9	8
первісна вартість	1001	431	399
накопичена амортизація	1002	420	391
Незавершені капітальні інвестиції	1005	237	218
Основні засоби	1010	9 765	9 110
первісна вартість	1011	13 902	12 512
знос	1012	3 678	3 402
Інвестиційна нерухомість	1015	16 029	14 685
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції:		-	-
які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	797	735
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	10808	10072
II. Оборотні активи			
Запаси	1100	82	-
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	6 113	5 699
Дебіторська заборгованість за розрахунками:		-	-
за виданими авансами	1130	-	-
з бюджетом	1135	131	122
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	578	538
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	1 293	1 201

Витрати майбутніх періодів	1170	362	336
Інші оборотні активи	1190	5 565	5 158
Усього за розділом II	1195	14123	13054
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	24931	23125
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	4	3
I. Власний капітал		0	
Зареєстрований (пайовий) капітал	1400	2 720	105
Капітал у дооцінках	1405	16	11
Додатковий капітал	1410	196	196
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	18 788	19 746
Неоплачений капітал	1425	-	-
Вилучений капітал	1430	-	-
Усього за розділом I	1495	21721	20058
II. Довгострокові зобов'язання і забезпечення		0	0
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
Усього за розділом II	1595	-	-
III. Поточні зобов'язання і забезпечення		0	0
Короткострокові кредити банків	1600	1 017	908
Поточна кредиторська заборгованість за:		-	-
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	1 934	1 928
розрахунками з бюджетом	1620	90	80
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	45	40
розрахунками з оплати праці	1630	17	15
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	108	96
Усього за розділом III	1695	3 210	3 067
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	24 931	23 125

Керівник

Головний бухгалтер

Стогнів Герман
Олександрович
Яременко Ганна
Степанівна

Підприємство: Товариство з обмеженою відповідальністю
"Ідеясофт Солюшнс"

(найменування)

Дата (рік, місяць, число)

за
ЄДРПОУ

КОДИ		
2020	01	01
43544836		

**Звіт про фінансові результати (Звіт про сукупний дохід)
за 2019 р.**

Форма № 2

Код за
ДКУД

1801003

I. Фінансові результати

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	84 780	83 163
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	59 208	55 040
Валовий:		-	-
прибуток	2090	25 572	28 123
збиток	2095	-	-
Інші операційні доходи	2120	2 479	2 541
Адміністративні витрати	2130	6 062	7 537
Витрати на збут	2150	4 124	5 923
Інші операційні витрати	2180	841	981
Фінансовий результат від операційної діяльності:		-	-
прибуток	2190	17 024	16 223
збиток	2195	-	-
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	-	-
Інші доходи	2240	262	246
Фінансові витрати	2250	1 266	1 485
Втрати від участі в капіталі	2255	19	18
Інші витрати	2270	597	1 041
Фінансовий результат до оподаткування:		-	-
прибуток	2290	15 404	13 925
збиток	2295	-	-
Витрати (дохід) з податку на прибуток	2300	1 324	1 419
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:		-	-
прибуток	2350	14 080	12 506
збиток	2355	-	-

II. Сукупний дохід

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-

Інший сукупний дохід до оподаткування	2450	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
Інший сукупний дохід після оподаткування	2460	-	-
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	-	-

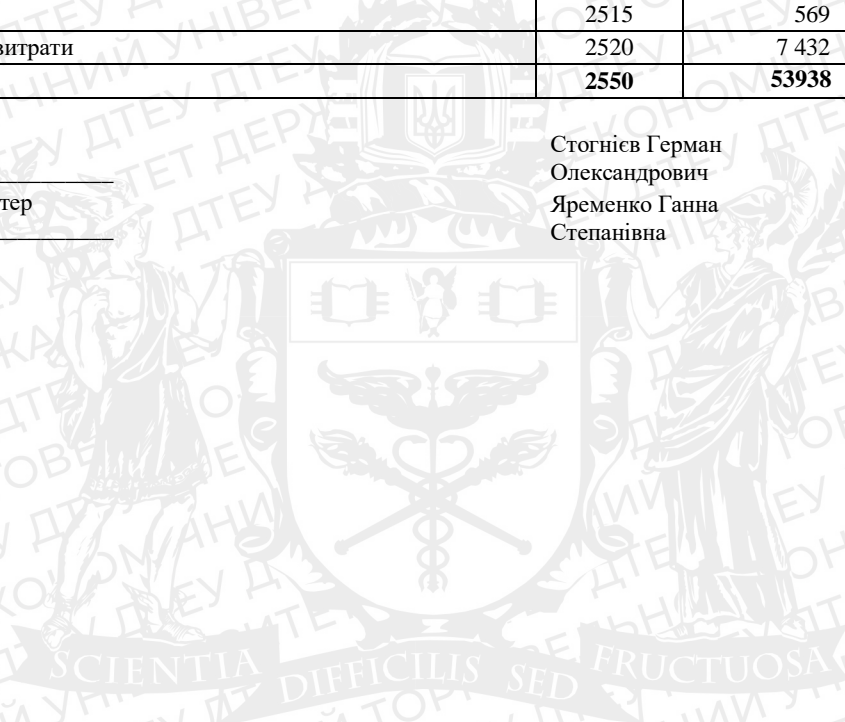
III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	2 260	2 669
Витрати на оплату праці	2505	31 650	30 745
Відрахування на соціальні заходи	2510	12 027	11 683
Амортизація	2515	569	460
Інші операційні витрати	2520	7 432	19 243
Разом	2550	53938	64 800

Керівник

Головний бухгалтер

Стогнієв Герман
Олександрович
Яременко Ганна
Степанівна



Appendix E

	КОДИ		
	2021	01	01
Дата (рік, місяць, число)			
Підприємство: Товариство з обмеженою відповідальністю "Ідеясофт Солюшнс"	43544836		
за ЄДРПОУ			
Територія: Україна	3211600000		
за КОАТУУ			
Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю	240		
за КОПФГ			
Вид економічної діяльності: діяльність у сфері комп'ютерного програмування	62.01		
за КВЕД			

Середня кількість працівників: 70

Адреса, телефон: 64300, Харківська обл., місто Ізюм(з), вул.Соборна, будинок 57, квартира 23

Одиниця виміру: тис.грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)

Складено (зробити позначку «v» у відповідній клітинці):

за положеннями (стандартами) бухгалтерського обліку

за міжнародними стандартами фінансової звітності

V

БАЛАНС
(Звіт про фінансовий стан)
на 31 грудня 2020 р.

Форма № 1		Код за ДКУД	
Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	8	34
первісна вартість	1001	399	428
накопичена амортизація	1002	391	395
Незавершені капітальні інвестиції	1005	218	374
Основні засоби	1010	9 110	9 484
первісна вартість	1011	12 512	13 333
знос	1012	3 402	3 849
Інвестиційна нерухомість	1015	14 685	16 330
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції:		-	-
які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	735	415
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	10072	10306
II. Оборотні активи			
Запаси	1100	-	-
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	5 699	4 410
Дебіторська заборгованість за розрахунками:		-	-
за виданими авансами	1130	-	-
з бюджетом	1135	122	147
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	538	491
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	1 201	1 004

Витрати майбутніх періодів	1170	336	160
Інші оборотні активи	1190	5 158	6 287
Усього за розділом II	1195	13054	12499
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	23125	22805
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	105	105
Капітал у дооцінках	1405	11	15
Додатковий капітал	1410	196	196
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	19 746	18 538
Неоплачений капітал	1425	-	-
Вилучений капітал	1430	-	-
Усього за розділом I	1495	20058	18854
II. Довгострокові зобов'язання і забезпечення		0	0
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
Усього за розділом II	1595	-	-
III. Поточні зобов'язання і забезпечення		0	0
Короткострокові кредити банків	1600	908	893
Поточна кредиторська заборгованість за:		-	-
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	1 928	2 735
розрахунками з бюджетом	1620	80	110
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	40	55
розрахунками з оплати праці	1630	15	20
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	96	137
Усього за розділом III	1695	3 067	3 950
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	23 125	22 805

Керівник

Головний бухгалтер

Стогнів Герман
Олександрович
Яременко Ганна
Степанівна

Дата (рік, місяць, число)

Підприємство: Товариство з обмеженою відповідальністю
"Ідеясофт Солюшнс"

(найменування)

за
ЄДРПОУ

КОДИ		
2021	01	01
43544836		

Звіт про фінансові результати (Звіт про сукупний дохід)

за 2020 р.

Форма № 2

Код за
ДКУД

1801003

I. Фінансові результати

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	96 536	84 780
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	66 590	59 208
Валовий:		-	-
прибуток	2090	29 946	25 572
збиток	2095	-	-
Інші операційні доходи	2120	2 419	2 479
Адміністративні витрати	2130	7 177	6 062
Витрати на збут	2150	5 641	4 124
Інші операційні витрати	2180	934	841
Фінансовий результат від операційної діяльності:		-	-
прибуток	2190	18 613	17 024
збиток	2195	-	-
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	-	-
Інші доходи	2240	234	262
Фінансові витрати	2250	1 415	1 266
Втрати від участі в капіталі	2255	16	19
Інші витрати	2270	991	597
Фінансовий результат до оподаткування:		-	-
прибуток	2290	16 424	15 404
збиток	2295	-	-
Витрати (дохід) з податку на прибуток	2300	1 352	1 324
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:		-	-
прибуток	2350	15 072	14 080
збиток	2355	-	-

II. Сукупний дохід

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

III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4

Матеріальні затрати	2500	2 542	2 260
Витрати на оплату праці	2505	39 744	31 650
Відрахування на соціальні заходи	2510	15 103	12 027
Амортизація	2515	438	569
Інші операційні витрати	2520	3 887	7 432
Разом	2550	61714	53938

Керівник

Стогнієв Герман

Олександрович

Головний бухгалтер

Яременко Ганна

Степанівна

