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International Management Department**

**FINAL QUALIFYING PAPER
on the topic:**

“Management of foreign economic activity of the
enterprise in the conditions of pandemic COVID-19 (on an
example of Clever Business Management, LLC)”

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ЗМІСТ

Управління зовнішньоекономічною діяльністю підприємства в умовах пандемії COVID-19
(на прикладі ТОВ «Клевер Бізнес Менеджмент»)

INTRODUCTION	4
SECTION 1. RESEARCH OF FOREIGN ECONOMIC ACTIVITY MANAGEMENT OF CLEVER BUSINESS MANAGEMENT, LLC IN PANDEMIC COVID - 19	Error! Bookmark not defined.
1.1. Analysis of financial and economic activity of Clever Business Management LLC	Error! Bookmark not defined.
1.2. Analysis of foreign economic activity of Clever Business Management, LLC	Error! Bookmark not defined.
1.3. Evaluating of the services export effectiveness of Clever Business Management, LLC.....	Error! Bookmark not defined.
Conclusions to section 1	
SECTION 2. WAYS TO IMPROVE FOREIGN ECONOMIC ACTIVITY MANAGEMENT OF CLEVER BUSINESS MANAGEMENT, LLC DURING PANDEMIC COVID-19	Error! Bookmark not defined.
2.1. Proposals to improve the export activities of Clever Business Management, LLC based on the creation of a digital ecosystem using BIG DATA	Error! Bookmark not defined.
2.2. Substantiation of digital SMM-marketing measures to improve the process of promoting enterprise services in foreign markets	Error! Bookmark not defined.
2.3. Forecast assessment of the effectiveness of Clever Business Management, LLC as a result of the implementation of the proposed digital measures	Error! Bookmark not defined.
Conclusions to the section 2	53
CONCLUSIONS AND SUGGESTIONS	55
REFERENCES	58
APPENDECIES	

INTRODUCTION

The relevance of the toFig. is that the aggravation of the economic situation associated with the COVID-19 pandemic in international markets necessitates the use of digital technologies by enterprises, which contributes to strengthening their competitive position. The current situation on the world market and the peculiarities of the market environment in the context of the COVID-19 pandemic force us to take a new look at the possibilities of using digital business management tools. At the same time, the management of the enterprise-subject of international economic relations is an important component of the management and management complex of its economic activity. The process of managing activities using digital technologies is continuous and is the observation of all changes in the external environment, the functioning of the marketing system and finding out the deviations between the actual and planned results.

The importance of digital technologies in the field of foreign economic activity is due to the problem of entry of domestic enterprises into competitive market conditions in the international economic space. The formation of a digital ecosystem when working in international markets means the development of a long-term plan for the development of the company's activities outside its country. Every company that plans to enter international markets, first of all must solve three main tasks related to the choice of foreign markets in which the company intends to operate, the choice of tools to promote in this market, the choice of business internationalization strategy, and so on.

Using the latest advances in information technology for effective business management helps to secure the timeliness and detail of information on management processes, which provides the ability to perform in-depth analysis, process modeling and forecasting their future development. Development of automated solutions in the development of modern information technology is an important task. Automation now applies to almost all areas of economic activity without exception. The trade, in particular the sale of auto parts, is no exception. The importance of implementing information systems in the automation of business processes is quite high given the

relatively significant time spent by employees in the absence of automation. The availability of information systems can reduce the costs of enterprises, strengthen the level of control over the organization of business processes.

The level of research of the toFig. In the literature there are works of many scientists who have studied the problems of enterprise management using digital technologies. The study of the peculiarities of the use of digital technologies in doing business is devoted to the study of such foreign and domestic scientists and scientists as: V.M. Granaturova, SP Vorobienko, EG Ivanova, A. Ponomareva, S. Tarakanovsky, I. Balabanov and others. Oligopoly and its influence have been considered separately by many economists. In particular, J. Schumpeter even argued that only oligopoly contributes to technological progress. Big Data technology, in turn, is also an interesting toFig. for research, so its impact on business organization has become the subject of research by scientists such as N. Bessis, W. Mayer-Schoenberger, K. Kuker, K. Davis and others.

The aim of the work is to study the practical principles of using digital technologies in the foreign economic activity of the enterprise as a factor in counteracting the consequences of the COVID-19 pandemic.

In accordance with the purpose in the course of work the following **tasks** were defined:

- to analyze the financial and economic activities of LLC "Clever Business Management";
- to analyze the foreign economic activity of Clever Business Management LLC;
- evaluate the effectiveness of the use of digital technologies in foreign economic activity of LLC "Clever Business Management";
- to substantiate proposals for improving the digital ecosystem of the company LLC "Clever Business Management";
- to develop a program of measures to improve the promotion of services of the company LLC "Clever Business Management" in the foreign market using modern digital technologies;
- to carry out a forecast assessment of the efficiency of Clever Business

Management LLC as a result of the implementation of the proposed digital measures.

The object of research is the process of using digital technologies in the foreign economic activity of the enterprise.

The subject of the study is the peculiarities of the formation and use of digital technologies in the foreign economic activity of the company LLC "Clever Business Management".

Information base of the research. The work was performed using the legal framework, monographs, scientific literature of periodicals. Analytical calculations were performed on the basis of financial and management reporting of the investigated enterprise LLC "Clever Business Management" using modern information technologies.

Approbation of research results. Based on the results of the study, a scientific article on "Theoretical aspects of the use of digital technologies in foreign economic activity of the enterprise" was prepared and published in the collection of scientific works of KNTEU students.

The practical significance of the work. The practical significance of the study is to develop recommendations for improving the management of digital policy of the enterprise-subject of foreign economic activity LLC "Clever Business Management".

Work structure. The work structurally consists of an introduction, three sections, conclusions and suggestions, a list of sources used (of 16 items) and appendices. The total volume of the work is 55 pages of printed text.

SECTION 1. RESEARCH OF FOREIGN ECONOMIC ACTIVITY MANAGEMENT OF CLEVER BUSINESS MANAGEMENT, LLC IN PANDEMIC COVID -19

1.1. Analysis of financial and economic activity of Clever Business Management LLC

Clever Business Management, LLC specializes in providing IT services both in Ukraine and abroad. Main types of activity with indication of the name of the type of activity and NACE code: 62.01 - computer programming; 58.29 - publication of other information support. In order to better understand the features of the enterprise, it is advisable to present a matrix of its strategic context.

The description of the business structure of the enterprise can be given using a business model, which is made in the form of a strategic diagram Business Model Canvas (Fig. 1.1).

To build a strategic outline, an approach to the formation of a business model based on O. Osterwalder and I. Pinier was used, which allows the formation of various artifacts to assess the management systems of companies.

In fig. 1.1. the diagram of Business Model Canvas of the researched enterprise Clever Business Management, LLC is represented.

The company operates in the following main segments of the IT services market:

- 1) software development for foreign customers and customers from Ukraine;
- 2) customer infrastructure migration services from on-premise to cloud;
- 3) configuration of cloud infrastructure for customers;
- 4) introduction of analytics and budgeting systems for customers.

At the same time, the list of clients of the enterprise includes both individuals and corporate clients (legal entities).

The key values of the company are the following: efficiency and speed of response to customer requests; high-quality processing of customer orders; professional approach to providing IT services.

Key activities	Key values	Relationships with Customers	Customer segments
1) software development for foreign customers and customers from Ukraine; 2) customer infrastructure migration services from on-premise to cloud; 3) configuration of cloud infrastructure for customers; 4) introduction of analytics and budgeting systems for customers.	Promptness and speed of response to customer requests; In-depth processing of customer orders; Professional approach to fulfilling customer orders	Loyal Customer Club (loyalty program); Organization of events for corporate clients	1) Individuals / legal entities (business) 2) Regular customers / customers who make one-time orders;
Key resources		Communication channels	
Staff - customer service managers, IT market specialists; Leased office; Communications and IT infrastructure		Company website; Social enterprises Facebook and Twitter;	
Key partners			
Intermediaries in foreign countries Agents to promote the company's services			
Structure of key costs (sales part)		Income flows	
Costs of salary, rent, IT infrastructure, third-party services, sales, office maintenance		From providing services to customers; From providing advice	

**Fig. 2.1. Diagram of Business Model Canvas of the researched enterprise
Clever Business Management, LLC**

Source: compiled by the author according to the company

Consider in more detail the features of economic activity of the enterprise. The organizational structure of Clever Business Management LLC is given in Appendix A. As can be seen from Appendix A, the organizational structure has a linear type with a direct form of communication between employees on a bureaucratic vertical. The main management functions are performed by the supervisory board of the enterprise, to which the general director and the board of directors are subordinated. The company's

top management performs general strategic management functions. The company has a foreign trade unit within the logistics department.

Let's analyze the key indicators of financial and economic activity of Clever Business Management, LLC. For this purpose it is necessary to consider features of dynamics and structure of formation of assets (property) of the enterprise. Indicators of the volume of assets and liabilities, their structure are given in Appendix B. Calculations were made on the basis of financial statements for 2016-2020, which are given in Appendix B.

According to Fig. data. 1.1 and tab. B.1 (Appendix B), it was possible to observe a steady increase in the assets of Clever Business Management, LLC.

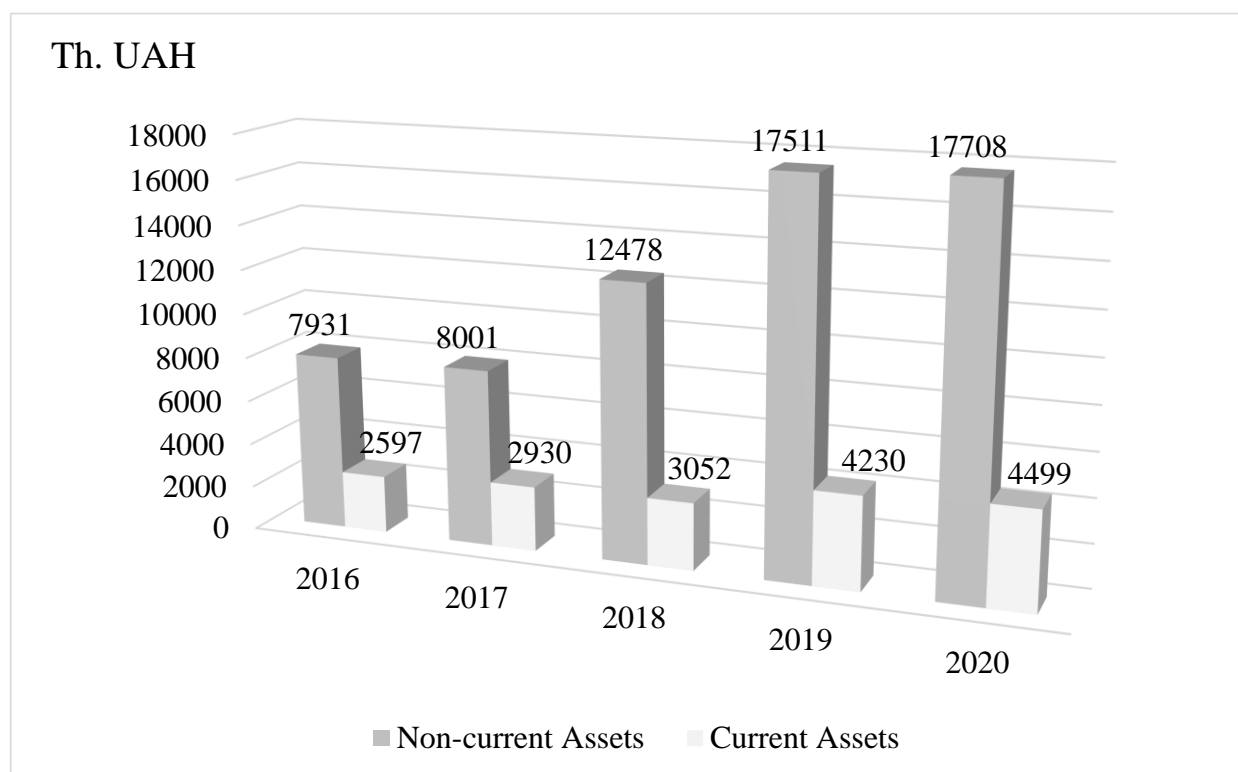


Fig. 1.1. Dynamics of current and non-current assets of Clever Business Management, LLC in 2016-2020, thousand UAH

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

Thus, in 2017 compared to 2016, the increase in assets amounted to UAH 403 thousand. or 4%. In 2017-2018, the company's assets increased by UAH 4,599 thousand or 42%. During 2018-2019, the volume of assets increased by UAH 6,211 thousand or 40%, and in 2020 the volume of assets increased by UAH 466 thousand or

2%. The growth of assets was observed mainly due to changes in the following balance sheet items: non-current assets increased in 2016-2020; current assets were constantly growing, which was due to an increase in receivables, other current receivables, other items of current assets.

Indicators of the structure of assets of the enterprise are given on Fig. 1.2.

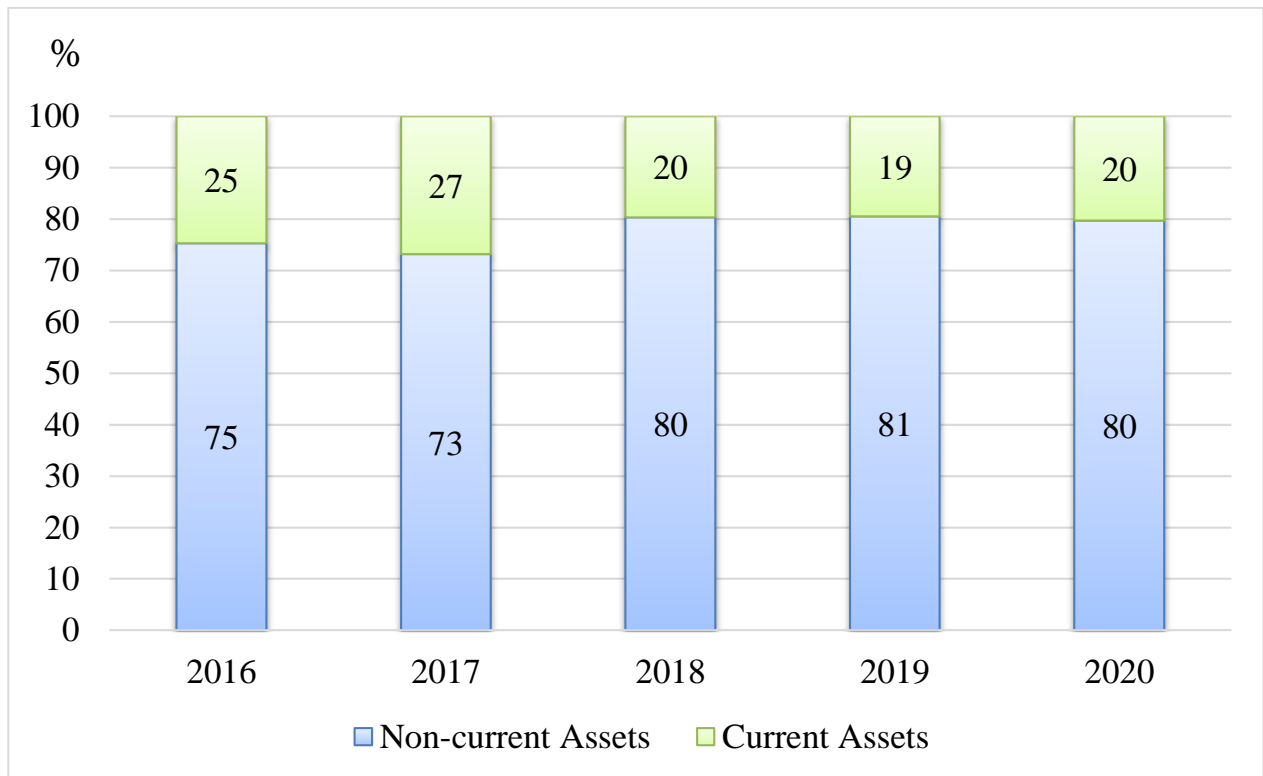


Fig. 1.2. Dynamics of the asset structure of Clever Business Management, LLC in 2016-2020, %

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

The change in the structure of assets of Clever Business Management, LLC gives grounds to conclude that it invested in the formation of material and resource base (renewal of fixed assets). From the data of Annex B.2 we can see that in the structure of current assets of the enterprise was dominated by the share of receivables. The share of fixed assets prevailed in the structure of non-current assets.

The dynamics of capital formation of Clever Business Management, LLC is reflected in Fig. 1.3 and in table B.3 (Annex B).

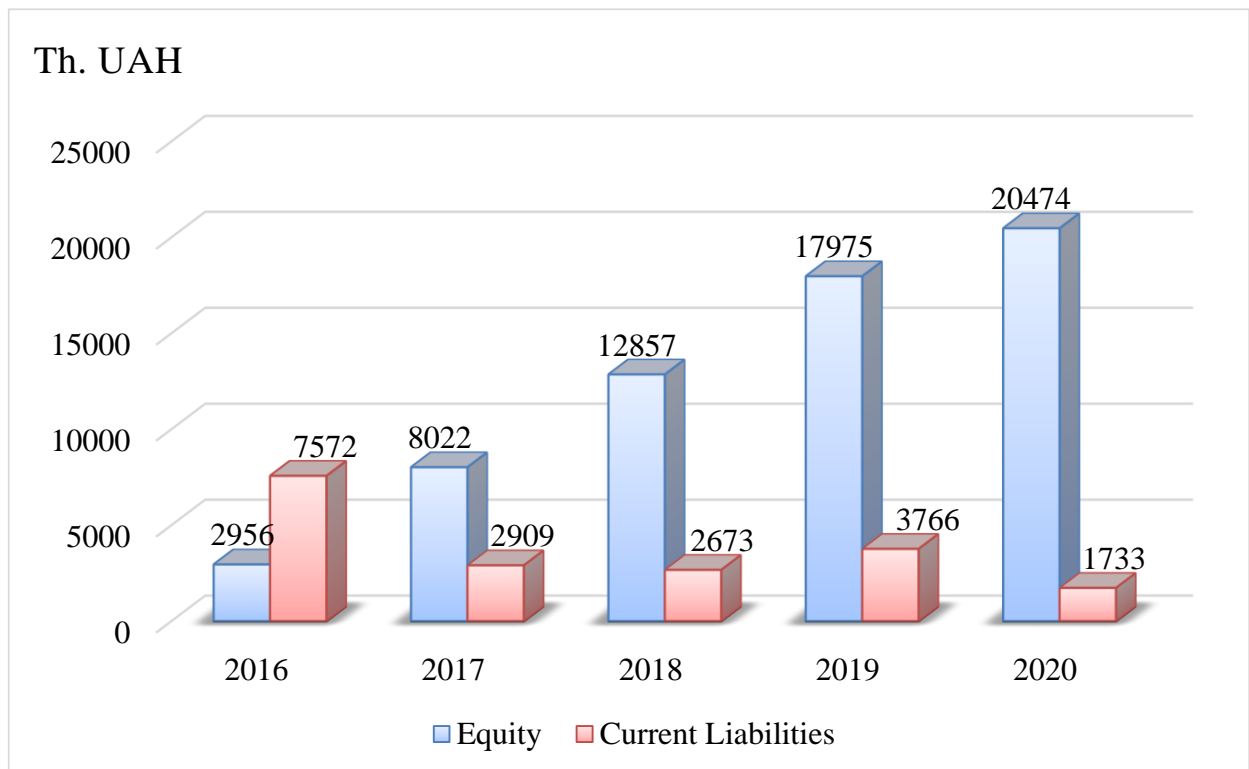


Fig. 1.3. Dynamics of the liabilities of Clever Business Management, LLC in 2016-2020, thousand UAH

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

According to tab. B.3, it was possible to observe a steady increase in capital of Clever Business Management, LLC. Thus, in 2017 compared to 2016, the increase in capital amounted to 403 thousand UAH, or 4%, which was due mainly to the growth of equity by 5066 thousand UAH or 171%. In 2017-2018, the amount of capital of the enterprise increased by 4599 thousand UAH or 42%, mainly due to equity.

During 2018-2019, the amount of capital increased by UAH 6,211 thousand or 40%, which caused an increase in equity by UAH 5,117 thousand and current liabilities by UAH 1,094 thousand. In 2020, the company's capital increased by UAH 466 thousand or 2%, mainly due to long-term liabilities. The increase in capital was observed mainly due to changes in the following balance sheet items: the volume of current liabilities decreased in 2016-2017, and in 2019-2020 it was possible to observe a decrease in current liabilities; equity was constantly growing, which was due to the company's positive profits.

The dynamics of the structure of liabilities of the enterprise is shown in Fig. 1.4.

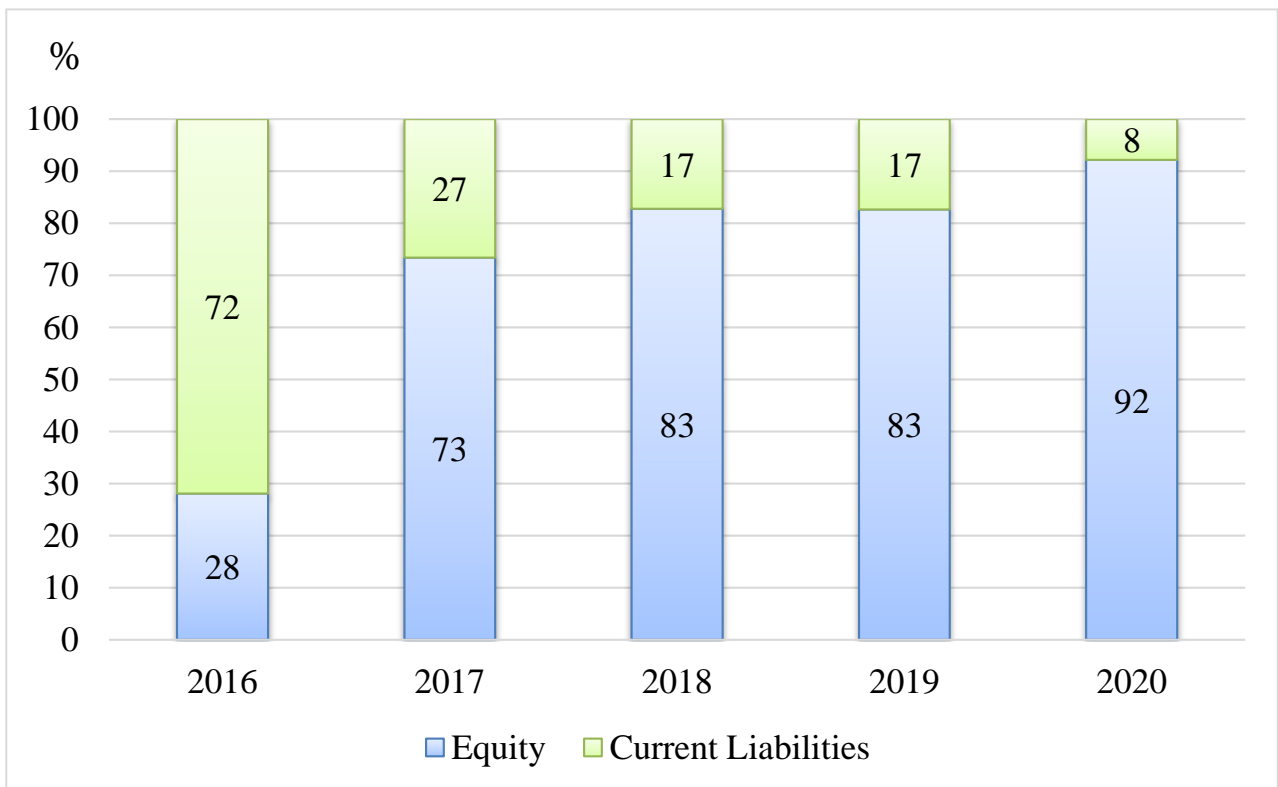


Fig. 1.4. Dynamics of the structure of liabilities of Clever Business Management, LLC in 2016-2020, %

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

The structure of sources of financing of the enterprise was dominated by the share of equity. Borrowed capital was formed only from current liabilities. The majority of current liabilities were trade payables and stable liabilities (liabilities of the company for settlements with staff and other types of payments). Obtaining a positive financial result by the company was the main factor in the growth of retained earnings in the structure of equity.

The dynamics of income, expenses and financial results are given in tab. 1.1.

In 2016, the value of net income of the enterprise amounted to 32044 thousand UAH, and in 2017 this figure increased by 51%. At the same time, the cost of services provided increased by 38%. The change in these indicators affected the growth of gross profit by 110%.

The company's net profit in 2016 amounted to 273 thousand UAH, and in 2017 increased by 273%.

Table 1.1

**Dynamics of income, expenses and financial results of Clever Business
Management, LLC for 2016-2020, thousand UAH**

Indicators	Years					Absolute deviation, th. UAH				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)	32044	48450	52527	61091	63904	16405	4077	8563	2813	51	8	16	5
Cost of goods sold (goods, works, services)	-26085	-35931	-38884	-46835	-48531	-9846	-2953	-7951	-1695	38	8	20	4
Gross profit	5960	12519	13643	14255	15373	6559	1124	612	1118	110	9	4	8
Other operating income	556	877	540	863	901	321	-337	322	39	58	-38	60	4
Administrative expenses	-659	-1848	-2473	-3188	-3219	-1190	-625	-715	-31	181	34	29	1
Selling expenses	-1572	-2947	-3281	-4181	-4320	-1375	-334	-900	-139	87	11	27	3
Other operating expenses	-2641	-2422	-2615	-1503	-1527	219	-192	1111	-24	-8	8	-42	2
Financial result from operating activities: profit	1644	6179	5814	6246	7208	4535	-364	431	963	276	-6	7	15
Other expenses	-12	-4	-16	-21	-25	8	-12	-5	-4	-67	300	31	19
Pre-tax financial result: profit	1656	6178	5897	6241	7203	4522	-281	344	962	273	-5	6	15
Expenses (income) from income tax	-298	-1112	-1061	-1123	-1297	-814	51	-62	-173	273	-5	6	15
Net financial result: profit	1358	5066	4836	5117	5907	3708	-230	282	789	273	-5	6	15

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

During 2018, the value of the company's net income amounted to UAH 52,257 thousand, and in 2019 this figure increased by 16%. At the same time, the cost of services provided increased by 20%. The change in these indicators affected the growth of gross profit by 4%. The company's net profit in 2018 amounted to 4836 thousand UAH, and in 2019 increased by 6%.

In 2019, the value of the company's net income amounted to 61091 thousand UAH, and in 2020 this figure increased by 5%. At the same time, the cost of services provided increased by 4%. The change in these indicators affected the growth of gross profit by 8%. The company's net profit in 2019 amounted to 5117 thousand UAH, and in 2020 increased by 15%.

Having described the main absolute indicators of economic activity, it is necessary to analyze the indicators of profitability, solvency and financial stability of the studied enterprise. Characterizing the indicators of efficiency of use of financial resources, it should be noted that for the enterprise it is possible to observe a tendency to growth of level of solvency and self-financing of development.

The dynamics of liquidity and solvency of the enterprise is shown in table 1.2.

Table 1.2

Dynamics of liquidity and solvency of Clever Business Management, LLC for 2016-2020.

Indicators	As of year's end, points					Absolute deviation, points			
	2016	2017	2018	2019	2020	2016–2017	2017–2018	2018–2019	2019–2020
1	2	3	4	5	6	7	8	9	10
Current ratio	0,34	1,01	1,14	1,12	2,60	0,66	0,13	-0,02	1,47
Absolute liquidity ratio	0,03	0,04	0,04	0,06	0,12	0,01	0,00	0,01	0,07
Total solvency ratio	0,34	1,01	1,14	1,12	2,60	0,66	0,13	-0,02	1,47
The level of liquidity of receivables	0,24	0,82	0,95	0,84	2,02	0,59	0,13	-0,11	1,18

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

The quick liquidity ratio as of 31.12.2020 increased by 0.07 points compared to the value of this indicator as of 31.12.2019. It should be noted that the level of quick liquidity largely almost completely duplicated the trend of the overall solvency ratio. The value of the total solvency indicator increased in 2019-2020 by 1.47 points and amounted to 2.60 points. In general, the recommended value of this indicator is 1.5 and above.

Therefore, it can be concluded that there is a sufficient level of coverage of

current liabilities by current assets, including due to receivables, the company in 2020 could cover almost 202% of its current liabilities (as evidenced by the value of the liquidity of receivables). The values of the absolute liquidity ratio are low, which indicates a rather low provision of current liabilities with free means of payment.

An important area of analysis of the financial condition of the enterprise is to assess the level of the main criteria of its profitability (tab. 1.3).

Table 1.3

**Dynamics of profitability indicators of Clever Business Management, LLC
for 2016-2020.**

Indicators	Years, %					Absolute deviation, %			
	2016	2017	2018	2019	2020	2016– 2017	2017– 2018	2018– 2019	2019– 2020
Return on assets,%	13,6	47,2	36,5	27,5	26,9	33,6	-10,7	-9,1	-0,6
Return on current assets,%	55,0	183,3	161,7	140,5	135,3	128,4	-21,6	-21,1	-5,2
Return on non-current assets,%	18,0	63,6	47,2	34,1	33,5	45,6	-16,4	-13,1	-0,6
Profitability of sales,%	4,2	10,5	9,2	8,4	9,2	6,2	-1,3	-0,8	0,9
Gross return on operating expenses,%	33,7	85,6	69,5	70,4	79,5	51,9	-16,1	0,9	9,1

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

Return on assets in 2019 compared to 2018 decreased by 9.1%, and in 2019-2020 - decreased by 0.6%. This situation is due to the fact that in 2020 the company slightly increased the growth rate of net profit relative to the growth rate of assets. In particular, investments were made in fixed assets. The main such investments were made in 2019-2020. The return on current and non-current assets of Clever Business Management, LLC was 128.4% and 45.6%, respectively.

The slowdown in the growth of profitability in 2018-2019 years is due to the growth of financing in current and non-current assets during 2018-2019. However, in 2019-2020, profitability began to grow sharply. An important criterion for increasing the level of efficiency of the enterprise is the existing tendency to increase the

profitability of sales and gross profitability of operating costs. This indicates that in general the level of effectiveness of commercial work has an upward trend. On the other hand, measures to control the company's costs were effective.

Next, it is necessary to analyze the features of changes in financial stability, as shown in table 1.4.

Table 1.4

Dynamics of indicators of financial stability of Clever Business Management, LLC for 2016-2020

Coefficients of financial stability	As of year's end, points					Absolute deviation, points			
	2016	2017	2018	2019	2020	2016 – 2017	2017 – 2018	2018 – 2019	2019–2020
Self-financing ratio	0,28	0,73	0,83	0,83	0,92	0,45	0,09	0,00	0,10
Equity maneuverability ratio	-1,68	0,00	0,03	0,03	0,14	1,69	0,03	0,00	0,11
Debt ratio	0,72	0,27	0,17	0,17	0,08	-0,45	-0,09	0,00	-0,10
Financial leverage ratio	2,56	0,36	0,21	0,21	0,08	-2,20	-0,15	0,00	-0,12

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

According to tab. 1.4, the nature of the change in the self-financing ratio indicates a tendency to reduce the level of debt burden on the company. The value of the coefficient of maneuverability of equity indicates the equalization of the level of financial equilibrium of the enterprise and its growth. In particular, the company began to cover more current assets with its own funds, ie without attracting short-term loans and trade payables.

The level of financial leverage indicates a decrease in the level of attraction of financial resources by the enterprise. In general, we can conclude that until 2016, the company was actively increasing loans to finance the growth of current and non-current assets. After 2016, the increase in property occurred mainly due to the company's own financial resources.

The coefficients of turnover of assets of Clever Business Management, LLC for

2016-2020 are given in tab. 1.5.

Table 1.5

**Coefficients of turnover of assets of Clever Business Management, LLC for
2016-2020, in times of turnover**

Indicators in times of turnover	Years, in times of turnover					Absolute deviation, in times of turnover			
	2016	2017	2018	2019	2020	2016–2017	2017–2018	2018–2019	2019–2020
Asset turnover ratio	3,20	4,52	3,97	3,28	2,91	1,31	-0,55	-0,69	-0,37
Receivables turnover ratio	18,84	23,18	21,31	21,43	19,16	4,34	-1,87	0,12	-2,27
Accounts payable turnover ratio	0,14	0,62	0,56	0,60	-0,99	0,48	-0,06	0,04	-1,59

Source: developed by the author based on the financial statements of the enterprise (Appendix C)

Characterizing the indicators of business activity in terms of turnover (tab. 1.5) it can be stated that the average turnover of assets of the surveyed enterprise is at the level of 2.9-3.3 times (ie, 1 UAH of assets carries out the turnover cycle during the year only 290-330%). At the same time, receivables of consumers for services rendered revolve 19.16 times in 1 financial year. This is a positive value for Clever Business Management LLC, as it tries to control the limits of consumers' debt for gas.

The increase in the turnover ratios of accounts payable and receivable and the consequent increase in the level of asset turnover indicates a decrease in the assets of weakly liquid positions. This is also due to the increase in receivables, which was observed in 2018-2020 due to the intensification of the enterprise.

Therefore, the analysis of the main indicators of financial and economic activity of the enterprise was carried out in this issue. In 2019, the value of the company's net income amounted to 61091 thousand UAH, and in 2020 this figure increased by 5%. At the same time, the cost of services provided increased by 4%. The change in these indicators affected the growth of gross profit by 8%. The company's net profit in 2019 amounted to 5117 thousand UAH, and in 2020 increased by 67%. The structure of sources of financing of the enterprise was dominated by the share of equity. Borrowed

capital was formed only from current liabilities. The majority of current liabilities were trade payables and stable liabilities (liabilities of the company for settlements with staff and other types of payments). Obtaining a positive financial result by the company was the main factor in the growth of retained earnings in the structure of equity. Characterizing the indicators of business activity in terms of turnover, it can be stated that the average turnover of assets of the surveyed enterprise is at the level of 2.9-3.3 times (ie, 1 UAH of assets carries out the turnover cycle during the year by only 290-330%). At the same time, receivables of consumers for services rendered revolve 19.16 times in 1 financial year. This is a positive value for Clever Business Management LLC, as it tries to control the limits of consumers' debt for gas. The slowdown in the growth of profitability in 2018-2019 years is due to the growth of financing in current and non-current assets during 2018-2019. However, in 2019-2020, profitability began to grow sharply. An important criterion for increasing the level of efficiency of the enterprise is the existing tendency to increase the profitability of sales and gross profitability of operating costs. This indicates that in general the level of effectiveness of commercial work has an upward trend. On the other hand, measures to control the company's costs were effective.

1.2. Analysis of foreign economic activity of Clever Business Management, LLC

The foreign economic activity of the enterprise is focused on the implementation of operations for the provision of IT services to foreign customers. The general manager of projects and the financial director are responsible for the organization of export operations at the enterprise. The general project manager is responsible for the organizational part of the export of services. The CFO monitors the fulfillment of financial obligations under agreements with foreign partners.

To understand how the functions of individual divisions of the enterprise differ, it is necessary to provide an organizational and functional matrix of the business process of exporting services for foreign contractors at the Clever Business Management, LLC (tab. 1.6).

Table 1.6

**Organizational and functional matrix of the business process of export of
IT services at the enterprise Clever Business Management, LLC**

<i>Business processes included in the export procedure Acceptance of an order from a foreign client</i>	<i>Software Development</i>		<i>Subdivision "Commercial Department"</i>			<i>Financial department</i>
	<i>Chief project manager</i>	<i>Project manager</i>	<i>Head of department</i>	<i>Coordinator manager</i>	<i>Sales Manager</i>	
Reconciliation of the order and its transfer for processing		+				
Approval of the terms of the contract for the provision of services	+					
Communication with the contractor about the order parameters			+			
Sending an invoice proforma to the contract, control of advance payment				+		
Coordination of the fact of service provision, sending of the final invoice						+
Confirmation of the fact of completion of the service				+	+	
Control of invoice payment		+				
Business processes included in the export procedure						+

Source: according to Clever Business Management, LLC

The following methods, forms and tools of control of this project are used at the organization of operations on export of services at the LLC Clever Business Management enterprise:

- 1) Forecasting the need for services for foreign contractors;
- 2) Implementation of payment needs planning;
- 3) Methods of currency control and documentation in accordance with the conditions of export operations;
- 4) Methods of financial and management accounting of export transactions;
- 5) Methods of organizing communication work with contractors and agreeing on contract terms.

For a more complete description of the organization of operations for the export of IT services by Clever Business Management, LLC it is necessary to characterize the organizational mechanism of their implementation. The organization of operations for the export of services to Clever Business Management, LLC consists of elements that are structurally represented by Fig. 1.5.

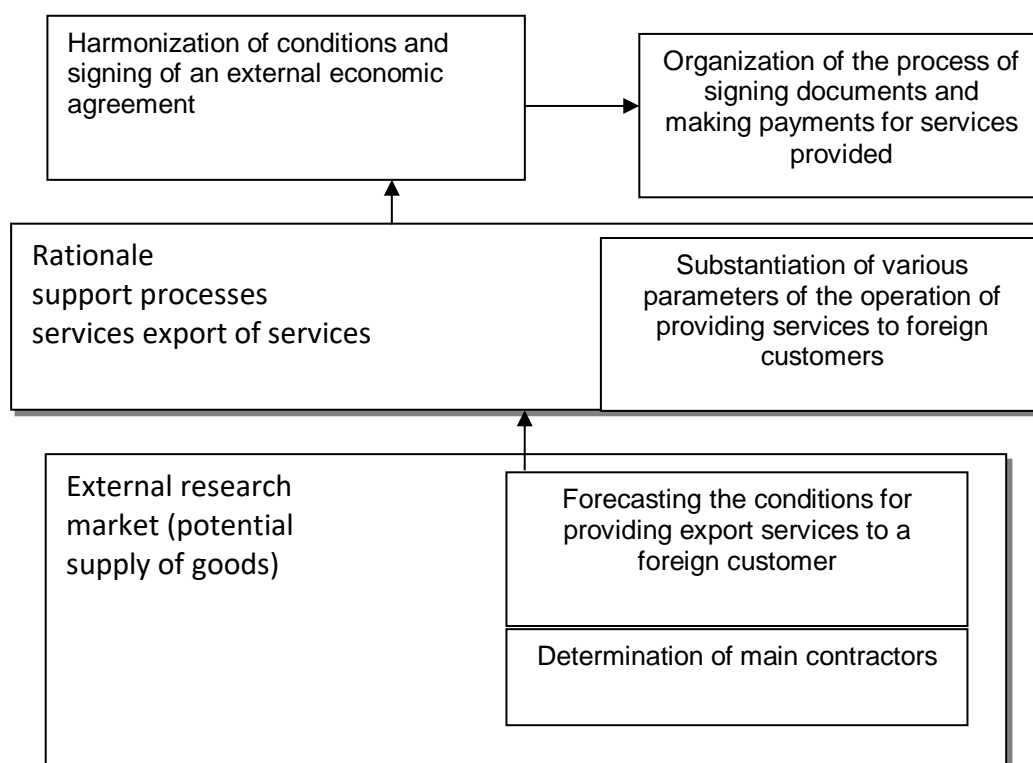


Fig. 1.5. Generalized scheme of the mechanism of organization of export operations at the enterprise Clever Business Management, LLC

Source: according to Clever Business Management, LLC

The study of the external market involves determining the situation in the market

of IT services, including its conjuncture, features of consumer demand, price segmentation and analysis of possible models of cooperation with contractors. At this stage, the substantiation of potential market segments, the establishment of preliminary contacts between the relevant division of Clever Business Management, LLC (division "Software Development", division "Commercial Department") and counterparties.

It is also important to note the basic conditions for export operations. IT services are provided on the terms of prior agreement on the terms of service, their specifications. For this purpose, a document SOW (Statement of works) is signed between the enterprise and the customer. Typically, Clever Business Management, LLC works with foreign contractors on a 50% subscription basis. The remaining 50% of the company receives within 30 days from the date of completion of services.

The conclusion and signing of contracts involve the development of documents, their signing and control of the process of their implementation. The functions of this phase are entrusted to the Commercial Department and the company's finance department.

Let's analyze the main indicators of IT services export operations at the researched enterprise. First, we propose to consider indicators of total exports, compare exports with indicators of net income from services rendered (tab. 1.7).

According to tab. 1.7, in 2016, the volume of exports of services at the enterprise amounted to 26,917 th. UAH. Over 5 years, the volume of exports in hryvnia equivalent increased by 31,235 th. UAH or 116%. In 2019-2020 there was an increase in exports at the enterprise by 3782 th. UAH or 7.0%. At the same time, the share of exports in the cost of services provided in 2020 was 91%.

The share of exports in the structure of net income during 2016-2020 ranged from 82-91%, and had a steady upward trend. In the future we will analyze the structure of exports of services (in terms of individual countries of export and in terms of certain types of services).

Table 1.7

Dynamics of the main indicators characterizing the implementation of operations for the export of services at the company Clever Business Management, LLC for 2016-2020

Indicators	Years					Absolute deviation		Growth rate, %	
	2016	2017	2018	2019	2020	2016 - 2020	2019 - 2020	2016 - 2020	2019-2020
Exports, th. UAH	26917	39729	45173	54371	58152	31235	116,0	3782	7,0
Net income, th. UAH	32044	48450	52527	61091	63904	31859	99,4	2813	4,6
The share of exports in total income (expresses the level of income generation through exports),%	84	82	86	89	91	7	-	2	-

Source: according to Clever Business Management, LLC

In tab. 1.8 shows the volume of exports at the enterprise by main types of services. From the table. 1.8 we can see that the growth of services that involved software development in 2016-2020 amounted to 10042 thousand UAH or + 159%. The growth of services that provided for the configuration of infrastructure and services for setting up technical solutions in 2016-2020 amounted to 20169 thousand UAH or + 160%.

Table 1.8

Dynamics of export volumes at the Clever Business Management, LLC by main types of services in 2016-2020, th. UAH

Services specification	Years					Deviation		Deviation	
						for 2016-2020		for 2019-2020	
	2016	2017	2018	2019	2020	Abs., th. UAH.	Rate, %	Abs., th. UAH.	Rate, %
<i>Software development services</i>	6299	9971	11926	13701	16341	10042	159	2639	19

continue the tab. 1.8

Services specification	Years					Deviation		Deviation	
						for 2016-2020		for 2019-2020	
	2016	2017	2018	2019	2020	Abs., th. UAH.	Rate, %	Abs., th. UAH.	Rate, %
- integration of CRM-systems	1399	1908	2530	3317	3780	2381	170	463	14
- development of payment connectors	1157	2304	3208	3480	4187	3030	262	707	20
- development of plug-ins for integration with Salesforce CRM	2180	3656	4563	6090	6687	4507	207	598	10
- other software development work	1562	2106	1625	815	1686	124	8	871	107
<i>Infrastructure configuration and migration services</i>	<i>12570</i>	<i>20818</i>	<i>22089</i>	<i>29958</i>	<i>32740</i>	<i>20169</i>	<i>160</i>	<i>2782</i>	<i>9</i>
- migration to AWS platform	3311	5760	7048	6959	8083	4772	144	1124	16
- migration to MS Azure platform	2287	3616	4291	4730	4420	2132	93	-311	-7
- migration to Google Cloud platform	5949	9218	9758	11146	11572	5623	95	426	4
- other Devops services	1023	2225	993	7122	8665	7642	747	1543	22
<i>Consulting services</i>	<i>8048</i>	<i>8938</i>	<i>11158</i>	<i>10711</i>	<i>9072</i>	<i>1024</i>	<i>13</i>	<i>-1639</i>	<i>-15</i>
Totals	26917	39729	45173	54371	58152	31235	116	3782	7

Source: according to Clever Business Management, LLC

The service structure of exports characterizes the range on the foreign market of Clever Business Management, LLC.

In tab. 1.9 shows the structure of exports at the enterprise by main product categories in percentage terms.

Table 1.9

Dynamics of the structure of exports at the company Clever Business Management, LLC by main types of services in 2016-2020, th. UAH

Services specification	Years					Deviation, %	
	2016	2017	2018	2019	2020	2016-2020	2019-2020
<i>Software development services</i>	23,4	25,1	26,4	25,2	28,1	4,7	2,9
- integration of CRM-systems	5,2	4,8	5,6	6,1	6,5	1,3	0,4
- development of payment connectors	4,3	5,8	7,1	6,4	7,2	2,9	0,8
- development of plug-ins for integration with Salesforce CRM	8,1	9,2	10,1	11,2	11,5	3,4	0,3
- other software development work	5,8	5,3	3,6	1,5	2,9	-2,9	1,4
<i>Infrastructure configuration and migration services</i>	46,7	52,4	48,9	55,1	56,3	9,6	1,2
- migration to AWS platform	12,3	14,5	15,6	12,8	13,9	1,6	1,1
- migration to MS Azure platform	8,5	9,1	9,5	8,7	7,6	-0,9	-1,1
- migration to Gooagle Cloud platform	22,1	23,2	21,6	20,5	19,9	-2,2	-0,6
- other Devops services	3,8	5,6	2,2	13,1	14,9	11,1	1,8
<i>Consulting services</i>	29,9	22,5	24,7	19,7	15,6	-14,3	-4,1
Разом	100,0	100,0	100,0	100,0	100,0	0	0

Source: according to Clever Business Management, LLC

According to Table 1.9, in 2016, the structure of exports at the company was dominated by such services as "Infrastructure configuration and migration services" - 46.7%, "Software development services" - 23.4%. Other types of services exported by the enterprise accounted for 29.9%.

In 2020, the share of services such as "Infrastructure configuration and migration services" in the total structure of exports increased by 9.6% compared to 2016 and amounted to 56.3%, the share of services "Software development services" increased compared to In 2016, by 4.7% and amounted to 28.1%, the share of other services decreased by 14.3% and amounted to 14.9%.

Next, consider the geographical structure of exports. In tab. 1.10 shows the volume of exports at the enterprise in the main geographical areas.

Table 1.10

Dynamics of export volumes at the Clever Business Management, LLC in the main geographical areas in 2016-2020, th. UAH

Regions and Countries	Years					Deviation for 2016-2020		Deviation for 2019-2020	
	2016	2017	2018	2019	2020	Abs. th. UAH.	Growth rate, %	Abs. th. UAH.	Growth rate, %
<i>North America and Great Britain</i>	8048	11759	13641	17290	18028	9980	124	737	4
- USA	5909	8503	10163	12995	13492	7583	128	497	4
- Canada	794	1113	1400	978	1425	631	79	447	46
- United Kingdom	1345	2146	2078	3317	3111	1765	131	-206	-6
<i>Countries of Asia and the East</i>	1103	1708	1762	1958	2181	1078	98	223	11
- Turkey	498	755	813	924	1017	520	104	93	10
- UAE	605	953	948	1033	1163	557	92	129	13
<i>EU countries</i>	10337	14818	17844	24955	24831	14494	140	-124	0
- Germany	1090	1788	1625	3860	3111	2021	185	-749	-19
- France	901	1510	1310	2990	2442	1541	171	-548	-18
- Finland	875	913	1898	1686	2123	1247	143	437	26
- other EU countries	7470	10608	13009	16420	17155	9685	130	735	4
<i>Other countries</i>	7430	11442	11926	10167	13114	5684	77	2947	29
<i>Together</i>	26917	39729	45173	54371	58152	31235	116	3782	7

Source: according to Clever Business Management, LLC

According to tab. 1.10, the maximum increase in exports in 5 years was observed in North America and the United Kingdom. In 2016, North America and the United Kingdom accounted for 8048 th. UAH export services, including 5909 th were exported to the USA. UAH services; 794 th were exported to Canada. UAH services, and customers from the UK were provided with services totaling 1345 th. UAH. In 2020, there was an increase in exports of services within the region by 9980 th. UAH or 124%, including an increase in exports of services to the United States was 7583 th. UAH, to Canada - 631 th. UAH, to Great Britain - 1765 th. UAH. In 2020, the countries of North America and the United Kingdom accounted for 18028 th. UAH export

services, including 13492 th were exported to the USA. UAH services; 1425 th were exported to Canada. UAH services, and customers from the UK were provided with services totaling 3111 thous. UAH.

Quite intensive growth in exports over 5 years was observed in the EU. In 2016, the EU accounted for 10,337 th. UAH export services, including to Germany was exported 1090 th. UAH services; 901 th were exported to France. UAH services, to Finland - 975 th. UAH, and customers from other EU countries were provided with services totaling 7470 th. UAH. In 2020, there was an increase in exports of services within the region by 14494 th. UAH or 140%, including the growth of exports of services to Germany amounted to 2021 th. UAH, to France - 1541 th. UAH, to Finland - 1247 th. UAH., and to other EU countries - 9685 th. UAH. In 2020, the EU accounted for 24,831 th. UAH export services, including to Germany was exported 3111 th. UAH services; 2442 th were exported to France. UAH services, to Finland - 2123 th. UAH, and clients from other EU countries were provided with services totaling 17,155 th. UAH.

A significant share in the export of services was occupied by Eastern European countries. In 2016, Eastern European countries accounted for 1103 th. UAH export services, including to Poland was exported 498 th. UAH services; 605 th were exported to Hungary. UAH services. In 2020, there was an increase in exports of services within the region by 1078 th. UAH or 98%, including an increase in exports of services to Poland was 520 th. UAH, to Hungary - 557 th. UAH. In 2020, the countries of Eastern Europe accounted for 2181 th. UAH export services, including to Poland was exported 1017 th. UAH services; 1063 th were exported to Hungary. UAH services.

The geographical structure of the company's exports as a percentage is given in tab. 1.11.

According to tab. 1.11, in the regional structure of the company's exports to the Nordic countries and the United Kingdom accounted for 29.9% in 2016, 29.6% in 2017, 30.2% in 2018, 31.8% in 2019, 31.0% in 2020. We can conclude that there is a gradual upward trend in exports from this country.

EU countries accounted for 38.4% in 2016, 37.3% in 2017, 39.5% in 2018,

45.9% in 2019, and 42.7% in 2020. The growth of the share of exports from Germany in 2016-2020 is due to the reorientation of the company to the market of this country.

Table 1.11

Dynamics of the structure of exports at the company Clever Business Management, LLC in the main geographical areas in 2016-2020, %

Regions and Countries	Years					Deviation, %	
	2016	2017	2018	2019	2020	2016-2020	2019-2020
<i>North America and Great Britain</i>	29,9	29,6	30,2	31,8	31,0	1,1	-0,8
- USA	22,0	21,4	22,5	23,9	23,2	1,3	-0,7
- Canada	2,9	2,8	3,1	1,8	2,5	-0,5	0,7
- United Kingdom	5,0	5,4	4,6	6,1	5,3	0,4	-0,8
<i>Countries of Asia and the East</i>	4,1	4,3	3,9	3,6	3,8	-0,3	0,2
- Turkey	1,8	1,9	1,8	1,7	1,7	-0,1	0,0
- UAE	2,2	2,4	2,1	1,9	2,0	-0,2	0,1
<i>EU countries</i>	38,4	37,3	39,5	45,9	42,7	4,3	-3,2
- Germany	4,0	4,5	3,6	7,1	5,3	1,3	-1,8
- France	3,3	3,8	2,9	5,5	4,2	0,9	-1,3
- Finland	3,3	2,3	4,2	3,1	3,7	0,4	0,6
- other EU countries	27,8	26,7	28,8	30,2	29,5	1,7	-0,7
<i>Other countries</i>	27,6	28,8	26,4	18,7	22,6	-5,1	3,9
<i>Together</i>	100,0	100,0	100,0	100,0	100,0	0,0	0,0

Source: according to Clever Business Management, LLC

Therefore, the general manager of projects and the financial director are responsible for the organization of export operations at the enterprise. The general project manager is responsible for the organizational part of the export of services. The CFO monitors the fulfillment of financial obligations under agreements with foreign partners. In 2016, the volume of exports of services at the enterprise amounted to 26,917 th. UAH. Over 5 years, the volume of exports in hryvnia equivalent increased by 31,235 th. UAH or 116%. In 2019-2020 there was an increase in exports at the

enterprise by 3782 th. UAH or 7.0%. At the same time, the share of exports in the cost of services provided in 2020 was 91%. The maximum increase in exports in 5 years was observed in North America and the United Kingdom. Quite intensive growth in exports over 5 years was observed in the EU. EU countries accounted for 38.4% in 2016, 37.3% in 2017, 39.5% in 2018, 45.9% in 2019, and 42.7% in 2020. The growth of the share of exports from Germany in 2016-2020 is due to the reorientation of the company to the market of this country. In 2020, the share of services such as "Infrastructure configuration and migration services" in the total structure of exports increased by 9.6% compared to 2016 and amounted to 56.3%, the share of services "Software development services" increased compared to In 2016, by 4.7% and amounted to 28.1%, the share of other services decreased by 14.3% and amounted to 14.9%.

1.3. Evaluating of the services export effectiveness of Clever Business Management, LLC

In the future we will analyze the indicators of the effectiveness of export operations, taking into account the structure of the formation of costs for the organization of foreign economic activity of the investigated enterprise Clever Business Management, LLC. Evaluation of the effectiveness of export operations involves determining the amount of financial result (effect) from the provision of services to foreign counterparties, as well as assessing the factors influencing this process.

Below in the tab. 1.12 shows the dynamics of the efficiency of export operations of services Clever Business Management, LLC for 2016-2020

According to tab. 1.12, in general, the dynamics of the efficiency of export operations did not have a clearly defined dynamics.

In 2016, the value of the effect of exports amounted to 7803 th. UAH, including total revenue from services to foreign customers amounted to 26917 th. UAH, and the total cost of exporting services was 19114 th. UAH, including direct costs (salaries, lease of IT infrastructure in AWS, MS Azure and Google Cloud, other software

development costs) accounted for 14535 th. UAH, and on Overhead costs - 4579 th. UAH. In 2016, the efficiency of export operations was 1.41 points. During 2016-2020, the value of the effect of exports increased by 10618 th. UAH or 136%.

Table 1.12

**Dynamics of indicators of efficiency of operations on export of services of
LLC Clever Business Management for 2016-2020**

Indicators	Years					Deviation for 2016-2020		Deviation for 2019-2020	
	2016	2017	2018	2019	2020	Abs.. th. UAH.	Growth rate, %	Abs.. th. UAH.	Growth rate, %
Export revenue (E), th. UAH	26917	39729	45173	54371	58152	31235	116	3782	7
Direct costs of providing IT services (Cd), th. UAH	14535	21851	24619	28327	30704	16169	111	2377	8
including									
Staff salaries, th. UAH	10901	16388	18465	21245	23796	12895	118	2551	12
IT infrastructure lease in AWS, MS Azure and Google Cloud, th. UAH	2180	3278	3693	4249	4299	2118	97	50	1
Other software development costs, th. UAH	1454	2185	2462	2833	2610	1156	80	-223	-8
Overhead costs (Ovh), th. UAH	4579	6883	7755	8923	9027	4449	97	104	1
including									
Administrative costs, th. UAH	218	328	369	425	430	212	97	5	1
Sales costs, th. UAH	4361	6555	7386	8498	8597	4237	97	99	1
Total cost of IT services exports (TC = Cd + Ovh), th. UAH	19114	28734	32375	37250	39732	20618	108	2482	7
Export effect (PRe = E - TC), th. UAH	7803	10995	12799	17120	18421	10618	136	1300	8
Export efficiency (Ke = E / TC),	1,41	1,38	1,40	1,46	1,46	0,06	3,93	0,002	0,28

points									
Profitability of export sales ($Re = PRe / E * 100\%$)	40,8	38,3	39,5	46,0	46,4	5,5	13,6	0,4	0,9
Profitability of export costs ($Rc = E / TC * 100\%$)	53,7	50,3	52,0	60,4	60,0	6,3	11,8	-0,4	-0,7

Source: according to Clever Business Management, LLC

The effect of exports of services in 2020 was 18241 th. UAH. It should be noted that in 2019-2020 there was an increase in the effect of exports by 1300 th. UAH or 8%. It was possible to observe in 2016-2020 an increase in net income from the provision of services to foreign customers by 31,235 th. UAH th. UAH, and the total cost of exporting services increased by 20,618 th. UAH and amounted to 39732 th. UAH.

The dynamics of profitability of export costs and profitability of services are shown in Fig. 1.6

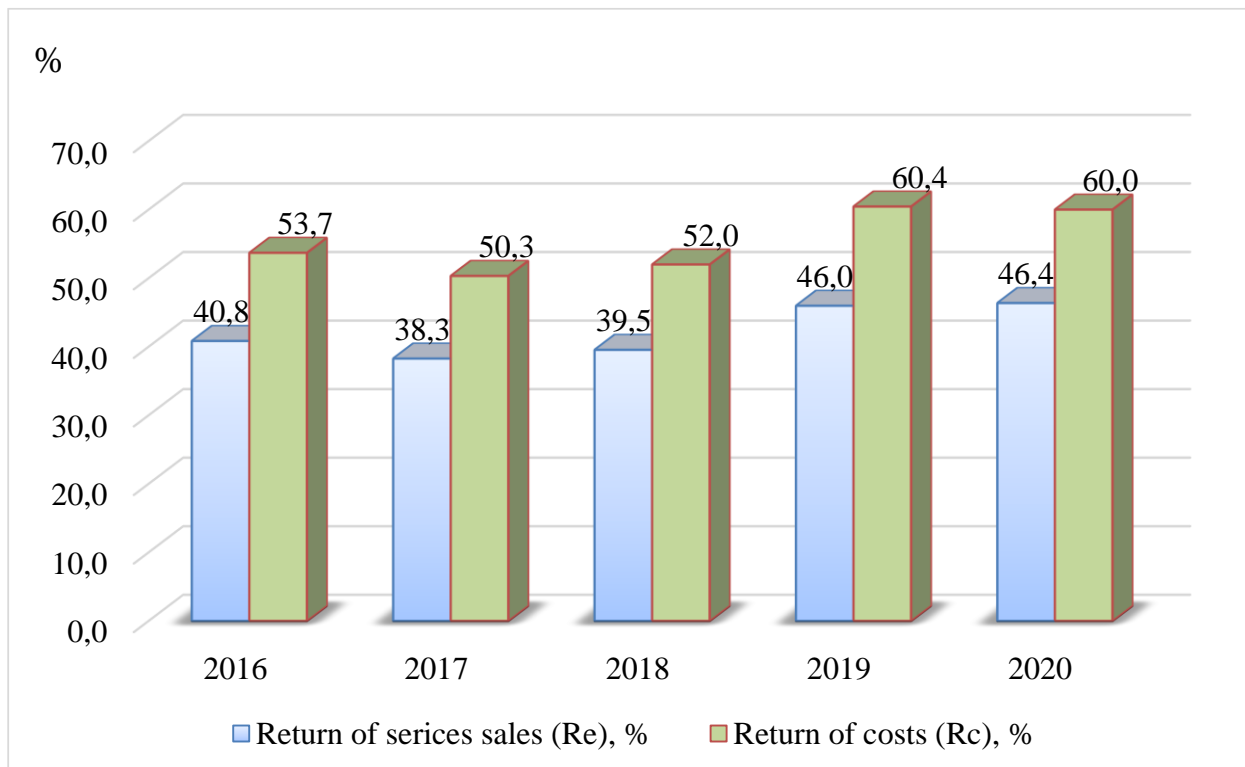


Fig. 1.6. Dynamics of indicators of profitability of export costs and profitability of services provided by Clever Business Management, LLC for 2016-2020, %

Source: according to Clever Business Management, LLC

Characterizing the value of the indicator of profitability of costs for the export of IT services, we note that in 2016-2017, this indicator had a slight decrease, and in 2017-2020 resumed its growth. In 2016, the rate of return on costs for the export of IT services was 53.7%, in 2017 - 50.3%, in 2018 - 52.0%, in 2019 - 60.4%, in 2020 - 60.0%.

It can be seen that the direct costs in 2020 (salaries, rental of IT infrastructure in AWS, MS Azure and Google Cloud, other software development costs) accounted for 30704 th. UAH, and on Overhead costs - 9027 th. UAH. In 2016, the efficiency of export operations was 1.41 points, and in 2020 the efficiency of exports increased to 1.46 points. It should be noted that the main factor in increasing the efficiency of export operations during the period 2016-2020 was the reduction of costs for the organization of the process of providing services to foreign customers.

It should be noted that the main factor in increasing the efficiency of export operations during the period 2016-2020 was the reduction of costs for the organization of the process of providing services to foreign customers.

Considering the value of the indicator of profitability of services for export, we note that in 2016-2020 this indicator had a steady upward trend. In 2016, the profitability of exports of services was 40.8%, in 2017 - 38.3%, in 2018 - 39.5%, in 2019 - 46.0%, in 2020 - 46.4%.

In general, the increase in the profitability of IT services to foreign customers was also explained to some extent by the tendency to strengthen the national currency in 2017-2020, as a result of which the level of markup on services increased slightly in hryvnia equivalents.

In the future, we will analyze the impact of factors on the amount of income from the provision of IT services and the amount of costs associated with the organization of the process of servicing foreign customers and sales, on the profitability of exports. The corresponding calculations are given in tab. 1.13.

Table 1.13

Assessment of the impact of income and expenditure factors from the export of IT services on the export efficiency indicator for 2016-2020, %

Indicator	Markers	Years				
		2016	2017	2018	2019	2020
Net income from the provision of services to foreign counterparties, th. UAH	E	26917	39729	45173	54371	58152
The total cost of organizing the export of services, th. UAH	TC	19114	28734	32375	37250	39732
Import efficiency	$K_e = T / TC$	1,41	1,38	1,40	1,46	1,46
- Changing the efficiency of exports including	B _{Mo}	x	-0,03	0,01	0,06	0,00
- due to changes in the volume of services	x	x	0,67	0,19	0,28	0,10
- due to changes in export costs	x	x	-0,70	-0,18	-0,22	-0,10

Source: according to Clever Business Management, LLC

In 2016-2017, the export efficiency indicator decreased by 0.03 points, including due to revenue growth, export efficiency increased by 0.67 points, and due to the growth of export costs for services, the studied indicator decreased by 0.70 points.

In 2017-2018, the export efficiency indicator decreased by 0.03 points, including due to revenue growth, export efficiency increased by 0.67 points, and due to the growth of export costs for services, the studied indicator decreased by 0.70 points.

In 2018-2019, the export efficiency indicator increased by 0.06 points, including due to revenue growth, export efficiency increased by 0.28 points, and due to the growth of export costs for services, the studied indicator decreased by 0.22 points.

In 2019-2020, the export efficiency indicator remained almost unchanged. The impact of revenue growth and export costs was at a parity level.

Therefore, the efficiency of IT services exports was evaluated by Clever Business Management LLC. During 2016-2020, the value of the effect of exports increased by 10618 th. UAH or 136%. The effect of exports of services in 2020 was 18241 th. UAH. It should be noted that in 2019-2020 there was an increase in the effect

of exports by 1300 th. UAH or 8%. It was possible to observe in 2016-2020 an increase in net income from the provision of services to foreign customers by 31,235 th. UAH th. UAH, and the total cost of exporting services increased by 20,618 th. UAH and amounted to 39732 th. UAH. In 2016, the rate of return on costs for the export of IT services was 53.7%, in 2017 - 50.3%, in 2018 - 52.0%, in 2019 - 60.4%, in 2020 - 60.0%. In 2016, the profitability of exports of services was 40.8%, in 2017 - 38.3%, in 2018 - 39.5%, in 2019 - 46.0%, in 2020 - 46.4%. It should be noted that the main factor in increasing the efficiency of export operations during the period 2016-2020 was the reduction of costs for the organization of the process of providing services to foreign customers. In 2019-2020, the export efficiency indicator remained almost unchanged. The impact of revenue growth factors and export costs was on a parity level.

Conclusions to section 1

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

1. The analysis of the basic indicators of financial and economic activity of the enterprise was carried out. In 2019, the value of the company's net income was 61091 th. UAH, and in 2020 this figure increased by 5%. At the same time, the cost of services provided increased by 4%. The change in these indicators affected the growth of gross profit by 8%. The company's net profit in 2019 amounted to 5117 th. UAH, and in 2020 increased by 67%. The structure of sources of financing of the enterprise was dominated by the share of equity. Borrowed capital was formed only from current liabilities. The majority of current liabilities were trade payables and stable liabilities (liabilities of the company for settlements with staff and other types of payments). Obtaining a positive financial result by the company was the main factor in the growth of retained earnings in the structure of equity.

2. The general manager of projects and the financial director is responsible for the organization of export operations at the enterprise. The general project manager is responsible for the organizational part of the export of services. The CFO monitors the fulfillment of financial obligations under agreements with foreign partners. In 2016,

the volume of exports of services at the enterprise amounted to 26,917 th. UAH. Over 5 years, the volume of exports in hryvnia equivalent increased by 31,235 th. UAH or 116%. In 2019-2020 there was an increase in exports at the enterprise by 3782 th. UAH or 7.0%. At the same time, the share of exports in the cost of services provided in 2020 was 91%. The maximum increase in exports in 5 years was observed in North America and the United Kingdom.

3. The efficiency of IT services exports was evaluated by Clever Business Management LLC. During 2016-2020, the value of the effect of exports increased by 10618 th. UAH or 136%. The effect of exports of services in 2020 was 18241 th. UAH. It should be noted that in 2019-2020 there was an increase in the effect of exports by 1300 th. UAH or 8%. It was possible to observe in 2016-2020 an increase in net income from the provision of services to foreign customers by 31,235 th. UAH th. UAH, and the total cost of exporting services increased by 20,618 th. UAH and amounted to 39732 th. UAH. In 2018-2019, the export efficiency indicator increased by 0.06 points, including due to revenue growth, export efficiency increased by 0.28 points, and due to the growth of export costs for services, the studied indicator decreased by 0.22 points. In 2019-2020, the export efficiency indicator remained almost unchanged. The impact of revenue growth and export costs was at a parity level.

SECTION 2. WAYS TO IMPROVE FOREIGN ECONOMIC ACTIVITY MANAGEMENT OF CLEVER BUSINESS MANAGEMENT, LLC DURING PANDEMIC COVID-19

2.1. Proposals to improve the export activities of Clever Business Management, LLC based on the creation of a digital ecosystem using BIG DATA

In this question it is necessary to consider features of application of BigData as tools of the decision of business problems of the enterprise on improvement of export of IT services of the LLC Clever Business Management, LLC. To this end, it is necessary to create a business case, which will require justification of the decision to implement the relevant digital ecosystem or to refine the existing one.

Research analysts believe that data will be a vital asset, and security - a critical foundation in life. The authors are also confident that the technology will change the economic landscape, and the average user will communicate with connected devices about 4,800 times a day. (Fig. 2.1).

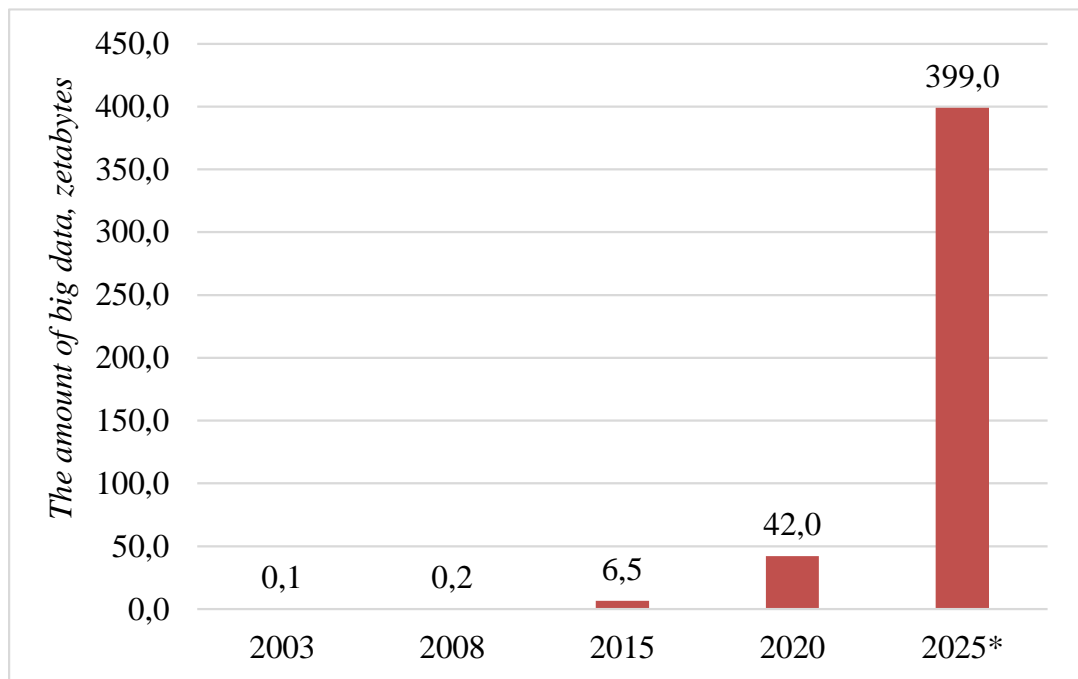


Fig. 2.1. Dynamics of big data in the world, zettabytes

Source: according to [5]

In 2020, humanity has formed 40-44 zettabytes of information. According to

forecasts, by 2025 the amount of data will increase 10 times, according to a report by The Data Age 2025, prepared by analysts at IDC. The report notes that most of the data will be generated by businesses themselves, not by ordinary consumers.

Also, it should be added that a fairly rapid growth in big data is projected due to the outlet of the IoT (Internet of Things), when information will be accumulated by different devices. According to experts, the BigData category includes most data streams over 100 GB per day.

The use of big data analysis technologies has a huge potential, and huge arrays of information allow you to get the most unexpected results. It is also worth noting the following question: why the use of BigData technologies is more appropriate than the use of conventional statistics and business intelligence, which use standard statistical methods of analysis and presentation of data [5].

With the growing number of gadgets, the development of bandwidth of cellular and wired networks and the emergence of new information technologies, the volume of the data economy is growing exponentially. And with it the opportunities that working with big data opens up. Working with a running data changes in the eyes of absolutely every area of human activity - from entertainment to health, safety to food.

Now, when a significant part of humanity in one form or another in quarantine, self-isolation, and even in a situation of economic uncertainty, it's time to look at what role big data play in our lives, and most importantly - what role they will play in the near future [5].

Big data determines not only which movie or series to offer you to watch next, but also which movies to shoot. Hollywood is already close to using the big data when writing screenplays and casting actors, but so far it is only at the beginning of the road. And it is not necessary to be limited only to segmentation and analysis of the audience. BigData allows you to work in this way and with the content itself. For example, Netflix analyzes and sorts its vast library of content by more than 70,000 features. After the film and television industries, big data is changing the world of music. Cloud services, from Apple's iTunes to YouTube Music, operate with vast arrays of data about user preferences and habits.

The next step in substantiating the business requirements was to identify the main problems of export development, which can be solved by implementing a digital ecosystem using BigData. To this end, the Solution Vision Canvas diagram was built, which characterizes the main possible areas for improving the promotion of Clever Business Management, LLC services in foreign markets.

<i>PROBLEMS/ OPPORTUNITIES</i>	<i>ROOT CAUSES</i>	<i>GOALS</i>	<i>SOLUTIONS</i>	<i>OBJECTIVES</i>
<ul style="list-style-type: none"> -Quite low conversion of the company's site. -Lack of customer database for potential advertising mailings 	<ul style="list-style-type: none"> -Lack of targeting when sending advertising messages -Inability to correctly place contextual and banner ads due to ignorance of web resources used by the target audience 	<ul style="list-style-type: none"> -Increase the efficiency of the process of promoting the company's brand 	<ul style="list-style-type: none"> increase the level of recognition, attract new customers, get before ordering. 	<ul style="list-style-type: none"> -Increase the conversion rate of the site by 50% -Expand customer database by 200%
			<i>FEATURES</i>	
<i>BUSINESS REQUIREMENTS</i>			<i>STAKEHOLDERS</i>	
<ul style="list-style-type: none"> • the ability to enter information about current customers of the company; • the ability to obtain data about the target audience and record them in the customer database; • site KPI evaluation 			<ul style="list-style-type: none"> - business owners; - director of the enterprise; - Commercial Director 	

Fig. 2.2. Diagram of identifying business requirements that characterizes the main possible areas for improving the promotion of Clever Business Management, LLC in foreign markets

Source: according to Clever Business Management, LLC

The proposed model Solution Vision Canvas formalizes the main groups of business requirements for the formation of the digital ecosystem of the enterprise based on the results of communication with stakeholders and the collection of relevant requirements.

The next step was to define system requirements - functional and non-functional

requirements. In order to determine the functional requirements, the method of creating a Use-case diagram was used.

An example of a Use-case diagram describing the basic functional requirements for the proposed digital solution from the point of view of users (actors) is given in Fig. 2.3.

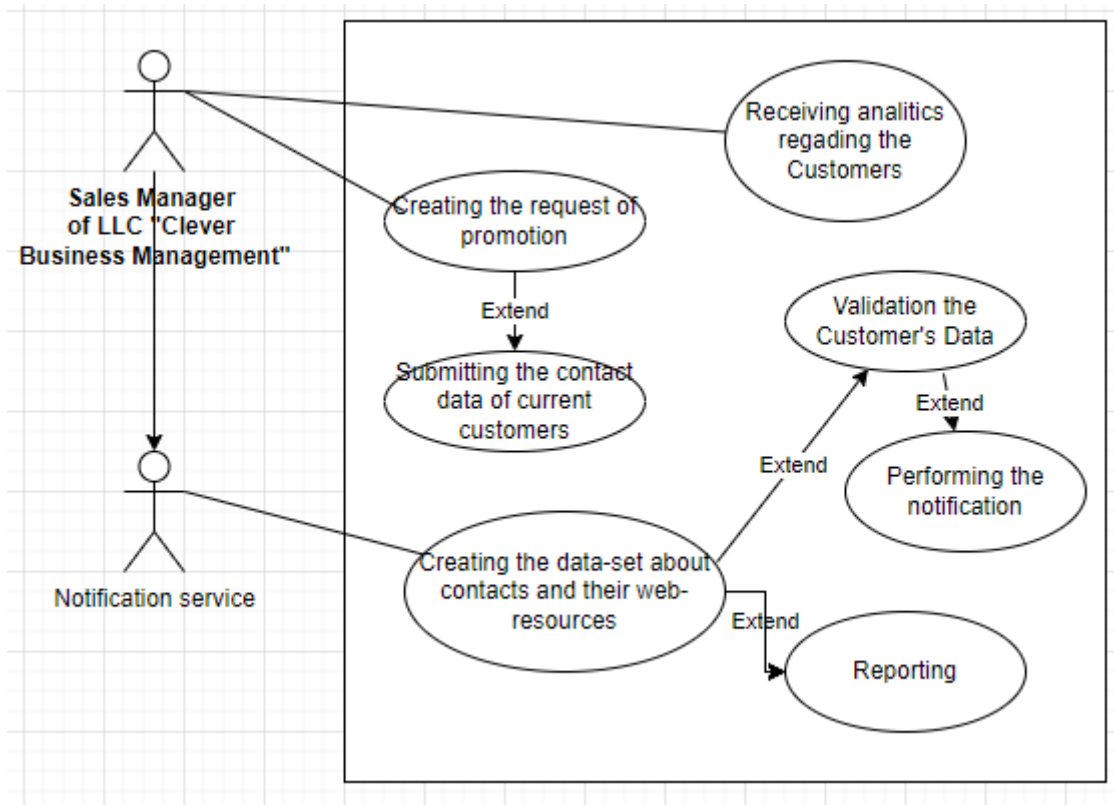


Fig. 2.3. Use-case diagram of the main functional requirements for the proposed digital solution Clever Business Management, LLC

Source: according to Clever Business Management, LLC

According to the analysis of the main business processes, the main problems and tasks of informatization were identified, which will allow to solve these problems (tab. 2.1).

Briefly describe the proposed business case on the diagram of user cases.

The software solution should act as a kind of web-oriented application. The IT Services Sales Manager on behalf of Clever Business Management LLC can log in to this application. The sequence of actions is as follows:

1. User authorization;

Table 2.1

**The main problems and tasks of Clever Business Management, LLC
Clever Business Management, LLC, which should be solved with the help of the
proposed digital solution Clever Business Management, LLC**

<i>№</i>	<i>Problems identified</i>	<i>Causes of the problem</i>	<i>Possible solutions for the implementation of information systems that solve problems</i>
1	Ineffective advertising, the inability to effectively promote	Lack of opportunity for targeted advertising for business customers	The software solution will allow you to send advertising messages to the target audience
2	Low site conversion	Lack of information about web resources used by potential customers	The solution will provide a list of web resources on which you can place banner and contextual advertising, which will increase the conversion rate of the site

Source: according to Clever Business Management, LLC

2. Opening a form for creating a request for the operator's company to send advertising messages;
3. Entering data in the form of creating a request:
 - adding a list of contact numbers of existing customers Clever Business Management, LLC;
 - Add targeting targeting options:
4. The software searches for customer data based on their contact numbers in the databases of the mobile operator (BigData Zone);
5. After the execution of the request on the part of the mobile operator, a temporary sample of all found records with web resources, which were visited by the clients of Clever Business Management, LLC, is formed;
6. On the basis of the data of the received list of web resources the following request on search of all contact data which used the same web resources, as current clients of LLC Clever Business Management is formed;
7. Validation of the received contact data on their urgency.
8. Advertising messages are sent on behalf of Clever Business Management, LLC to contact numbers that have already been validated.
9. The mobile operator sends to the office of the manager of Clever Business

Management, LLC, which is located in the web application, a report on the implementation of the mailing, as well as data on web resources that are most frequently visited by current customers.

According to the given data the following BPMN diagram for the top-level description of business process of interaction between the main actors of a business case was constructed.:

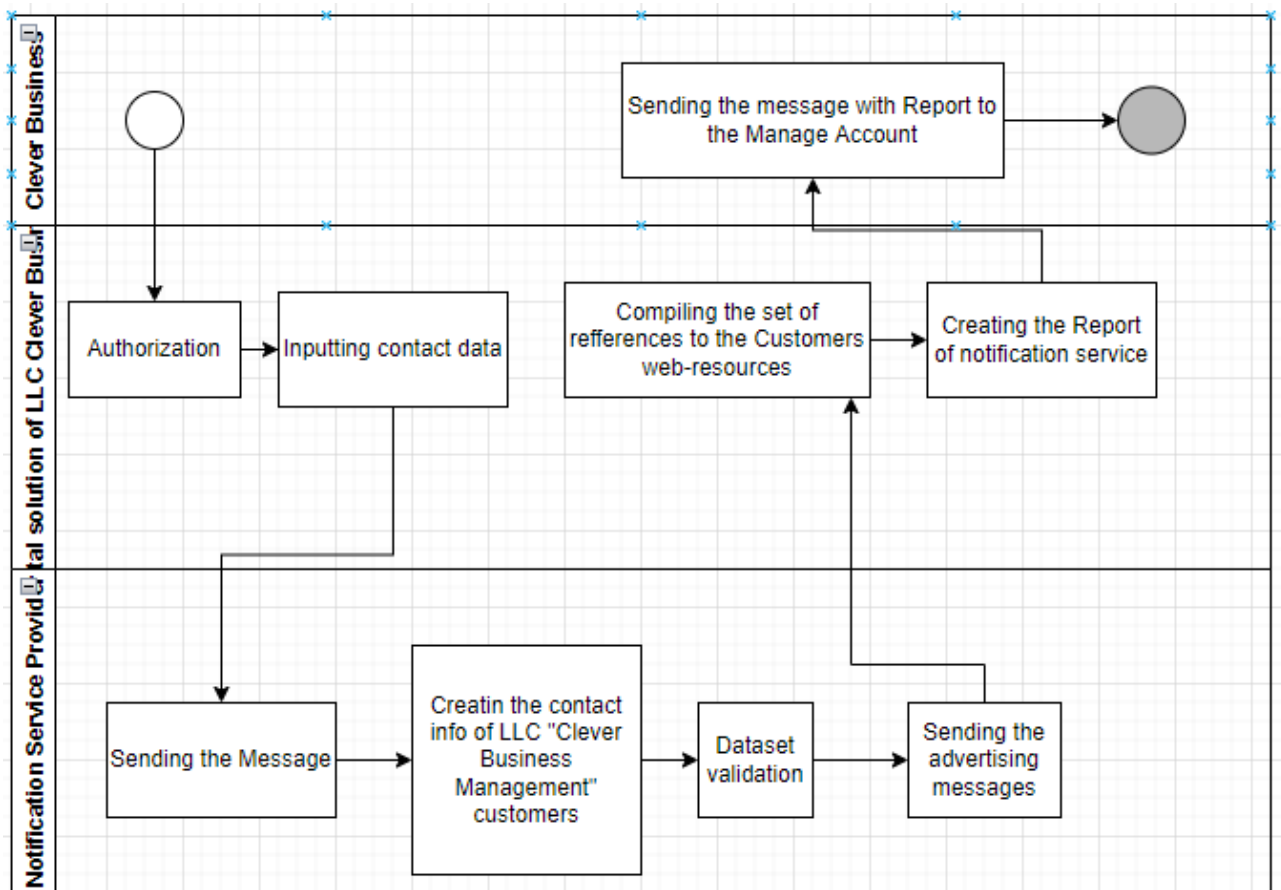


Fig. 2.4. BPMN diagram for a top-level business process description for the proposed digital solution to improve the export performance of Clever Business Management, LLC

Source: according to Clever Business Management, LLC

Thus, based on the above scenario, the manager of Clever Business Management, LLC forms a sample advertising message in which he places information about his own site (a potential customer, after receiving the message, can go to the site and immediately register in two clicks). In addition, in the report from the mobile operator, the business customer receives a list of web resources that are most frequently

visited by its customers. According to this list, the customer will be able to place advertising information (banner advertising, placement of links to the site), which will also increase the level of conversion of the site.

It should be noted that the BPMN 2.0 business process modeling notation (business process modeling notation 2.0) was used to describe the business process of mailing formation based on the proposed as-is algorithm.

To describe the individual processes, a detailed description of them was provided in tab. 2.2.

Table 2.2

Operations of the process of creating advertising mailings based on the proposed solution using Big Data

<i>N</i>	<i>Elements of the software solution involved in the process</i>	<i>Operations</i>	<i>Performer</i>
1.	Authorization stage	The user of the enterprise is authorized in the application	Software user
2.	Personal user interface	Entering factual information about the contact details of the company's customers	Software user
3.	Personal user interface	Initiation of a request for processing to the mobile operator	Software user
4.	Backend of the designed software solution	Send a processing request to your mobile carrier	Designed system
5.	Mobile operator database and scripts for query processing	Request processing, contact validation, mailing of advertising messages according to the list	Mobile operator information system
6	Backend of the designed software solution	Receiving data about the completed mailing	Designed system
7	Backend of the designed software solution	Generating a mailing report	Designed system

Source: according to Clever Business Management, LLC

Thus, based on the results of communication with stakeholders and collection of relevant requirements, the main problems of the researched enterprise were identified and the Solution Vision Canvas model was developed, which formalizes the main groups of business requirements to improve the export activities of Clever Business Management LLC. The key problems of the enterprise that need to be solved with the use of software include the following: the lack of targeted advertising in Clever Business Management, LLC; lack of information about web resources used by

potential customers. The software solution will allow you to send advertising messages to the appropriate target audience. The solution will also provide a list of web resources on which you can place banner and contextual advertising, which will increase the conversion rate of the site. Based on the logic of the proposed software solution, Clever Business Management, LLC forms a sample advertising message in which it places information about its own site (a potential customer, upon receipt of the message, can go to the site and register in two clicks). In addition, in the report from the mobile operator Clever Business Management, LLC receives a list of web resources that are most frequently visited by its customers. According to this list, the customer will be able to place advertising information (banner advertising, placement of links to the site), which will also increase the level of conversion of the site. Accordingly, the goals of increasing site conversion and increasing the number of orders will be achieved.

2.2. Substantiation of digital SMM-marketing measures to improve the process of promoting enterprise services in foreign markets

In this regard, we will reveal in more detail the above areas of improvement of the process of application of digital SMM-marketing measures in the promotion of IT services of Clever Business Management, LLC in foreign markets, specifying them in the form of a program.

The SMM strategy for promoting the services of Clever Business Management, LLC is proposed to consist of 7 main stages:

- definition of the purposes of SMM-strategy of the enterprise;
- substantiation of the parameters of the target audience, definition of certain categories within the CA and substantiation of social networks for promotion;
- substantiation of the specifics of content formation;
- development of a media plan in terms of individual segments or without segmentation within the target audience;
- substantiation of the budget of SMM-strategy.

Now let's look at each element of the SMM promotion strategy.

Stage 1. Setting goals for SMM promotion

Developing an SMM strategy begins with setting goals. The goal must be achievable, limited in time, provided with resources and expressed in concrete numbers. We propose to use SMART technology to form goals. SMART - a scheme for setting and testing goals. Each goal should be compared according to the following list of criteria and checked to see if it meets them [53].

1. The goal must be specific

Instead of "wanting something", you should determine the end result with all the details. In the case of Clever Business Management, LLC the main specific parameters of goal delivery may be sales, number of customers

2. The goal must be measurable

The deviation of sales of information services, which is projected as a result of the implementation of the strategy, can be measured in%. A similar condition can be applied to the growth rate of the number of customers (customer base).

3. The goal must be attainable

In our opinion, sales of LLC services "Clever Business Management" can not grow faster than 50% per year. Even 30% is a very tense figure. Therefore, as a target we can define ranges of increase in sales and the number of customers in the range of 10-20%.

4. The goal must be relevant

In the case of selected goals for Clever Business Management, LLC sales and the number of customers are the basic economic indicators on which all other KRI companies depend.

5. The goal must be with clear deadlines (time bound)

In our case, it is proposed to consider a strategy for up to 3 years. However, we will assume that the goals set for the 1st year of the strategy implementation will be identical for the following years. Therefore, 2022 should be chosen as the deadline for the implementation of the new SMM strategy.

Thus, for Clever Business Management, LLC the main objectives of SMM promotion can be as follows:

- increase in demand for information services by 10% in 2022;

- increase in the level of brand recognition by 20% compared to the results for one month.

As we can see, with the help of social networks you can achieve both economic goals and image. At present, all goals are clearly defined in the proposed SMM promotion strategy.

Stage 2. Substantiation of the target audience and selection of appropriate channels for the promotion of services

This stage is very important because it determines the main target characteristics of concentrated efforts in the formation of communications in social networks. Defining the target audience should be done in several stages:

- Substantiation of the target audience for the promotion of Clever Business Management, LLC in social networks involves identifying key parameters of the target audience: social, geographical and thematic:

- social: does not matter, all age groups;
- geographical: we are interested in the city of Kyiv and Kyiv region, first of all;
- thematic: representatives of the target audience should be interested in the market of information services.

- Substantiation of certain categories within segments in the target audience. It is necessary to divide the entire target audience into several segments, which will differ from each other's needs, goals of purchasing goods, interests and other factors influencing the purchase. For the company Clever Business Management, LLC, taking into account the specifics of information services, it is advisable to identify the following segments of the target audience:

- companies that need information services;
- organizations that conduct tenders for information work;
- investors seeking to invest in the implementation of information projects.
- Define the social networks used by each of the segments and time of day that the consumer spends on the social network.

From the point of view of companies that may be interested in information services, the main contact persons who can search for potential contractors are the staff

of the commercial department. Therefore, LinkedIn and Facebook should be chosen as social networks for this category of clients.

Based on the identified segments of the target audience, we can form tab. 2.3. Tab. 2.3 depicts the types of communication channels for each segment of the target audience and the purpose of the communications.

Table 2.3

Parameters of the target audience for the formation of SMM-strategy of the enterprise LLC "Clever Business Management»

Target auditorium segment	<i>Target auditorium categories within each segment</i>	<i>Social networks</i>	<i>Goals from the formation of SMM-strategy</i>
Companies that need information services	Thematic feature: top management Geography: European Union Social sign: does not matter	LinkedIn Facebook	Reporting information about the company's information services, forming proposals
Organizations that conduct tenders for information work	Thematic feature: officials of the relevant departments Geography: European Union Social sign: does not matter	LinkedIn Facebook, Twitter YouTube	Formation of preconditions for participation in tenders
Investors seeking to invest in information projects.	Thematic feature: private investors Geography: USA Social sign: does not matter	Facebook Instagram YouTube	Involvement of the investor in the information project, performance of works for it

Source: according to Clever Business Management, LLC

Stage 3. Substantiation of directions of advancement and specifics of content formation

Based on the outlined segments of the target audience, you can determine the requirements for the formation of relevant advertising content on the pages of social networks Clever Business Management, LLC. Also in social networks, as an option, you can create a separate page for the target categories of the target audience. However, in our case there is no such need. Therefore, Clever Business Management, LLC does not see the meaning of defining a separate page for each segment of the target audience (tab. 2.4).

Table 2.4

Substantiation of content criteria for the formation of SMM-strategy of the company LLC "Clever Business Management»

<i>Social networks</i>	<i>Content Type</i>	<i>Content specification</i>
LinkedIn	News publications; Correspondence with subscribers in case of receiving questions from them within private chats	News in the field of new IT technologies; Company news with interesting offers; Information about implemented projects
Facebook		
YouTube	Video content publications	Information cases from the company's specialists; Material about implemented projects
Twitter	News publications; Correspondence with subscriptions in case of receiving questions from them within private chats	Company news with interesting offers
Instagram	Publish photo content	Material about implemented projects

Source: according to Clever Business Management, LLC

Stage 4. Drawing up a media plan (or communication plan) for each segment of the target audience

The media plan will be stolen from the tools of promotion on social networks, distributed over time. The tools of SMM promotion in social networks will include the following: targeted advertising; community advertising; viral advertising.

The media plan for the promotion of information services Clever Business Management, LLC in social networks is given in tab. 2.5.

Table 2.5

Media plan for the promotion of information services Clever Business Management, LLC in social networks

<i>Social Networks</i>	<i>Messages Types</i>	<i>Duration of publicaton 2022 p.</i>	<i>Time of publication</i>	<i>Frequency of messages, units (units)</i>		
				Per week	Per month	Annual
LinkedIn	Targeted advertising	Feb. - December.	Mon - Fri.	5	20	110
	Advertising in communities	Feb. - December.	Sat-Sun	4	16	176
Facebook	Viral advertising	Feb. - December.	Mon - Fri.	5	20	110
	Advertising in communities	Feb. - December.	Mon - Fri.	5	20	110
YouTube	Targeted advertising with video content	Feb.	Sat-Sun	1	4	12
Twitter	Targeted advertising	April.	Mon - Fri.	5	20	110
Instagram	Advertising in communities with photo content	June	Sat-Sun	4	16	48

Source: according to Clever Business Management, LLC

From the table. 2.5 of the media plan we can see that the highest frequency of advertising messages on social networks is tyFig. al for textual content that is planned to be placed on such social networks as LinkedIn, Facebook and Twitter. It is planned to post video and photo content on YouTube and Instagram, respectively. The production of such content requires professional effort, time, training and significant funds. Therefore, the amount of advertising content that takes into account the use of photo and video materials will be limited, but well processed. Due to the significant resources required to create such content, it can be periodically duplicated each year.

Thus, the main components of the formation of SMM-strategy of the enterprise were substantiated in this issue. Thus, for Clever Business Management LLC, the main goals of SMM promotion may be the following: to increase the demand for information services by 10% in 2022; increase in the level of brand recognition by 20% compared to the results for one month. From the point of view of companies that may be interested in information services, the main contact persons who can search for potential contractors are the staff of the commercial department. Therefore, LinkedIn and Facebook should be chosen as social networks for this category of clients. For state organizations (and local governments) that conduct tenders for information work, the main contact persons who can search for potential contractors are also the staff of these organizations. However, LinkedIn and Facebook, as well as Twitter and YouTube, should be chosen as social networks for this category of clients. For investors seeking to invest in information projects, it is advisable to choose such communication channels as Facebook, Instagram and YouTube. The main types of advertising content on social networks are selected: news publications; correspondence with subscribers in case of receiving questions from them within private chats, publication of video content, publication of photo content. The main categories of content will be: news in the field of information technology; company news with interesting offers; information on implemented projects, information cases from the company's specialists; material about implemented projects.

2.3. Forecast assessment of the effectiveness of Clever Business Management, LLC as a result of the implementation of the proposed digital measures

The forecast assessment of the effectiveness of Clever Business Management, LLC as a result of the implementation of the proposed digital measures involves determining the indicators of the Statement of financial performance for 2020-2024, taking into account the proposed measures and without them, based on the following hypotheses:

- planning of income and expenses should be carried out based on existing trends and the expected volume of possible growth of activities due to the export of services;

- planned revenues will increase due to additional exports of services, which can amount to 10% of revenue;

- investment costs for entering the Polish market will be amortized for 2 years.

Also, in order to forecast, it is necessary to first determine the cost budget for the implementation of the proposed measures.

Feasibility study involves determining the possible economic effect for the business customer, which it can obtain when developing the software on their own. In this case, to justify the profitability of the developed solution, we propose to use the following algorithm:

- 1) Determining the cost of time to create a solution and its implementation, taking into account staff training;

- 2) Determining the cost of creating a software product;

- 3) Determining the possible increase in income of the business customer in accordance with the data;

- 4) Defining the economic effect as the difference between revenue growth and the cost of software development.

An important stage is also the justification of the necessary methodological support for the project. A list of methods and approaches for each phase of the project is provided in Annex D.

In the future, we justify the cost budget for project implementation. Economic evaluation of measures for the implementation of the project task program can be carried out based on the schedule for the implementation of measures (Annex E). First, it is necessary to determine the possible cost of working time for each task. The results of the evaluation of the working time fund for the implementation of project implementation measures are given in Annex E.

In order to assess the working time fund for the project we use the following conditions:

- implementation of measures will be carried out with the use of personnel of specialized IT companies and partly - by employees of the enterprise - in terms of tasks to collect the necessary information);

- the cost of each event will be determined based on the cost of 1 hour of work of the relevant specialist who will be involved in the tasks.

To estimate the project budget, it is necessary to take into account the cost of labor of the relevant resources that must be used to implement the tasks. The estimated cost of a project manager in the IT services market is 40-45 th. UAH / month For a monthly working time fund of 160 hours, the time cost of this resource will be 282 UAH / hour. The cost of a business analyst is similar. The cost of technical staff is 60-75 th. UAH / month or 470 UAH / hour. The cost of the personnel of the enterprise involved in the project averages 200 UAH / hour.

Separately, in addition to the cost of labor, you need to consider the cost of technical resources and software. To implement the project will need to deploy servers in the amount of 3 units. in with the appropriate software. To this end, it is planned to rent these servers in a data center located in Munich (Germany). The cost of renting one server is \$ 12,500. / year. The cost of additional software will be estimated at \$ 15,000 / year (CRM-portal to provide the interface of the electronic document management system, the use of API interfaces of various services to transmit information to them).

Based on the above conditions, the project budget was prepared (Annex F).

The assessment of project effectiveness is based on the determination of potential revenues and possible costs, taking into account the proposed areas. For 2022, the project program provides for expenditures in the amount of 2109.1 th. UAH. In accordance with the costs incurred, the company is also able to obtain and deviation income from the sale of services. We will calculate the economic effect of the implementation of the proposed measures, using the following formula:

$$Ee = PRzah - PRbez_zah \quad (3.1)$$

Where, Ee - the economic effect of the implementation of the proposed measures, PRzah - the amount of operating profit received in the enterprise without taking into account measures to improve the management system; PRbez_zakh - the expected amount of operating profit, taking into account measures to improve the management system.

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

Thus, according to the calculations, we can say that in 2021-2024 there will be no significant increase in operating profit, if the company.

For 2021, the projected profit will be 19548 th. UAH, in 2023 - 22844 th. UAH, in 2023 - 26696 th. UAH, in 2024 - 31198 th. UAH, in 2025 - 36459 th. UAH.

The introduction of an electronic document management system will increase the level of staff productivity - as a result - the growth of services is expected to increase by 10%. Based on this, the projected profit margins were forecast taking into account the project (Appendix K).

According to tab. (Annex K), we can say that in 2021-2024 there will be a deviation of the operating profit, provided the project is implemented.

For 2020, the projected volume of operating profit will not change compared to the previous version of the forecast, in 2021 - 23019 th. UAH, in 2022 - 27567 th. UAH, in 2023 - 32518 th. UAH, in 2024 - 38305 th. UAH.

To calculate the efficiency of the project from the implementation of the electronic document management system, the difference between long-term and retrospective forecasts of operating profit was found, and the obtained values were discounted (tab. 2.6).

Table 2.6

Indicators of the effectiveness of the project to implement digital tools to promote IT services in foreign markets for 2021-2025 years

Indicators	Markers	Forecast for 2021-2025 years				
		2021 (preliminary data)	2022	2023	2024	2025
Retrospective profit from exports of services (excluding measures), th. UAH.	PRr	19548	22844	26696	31198	36459
Promising profit from exports of services (including measures), th. UAH.	PRpl	19548	23019	27566,7	32518	38305
Economic effect (profit deviation), th. UAH.	$\Delta PR = PRr - PRpl$	-	175	871	1320	1846

continue the tab. 2.5

Indicators	Markers	Forecast for 2021-2025 years				
		2021	2022	2023	2024	2025
The amount of investment in the project, th. UAH	I	-	2109	1800	1800	1800
Amortization amount of investments (for 5 years), th. UAH	A	-	1502	1502	1502	1502
Net cash flow from the project, th. UAH	$NCF = \Delta PR + A$	-	1677	2373	2822	3348
Net cash flow discount rate	Dr	-	1,1	1,1	1,1	1,1
NPV project, th. UAH	$NPV = \frac{NCF}{(1+Dr)^n}$	-	1525	2157	2565	3043
The level of return on investment in the project, %	$Ri = \frac{NPV}{I} * 100\%$	-	124			
Payback period of investments, months	$Pb = \frac{I}{NPV} * 12$	-	10			

Source: compiled by the author

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

- The budget for investing in the proposed measures for 2022 will be 2109 th. UAH, and in subsequent years - 1800 th. UAH annually;

- The implementation of the project will increase the company's profit. For 2022, the forecast volume of profit from exports of services will not change compared to the previous version of the forecast, in 2022 - 23019 th. UAH, in 2023 - 27567 th. UAH, in 2024 - 32518 th. UAH, in 2025 - 38305 th. UAH.

- Net present value of project revenue (NPV) in 2022 will be 1525 th. UAH, in 2023 - 2157 th. UAH, in 2024 - 2565 th. UAH, in 2025 - 3043 th. UAH.

- Return on investment in the project for 2022-2025 years will be 124%, the payback period of the project - 10 months.

Thus, the project implementation process should take place under the guidance of the project manager and with the participation of a business analyst. As today the company does not have specialists with relevant competencies in the field of software development, to meet the company's needs for these employees, we recommend that you turn to the services of specialists who work on a freelance basis. Relevant

cooperation contracts can be concluded with such specialists, which should reflect the requirements for work results and the system of motivation. Another option is to apply for services to a specialized IT company, which can provide outstaffing not only relevant professionals, but also technical staff to implement the project. The total project budget will be 2109.1 th. UAH. Additionally, after the implementation of the project, the company bears the annual cost of maintaining the IT infrastructure in the amount of 1800 th. UAH / year. To estimate the project budget, the cost of labor of the relevant resources to be used to implement the tasks was taken into account..

Conclusions to the section 2

Thus, the study allows us to draw the following conclusions:

It is determined that the key problems of the enterprise that need to be solved with the use of software include the following: the lack of targeted advertising in Clever Business Management, LLC; lack of information about web resources used by potential customers. The software solution will allow you to send advertising messages to the appropriate target audience. The solution will also provide a list of web resources on which you can place banner and contextual advertising, which will increase the conversion rate of the site.

Based on the logic of the proposed software solution, Clever Business Management, LLC forms a sample advertising message in which it places information about its own site (a potential customer, upon receipt of the message, can go to the site and register in two clicks). In addition, in the report from the mobile operator Clever Business Management, LLC receives a list of web resources that are most frequently visited by its customers. According to this list, the customer will be able to place advertising information (banner advertising, placement of links to the site), which will also increase the level of conversion of the site. Accordingly, the goals of increasing site conversion and increasing the number of orders will be achieved.

The budget for investing in the proposed measures for 2022 will be 2109 th. UAH, and in subsequent years - 1800 th. UAH annually. The implementation of the project will increase the company's profit. For 2022, the forecast volume of profit from

exports of services will not change compared to the previous version of the forecast, in 2022 - 23019 th. UAH, in 2023 - 27567 th. UAH, in 2024 - 32518 th. UAH, in 2025 - 38305 th. UAH. The net present value of project revenue (NPV) in 2022 will be 1525 th. UAH, in 2023 - 2157 th. UAH, in 2024 - 2565 th. UAH, in 2025 - 3043 th. UAH. Return on investment in the project for 2022-2025 years will be 124%, the payback period of the project - 10 months.

CONCLUSIONS AND SUGGESTIONS

Thus, the study allows us to draw the following conclusions and suggestions:

1. The analysis of the basic indicators of financial and economic activity of the enterprise was carried out. In 2019, the value of the company's net income was 61091 th. UAH, and in 2020 this figure increased by 5%. At the same time, the cost of services provided increased by 4%. The change in these indicators affected the growth of gross profit by 8%. The company's net profit in 2019 amounted to 5117 th. UAH, and in 2020 increased by 67%. The structure of sources of financing of the enterprise was dominated by the share of equity. Borrowed capital was formed only from current liabilities. The majority of current liabilities were trade payables and stable liabilities (liabilities of the company for settlements with staff and other types of payments). Obtaining a positive financial result by the company was the main factor in the growth of retained earnings in the structure of equity.

2. The general manager of projects and the financial director is responsible for the organization of export operations at the enterprise. The general project manager is responsible for the organizational part of the export of services. The CFO monitors the fulfillment of financial obligations under agreements with foreign partners. In 2016, the volume of exports of services at the enterprise amounted to 26,917 th. UAH. Over 5 years, the volume of exports in hryvnia equivalent increased by 31,235 th. UAH or 116%. In 2019-2020 there was an increase in exports at the enterprise by 3782 th. UAH or 7.0%. At the same time, the share of exports in the cost of services provided in 2020 was 91%. The maximum increase in exports in 5 years was observed in North America and the United Kingdom.

3. The efficiency of IT services exports was evaluated by Clever Business Management LLC. During 2016-2020, the value of the effect of exports increased by 10618 th. UAH or 136%. The effect of exports of services in 2020 was 18241 th. UAH. It should be noted that in 2019-2020 there was an increase in the effect of exports by 1300 th. UAH or 8%. It was possible to observe in 2016-2020 an increase in net income from the provision of services to foreign customers by 31,235 th. UAH th. UAH, and

the total cost of exporting services increased by 20,618 th. UAH and amounted to 39732 th. UAH.

4. Based on the results of communication with stakeholders and collection of relevant requirements, the main problems of the researched enterprise were identified and the Solution Vision Canvas model was developed, which formalizes the main groups of business requirements to improve the export activities of Clever Business Management LLC. The key problems of the enterprise that need to be solved with the use of software include the following: the lack of targeted advertising in Clever Business Management, LLC; lack of information about web resources used by potential customers. The software solution will allow you to send advertising messages to the appropriate target audience. The solution will also provide a list of web resources on which you can place banner and contextual advertising, which will increase the conversion rate of the site. Based on the logic of the proposed software solution, Clever Business Management, LLC forms a sample advertising message in which it places information about its own site (a potential customer, upon receipt of the message, can go to the site and register in two clicks). In addition, in the report from the mobile operator Clever Business Management, LLC receives a list of web resources that are most frequently visited by its customers. According to this list, the customer will be able to place advertising information (banner advertising, placement of links to the site), which will also increase the level of conversion of the site. Accordingly, the goals of increasing site conversion and increasing the number of orders will be achieved.

5. The main components of the formation of SMM-strategy of the enterprise are substantiated. Thus, for Clever Business Management LLC, the main goals of SMM promotion may be the following: to increase the demand for information services by 10% in 2022; increase in the level of brand recognition by 20% compared to the results for one month. From the point of view of companies that may be interested in information services, the main contact persons who can search for potential contractors are the staff of the commercial department. Therefore, LinkedIn and Facebook should be chosen as social networks for this category of clients. For state organizations (and local governments) that conduct tenders for information work, the main contact persons

who can search for potential contractors are also the staff of these organizations. However, LinkedIn and Facebook, as well as Twitter and YouTube, should be chosen as social networks for this category of clients. For investors seeking to invest in information projects, it is advisable to choose such communication channels as Facebook, Instagram and YouTube. The main types of advertising content on social networks are selected: news publications; correspondence with subscribers in case of receiving questions from them within private chats, publication of video content, publication of photo content. The main categories of content will be: news in the field of information technology; company news with interesting offers; information on implemented projects, information cases from the company's specialists; material about implemented projects.

6. The budget for investing in the proposed measures for 2022 will be 2109 th. UAH, and in subsequent years - 1800 th. UAH annually. The implementation of the project will increase the company's profit. For 2022, the forecast volume of profit from exports of services will not change compared to the previous version of the forecast, in 2022 - 23019 th. UAH, in 2023 - 27567 th. UAH, in 2024 - 32518 th. UAH, in 2025 - 38305 th. UAH. The net present value of project revenue (NPV) in 2022 will be 1525 th. UAH, in 2023 - 2157 th. UAH, in 2024 - 2565 th. UAH, in 2025 - 3043 th. UAH. Return on investment in the project for 2022-2025 years will be 124%, the payback period of the project - 10 months.

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Scheme of organizational structure of the enterprise Clever Business Management, LLC

Source: compiled by the author according to the company

APPENDIX B

Table B.1

Dynamics of the assets of Clever Business Management, LLC for 2016-2020.

Assets	As of the end of the year, th. UAH					Absolute deviation, th. UAH				Relative deviation, %			
	2016	2017	2018	2019	2020	2016-2017	2017-2018	2018-2019	2019-2020	2016-2017	2017-2018	2018-2019	2019-2020
I. Non-current assets													
Intangible assets:	945	809	812	846	880	-136	3	34	34	-14	0	4	4
initial value	1352	1346	1504	1812	1856	-6	158	308	44	0	12	20	2
accumulated depreciation	-407	-537	-691	-965	-976	-130	-154	-274	-11	32	29	40	1
Incomplete capital investments	249	760	4944	9586	9327	511	4184	4642	-259	205	551	94	-3
Fixed assets:	6737	6432	6722	7079	7501	-305	290	357	422	-5	5	5	6
initial value	10869	11139	12047	13083	13511	270	908	1036	428	2	8	9	3
wear and tear	-4132	-4707	-5325	-6004	-6010	-575	-618	-679	-6	14	13	13	0
Other non-current assets	612	612	612	612	612	0	0	0	0				0
Total for section I	7931	8001	12478	17511	17708	70	4477	5033	197	1	56	40	1
II. Current assets						0	0	0	0				
Accounts receivable for products, goods, works, services	1790	2390	2539	3162	3507	600	149	623	345	34	6	25	11
Accounts receivable according to calculations:													
on issued advances	102	105	148	646	562	3	43	498	-84	3	41	336	-13
with a budget	168	135	4	0	0	-33	-131	-4	0	-20	-97	-100	-
including income tax	168	124	0	0	0	-44	-124	0	0	-26	-100	-	-
Other current receivables	262	106	163	128	126	-156	57	-35	-2	-60	54	-21	-2
Current financial investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Money and their equivalents	219	119	114	217	213	-100	-5	103	-4	-46	-4	90	-2
Cash	2	1	1	1	1	-1	-	-	-	-50	-	-	-
Bank accounts	217	119	113	216	212	-98	-6	103	-4	-45	-5	91	-2
Other current assets	56	75	84	77	91	19	9	-7	14	34	12	-8	18
Total for section II	2597	2930	3052	4230	4499	333	122	1178	269	13	4	39	6
Balance	10528	10931	15530	21741	22207	403	4599	6211	466	4	42	40	2

Table B.2

Dynamics of the asset structure of Clever Business Management, LLC for 2016-2020.

Assets	As of the end of the year, %					Absolute deviation, %			
	2016	2017	2018	2019	2020	2016-2017	2017-2018	2018-2019	2019 – 2020
I. Non-current assets									
Intangible assets:	9,0	7,4	5,2	3,9	4,0	-1,6	-2,2	-1,3	0,1
initial value	12,8	12,3	9,7	8,3	8,4	-0,5	-2,6	-1,3	0,0
accumulated depreciation	-3,9	-4,9	-4,4	-4,4	-4,4	-1,0	0,5	0,0	0,0
Fixed assets:	64,0	58,8	43,3	32,6	33,8	-5,1	-15,6	-10,7	1,2
initial value	103,2	101,9	77,6	60,2	60,8	-1,3	-24,3	-17,4	0,7
wear and tear	-39,2	-43,1	-34,3	-27,6	-27,1	-3,8	8,8	6,7	0,6
Other non-current assets	5,8	5,6	3,9	2,8	2,8	-0,2	-1,7	-1,1	-0,1
Total for section I	75,3	73,2	80,3	80,5	79,7	-2,1	7,2	0,2	-0,8
II. Current assets									
Accounts receivable for products, goods, works, services	17,0	21,9	16,3	14,5	15,8	4,9	-5,5	-1,8	1,2
Accounts receivable according to calculations:	1,0	1,0	1,0	3,0	2,5	0,0	0,0	2,0	-0,4
with a budget	1,6	1,2	0,0	0,0	0,0	-0,4	-1,2	0,0	0,0
including income tax	1,6	1,1	0,0	0,0	0,0	-0,5	-1,1	0,0	0,0
Other current receivables	2,5	1,0	1,0	0,6	0,6	-1,5	0,1	-0,5	0,0
Money and their equivalents	2,1	1,1	0,7	1,0	1,0	-1,0	-0,4	0,3	0,0
Cash	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Bank accounts	2,1	1,1	0,7	1,0	1,0	-1,0	-0,4	0,3	0,0
Other current assets	0,5	0,7	0,5	0,4	0,4	0,2	-0,1	-0,2	0,1
Total for section II	24,7	26,8	19,7	19,5	20,3	2,1	-7,2	-0,2	0,8
Balance	100,0	100,0	100,0	100,0	100,0	0,0	0,0	0,0	0,0

Table B.3

Dynamics of the volume of liabilities of Clever Business Management, LLC for 2016-2020

Liabilities and Equity	As of the end of the year, th. UAH					Absolute deviation, th. UAH				Relative deviation, %			
	2016	2017	2018	2019	2020	2016-2017	2017-2018	2018-2019	2019-2020	2016-2017	2017-2018	2018-2019	2019-2020
I. Equity													
Registered (share) capital	120	120	120	120	120								
Retained earnings (uncovered loss)	2836	7902	12737	17855	20354	5066	4836	5117	2500	179	61	40	14
Total for section I	2956	8022	12857	17975	20474	5066	4836	5117	2500	171	60	40	14
III. Current liabilities and collateral													
Current accounts payable:													
for goods, works, services	1980	1615	2177	1570	1038	-365	562	-607	-532	-18	35	-28	-34
for including income tax	18	18					-18				-100		
according to insurance calculations	40	44	47	71	76	4	3	24	5	10	7	51	7
according to payroll calculations	63	102	117	224	239	39	15	107	15	62	15	91	7
on received advances	173	173	173	173	184				11				6
Other current commitments	5298	957	159	1728	196	-4341	-799	1570	-1533	-82	-83	989	-89
Total for section III	7572	2909	2673	3766	1733	-4663	-237	1094	-2034	-62	-8	41	-54
Balance	10528	10931	15530	21741	22207	403	4599	6211	466	4	42	40	2

Table B.4

Dynamics of the structure of liabilities of the company Clever Business Management, LLC for 2016-2020.

Liabilities and Equity	As of the end of the year, %					Absolute deviation, %			
	2016	2017	2018	2019	2020	2016-2017	2017-2018	2018-2019	2019-2020
I. Equity									
Registered (share) capital	1,1	1,1	0,8	0,6	0,5	0,0	-0,3	-0,2	0,0
Retained earnings (uncovered loss)	26,9	72,3	82,0	82,1	91,7	45,4	9,7	0,1	9,5
Total for section I	28,1	73,4	82,8	82,7	92,2	45,3	9,4	-0,1	9,5
III. Current liabilities and collateral									
Current accounts payable:									
for goods, works, services	18,8	14,8	14,0	7,2	4,7	-4,0	-0,8	-6,8	-2,5
for including income tax	0,2	0,2	0,0	0,0	0,0	0,0	-0,2	0,0	0,0
according to insurance calculations	0,4	0,4	0,3	0,3	0,3	0,0	-0,1	0,0	0,0
according to payroll calculations	0,6	0,9	0,8	1,0	1,1	0,3	-0,2	0,3	0,0
on received advances	1,6	1,6	1,1	0,8	0,8	-0,1	-0,5	-0,3	0,0
Other current commitments	50,3	8,8	1,0	7,9	0,9	-41,6	-7,7	6,9	-7,1
Total for section III	71,9	26,6	17,2	17,3	7,8	-45,3	-9,4	0,1	-9,5
Balance	100,0	100,0	100,0	100,0	100,0				

APPENDIX C

Дата (рік, місяць, число)

Підприємство: ТОВАРИСТВО З ОБМЕЖЕНОЮ
ВІДПОВІДАЛЬНІСТЮ "КЛЕВЕР БІЗНЕС МЕНЕДЖМЕНТ"

Територія: КИЇВ

Організаційно-правова форма господарювання Товариство з
обмеженою відповідальністю

Вид економічної діяльності: Комп'ютерне програмування

за
ЄДРПОУза
КОАТУУ

за КОПФГ

за КВЕД

КОДИ	
2021	01.01
39328914	
3211600000	
240	
62.01	

Середня кількість працівників-¹ 165

Адреса, телефон: 02183, м.Київ, Дніпровський район, ВУЛИЦЯ

МИКОЛИ КІБАЛЬЧИЧА, будинок 15, офіс 84

Одиниця виміру: th. UAH. без десяткового знака (окрім розділу IV

Звіту про фінансові результати (Звіту про сукупний дохід) (форма

N 2), грошові indicators 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

1801001

Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	846	880
первісна вартість	1001	1812	1856
накопичена амортизація	1002	-965	-976
Незавершені капітальні інвестиції	1005	9586	9327
Основні засоби	1010	7079	7501
первісна вартість	1011	13083	13511
знос	1012	-6004	-6010
Інвестиційна нерухомість	1015		
Довгострокові біологічні активи	1020		
Довгострокові фінансові інвестиції:			
які обліковуються за методом участі в капіталі інших підприємств	1030		
інші фінансові інвестиції	1035		
Довгострокова дебіторська заборгованість	1040		
Відстрочені податкові активи	1045		
Інші необоротні активи	1090	612	612
Усього за розділом I	1095	17511	17708
II. Оборотні активи			
Запаси	1100		
Поточні біологічні активи	1110		
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	3162	3507
Дебіторська заборгованість за розрахунками:	1130		
за виданими авансами		646	562
з бюджетом	1135	0	0
у тому числі з податку на прибуток	1136	0	0
Інша поточна дебіторська заборгованість	1155	128	126
Поточні фінансові інвестиції	1160		

Гроші та їх еквіваленти	1165	217	213
Витрати майбутніх періодів	1170		
Інші оборотні активи	1190	77	91
Усього за розділом II	1195	4230	4499
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200		
Баланс	1300	21741	22207
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	120	120
Капітал у дооцінках	1405		
Додатковий капітал	1410		
Емісійний дохід	1415		
Накопичені курсові різниці	1420	17855	20354
Резервний капітал	1425		
Нерозподілений прибуток (непокритий збиток)	1430		
Усього за розділом I	1495	17975	20474
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500		
Пенсійні зобов'язання	1510		
Довгострокові кредити банків	1515		
Інші довгострокові зобов'язання	1520		
Цільове фінансування	1525		
Усього за розділом II	1595		
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	0		
Поточна кредиторська заборгованість:	0		
за довгостроковими зобов'язаннями	0		
за товари, роботи, послуги	5081,4	1570	1038
за розрахунками з бюджетом	315	0	0
за у тому числі з податку на прибуток	0	0	0
за розрахунками зі страхування	729,9	71	76
за розрахунками з оплати праці	834,3	224	239
за розрахунками з учасниками	37,8	173	184
Поточні забезпечення	0		
Інші поточні зобов'язання	1222,2	1728	196
Усього за розділом III	1695	3766	1733
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	0	0
Баланс	1900	21741	22207

Керівник

БУДЯК СЕРГІЙ ВАСИЛЬОВИЧ

⁻¹ Визначається в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Дата (рік, місяць, число)

Підприємство ТОВАРИСТВО З ОБМЕЖЕНОЮ
ВІДПОВІДАЛЬНІСТЮ "КЛЕВЕР БІЗНЕС МЕНЕДЖМЕНТ"
(найменування)за
ЄДРПОУ

КОДИ	
2021	01
39328914	

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	63904	61091
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	-48531	-46835
Валовий:			
прибуток	2090	15373	14255
збиток	2095		
Інші операційні доходи	2120	901	863
Адміністративні витрати	2130	-3219	-3188
Витрати на збут	2150	-4320	-4181
Інші операційні витрати	2180	-1527	-1503
Фінансовий результат від операційної діяльності:			
прибуток	2190	7208	6246
збиток	2195		
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250		
Втрати від участі в капіталі	2255		
Інші витрати	2270	-25	-21
Фінансовий результат до оподаткування:			
прибуток	2290	7203	6241
збиток	2295		
Витрати (дохід) з податку на прибуток	2300	-1297	-1123
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат:			
прибуток	2350	5907	5117
збиток	2355		

II. Сукупний дохід

Стаття	Код рядка	За звітний період	За звітний період
1	2	3	3
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	5907	5117

III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	1152	1114
Витрати на оплату праці	2505	46077	44566
Відрахування на соціальні заходи	2510	8639	8356
Амортизація	2515	576	557
Інші операційні витрати	2520	1152	1114
Разом	2550	57597	55708

Дата (рік, місяць, число)

Підприємство: ТОВАРИСТВО З ОБМЕЖЕНОЮ
ВІДПОВІДАЛЬНІСТЮ "КЛЕВЕР БІЗНЕС МЕНЕДЖМЕНТ"

Територія: КИЇВ

Організаційно-правова форма господарювання Товариство з
обмеженою відповідальністю

Вид економічної діяльності: Комп'ютерне програмування

за
ЄДРПОУза
КОАТУУ

за КОПФГ

за КВЕД

КОДИ	
2020	01
39328914	
3211600000	
240	
62.01	

Середня кількість працівників-¹ 179Адреса, телефон: 02183, м.Київ, Дніпровський район, ВУЛИЦЯ
МИКОЛИ КІБАЛЬЧИЧА, будинок 15, офіс 84Одиниця виміру: th. UAH. без десяткового знака (окрім розділу IV
Звіту про фінансові результати (Звіту про сукупний дохід) (форма
N 2), грошові indicators 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	812	846
первісна вартість	1001	1504	1812
накопичена амортизація	1002	-691	-965
Незавершені капітальні інвестиції	1005	4944	9586
Основні засоби	1010	6722	7079
первісна вартість	1011	12047	13083
знос	1012	-5325	-6004
Інвестиційна нерухомість	1015		
Довгострокові біологічні активи	1020		
Довгострокові фінансові інвестиції:			
які обліковуються за методом участі в капіталі інших підприємств	1030		
інші фінансові інвестиції	1035		
Довгострокова дебіторська заборгованість	1040		
Відстрочені податкові активи	1045		
Інші необоротні активи	1090	612	612
Усього за розділом I	1095	12478	17511
II. Оборотні активи			
Запаси	1100		
Поточні біологічні активи	1110		
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	2539	3162
Дебіторська заборгованість за розрахунками:	1130		
за виданими авансами		148	646
з бюджетом	1135	4	0
у тому числі з податку на прибуток	1136	0	0
Інша поточна дебіторська заборгованість	1155	163	128
Поточні фінансові інвестиції	1160		
Гроші та їх еквіваленти	1165	114	217
Витрати майбутніх періодів	1170		

Інші оборотні активи	1190	84	77
Усього за розділом II	1195	3052	4230
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200		
Баланс	1300	15530	21741
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	120	120
Капітал у дооцінках	1405		
Додатковий капітал	1410		
Резервний капітал	1415		
Нерозподілений прибуток (непокритий збиток)	1420	12737	17855
Неоплачений капітал	1425		
Вилучений капітал	1430		
Усього за розділом I	1495	12857	17975
II. Довгострокові зобов'язання і забезпечення			
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			
Короткострокові кредити банків	1600		
Поточна кредиторська заборгованість:			
за довгостроковими зобов'язаннями	1610		
за товари, роботи, послуги	1615	2177	1570
за розрахунками з бюджетом	1620		
за у тому числі з податку на прибуток	1621		
за розрахунками зі страхування	1625	47	71
за розрахунками з оплати праці	1630	117	224
за розрахунками з учасниками	1660	173	173
Поточні забезпечення	1665		
Інші поточні зобов'язання	1690	159	1728
Усього за розділом III	1695	2673	3766
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700		
Баланс	1900	15530	21741

Керівник

БУДЯК СЕРГІЙ ВАСИЛЬОВИЧ

⁻¹ Визначається в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Дата (рік, місяць, число)

Підприємство ТОВАРИСТВО З ОБМЕЖЕНОЮ
ВІДПОВІДАЛЬНІСТЮ "КЛЕВЕР БІЗНЕС МЕНЕДЖМЕНТ"
(найменування)за
ЄДРПОУ

КОДИ	
2020	01
39328914	

**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	61091	52527
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	-46835	-38884
Валовий:			
прибуток	2090	14255	13643
збиток	2095		
Інші операційні доходи	2120	863	540
Адміністративні витрати	2130	-3188	-2473
Витрати на збут	2150	-4181	-3281
Інші операційні витрати	2180	-1503	-2615
Фінансовий результат від операційної діяльності:			
прибуток	2190	6246	5814
збиток	2195		
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250		
Втрати від участі в капіталі	2255		
Інші витрати	2270	-21	-16
Фінансовий результат до оподаткування:			
прибуток	2290	6241	5897
збиток	2295		
Витрати (дохід) з податку на прибуток	2300	-1123	-1061
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат:			
прибуток	2350	5117	4836
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	5117	4836

III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	1114	945
Витрати на оплату праці	2505	44566	37802
Відрахування на соціальні заходи	2510	8356	7088
Амортизація	2515	557	473
Інші операційні витрати	2520	1114	945
Разом	2550	55708	47253

Дата (рік, місяць, число)

Підприємство: ТОВАРИСТВО З ОБМЕЖЕНОЮ
ВІДПОВІДАЛЬНІСТЮ "КЛЕВЕР БІЗНЕС МЕНЕДЖМЕНТ"

Територія: КИЇВ

Організаційно-правова форма господарювання Товариство з
обмеженою відповідальністю

Вид економічної діяльності: Комп'ютерне програмування

за
ЄДРПОУза
КОАТУУ

за КОПФГ

за КВЕД

КОДИ	
2019	01
39328914	
3211600000	
240	
62.01	

Середня кількість працівників-¹ 193Адреса, телефон: 02183, м.Київ, Дніпровський район, ВУЛИЦЯ
МИКОЛИ КІБАЛЬЧИЧА, будинок 15, офіс 84Одиниця виміру: th. UAH. без десяткового знака (окрім розділу IV
Звіту про фінансові результати (Звіту про сукупний дохід) (форма
N 2), грошові indicators 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

1801001

Актив	Код рядка	На початок звітнього періоду	На кінець звітнього періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	809	812
первісна вартість	1001	1346	1504
накопичена амортизація	1002	-537	-691
Незавершені капітальні інвестиції	1005	760	4944
Основні засоби	1010	6432	6722
первісна вартість	1011	11139	12047
знос	1012	-4707	-5325
Інвестиційна нерухомість	1015		
Довгострокові біологічні активи	1020		
Довгострокові фінансові інвестиції:			
які обліковуються за методом участі в капіталі інших підприємств	1030		
інші фінансові інвестиції	1035		
Довгострокова дебіторська заборгованість	1040		
Відстрочені податкові активи	1045		
Інші необоротні активи	1090	612	612
Усього за розділом I	1095	8001	12478
II. Оборотні активи			
Запаси	1100		
Поточні біологічні активи	1110		
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	2390	2539
Дебіторська заборгованість за розрахунками:	1130		
за виданими авансами		105	148
з бюджетом	1135	135	4
у тому числі з податку на прибуток	1136	124	0
Інша поточна дебіторська заборгованість	1155	106	163
Поточні фінансові інвестиції	1160		
Гроші та їх еквіваленти	1165	119	114
Витрати майбутніх періодів	1170		

Інші оборотні активи	1190	75	84
Усього за розділом II	1195	2930	3052
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200		
Баланс	1300	10931	15530
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	120	120
Капітал у дооцінках	1405		
Додатковий капітал	1410		
Резервний капітал	1415		
Нерозподілений прибуток (непокритий збиток)	1420	7902	12737
Неоплачений капітал	1425		
Вилучений капітал	1430		
Усього за розділом I	1495	8022	12857
II. Довгострокові зобов'язання і забезпечення			
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			
Короткострокові кредити банків	1600		
Поточна кредиторська заборгованість:			
за довгостроковими зобов'язаннями	1610		
за товари, роботи, послуги	1615	1615	2177
за розрахунками з бюджетом	1620	18	
за у тому числі з податку на прибуток	1621	18	
за розрахунками зі страхування	1625	44	47
за розрахунками з оплати праці	1630	102	117
за розрахунками з учасниками	1660	173	173
Поточні забезпечення	1665		
Інші поточні зобов'язання	1690	957	159
Усього за розділом III	1695	2909	2673
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700		
Баланс	1900	10931	15530

Керівник

БУДЯК СЕРГІЙ ВАСИЛЬОВИЧ

⁻¹ Визначається в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Дата (рік, місяць, число)

Підприємство ТОВАРИСТВО З ОБМЕЖЕНОЮ
ВІДПОВІДАЛЬНІСТЮ "КЛЕВЕР БІЗНЕС МЕНЕДЖМЕНТ"
(найменування)за
ЄДРПОУ

КОДИ	
2019	01
39328914	

**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	52527	48450
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	-38884	-35931
Валовий:			
прибуток	2090	13643	12519
збиток	2095		
Інші операційні доходи	2120	540	877
Адміністративні витрати	2130	-2473	-1848
Витрати на збут	2150	-3281	-2947
Інші операційні витрати	2180	-2615	-2422
Фінансовий результат від операційної діяльності:			
прибуток	2190	5814	6179
збиток	2195		
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250		
Втрати від участі в капіталі	2255		
Інші витрати	2270	-16	-4
Фінансовий результат до оподаткування:			
прибуток	2290	5897	6178
збиток	2295		
Витрати (дохід) з податку на прибуток	2300	-1061	-1112
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат:			
прибуток	2350	4836	5066
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	4836	5066

III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	945	863
Витрати на оплату праці	2505	37802	34519
Відрахування на соціальні заходи	2510	7088	6472
Амортизація	2515	473	431
Інші операційні витрати	2520	945	863
Разом	2550	47253	43148

Дата (рік, місяць, число)

Підприємство: ТОВАРИСТВО З ОБМЕЖЕНОЮ
ВІДПОВІДАЛЬНІСТЮ "КЛЕВЕР БІЗНЕС МЕНЕДЖМЕНТ"

Територія: КИЇВ

Організаційно-правова форма господарювання Товариство з
обмеженою відповідальністю

Вид економічної діяльності: Комп'ютерне програмування

за
ЄДРПОУза
КОАТУУ

за КОПФГ

за КВЕД

КОДИ	
2018	01
39328914	
3211600000	
240	
62.01	

Середня кількість працівників-¹ 198Адреса, телефон: 02183, м.Київ, Дніпровський район, ВУЛИЦЯ
МИКОЛИ КІБАЛЬЧИЧА, будинок 15, офіс 84Одиниця виміру: th. UAH. без десяткового знака (окрім розділу IV
Звіту про фінансові результати (Звіту про сукупний дохід) (форма
N 2), грошові indicators 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	945	809
первісна вартість	1001	1352	1346
накопичена амортизація	1002	-407	-537
Незавершені капітальні інвестиції	1005	249	760
Основні засоби	1010	6737	6432
первісна вартість	1011	10869	11139
знос	1012	-4132	-4707
Інвестиційна нерухомість	1015		
Довгострокові біологічні активи	1020		
Довгострокові фінансові інвестиції:			
які обліковуються за методом участі в капіталі інших підприємств	1030		
інші фінансові інвестиції	1035		
Довгострокова дебіторська заборгованість	1040		
Відстрочені податкові активи	1045		
Інші необоротні активи	1090	612	612
Усього за розділом I	1095	7931	8001
II. Оборотні активи			
Запаси	1100		
Поточні біологічні активи	1110		
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1790	2390
Дебіторська заборгованість за розрахунками:	1130		
за виданими авансами		102	105
з бюджетом	1135	168	135
у тому числі з податку на прибуток	1136	168	124
Інша поточна дебіторська заборгованість	1155	262	106
Поточні фінансові інвестиції	1160		
Гроші та їх еквіваленти	1165	219	119
Витрати майбутніх періодів	1170		

Інші оборотні активи	1190	56	75
Усього за розділом II	1195	2597	2930
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200		
Баланс	1300	10528	10931
Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	120	120
Капітал у дооцінках	1405		
Додатковий капітал	1410		
Резервний капітал	1415		
Нерозподілений прибуток (непокритий збиток)	1420	2836	7902
Неоплачений капітал	1425		
Вилучений капітал	1430		
Усього за розділом I	1495	2956	8022
II. Довгострокові зобов'язання і забезпечення			
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			
Короткострокові кредити банків	1600		
Поточна кредиторська заборгованість:			
за довгостроковими зобов'язаннями	1610		
за товари, роботи, послуги	1615	1980	1615
за розрахунками з бюджетом	1620	18	18
за у тому числі з податку на прибуток	1621	18	18
за розрахунками зі страхування	1625	40	44
за розрахунками з оплати праці	1630	63	102
за розрахунками з учасниками	1660	173	173
Поточні забезпечення	1665		
Інші поточні зобов'язання	1690	5298	957
Усього за розділом III	1695	7572	2909
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	0	0
Баланс	1900	10528	10931

Керівник

БУДЯК СЕРГІЙ ВАСИЛЬОВИЧ

⁻¹ Визначається в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Дата (рік, місяць, число)

Підприємство ТОВАРИСТВО З ОБМЕЖЕНОЮ
ВІДПОВІДАЛЬНІСТЮ "КЛЕВЕР БІЗНЕС МЕНЕДЖМЕНТ"
(найменування)за
ЄДРПОУ

КОДИ	
2018	01
39328914	

**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	48450	32044
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	-35931	-26085
Валовий:			
прибуток	2090	12519	5960
збиток	2095		
Інші операційні доходи	2120	877	556
Адміністративні витрати	2130	-1848	-659
Витрати на збут	2150	-2947	-1572
Інші операційні витрати	2180	-2422	-2641
Фінансовий результат від операційної діяльності:			
прибуток	2190	6179	1644
збиток	2195		
Дохід від участі в капіталі	2200		
Інші фінансові доходи	2220		
Інші доходи	2240		
Фінансові витрати	2250		
Втрати від участі в капіталі	2255		
Інші витрати	2270	-4	-12
Фінансовий результат до оподаткування:			
прибуток	2290	6178	1656
збиток	2295		
Витрати (дохід) з податку на прибуток	2300	-1112	-298
Прибуток (збиток) від припиненої діяльності після оподаткування	2305		
Чистий фінансовий результат:			
прибуток	2350	5066	1358
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	5066	1358

III. Елементи операційних витрат

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	863	619
Витрати на оплату праці	2505	34519	24765
Відрахування на соціальні заходи	2510	6472	4643
Амортизація	2515	431	310
Інші операційні витрати	2520	863	619
Разом	2550	43148	30957

APPENDIX D

The list of methods and approaches for the implementation of each phase of the project for the implementation of electronic document management systems at the company Clever Business Management, LLC for 2022

<i>N^o</i>	Project phases	Method / group group name
1	Project initiation (organizational part)	- negotiations;
2	Business analysis	-methods of strategic analysis;
3	Software product development - electronic document management systems (technical part)	- methods of financial analysis;
4	Staff training and software launch	- questionnaire method
5	Completion of the project	- use of techniques and approaches to software development

Source: compiled by the author

APPENDIX E

Estimation of the working time fund for the implementation of measures to implement a project to develop digital means to stimulate the export of IT services at the company Clever Business Management, LLC in 2022

Tasks (stages) of introduction of electronic document flow Identification of the main problems and threats to the enterprise	Calendar tasks implementation tasks February 2022	The total duration of time to perform tasks, man-hours	Distribution of time by resources, man-hours		
			company staff	Project manager, business analyst	Technical IT staff
Substantiation of possible ways to solve problems	February 2022	60	60	-	-
Carrying out of initial communications with stakeholders (mainly it is owners and top management of the enterprise)	February 2022	60	20	40	-
Identification of those responsible for the project implementation	February 2022	40	-	40	-
Conducting a strategic analysis of the enterprise	March 2022	10	5	5	-
Collection and coordination of business requirements from the main stakeholders of the project	March 2022	80	-	80	-
Formation and coordination of functional and system requirements for the electronic document management system	March - April 2022	60	20	40	-
Drawing up a plan for project implementation, forming its budget	April 2022	80	-	40	40
Development of the necessary software	May - June 2022	20	-	20	-
Software testing	June 2022 June 2022	280	-	30	250
Finding bugs, correcting them, making the necessary changes to bring the software to functional and system requirements		60	-	10	50
Preparation of documentation for users of the electronic document management system	July 2022	60	-	10	50
Conducting trainings for staff	Calendar tasks implementation tasks	20	-	10	10
Tasks (stages) of introduction of electronic document flow	February 2022	30	-	30	-

*Source: compiled by the author

APPENDIX F

The budget of the project for the implementation of digital means to stimulate the export of IT services at the company Clever Business Management, LLC in 2022.

Tasks (stages) of introduction of electronic document flow Identification of the main problems and threats to the enterprise	The cost of software	The cost of labor, th. UAH			The budget is general, th. UAH
		company staff	Project manager, business analyst	Technical IT staff	
Identification of the main problems and threats to the enterprise	-	12	-	-	12,0
Substantiation of possible ways to solve problems	-	4	11,28	-	15,3
Carrying out of initial communications with stakeholders (mainly it is owners and top management of the enterprise)	-	-	11,28	-	11,3
Identification of those responsible for the project implementation	-	1	1,41	-	2,4
Conducting a strategic analysis of the enterprise	-	-	22,56	-	22,6
Collection and coordination of business requirements from the main stakeholders of the project	-	4	11,28	-	15,3
Formation and coordination of functional and system requirements for the electronic document management system	-	-	11,28	18,8	30,1
Drawing up a plan for project implementation, forming its budget	-	-	5,64	-	5,6
Development of the necessary software	1800	-	8,46	117,5	306,0
Software testing	-	-	2,82	23,5	26,3
Finding bugs, correcting them, making the necessary changes to bring the software to functional and system requirements	-	-	2,82	23,5	26,3
Preparation of documentation for users of the electronic document management system	-	-	2,82	4,7	7,5
Conducting trainings for staff	-	-	8,46	-	8,5
TOTALS	1800,0	21,0	100,1	188,0	2109,1

Source: compiled by the author

APPENDIX G

Forecast of results from the implementation of services of Clever Business
Management, LLC for 2021-2025 (excluding measures)

Indicators	Mind. marking	Fact	The growth rate is average	The level of expenditures in revenues is forecast	Forecast for 2021-2025 years without taking into account improvements				
		2020			2021	2022	2023	2024	2025
Revenue from the provision of export services, th. UAH	R	58152	1,248	-	72573	84811	99113	115826	135358
Direct costs of providing IT services, th. UAH	COGs	30704	-	0,547	39721	46419	54246	63394	74084
Overhead costs (administrative and sales), th. UAH	Ovh	9027	-	0,183	13305	15548	18170	21234	24815
Effect (profit) from exports of services, th. UAH	PR = R - COGs - Ovh	18421	1,045	-	19548	22844	26696	31198	36459

Source: compiled by the author

APPENDIX K

Forecast of profit from the implementation of services of Clever Business
Management, LLC for 2021-2025 years, taking into account the project

Indicators	Mind. marking	Fact	The growth rate is average	The level of expenditures in revenues is forecast	Forecast for 2021-2025 years without taking into account improvements				
		2020			2021	2022	2023	2024	2025
Revenue from the provision of export services, th. UAH	R	58152	1,248	-	72573	93292	109024	127409	148894
Direct costs of providing IT services, th. UAH	COGs	30704	-	0,497	39721	51061	59671	69733	81492
Overhead costs (administrative and sales), th. UAH	Ovh	9027	-	0,007	13305	17103	19987	23357	27297
Additional costs for the implementation of measures, th. UAH	I	-	-	-	-	2109	1800	1800	1800
Effect (profit) from exports of services, th. UAH	PR = R - COGs - Ovh - I	18421	1,045	-	19548	23019	27567	32518	38305

Source: compiled by the author