

Ministry of Education and Science of Ukraine
State University of Trade and Economics
Department of International Management

FINAL QUALIFYING PAPER

on the topic:

«Organization of export of mechanical engineering goods to European countries»

(based on the materials of “B2B Aviation Trading” LLC, Kyiv)

4th year students, 5a group,
specialty 073 «Management»
specialization «Management
foreign economic activity»

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Kyiv, 2022

State University of Trade and Economics

Faculty FITL International Management Department _____

Department Management _____

Specialization Management of foreign economic activity _____

Approved by

Head of Department _____

_____ T. Melnik

« » _____ 20

Task for the final qualifying work of a student

_____ Titova Iryna Kostyantunivna _____

1. The topic of a final qualifying work

“Organization of export of mechanical engineering goods to European countries”

Approved by the KNUTE order «20» December 2021 №4205

2. The term of submitting the student’s finished work 16.06.22

3. Target installation and initial data of work

The purpose of work is the organizational and economic mechanism of management of foreign economic activity at the enterprise level.

The object of investigation is the ways of development of the transport and logistics system of the enterprise.

The subject of investigation is to propose and show the economic effect of implementing the improvement of CRM system, as well as reducing the cost of transportation through the consolidation of goods.

4. Contents of the final qualifying work (list of questions for each section)

CHAPTER 1. EXAMINATION OF THE ACTIVITY OF FEA SUBJECT «B2B AVIATION TRADING» LLC.....9

1.1. Assessment of production and economic activity, financial condition and total income of «B2B AVIATION TRADING» LLC.....9

1.2. Analyzing the exporting activity of «B2B AVIATION TRADING» LLC.....15

CHAPTER 2. RATIONALE FOR CHOOSING A POTENTIAL MARKET FOR EXPORT ORGANIZATIONS OF PARTS OF MECHANICAL ENGINEERING OF «B2B AVIATION TRADING» LLC.....19

2.1. Determining the main trends in the world market of mechanical engineering parts.....19

2.2. Assessment of prospects for the export of mechanical engineering parts of B2B «AVIATION TRADING» LLC to European countries.....36

CHAPTER 3. IMPLEMENTATION OF THE MANAGEMENT DECISION ON EXPORTS OF MECHANICAL ENGINEERING PARTS OF «AVIATION TRADING» LLC TO EUROPEAN COUNTRIES.....39

3.1. Organizational support to exports of mechanical engineering parts of «AVIATION TRADING» LLC to European countries.....39

3.2. Forecast assessment of the effectiveness of export deliveries to European countries.....43

CONCLUSIONS AND SUGGESTIONS.....48

REFERENCES.....49

APPENDECIES.....51

5. Calendar plan of a work

№	The name of stages of preparing the final qualifying work	Term of preparing stages of work	
		due to plan	actual
1	Selection and approval of the topic	11.02.22	11.02.22
2	Approval of the content of the final paper	13.02.22	13.02.22
3	Collection of information	23.02.22	23.02.22
4	Writing and submitting for review the first chapter of the final paper	07.04.22	07.04.22
5	Writing and submitting for review the second chapter of the final paper	28.04.22	28.04.22
6	Writing and submitting for review the second chapter of the final paper	30.05.22	30.05.22
7	Check of the final paper	06.06.22	06.06.22
8	Completion of the final paper	16.06.22	16.06.22

6. The date of receiving the task «20» February 2022

7. Scientific adviser of a final qualifying work

Syerova L.

(full name and a sign)

8. Guarantor of the educational program

(full name and a sign)

9. The task received for performing by a student

Titova Iryna Kostyantunivna

(full name and a sign)

10. Review from a scientific advisor of a final qualifying work

The final qualifying paper of Titova I. is relevant and devoted to increasing the level of efficiency of transport operations of LLC "B2B Aviation Trading". The final qualifying paper consists of content, introduction, main part (3 sections), conclusions and recommendations, references, and appendices. The content of the paragraphs fully corresponds to the titles of the parts and the topic of the final qualifying paper. The content and structure of the paper meet the requirements and current standards for obtaining a bachelor's degree.

The final qualifying paper is analyzed due to the theoretical and practical aspects of the improvement of transport operations of the enterprise. The final qualifying paper of Titova I. is completed, meets the requirements, and is recommended for defense.

Scientific advisor of a final qualifying work

Syerova L.

(full name, sign, date)

11. The conclusion about the final qualifying work

The final qualifying work of a student

Titova Iryna Kostyantunivna

(full name)

may be admitted to the defense of the examination board.

Guarantor of the educational program

(full name and a sign)

Head of the Department

Melnik T. M. _____

(full name and a sign)

« _____ » _____ 20 _____

АНОТАЦІЯ

Тітова І.К. «Організація експорту товарів машинобудування до країн Європи (за матеріалами ТОВ «Б2Б АВІЕЙШН ТРЕЙДІНГ», м. Київ)».

Випускна кваліфікаційна робота за спеціальністю «Менеджмент» спеціалізацією «Менеджмент зовнішньоекономічної діяльності». Київський національний торговельно-економічний університет, Київ, 2022.

Випускню кваліфікаційну роботу присвячено практичним аспектам організації експортної поставки частин машинобудування до країн Європи, що передбачає: дослідження функціонування підприємства-суб'єкта ЗЕД, аналіз світового ринку, обґрунтування вибору країни Європи як країни-контрагента для реалізації експортного потенціалу вітчизняного та прогнозу оцінку результативності поставки частин машинобудування до країн Європи.

Ключові слова: суб'єкт ЗЕД, експорт, Європа, частини машинобудування, аналіз світового ринку, контрагент.

SUMMARY

Titova I.K. «Organization of export of mechanical engineering goods to European countries (according to «B2B AVIATION TRADING», Kyiv)».

Final qualifying work in the specialty "Management" specialization "Management of foreign economic activity". Kyiv National University of Trade and Economics, Kyiv, 2022.

The final qualifying work is devoted to practical aspects of the organization of export supply of mechanical engineering parts to European countries, which includes: study of the functioning of the enterprise subject to foreign trade, analysis of the world market, substantiation of the choice of the European country as a contracting country for the realization of the export potential of the domestic and forecast assessment of the effectiveness of the supply of mechanical engineering goods to European countries.

Key words: subject of foreign economic activity, export, Europe, parts of mechanical engineering, analysis of the world market, counterparty.

CONTENT

Introduction 8

CHAPTER 1. EXAMINATION OF THE ACTIVITY OF FEA SUBJECT «B2B AVIATION TRADING» LLC

1.1. Assessment of production and economic activity, financial condition and total income of «B2B AVIATION TRADING» LLC. 10

1.2. Analyzing the exporting activity of «B2B AVIATION TRADING» LLC. 15

CHAPTER 2. RATIONALE FOR CHOOSING A POTENTIAL MARKET FOR EXPORT ORGANIZATIONS OF PARTS OF MECHANICAL ENGINEERING OF «B2B AVIATION TRADING» LLC

2.1. Determining the main trends in the world market of mechanical engineering parts. 19

2.2. Assessment of prospects for the export of mechanical engineering parts of B2B «AVIATION TRADING» LLC to European countries. 34

CHAPTER 3. IMPLEMENTATION OF THE MANAGEMENT DECISION ON EXPORTS OF MECHANICAL ENGINEERING PARTS OF «AVIATION TRADING» LLC TO EUROPEAN COUNTRIES

3.1. Organizational support to exports of mechanical engineering parts of «AVIATION TRADING» LLC to European countries. 38

3.2. Forecast assessment of the effectiveness of export deliveries to European countries. 42

CONCLUSIONS AND SUGGESTIONS 48

REFERENCES 49

APPENDECIES 52

LIST OF SYMBOLS

LLC – Limited Liability Company

ISO – International Organization of Standardization

QMS – Quality Management System

NACE – Nomenclature of Economic Activities

USREOU – Unified State Register of Enterprises and Organizations of Ukraine

SCAR – State Classifier of Administrative Records

FEA – Foreign economic activity

OPEC – the Organization of the Petroleum Exporting Countries: Algeria, Angola, Equatorial Guinea, Gabon, Iran, Iraq, Kuwait, Libya, Nigeria, the Republic of Congo, Saudi Arabia, the United Arab Emirates and Venezuela.

GUAM – Organization for Democracy and Economic Development, a regional organization of four post-Soviet states: Georgia, Ukraine, Azerbaijan and Moldova.

FTA – Free Trade Area

DCFTA - Deep and comprehensive free trade area

ITC – International Trade Center

CAGR - Compound Annual Growth Rate

CPI – Centre of Promotions of Import

WDI – World Development Indicators

GDP – Gross Domestic Product

INTRODUCTION

Export-import operations are an important part of foreign trade and an integral part of enterprise's activity. The implementation of these operations contributes to the expansion of markets, increase production and improve the quality of products that create all conditions for strengthening competitive positions both domestically and on foreign market. Therefore, for any company one of the main problems is improving the efficiency of export-import operations, especially in a fierce competition associated with market globalization and trends of the disappearance of borders between countries. Research and analysis of the process organization of export-import operations at the enterprise makes it possible to identify its main problems, as well as find ways to solve them.

The purpose of the final qualifying paper is to analyze the organizations export operations at the enterprise level and identify the main problems in this process to develop practical recommendations for improvement efficiency of these operations.

Achieving this goal requires solving the following tasks:

- to study the essence and significance of foreign economic activity;
- to identify the features of the organization of export operations in the enterprise;
- to identify approaches to assessing the effectiveness of export-import enterprise operations;
- to analyze foreign economic activity of «AVIATION TRADING» LLC;
- to evaluate the effectiveness of export-import operations in the enterprise;
- to analyze the world market and its impact on the enterprise's actions;
- to identify areas for improving foreign economic activity of the enterprise;
- to economically justify the feasibility of implementing the proposed measures.

The object of this final qualifying paper is the process of organization of export operations at the enterprise and the world market.

The subject of final qualifying paper is the mechanism of organization of export operations at the enterprise and the world market.

The base of the research is «B2B AVIATION TRADING» LLC.

Research methodology: methods of observation (to collect initial information for analysis), analysis of financial indicators, analysis of efficiency and profitability of exports, analysis of the company's export obligations, statistical methods, analysis of existing risk management system, risk assessment analysis, expert survey methods (for risk identification and assessment), scenario modeling, graphical method (for graphical display of the obtained data).

The scientific novelty of the obtained results is the development of measures to optimize the organization of foreign economic activity of «B2B AVIATION TRADING» LLC and their economic justification.

The practical significance of the obtained results of the final qualification work is that the proposed measures to optimize the organization of foreign economic activity can be used in the practical activities of «B2B AVIATION TRADING» LLC.

Structure and scope of final qualifying work. The work consists of an introduction, three chapters, conclusions and suggestions, a list of sources used with 30 titles, 9 appendices. Materials of the work contain 6 figures and 10 tables. The total volume of the work is 64 pages, the main part - 50 pages.

CHAPTER 1. EXAMINATION OF THE ACTIVITY OF FEA SUBJECT «B2B AVIATION TRADING» LLC

1.1. Assessment of production and economic activity, financial condition and total income of «B2B AVIATION TRADING» LLC.

«B2B AVIATION TRADING» LLC. – is a Ukrainian company with a high quality service and great experience in the aircraft industry. They suggest a detailed description of services for the delivery of aviation materials, renovation and multipurpose maintenance of aircraft to sustainance their airworthiness. The company cooperates together with reliable supply contractors and agents.

They work with reliable carriers, cooperate together with courier services and private large and small delivery companies. They have available customs-licensed storehouse on the Ukraine and the EU territory. They operatively carry out the logistics, consolidate and ensure delivery straight to the client.

In 2014, «B2B AVIATION TRADING» LLC. was successfully certified and won the approval of the quality management system according to ISO 9001:2008 standard, the scope of certification: “Delivering and distribution of aviation spare parts and materials”.

The next stage of QMS is to certify the company according to ISO 9001:2008, EN/AS 9120:2009.

It is a company with the European level of service, which is confirmed by the quality of previous deliveries and satisfaction of its customers. They are an authorized supply contractor for many well-known airlines. They are chosen because of the high level of service, swift response, the presence of European storehouse and the ability of delivering materials quickly. The enterprise has access to the world informational background of goods and of the aviation industry services.

They provide delivery and technical support for such aircrafts as: Airbus, Airbus Helicopters, ATR, Embraer, Boeing, Bombardier, BAe, Dassault, Pilatus, MD, AgustaWestland, Bell Helicopters and for many other aircraft manufacturers.

The company implements deliveries for the manufacturers of aerospace equipment, the centres of maintenance, airports, airline companies and industrial enterprises of the

branch of high technologies. The enterprise leads a customs clearing of goods on the territory of Ukraine, Belgium and Poland with further delivery up to the customer's door.

They are reliable and competent partner in the Aviation industry.

They deliver such materials as: spare parts, assembly units, expendable materials, tools, equipment, glues, adhesives, methacrylate resins, industrial membrane, adhesive tapes, anticorrosive materials, paints, solvents, coatings, soils, hardeners, sealants, silicones, pastes, purifiers, acids, special liquids, oils, lubricants, hydraulic fluids and more.

They supply materials for the aircraft of Western production, regardless of its type and purpose.

The director of the company is Butovuch O.I., he is also one of two founders (gets his 30%) together with Bedokurov I.V. (gets 70%)

The company was registered 06.03.2013 (9 years and 2 months)

Their main activity is classified with the NACE code 46.14 - Activities of intermediaries in trade of machinery, industrial equipment, ships and aircraft.

Other NACE codes are:

30.30 Manufacture of air and spacecraft, related equipment.

46.18 Activities of intermediaries specializing in trade of other goods.

46.34 Wholesale of beverages.

46.52 Wholesale of electronic and telecommunications equipment and parts.

46.69 Wholesale of other machinery and equipment.

46.75 Wholesale of chemical products.

47.25 Retail sale of beverages in specialized stores.

51.10 Passenger air transport.

51.21 Air freight transport.

52.10 Warehousing.

52.29 Other activities auxiliary to transport.

74.90 Other professional, scientific and technical activities.

33.16 Repair and maintenance of aircraft and spacecraft.

“B2B Aviation Trading” LLC has been operating in the aviation industry since 2013.

They are the operator and repair organization of helicopters manufactured by Airbus

Helicopters, Bell and others. They are certified as a maintenance organization by the State Aviation Regulatory Authority of Ukraine and as an airline, continuing airworthiness organization and maintenance organization by the State Aviation Service of Ukraine as confirmed by the relevant certificates.

They are also one of the leading suppliers of aviation spare parts and equipment for airlines and airports in Ukraine. Their main buyers and customers: "Aviation Company" Wind Rose " LLC, PJSC" Swan Seed Plant ", Special Aviation Detachment of the Civil Protection Rescue Service of the SES of Ukraine, PJSC" International Airlines of Ukraine ", and others. In addition, B2B Aviation Trading LLC provides logistics, customs brokerage, warehousing and other services in the aviation sector. "B2B Aviation Trading" LLC is certified according to the standards of the quality management system (QMS) - 900:2008 and 900:2015, latest audit. Scope of certification - "Supply and distribution of aviation spare parts and materials". Supervisory body - BUREAU VERITAS Certification.

As of December 23, 2021, the number of employees of B2B Aviation Trading LLC is 31.

"B2B Aviation Trading" LLC leases:

- office space (122.96 sq.m.) at the address 02096 Kyiv, street Simferopol building 13-A, Landlord LLC "TACCA CHANTRIER" (USREOU code 33400586)
- seats in the aviation hangar on the helipad "Kyiv-Yacht Club", Landlord LLC "Primatel" (USREOU code 24367739)
- a place in the aviation hangar at Kyiv-Pivdennyi airfield, Lessor of Oksavanexport LTD LLC (USREOU code 20616217)

According to the accounting standard №25, B2B Aviation Trading LLC prepares a quarterly Financial Statement of a small business entity and submits it to the supervisory authorities through the M.E.Doc program.

As of January 1, 2022, fixed assets and intangible assets for the total amount of UAH 4,735.1 thousand are accounted for on the balance sheet of B2B Aviation Trading LLC. (book value, term 1010 of the Financial report of the small business entity).

Revenue for 2021 is 52025.4 thousand UAH (term 2280 of the Financial Report of a small business entity). Net profit is 1194.4 thousand UAH. (period 2350 of the Financial

Report of the small business entity). This indicates that “B2B Aviation Trading” LLC is profitable and has its own working capital.

For the period January-November from buyers and customers received goods and services over UAH 59.8 million.

The balance on the current account as of December 23, 2021 will amount to UAH 1.5 million.

Table 1.1.1
“B2B Aviation Trading” LLC Income and Expenses Dynamics Analysis for 2016-2020, thousand UAH

№	Indicator	Period (years)					Growth rate, %			
		2016	2017	2018	2019	2020	2017/ 2016	2018/ 2017	2019/ 2018	2020/ 2019
1	Net income from sales of products	86,7	1734,8	2706	2834	2438	19,8	1,55	1,04	0,9
2	Cost of goods sold (goods, works, services)	15,3	3,8	278,2	738,9	24,5	0,24	73,2	2,7	0,03
3	Gross profit	104,7	2621,5	4832	5382	2783	25,03	1,84	1,2	0,5
4	Financial result before tax	19,3	260	698,3	643,9	263,8	13,5	2,68	0,9	0,4
5	Net profit	12,1	109,8	254,9	125,3	225	9,07	2,3	0,5	1,8

Source: Developed by the author based on the materials received during the practice period

“B2B Aviation Trading” LLC is an official distributor for ACES SYSTEMS an American manufacturer for aviation industry reliable vibration analysis systems in Ukraine and Eastern European region. ACES SYSTEMS engineers and A&P mechanics have been working for more than 25 years to provide industry-leading aviation vibration analysis and vibration balancing equipment to the fixed-wing and helicopter aviation industry. Aircraft and helicopter track and balance equipment greatly increase the safety and performance of aviation vehicles. ACES SYSTEMS are the knowledge leader and trusted partner to global industrial customers, providing simple solutions to complex problems in commercial, business, general and military aviation solutions.

“B2B Aviation Trading” LLC provides consulting services, delivers “to-door” any of ACES SYSTEM equipment, provides maintenance and handling. They can perform necessary tests and analyses right on the spot, at the Clients base location.

In order to conduct an in-depth analysis of “B2B Aviation Trading” LLC financial-economic state it is necessary to evaluate main groups of financial ratios, namely: performance ratios, liquidity ratios, solvency ratios and profitability ratios.

Table 1.1.2

“B2B Aviation Trading” LLC Liquidity Ratios in 2016-2020

Ratio	Period (on 31/12)					Absolute Deviation			
	2016	2017	2018	2019	2020	2017/ 2016	2018/ 2017	2019/ 2018	2020/ 2019
Current Ratio	1,23	1,39	0,83	1,28	1,57	1,1	0,59	1,54	1,22
Quick Ratio	0,94	1,28	0,92	0,95	1,29	1,36	0,7	1,03	1,35
Cash Ratio	0,34	1,05	0,29	0,34	0,03	3,08	0,27	1,17	0,1

Source: Developed by the author based on the materials received during the practice period

A generalized concept that characterizes not only the efficiency but also the dynamics of enterprise development under market conditions is business activity, which is a complex characteristic that reflects the efforts of enterprises aimed at ensuring the

dynamics of development and achievement of goals in various areas. The main objectives of enterprise's business activity assessment and analysis are the implementation of effective management decisions to ensure sustainable development and competitiveness increase in a changeable market environment.

1.2. Analyzing the exporting activity of «B2B AVIATION TRADING» LLC.

During the practice in the “B2B Aviation Trading” LLC. I had a chance to examine the financial statements of the company to evaluate its efficiency. I was provided with such data for 2021.

The full income was 27761500 UAH.

The net profit was 631600 UAH.

The assets were 9551900 UAH.

The obligation was 0.

In financial accounting, assets are the resources that a company requires in order to run and grow its business. Assets are divided into two categories: current and non-current assets, which appear on a company's balance sheet and combine to form a company's total assets. You may think of current assets as short-term assets, which are necessary for a company's immediate needs; whereas non-current assets are long-term, as they have a useful life of more than a year.

Current assets are considered short-term assets because they generally are convertible to cash within a firm's fiscal year, and are the resources that a company needs to run its day-to-day operations and pay its current expenses. Current assets are generally reported on the balance sheet at their current or market price.

Non-current assets are a company's long-term investments that have a useful life of more than one year. Noncurrent assets cannot be converted to cash easily. They are required for the long-term needs of a business and include things like land and heavy equipment. Non-current assets are reported on the balance sheet at the price a company paid for them, which is adjusted for depreciation and amortization and is subject to being re-evaluated whenever the market price decreases compared to the book price.

Fixed assets include property, plant, and equipment because they are tangible, meaning that they are physical in nature; we may touch them. A company cannot liquidate its PP&E easily. For example, an auto manufacturer's production facility would be labeled a noncurrent asset.

Intangible assets are nonphysical assets, such as patents and copyrights. They are considered noncurrent assets because they provide value to a company but cannot be readily converted to cash within a year. Long-term investments, such as bonds and notes, are also considered noncurrent assets because a company usually holds these assets on its balance sheet for more than a year.

Liabilities are also grouped into two categories: current liabilities and long-term liabilities. Current liabilities are those that are due in the next year, while long-term liabilities will not be due until at least a year later.

Current liabilities typically represent money owed for operating expenses, such as accounts payable, wages, and taxes. In addition, payments on long-term debt owed in the next year will be listed in current liabilities. For example, if you have a 30-year mortgage on your building, the next years' worth of payments owed will be listed in the current liabilities section while the remaining balance will be shown as a long-term liability.

Financial statements provide a snapshot of a corporation's financial health, giving insight into its performance, operations, and cash flow. They are essential since they provide information about a company's revenue, expenses, profitability, and debt. Financial ratio analysis involves the evaluation of line items in financial statements to compare the results to previous periods and competitors. Liquidity and solvency ratios provide information about a company's ability to repay its debts and obligations. Valuation ratios help determine a fair value or price target for a company's shares.

The market environment in which business entities of various forms of ownership operate today has changed significantly in recent years: the degree of its uncertainty is constantly growing, and unaccounted for risk factors are emerging. Modern business management must adapt to market self-regulation. More and more people are starting to talk about new approaches to strategic management in a market economy. The main task of the new management is to overcome conservative traditions that do not correspond to

the objective realities of the modern world of economics, business, politics and social development.

Strategic management of the enterprise is impossible to imagine without a strategic analysis, which is considered:

- as the implementation of an appropriate management function, focused on the future and one that has high uncertainty;
- as a study of the economic system on the parameters that determine its future state.

The subject of strategic analysis is the conceptual directions of operation and development of the enterprise, its organizational, economic and information resources and opportunities, which are considered in terms of increasing the strategic potential of the enterprise and strengthening its market position in the long run.

Table 1.2.1

“B2B Aviation Trading” LLC's export sales, thousands UAH

Product	Period (years)					Absolute Deviation			
	2016	2017	2018	2019	2020	2017/ 2016	2018/ 2017	2019/ 2018	2020/ 2019
Spare parts daily	0	0	352,9	243,8	302,8	0	0	0,7	1,2
Spare parts & instruments daily weekly	27,8	137,2	35,8	894,9	1274,3	4,9	0,3	25	1,4
Spare parts & equipment monthly	47	249	36,5	583,2	1183,9	5,3	0,1	16	2
Materials weekly	0	45,4	249	217,8	353,6	0	5,4	0,9	1,6
Materials monthly	27,8	321	42,2	436,2	363	11,5	0,1	10,3	0,8
Total Sales	102,6	752,6	716,4	2330,9	3477,6	7,3	0,9	3,2	1,5

Source: made by the author based on “B2B Aviation” Trading LLC data

The main purpose of strategic planning is to ensure the potential for future success of the enterprise. That is, when considering the issues of strategic planning there is a problem of assessing the economic potential of the enterprise. The definition of economic potential is also important due to the need to develop approaches to assessing the level of economic security of enterprises. Undoubtedly, increasing the potential of the enterprise leads to an increase in its economic security. Therefore, it may be possible to use the indicator of economic potential as an integral criterion of economic security, which requires detailed research of these categories.

Table 1.2.2

“B2B Aviation Trading” LLC export product structure in 2016-2020, %

Product	Product Share in LLC Export				
	2016	2017	2018	2019	2020
Spare parts daily	0	0	49,2	10,5	8,8
Spare parts & equipment weekly	27	18,2	5	37,3	36,6
Spare parts & equipment monthly	45,5	33	5,1	24,6	34
Materials weekly	0	6	34,8	9,3	10,2
Materials monthly	27,5	42,8	5,9	18,3	10,4

Source: made by the author based on “B2B Aviation Trading” LLC data

Table 1.2.2 shows the share of each product in “B2B Aviation Trading” LLC annual export sales for 2016-2020. It is noteworthy that during the whole period, “Spare parts & equipment weekly” is the only product with the biggest share in “B2B Aviation Trading” LLC export. The analysis of “B2B Aviation Trading” LLC export in 2020 indicates that the most popular products are “Spare parts & equipment monthly” with a 34% share of company’s export and “Materials monthly” with 10,4% share, then follow “Materials weekly” – 10,2% share and “Spare parts daily” with 8,8% share in export sales.

CHAPTER 2. RATIONALE FOR CHOOSING A POTENTIAL MARKET FOR EXPORT ORGANIZATIONS OF PARTS OF MECHANICAL ENGINEERING OF «B2B AVIATION TRADING» LLC

2.1 Determining the main trends in the world market of mechanical engineering parts.

The integration of Ukraine's economy into international economic relations has an important impact on the development of the country. Therefore, the role of foreign economic activities in the context of rapid globalization is constantly growing. Today, foreign economic relations are an integral part of our business national economy, enterprises and organizations and have a great influence on scientific and technical, economic and social progress of society.

Foreign economic activity (FEA) is the activity of entities economic activity of Ukraine and foreign economic entities activities that are based on profitable relationships and are carried out on territory of Ukraine, or outside it in order to effectively use the benefits international division of labor.

Foreign economic activity contributes to:

- expansion and development of political and economic ties between countries;
- the formation of a single global financial and credit system;
- rapid development of the transport system and the creation of international transit corridors to facilitate the organization of international freight;
- development of means of communication, which greatly simplifies negotiation and negotiation process;
- establishing trade between countries.

The system of foreign economic activity is hierarchical structure consisting of three levels:

- country level;
- level of the region;

- level of the enterprise

Foreign economic activity is one of the priority areas economy of each country and is important both at the state level and at enterprise levels, because:

- is a powerful factor for the development of the country;
- allows you to join the system of international economics, processes globalization, international cooperation and the international division of labor;
- contributes to the export potential of the country;
- is one of the main sources of replenishment of the state budget;
- creates opportunities to improve the technical level of production account of import of technologies and equipment;
- ensures the competitiveness of products;
- solves the problem of lack of certain resources.

In the conditions of formation of market relations, it is necessary to consider a number internal and external factors that affect the financial condition enterprises, the growing role of effective organization and management of foreign economic activity.

The organization of management of foreign economic activity is determined industry affiliation of an enterprise.

The system of organization of foreign economic activity is one of the factors that contribute to success activity and profitability of the industrial enterprise at work on external markets, and influences the preparation and further implementation foreign economic operations.

Factors that determine the choice of forms of organization of foreign economic activity:

- needs and motives that motivate to participate in international cooperation, international division of labor and attracting foreign investment;
- the level of internationalization of production activities;
- methods of product sales;
- export potential of the enterprise;
- continuity of foreign economic operation

At the enterprise level, management of foreign economic activity includes solutions to strategic, production, financial, infrastructure, information and marketing issues such as:

- entering the foreign market;
- export-import supplies of goods, services and capital;
- financial and credit operations;
- participation in joint ventures;
- international marketing;
- monitoring of national economic policy and world economic relationships.

Ukraine is actively integrating into the world economy, trying to defend their national economic interests, and also regional and local, related to domestic needs development. This is facilitated by cooperation with many countries by development of bilateral interstate relations with border countries, EU countries, USA, Japan, China, developing countries, OPEC countries, new industrialized countries, India, Latin America and Africa.

Ukraine is an active member of many regional associations, in particular, GUAM - organizations for democracy and economic development. GUAM is a regional union of four states: Georgia, Ukraine, Azerbaijan and Moldova. At the heart of the formation of this form cooperation is the unity of the country's positions with such political and economic external orientations. Ukraine became the first CIS country to conclude the Agreement on partnership and cooperation with the European Union (1994), where the legal mechanism of interaction between the two was determined. An important stage in the further integration of Ukraine into the world economic space was the signing of the economic part with the EU Association agreements. It involves deep economic Ukraine's integration with the EU, as well as the creation of a comprehensive free zone trade. Negotiations are currently underway bilateral free trade agreements between Ukraine and Turkey, Israel. Work on determining the economic feasibility continues concluding free trade zone agreements with other important trade partners of Ukraine.

In parallel with the holding relevant research to identify promising countries for the conclusion of an agreement on a free trade area is provided by

conducting consultations with business associations and producers

Of Ukraine. In addition, Ukraine is a member of the United Nations, and as well as economic organizations such as the International Monetary Organization Fund, World Bank, World Trade Organization, International labor organization, etc. International economic organizations, in particular, those in which Ukraine participates differ in principle subjectivity, geographical scale and functional purposes (industry orientation). But in any case, it is the rules and norms of cooperation with these international economic organizations and reflect the full range of institutional forms of integration national economy in the world economic space.

Ukraine, on absolutely equal terms and rights with others members of the World Trade Organization, is directly involved in formation of the newest rules of trade in the world markets within the current round of multilateral trade negotiations with a view to maximum consideration of the national interests of our state in trade and economic sphere.

In general, Ukraine's integration into the world economic space has a particular importance. In 2016, a positive balance of foreign trade balance amounted to 337.3 million US dollars. Exports of goods and services amounted to 44.885 billion dollars US dollars, imports - 44.548 billion US dollars.

One major form of foreign trade activity is international trade, which is implemented in such forms as export and import. Today, Ukraine is a very active participant in international trade. Its favorable geographic location, existing manufacturing and foreign trade experience work, various forms of ownership contribute to the development of export potential and objective possibilities for integration into the world economy.

Over the last three or four years, Ukraine made some steps in the direction of openness to the outside world, however, the process of formation of national foreign trade mechanism is controversial and difficult. Besides CIS and Baltic countries, Ukraine is expanding foreign economic ties with many developed countries. In recent years, major exports Ukraine committed to China (almost 1.5 billion. US, Or 10% of total exports), Turkey (700 mln. USD, Or about 5%), Germany (almost 600 mln. USD., or 4%), Italy (3%), Poland (almost 3%), Hungary and the United

States (more than 2%), Slovakia (almost 2%).

Major imports to Ukraine come from Germany (more than 1.3 billion. US., Or nearly 8% of total imports), USA (700 mln. USD., Or 4%), Poland (over 3%), Italy (more than 2%), France (nearly 2%), the UK (1.5%), the Czech Republic, Slovakia, Hungary, Cuba and others.

The volume of export of goods and services from Ukraine in January-May 2016 is 13693732 thousand dollars, import volume is 14387694 thousand dollars. European integration - is a determining factor both foreign and domestic policy, strengthens security and a positive impact on Ukraine's relations with other states. Ukraine's course on the development of relations with the EU countries will provide undertakings opportunities for cooperation in various areas of foreign trade, investments. This will help improve the welfare of the population. The intensification of foreign relations with the EU will focus mainly on building has traditional ties with Poland, Lithuania, Bulgaria, Belarus and initiate cooperation with France and Turkey. Traditional partners remain Kazakhstan, Belarus, to regions where there are long-standing trade and economic and cultural ties.

When signing the Association Agreement between Ukraine and European Union for Ukrainian producers and intermediaries opened the way to European markets, the opportunity arose to export Ukrainian products. But at the moment it is possible observe significant problems for such operations. So one of the main problems is the process of organizing the possible export operation. This issue needs thorough research in order to find the right path for export operations to the countries of the European Union.

According to experts of the World Economic Forum, the problems faced by Ukrainian exporters are lack of access to trade finance, insufficient level of technology production and staff skills, difficulties in identifying potential markets and buyers, non-compliance of products with international technical requirements and standards, as well as problems of access to imports resources needed for production. First of all, exporters should increase the efficiency of your own business.

Development of new markets, especially such competitive ones as in the EU, provides for analytical work aimed at increasing the competitiveness of the company and its

implementation export potential. Dare to explore new markets, the company's management must clearly understand that difficulties are inevitable, and also have a strong desire and sufficient resources to implement necessary transformations in the company.

Lack of reputation as a reliable partner creates for Ukrainian entrepreneurs have considerable problems with entering the EU market: restrictions on funding, reluctance of European partners enters into long-term contracts, etc. The need to build reputation as a reliable partner is the first thing to remember companies focused on long-term export activities.

A significant obstacle to the export of Ukrainian goods to European space is their non-compliance with quality standards, adopted in the EU. Today the fund of national standards has 27.5 thousand documents, including 7436 national standards, harmonized with international and European standards. In 2014, 30 national standards were adopted, including 27 standards harmonized with international and European standards.

In order to supply its products to EU markets, it is necessary to pass rather difficult and long procedure of certification. Enter the European market even with a very high-quality product is impossible without proper permits and documents. So before at the beginning of exports, it is necessary to study in detail the regulatory environment, understand what requirements must be met by products that exported, and how to obtain the appropriate permissions.

Due to high levels of corruption and regulatory opacity environment in Ukraine, foreign investors can't count on the appropriate level of protection of their investments. Lack of available financing, in turn, hinders the development of Ukrainian companies, including export-oriented. This trend is becoming more complicated lack of export credit agencies that provide financial export support in exporting countries.

EU markets are one of the most competitive in the world. Therefore, to become a successful participant in the European market must be carried out analysis of the competitive environment, potential consumers, available sources of funding, etc. This is important in order to build the right strategy for positioning and promotion product, and

to establish an effective sales system.

To develop specific segments of certain markets in certain countries, everything is important: from a well-thought-out model of sales of goods to availability of information on which CRM systems are used potential competitors. Ukrainian companies very rarely pay due attention to the fundamental analysis of markets, individual industries and niches in which they intend to compete. This leads to ineffective export strategies, loss of money and time.

Of course, the path to European markets is quite difficult, however the challenges outlined are not insurmountable obstacles, but only requirements. Establishment of the standardization system of Ukraine should be carried out in accordance with the international and existing in the European Union systems. This process should involve Ukraine's preparation for participation in the EU internal market in certain priority areas economy, harmonization of necessary legislation in the priority areas with the EU technical regulation system, provision transparency and predictability of the regulatory environment for business entities.

If a country wants to take a worthy place in the modern world, it should pay serious attention to the development of its exports potential. In my opinion, this indisputable truth is especially important for Ukraine as a country that has recently entered the world arena as an independent state. Unfortunately, during independence Ukraine has not only not grown its own export potential, but also partially lost what had been accumulated over the years. At the time of independence, Ukraine is possible was classified as an industrial-agrarian country that had a high level of scientific and technological potential and highly qualified human resource. However, nowadays the threat to Ukraine is becoming quite real to be on the periphery of the world economy in terms of economic development, structure of industrial production, the state of agriculture. The structure also testifies to the imperfection of the export potential Ukraine's foreign trade and, above all, its exports. The bigger part of Ukraine's exports are products with a low degree of processing, in particular ferrous metals and articles thereof (over 42%), mineral products (over 10%). At the same time, the share of highly processed products, primarily machinery and equipment, insignificant. The commodity structure of world trade is dominated by ready-

made products (primarily machinery and equipment), chemical products, when relatively small share of fuel, raw materials and food in total.

A small number of countries in the world have a complex in their arsenal construction of aircraft with a full production cycle. Ukraine belongs to their number. The most promising areas in aircraft construction is the production of passenger and transport aircraft, aircraft engines, Ukrainian propellers and small aircraft. The main aviation plants in Ukraine are state-owned Antonov enterprise, state enterprise Plant 410 civil aviation », Kharkiv State Aviation Production enterprise, Zaporozhye enterprise "Motor Sich". Before the escalation of the military conflict in Ukraine, integration into the world the space of the national aviation industry took place along with the close cooperation with the Russian Federation, which had few positives results. But in 2015, agreements with Russia in the field of military-technical cooperation were terminated 1993. At the same time, according to representatives of Antonov, the intention to purchase aircraft was expressed by air carriers from Asian countries, Africa and Latin America. From the presence of these orders a lot of the existence of Ukrainian aircraft factories depends.

Table 2.1.1

Dynamics of aviation exports and imports of Ukraine technique

(millions of dollars USA)

Volumes / Years	2017	2018	2019	2020	2021	Relative deviation, 2021/2017
Export	925,8	313,7	246,3	190,6	78,9	-846,8
Import	107,3	70,4	49,2	54,9	50,6	-56,7

Source: made by an author based on the reference 10.

Information from the State Statistics Service of Ukraine shows that volumes of Ukraine's foreign trade in aviation goods appointments in recent years have decreased

significantly about the crisis of the national aviation industry in need active government intervention, expanding ties Ukraine with the countries of the world.

In 2016, the State Corporation "Ukroboronprom" reported on the creation of an aircraft cluster - Ukrainian Aircraft corporation. This is a significant step in the formation of the aviation industry of Ukraine. The corporation included the Antonov State Enterprise and the State Enterprise "Innovator", PJSC Plant "Lighthouse" and others.

In the last 3 years there is a geographical reorientation cooperation in the field of aircraft construction. Strategic expansion acquired cooperation with China. At the end of 2015, construction began Sino-Ukrainian production base. As for the prospect's partnership with India, the Ukrainian SE "Antonov" is a favorite program for the development of medium-sized military transport aircraft that carried out by an Indian company. The partnership is also effective and promising Ukrainian enterprises with Iran, Turkey, Azerbaijan, Saudi Arabia. Currently, in February 2016 at the Antonov State Enterprise reported on the organization of cooperative production of aircraft in Saudi Arabia.

Due to the active deepening of international relations of the SOE "Antonov", in Ukraine there was talk of creating the first Ukrainian multinational company. But there are a number of global issues that require prompt response and state intervention in regulation of the aviation complex for the preservation and development industrial and innovative capacities of the state.

At the beginning of Ukraine's independence, the main ones were identified directions of its foreign policy, named strategic partners: European Union, USA and Russian Federation. Of these three the highest priority is the European Union. The state has set a course for integration into Europe, accession to the European Union.

Reasons for Ukraine's aspirations to the EU:

- The European Union is a system of values that it is guided by Ukraine - democracy, wealth, stability;

- The European Union is the world's largest investor;
- The European Union is an impact on world development (after USA).

The EU region is considered by many scientists and researchers promising for capacity building cooperation between Ukraine and not only the European continent, but also the world space. EU countries rank first in terms of direct investment into the economy of Ukraine. Volume of direct investments in Ukraine in 2016 amounted to 4405.8 million dollars. USA, and direct investment from Ukraine in the economies of the EU are \$ 20.7 million. USA.

Today Ukraine is one of the 20 main trade EU partners in exports (18th place), and ranks 7th for the export of agricultural products to the EU. It started on January 1, 2016 between Ukraine and the European Union fully operate Free Trade Area (FTA). According to the survey Ukrainian entrepreneurs were predicted to Ukrainian business successfully adapts to the European market, and the biggest profit will be able to get farmers and light industry. According to data from the State Statistics Service of Ukraine, more than 30% of Ukrainian exports are currently supplied to EU countries.

Considering the Free Trade Area as a positive stage in development of Ukraine, the following main points can be identified:

- Better access to a large market;
- Lower import duty rates for Ukrainian goods;
- Access to public procurement in EU countries;
- Better access to third country markets.

These important changes can intensify reforms that are significant will affect the economy of Ukraine. As a result, the country should living standards will rise and prices will gradually decline. However, it is nothing can change by itself, the FTA requires of Ukraine bringing much of its legislation and procedures into compliance with EU

requirements. Deep reforms will envisage introduction and reform of a significant part of the legislation Ukraine, which belongs to the sphere of competence and responsibility Parliament of Ukraine. The changes will also affect business in Ukraine.

According to the State Statistics Service, in 2016 it was observed growth of Ukrainian exports to the EU compared to 2015. Thus, there is a tendency to gradually increase bilateral trade between Ukraine and the EU, which is an important step to the full European integration of Ukraine.

Nowadays, the first and foremost problem of Ukraine is lack of export diversification, in particular production capacity of export enterprises and their raw-material orientation. Against this background, it is vital for Ukrainian economy to form and develop export potential since it makes quantity and quality increase possible in foreign trade. Export potential stands for capability of a country to make export supplies of various products to external market, taking into account some restrictions and incentives, that depend on country's internal potential, world demand, and on a system of internal and external barriers to trade. On observing Ukraine's external trade, it is possible to admit import prevailing over export, what signifies that Ukraine has a negative balance of trade. Besides, export is mostly raw-material oriented with slight orientation on intermediate goods, while only finished products with higher value added provide benefit the most. According to statistics, Ukraine is reducing export and import year by year, in 2015 value of foreign trade almost halved compared to 2011 and accounted for \$75B. Export and import decreased by 44% and 45% respectively.

In terms of Ukraine's export structure, it could be revealed that agricultural products are becoming more and more dominant. If in 2004, agriculture made only 7% of total export while metal industry made 40%, in 2015 the situation has changed dramatically: export of agricultural goods accounts for 41% but metal industry has 26%. According to the data of State Statistics Service of Ukraine, among the most exported goods in 2015

are: foodstuffs and agricultural products (38%); metals and metal handicrafts (24%); machinery and equipment (12%); mineral products (7%); chemical products and caoutchouc (7%); wood and cellulose and paper products (5%). Regarding trade partners, Ukraine's main export markets in 2015 are the European Union (36%), Russia (13%), Turkey (8%) and China (7%).

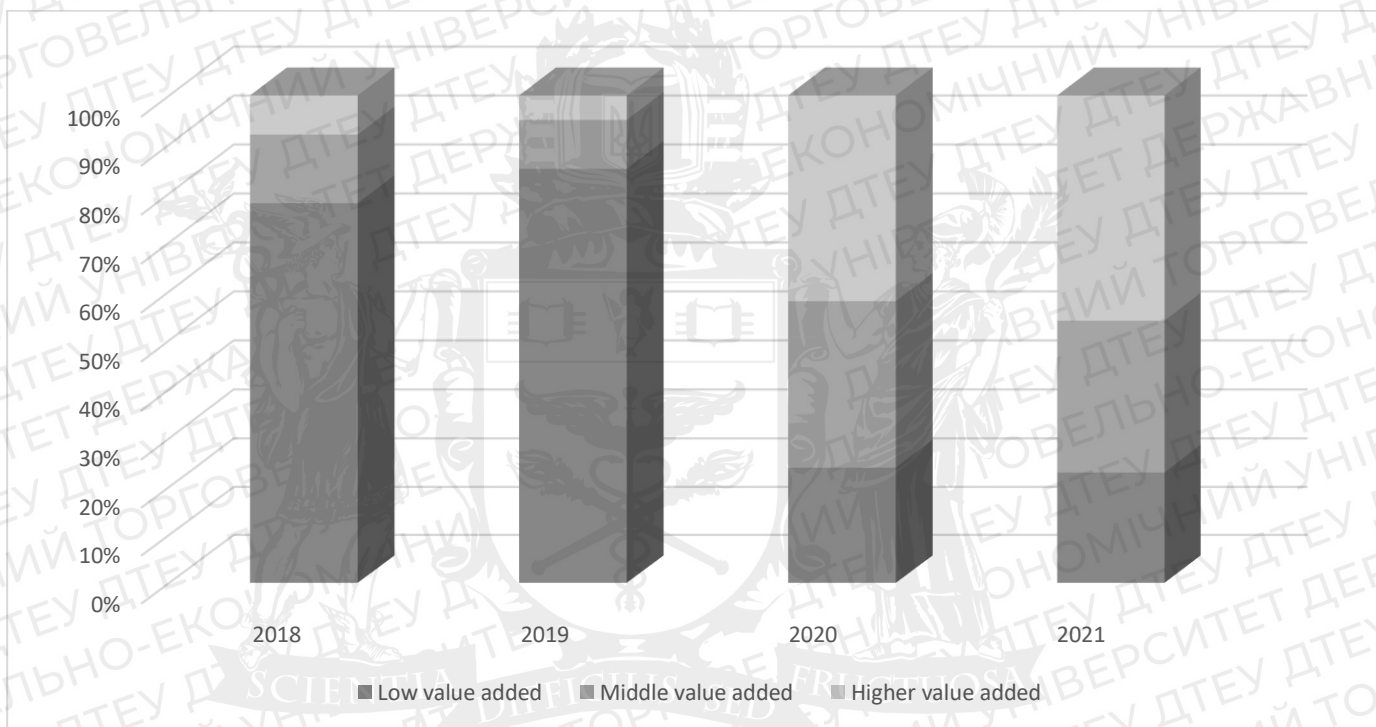


Fig 2.1.2 Share of goods depending on the level of value added

Source: made by author based on reference 12.

The main problem goods with low added those goods that have higher is more beneficial to them. In this vein, a more determine the most economically export or is already exporting to the world. The conducted analysis of Ukraine's export potential enables to draw several conclusions. Establishing an Association Agreement and preferential trade ameliorated EU-Ukraine trade relationships by increasing export efficiency coefficients for miscellaneous product groups. It is necessary to admit that

Ukraine has export potential and can export to the European Union a great number of products and strengthen trade relationship.

Increased product market competition and changes in the structure of demand induce companies to implement strategic planning in all areas of their business activity. Export strategy is one of the main factors that facilitate company's entry into foreign markets and plays a decisive role in increasing the effectiveness of foreign economic activity of the enterprise.

If a business intends to make a significant impact in terms of exporting it is essential that a well-considered and effective export strategy is developed which will reflect the changing nature of the international trade market. Many companies begin export activities haphazardly, without carefully screening markets or options for market entry. While these companies may or may not have a measure of success, they may overlook better export opportunities. Formulating an export strategy based on good information and proper assessment increases the chances that the best options will be chosen, that resources will be used effectively, and that efforts will consequently be carried through to completion.

Export strategy of the company can be defined as a long-term plan of company's activities associated with the export of goods, services and capital abroad, which includes a set of tools and methods that are used by the company to achieve its export goals. An essential element in developing a sound strategy is to identify the key factors that have influenced the company decision to export.

The company decision to export may be prompted by a range of factors:

- expanding sales and profits;
- establishing a broader and more stable customer base;
- utilizing excess capacity to lower costs;
- responding to competition;
- accessing new technology for overseas markets.

The formation and implementation of the export strategy is carried out within the general strategy of an industrial enterprise. Coordination of the company's strategies in the domestic and foreign markets is determined by the company's profitability measures on each of them. The production capacity of the enterprise as well as human resources of the company play one of the most important roles in implementation of export strategy of the company. The process of developing company's export strategy consists of several steps. The first step is to understand current business and how exporting fits into company's overall plan. The second step is to take a closer look at current state of the business before looking towards external markets. The third step is to conduct market research and identify which export markets may be suitable. The fourth step is to set quantitative and qualitative goals. The fifth step of the process is to detail the export strategy around all aspects of the export process. At this step, it is necessary to determine what market entry mode, product/service strategy, business process strategy and financial strategy will be used.

The final step is to develop the action plan. The plan articulates tasks, identifies who is responsible and when they need to be completed. To give exporting efforts the best chance of succeeding, management oversight is essential to review the plan and its outcomes. There are strong advantages to having a written strategy. It must be simple, understood and accepted by all company members. It serves as a constant guide and binds staff commitment to the company's export efforts. A sound strategy marks the professionalism of the company and provides valuable benefits when dealing with banks, customers and support agencies. Thus, pursuing an export strategy through careful planning will ensure that the company:

- acts on well-researched information;
- has analyzed and assessed the best options;
- identifies constraints and their impact on the company's business;

- has the resources to become a viable exporter;
- creates confidence with lenders and demonstrates that the export program is viable.

Establishing of Deep and comprehensive free trade area (DCFTA) is a main economical part of Association agreement between European Union, its member states and Ukraine. It was established on 1 of January 2016, but only some points from original document entered in force. Nevertheless, even partial DCFTA could and will have a great impact on business development in Ukraine. To understand any potential consequences for national manufacturers and entrepreneurs all features of DCTFA should be analyzed.

First of all, agreement includes gradual reduction of customs and taxes for some specific goods and services coming to European Union from Ukraine. According to official annex to implement new tariffs a transition period is establishing. Depending on type of commodities, a length of this period could be from 3 to 7 years, so parties has enough time to change their national legislation and custom rules. That means, actually, that Ukrainian manufactures do not get an immediate access to European markets as it was promised.

Goods and services that can get European preferences, such as decreased or canceled customs, mostly are agricultural commodities as well as some industrial products and machinery. However, as for agricultural products, European Union also implemented special quotas – a limited amount of goods that can aggregately be exported to member states per a year. Most of quotas were assigned to poultry, meat and some vegetables. Common agricultural policy is one of paramount part of European Union and even EU member states have their own internal limits of agricultural production.

Ukraine should not expect a huge growing number of export-oriented agricultural productions because of custom decreasing. Such measures aimed at big and well-developed enterprises that can afford quality improvements to fit all official requirements and be able to compete with European manufactures. Concerning obligations, Ukrainian

government is obliged to make reforms of technical regulations, sanitary and phytosanitary measures and product safety. In theory these measures will help to improve quality and competitiveness of goods and services from Ukraine.

Besides, after some administrative procedures and getting relevant certificates Ukrainian manufactures could be recognized by EU and allowed to enter its market. Any of them that want to export their products to EU must get a Certificate of origin EUR 1, that is provided by official custom offices in Ukraine since 1 of January 2016. On the one hand, Ukrainian manufactures get new and more difficult barriers to enter European market. On the other, their products are officially recognized by one of the most influential markets in the world what, theoretically, could simplify access and get recognition from other states. Establishing of Deep and Comprehensive Free Trade Area seems as more political and less economical measure in Ukraine-EU relations. This agreement must help Ukrainian manufactures, first of all, to get official recognition of origin, relevant level of quality and ability to compete on international market. Thus, it would be a delusion to think that DCFTA can boost business development in Ukraine.

2.2. Assessment of prospects for the export of mechanical engineering parts of B2B «AVIATION TRADING» LLC to European countries.

Mechanical engineering is a combination of many subsectors, the interaction between which gives grounds to talk about the existence of one complex. In total, about 60 structural subsectors account for the engineering industry. Larger subsectors, which are divided into narrower areas include heavy, transport, agriculture, energy, electrical and technological engineering.

The leading positions in the structure of mechanical engineering in 2017 were occupied by the production of automobiles (36.8%) and machinery and equipment that

do not belong to other groups (35.5%). Analysis of a more detailed structure of mechanical engineering, presented in the reports of the State Statistics Service of Ukraine, shows that the leaders in this sector were the production of electric motors and transformers (6.7%), general purpose machinery and equipment (10%), cars and locomotives (9, 2%), cars and trailers (13.9%).

The location of machine-building enterprises is determined by the influence of many factors:

- consumption,
- raw materials,
- labor resources, etc.

Because the engineering subsectors quite a lot, they can be classified by location of enterprises. Thus, enterprises for the production of electrical equipment, appliances, aircraft, rocket and space technicians when placing them are guided by the availability of qualified personnel. Instead, location of such subsectors as shipbuilding, agricultural machinery is determined by the influence of consumer factors.

The development of scientific and technological progress, globalization processes, the influence of market factors make adjustments to the location of machine-building enterprises, lead to transformation of its sectoral structure, changes in the specialization of individual enterprises, affect the peculiarities of the formation of cooperative relations in the industrial units, etc.

Table 2.2.1

Share of engineering products in total exports

	2020	Share of engineering products in total exports of the sector or sub-sector in 2020, %
Exports of engineering products	5054,3	100,0
Machinery in general	1427,1	28,2
Heavy engineering	1004,0	19,9
Machine tools	22,9	0,5
Production of equipment for light and food industries	216,0	4,3
Power machines	85,0	1,7
Agricultural machinery	82,2	1,6
Tractor production	17,1	0,3
Transport engineering	608,8	12,0
Aerospace engineering industry	29,0	0,6
Car building	115,6	2,3
Carriage making	219,7	4,3
Shipbuilding	244,5	4,8
Precision engineering	2794,3	55,3
Electronics	628,3	12,4
Electrical engineering	2011,8	39,8
Instrument making	154,2	3,1
Other types of engineering products	224,0	4,4

Source: made by an author based on reference 14

Lack of financing is often one of the main obstacles to export development. Financing the necessary funds for the purchase of fixed assets, as well as expanding working capital

to fulfill new orders. Obstacles are high the cost of loans and the limited period for which they are provided.

Labor shortages are second on the list of challenges. The problem is the lack of both highly skilled and unskilled workers. The reason for this is labor migration, labor-intensive enterprises and the presence of large inflows labor force from vocational and higher education institutions.

Lack of state support ranks third. The industry suffered the most from the loss of the Russian market, which accounted for more than 60% of sales before 2014. As of 2018, enterprises in this sector have not yet been able to fully to compensate for these losses. Access to the European market remains a challenge due to the requirements for product certification in the absence of local certification laboratories accredited in accordance with EU standards, as well as high competition in European countries.

Businesses complain about lack of public procurement, particularly in the defense sector, non-transparent tenders and lack of state support mechanism to reduce financing costs, in particular through leasing programs for procurement domestic engineering products. The arithmetic means of exports from Ukraine to the EU of land vehicles other than rail or of tram rolling stock, their parts and equipment for the period 2012-2014 amounted to € 17.6 million, increasing on average by 3.8% per year. For the EU, this was 0.03% of the arithmetic mean of imports (of the total world) products of the Group of 87 for the period, which amounted to € 54 billion. The arithmetic means of exports from Ukraine to the EU of aircraft, spacecraft and their parts by the period of 2012-2014 amounted to € 6.3 million, decreased by an average of -7.7% per year. For the EU it was 0.02% from the arithmetic mean of imports (from around the world) of Group 88 products for the period, which amounted to € 26 billion.

CHAPTER 3. IMPLEMENTATION OF THE MANAGEMENT DECISION ON EXPORTS OF MECHANICAL ENGINEERING PARTS OF «AVIATION TRADING» LLC TO EUROPEAN COUNTRIES

3.1. Organizational support to exports of mechanical engineering parts of «AVIATION TRADING» LLC to European countries.

The development of exports of machine-building products to foreign markets stimulates the modernization and innovative development of the industrial complex for the production of high-tech and affordable products, ensures the transition to international technical regulations and create competitiveness of production. The economic growth of the country depends on the predominance in the structure of exports of goods with a high share of value added, which can be provided to increase exports of machinery.

Increasing the technological component of exports is becoming increasingly important for Ukraine, as it requires the concentrated use of scientific and technical developments and creates conditions for increasing demand for Ukrainian products in foreign markets.

In addition, exports of marketable products are the main source of foreign exchange earnings and significantly affect the country's GDP growth. Creating favorable conditions for the export of innovative and modern engineering products, integration of the sector into the system of international division of labor and diversification of foreign markets are strategic goals of national foreign trade.

Today, the engineering sector has exacerbated problems that need to be addressed immediately. At the enterprises of the machine-building complex there is a significant shortage of new technologies and lack of financial stability, which hinders the current development of their activities in the domestic market and limits opportunities to enter international markets.

To achieve the strategic goals of export development of engineering products and in the framework of the plan of tasks and measures to implement the Export Strategy of Ukraine ("road map" of strategic trade development) for 2017-2021, approved by the

Cabinet of Ministers of Ukraine from 27.12.2017 № 1017-r, developed a Strategy for the development of exports of engineering products in Ukraine for the period up to 2025 (hereinafter - the Strategy).

The strategy is aimed at determining the main directions of state policy on the development of exports of machine-building products in the medium term and the formation of a structured approach to solving problems of its operation. To achieve results, the Strategy provides for the development of a Plan of tasks and measures that are fundamental to ensure the export competitiveness of engineering products.

The plan of tasks and activities contains a detailed description of specific steps to be implemented in the near future. The effectiveness of implementation will depend on the ability of the sector to coordinate the efforts of different institutions - public, private and civil society.

The machine-building complex of Ukraine is the largest part of the industrial sector of Ukraine's economy, which is a diversified system and consists of about 60 structural subsectors.

The mechanical engineering sector provides 7.6% of the volume of sold industrial products in 2019 and 2.0% of gross value added in the GDP of Ukraine in 2018.

More than 22% of the main assets of industry are concentrated in mechanical engineering, employing more than 300,000 people (almost 18% of the total number of full-time employees involved in the industrial sector of Ukraine). Compared to other sectors, mechanical engineering suffers from a significant labor shortage.

More than 3.5 thousand items of equipment are produced on the territory of Ukraine and the equipment of the basic types of a machine-building complex: heavy, power, agricultural, exact, railway machine-building, and also tractor building, machine-tool building, automobile building, shipbuilding and aerospace.

During 2010-2019, the structure of machine building in Ukraine underwent significant

changes: the share of high value-added segments (production of railway rolling stock and vehicles) decreased against the background of increasing the share of the segment of production of cables and devices for vehicles. Thus, in 2019 the largest share fell on the production of cars, trailers and semi-trailers (16.1%), general purpose machinery and equipment (8.7%), cars and locomotives (16.1%), electric motors, generators and transformers (6.8%).

In addition, there was an increase in the share of aircraft and spacecraft segments and their parts - up to 7.5%, other general-purpose machinery and equipment - up to 8.0%, machinery and equipment for agriculture and forestry - up to 4.6 %, wires, cables and electrical devices - up to 4.7%.

The machine-building sector has almost 4.5 thousand enterprises (25 - large, more than 700 - medium and about 3.9 thousand small). Enterprises of the machine-building sector are located in all regions of Ukraine, but the leaders in the field of sales of machine-building products are Zaporizhia, Kharkiv, Dnipropetrovsk regions and the city of Kyiv - these four regions provide about 45% of total industrial output.

The development of scientific and technological progress, globalization processes, the influence of market factors make adjustments in the location of machine-building enterprises, lead to the transformation of the sectoral structure, change the specialization of individual enterprises, influence the formation of cooperative relations in industrial units.

The export potential of the machine-building sector remains quite significant, although the structure of exports is mainly represented by machinery and equipment of medium complexity.

The share of Ukraine in world trade in engineering products is insignificant: in exports - 0.07%, in imports - 0.19%. In 2017, the highest positions of Ukraine in the world were in the segments of electrical equipment for motor vehicles (1.77%), railway rolling stock (0.97%) and electrical household appliances (0.27%).

Among 133 countries, Ukraine ranks 51st in the export of engineering products (reference: in 2013, among 149 countries, Ukraine ranked 43rd place in the export of mechanical engineering products).

In recent years, exports of engineering products from Ukraine have been declining due to the loss of the Russian market and the shutdown of most businesses in the east. During the period 2013-2019, it decreased from 10.4 billion dollars. in 2013 to \$ 5.0 billion following the results of 2019. However, compared to 2018, exports of machine-building products increased by 1.0% (+55.4 million dollars). The share of the industry in 2019 was 11.0% of total exports of Ukraine (2013 - 16.8%, 2018 - 11.6%).

In the structure of exports of engineering products, the largest share is for the export of insulated wires, cables and other insulated electrical conductors - 26.5% of total exports of mechanical engineering products, parts for railway locomotives, tram motor cars, rolling stock - 6.7%, electric water heaters - 6.0%, turbojet engines, turboprop engines and other gas turbines - 5.7%, telephones - 4.5%, railway or tram cars for rail freight, non-self-propelled - 2.5%, liquid pumps - 2.1%, air or vacuum pumps - 2, 0%. These eight commodity positions form 56.0% of Ukrainian exports of mechanical engineering products.

In 2019, most of the sector's products were exported to countries EU (27 + Great Britain) - 55.8% (\$ 3.1 billion) of total exports of engineering products from Ukraine, the Russian Federation - 15.6% (\$ 861.3 million), Belarus - 6.2% 340 million dollars), China - 3.6% (200.8 million dollars), India - 2.8% (152.2 million dollars), the Republic of Moldova - 2.2% (124.1 million dollars) and Kazakhstan - 2.0% (\$ 109.9 million). These seven consumers of Ukrainian machine-building products account for 88.2% of the industry's total exports.

Today, significant opportunities for Ukrainian machine-building manufacturers, due to Ukraine's favorable geographical location, are to expand trade cooperation with the EU (27 + Great Britain). Thus, the annual import of engineering goods by the European Union is more than 2 trillion. USD, and the proximity of Ukrainian industries to this market creates the preconditions for the integration of domestic enterprises into production chains with European countries.

3.2. Forecast assessment of the effectiveness of export deliveries to European countries.

Systemic problems in increasing the export supply of engineering products to foreign markets, which need a consolidated solution today, have accumulated in the engineering sector over the past decades.

Among the external barriers to exports, the most significant are:

- lack of financial instruments of support from the state, high cost of lending to export operations;
- weak external institutional system of export support;
- duration of the procedure and high cost of obtaining documents on compliance;
- low level of competitiveness of Ukrainian goods in foreign markets;
- negative image of Ukraine and Ukrainian companies abroad.

Significant internal barriers to exports are:

- lack of financial resources to start exports and their further development;
- insignificant amount of creation (implementation, use) of innovations by machine-building enterprises and insufficient volumes of investment attraction;
- insufficient funds for conducting and implementing research and development.

The arithmetic means of exports from Ukraine to the EU of aircraft, spacecraft and their parts by the period of 2012-2014 amounted to € 6.3 million, decreased by an average of -7.7% per year. For the EU it was 0.02% from the arithmetic mean of imports (from around the world) of Group 88 products for the period, which amounted to € 26 billion.

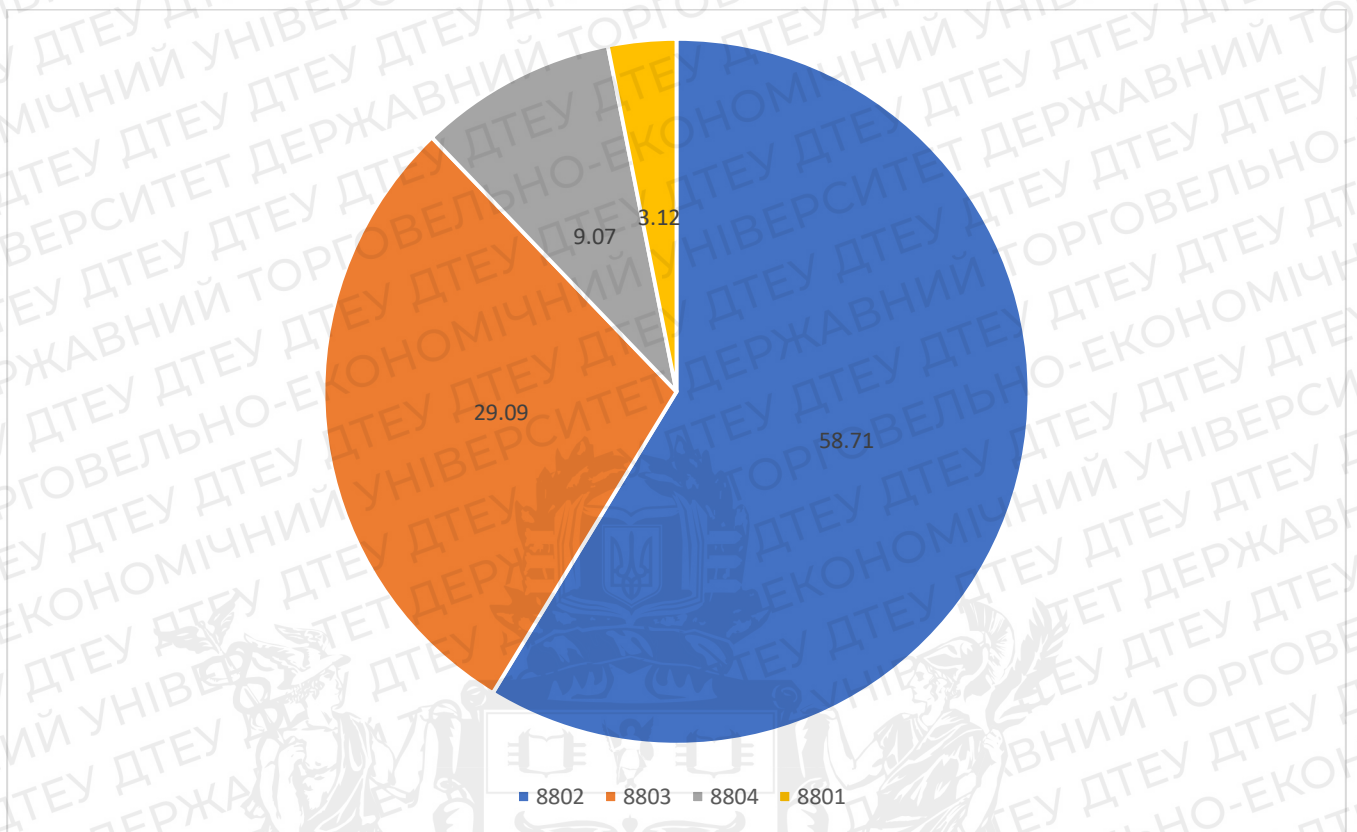


Fig 3.2.1 The main items of exports from Ukraine to EU

Source: made by an author based on reference 14

8802 OTHER AIRCRAFT DEVICES (EXAMPLE HELICOPTERS, PLANES); SPACE VEHICLES (INCLUDING SATELLITES) AND SUBORBORING AND SPACE CARRIERS

8803 PARTS OF AIRCRAFT OF COMMODITY POSITION 8801 OR 8802

8804 PARACHUTES (INCLUDING CONTROLLED PARACHUTES AND PARAGLES) AND ROTOS; THEIR PARTS AND DEVICES

8801 BALLOONS AND AIRWAYS; PLANNERS, DELTAPLANES AND OTHER AIRCRAFT

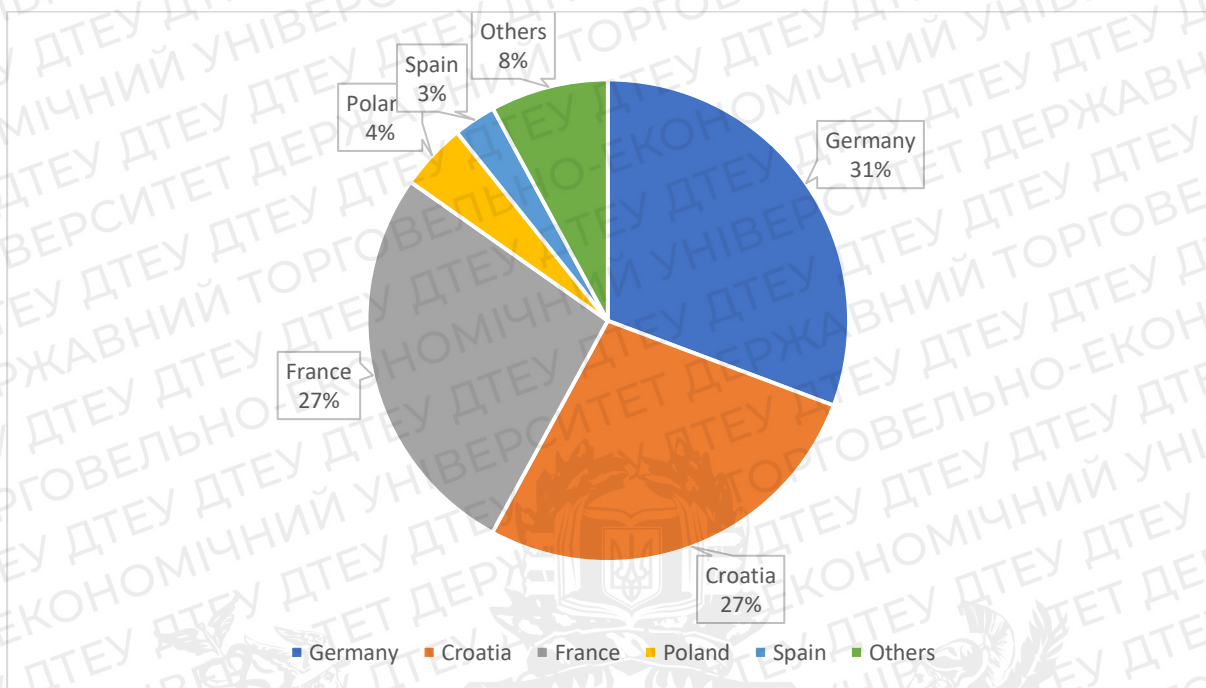


Fig 3.2.2 The main areas of export from Ukraine to the EU

Source: made by an author based on reference 14

In 2019, total exports of aerospace products according to the State Statistics Service Ukraine amounted to 304 million dollars. US and decreased (CAGR -19.6% in 2015-2019) due to the reduction contracts with Russia by 97.6% and due to the lack of private investment that could accelerate industry development. At the same time, China became the main buyer, exports to this country increased by 139.4% and amounted to 40.4% of total aerospace exports in 2019.

Analysis of the largest sectors of Ukrainian exports (with annual exports in 2017, more than 100 million dollars. USA) suggests that the dynamics of world trade in these segments in recent years is positive. Among them are the highest growth rates of trade observed in the segments of aircraft and spacecraft (+ 6.9% / year), electrical equipment for vehicles (+ 5.7% / year), communication equipment (+ 5.0% / year), measuring, research and navigation equipment (+ 3.7% / year) and machines for agriculture (+ 3.6% / year).

Ukraine's highest position in world trade is in the electricity segments equipment for vehicles (1.77% in 2017), railway rolling stock (0.97%) and electrical appliances (0.27%).

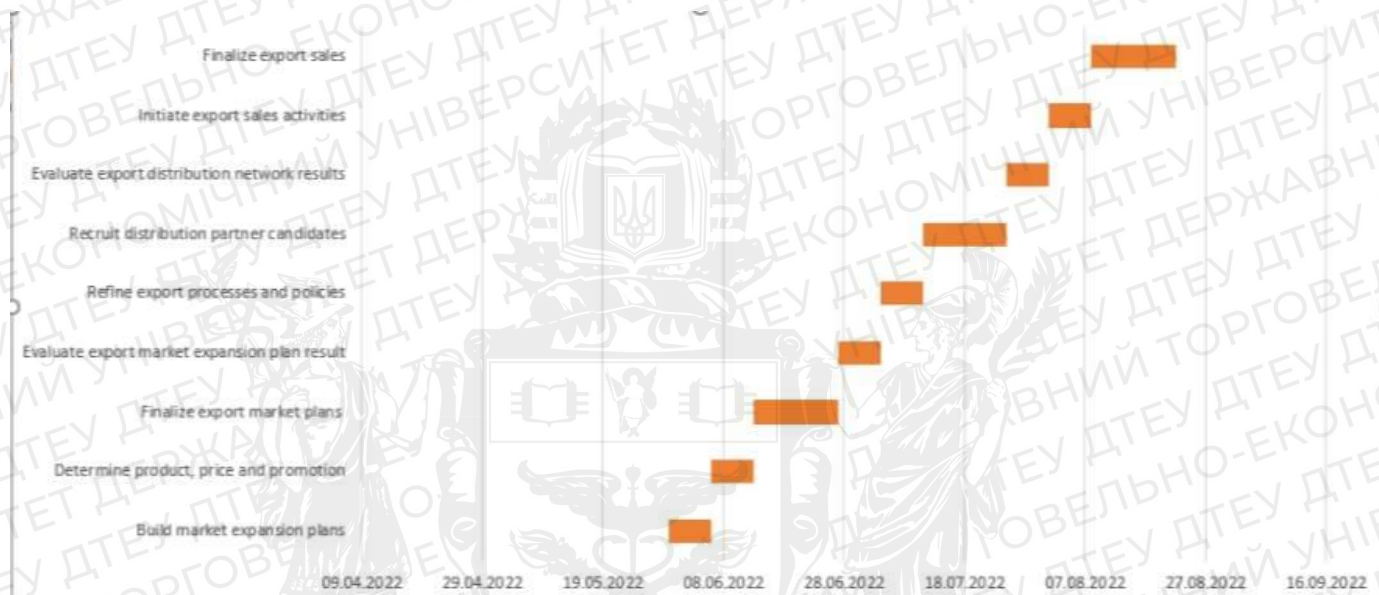


Fig 3.2.4 Gantt diagram of the operation plan

Source: made by an author based on a proposed plan

Analysis of the level of development of mechanical engineering in Ukraine shows different directions trends during the study period. Thus, in 2010-2011, the industry demonstrated positive rates of development due to stable demand in foreign markets. IN 2011-2015, the volume of machine-building production decreased by 43% due to with Russian military aggression, loss of machine-building capacity in eastern Ukraine and in the Crimea, a significant reduction in investment in the domestic market, as well as in the loss of markets traditional external sales. In 2015-2018, there was a gradual recovery of volumes production (total increase - about 10%). However, at the end of 2018, the volume of production in mechanical engineering is only 72.7% of the level of 2010. The reduction in production in 2010-2018 occurred in all sectors other than motor vehicle production, which increased by a total of 21.6% (mainly

due to the launch of new cable production for automotive industry). The largest decline in production occurred in the production segment of others vehicles - by 44.7% (mainly due to lower production of trucks cars) and the production of computers, electronic and optical products (-42.7%).

Table 3.2.3

Reserves for growth of efficiency of realization of export strategy of “B2B Aviation Trading” LLC during 2021-2025

№ з/п	Indicators	Years							
		2021	2022 (previous data)	2023		2024		2025	
				forecast	Forecast in case of implementation recommendations	forecast	Forecast in case of implementation recommendations	forecast	Forecast in case of implementation recommendations
1	Net income:								
1.1.	From sales of products, mln. UAH.	64402,60	91709,30	130227,21	220498,19	214693,62	244750,73	234926,88	272515,18
1.2.	From sales of export products in the domestic market, mln. UAH.	23873,56	33422,99	39439,12	42594,25	46001,79	49681,94	53656,49	57949,01
2	Cost of goods sold, mln. UAH.	14202,00	17752,50	20415,38	21436,14	22865,22	24008,48	25380,39	26649,41
3	<i>Effect from the exporting activity:</i>								
3.1.	Financial result before tax	9671,56	15670,49	19023,75	21158,11	23136,57	25673,46	28276,10	31299,60
3.2.	Net financial result	7930,68	12849,80	15599,47	17349,65	18971,99	21052,23	23186,40	25665,67
4	<i>Efficiency of the exporting activity:</i>								
4.1.	The coefficient of effective export operations	1,68	1,88	1,93	1,99	2,01	2,07	2,11	2,17
4.2.	Profitability of income, %	33,22	38,45	39,55	40,73	41,24	42,37	43,21	44,29

Source: made by author based on the LLC data

As the result of analyzing worlds market, exporting abilities of Ukrainian enterprises, all the advantages and disadvantages, the conclusion is showing that the countries of Europe are one of the best exporters considering all their terms, so exporting activities of “B2B Aviation Trading” LCC. should be concentrated on such countries to gain profit.



CONCLUSIONS

Mechanical engineering remains the industrial core of the economy and one of the most high-tech industries. It has a key role in providing innovative economic development. Presence of exports for individual sectors and enterprises for a long time demonstrates their ability to produce competitive products and existing potential to further increase external supplies. In this case, for the purposes of this study considered only exports to competitive markets, while exports

on the CIS markets was not considered, which allowed to isolate only the real thing competitive companies with in-depth interviews testing hypotheses about barriers to the supply of engineering products markets.

The main exporting regions of the world's mechanical engineering products are the EU-28 (\$ 2 339 bln), Asia (excluding China) (\$2,220 bln) and China (\$1,171 bln), which together account for 80% of exports. Export deliveries are increasing in all regions, with the exception of Africa (-0.8% per year over the past 7 years). The highest CAGR of exports are reported by the CIS countries (+7.5%), China (+4.8%) and Africa (+ 3.7%).

The main recent years tendencies in the supply of mechanical engineering products to the world market were as follows: the growing role of developing countries, in particular the geographical expansion of global value added chains; revivification of production; global standardization; increasing the R&D share in the value chain formation and reducing the production share; reducing the product life cycle through accelerating the withdrawal of new products on the market.

As the result of analyzing worlds market, exporting abilities of Ukrainian enterprises, all the advantages and disadvantages, the conclusion is showing that the countries of Europe are one of the best exporters considering all their terms, so exporting activities of “B2B Aviation Trading” LCC. should be concentrated on such countries to gain profit.

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APPENDECIES

App A

Asset	Line code	At the beginning of the reporting year	At the end of the reporting year
1	2	3	4
I. Non-current assets			
Intangible assets	1000	-	-
Initial value	1001	3,8	3,8
Accumulated depreciation	1002	3,8	3,8
Unfinished capital investments	1005	-	-
Fixed assets:	1010	2231,1	4735,1
initial cost	1011	3826,1	9008,5
depreciation	10122	1595,0	4273,4
Long-term biological assets	1020	-	-
Long-term financial investments	1030	-	-
Other non-current assets	1090	-	-
Total under section I	1095	2231,1	4735,1
II. Current assets			
Inventories:	1100	294,5	764,2
including finished products	1103	153,1	414,2
Current biological assets	1110	-	-
Receivables for products, goods, works, services	1125	1929,8	1353,5
Receivables from the budget	1135	26,7	16,7
including income tax	1136	-	-
Other current receivables	1155	1122,3	1250,2
Current financial investments	1160	-	-

Cash and its equivalents	1165	2681,0	1504,9
Prepaid expenses	1170	-	-
Other current assets	1190	1266,5	1256,0
Total under section II	1195	7320,8	6145,5
III. Non-current assets held for sale and disposal groups	1200	-	-
Balance	1300	9551,9	10880,6

Liability	Line code	At the beginning of the reporting year	At the end of the reporting year
1	2	3	4
I. Equity			
Registered (share) capital	1400	200,0	200,0
Additional capital	1410	2,0	2,0
Reserve capital	1415	-	-
Retained earnings (uncovered loss)	1420	2893,1	4087,5
Unpaid capital	1425	-	-
Total under section I	1495	3095,1	4289,5
II. Long-term liabilities, targeted financing and collateral	1595	-	-
III. Current liabilities			
Short-term bank loans	1600	-	701,3
Current accounts payable for:			
long-term liabilities	1610	-	-
goods, works, services	1615	4867,7	4040,5
budget calculations	1620	296,1	592,0
including income tax	1621	62,7	54,6

insurance calculations	1625	-	-
payroll	1630	-	-
Deferred income	1665	-	-
Other current liabilities	1690	1293,0	1257,3
Total under section II	1695	6456,8	6591,1
IV. Liabilities, related to non-current assets held for sale and disposal groups	1700	-	-
Balance	1900	95551,9	10880,6

App B

Article	Line code	For the reporting period	For the same period last year
1	2	3	4
Net income from sales of products (goods, works, services)	2000	51856,3	25597,5
Other operating income	2120	169,1	2164,0
Other income	2240	-	-
Total income (2000+2120+2240)	2280	52025,4	27761,5
Cost of goods sold (goods, works, services)	2050	40147,8	19702,2
Other operating expenses	2180	103348,2	7289,1
Other expenses	2270	72,8	-
Total expenses (2050+2180+2270)	2285	50568,8	26991,3
Financial result before tax (2280-2300)	2290	1456,6	770,2
Income tax	2300	262,2	138,6
Net income (2290-2300)	2350	1194,4	631,6

Вих.№210924-1 від 24.09.2021

АТ КБ ПРИВАТБАНК

ЛИСТ

ТОВ «Б2Б Авіейшн Трейдинг» працює в авіаційній галузі з 2013 року. Ми є оператором та ремонтною організацією вертольотів виробництва компаній Airbus Helicopters, Bell та ін. Ми сертифіковані як організація з технічного обслуговування Управлінням регулювання діяльності державної авіації України та як авіакомпанія, організація щодо продовження льотної придатності і організація з технічного обслуговування Державною авіаційною службою України як, що підтверджено відповідними сертифікатами.

Також, ми є одним з провідних постачальників авіаційних запчастин і устаткування для авіакомпаній та аеропортів України. Наші основні покупці та замовники: ТОВ "Авіаційна компанія "Роза Вітрів", ПрАТ «Лебединський насіннєвий завод», Спеціальний авіаційний загін Оперативно-рятувальної служби цивільного захисту ДСНС України, ПАТ "Авіакомпанія "Міжнародні Авіалінії України", та інші. Крім того, ТОВ «Б2Б Авіейшн трейдинг» надає логістичні, митно-брокерські, складські та інші послуги в авіаційній сфері.

ТОВ «Б2Б Авіейшн Трейдинг» сертифіковано за стандартами системи менеджмента якості (СМК) – 9001:2008 та 9001:2015, остання ревізія. Сфера сертифікації – «Постачання та дистрибуція авіаційних запасних частин та матеріалів». Контролюючий орган – BUREAU VERITAS Certification.

Штатна чисельність працівників ТОВ «Б2Б Авіейшн Трейдинг» станом на 23.12.2021 року складає 31 особа.

ТОВ «Б2Б Авіейшн Трейдинг» орендує:

- офісне приміщення (122,96 кв.м) за адресою 02096 м.Київ, вул. Сімферопольська буд. 13-А, Орендодавець ТОВ «ТАККА ШАНТРЬЄ» (код ЄДРПОУ 33400586)
- місця у авіаційному ангарі на вертольотному майданчику «Київ-Яхтклуб», Орендодавець ТОВ «Прімател» (код ЄДРПОУ 24367739)
- місце у авіаційному ангарі на аеродромі «Київ-Південний», Орендодавець ТОВ «Оксаванекспорт ЛТД» (код ЄДРПОУ 20616217)

Звісно, подання (стандарту) бухгалтерського обліку

Згідно положення (стандарту) бухгалтерського обліку № 25 ТОВ «Б2Б Авіейшн Трейдинг» складає кожен квартал Фінансовий звіт суб'єкта малого підприємництва (копія додається), та подає до контролюючих органів за допомогою програми М.Е.Дос. Про прийняття звіту свідчить квитанція №2 (копія додається).

На балансі ТОВ «Б2Б Авіейшн Трейдинг» станом на 01.01.2022 року обліковуються основні засоби та нематеріальні активи на загальну суму 4735,1 тис. грн. (балансова вартість, строка 1010 Фінансового звіту суб'єкта малого підприємництва)

Дохід за 2021 рік складає 52025,4 тис.грн (строка 2280 Фінансового звіту суб'єкта малого підприємництва). Чистий прибуток становить 1194,4 тис грн. (строка 2350 Фінансового звіту суб'єкта малого підприємництва). Що свідчить про те, що підприємство ТОВ«Б2Б Авіейшн Трейдинг» є прибутковим , та має власні обігові кошти.

За період січень-листопад від покупців та замовників поступило за товари та послуги понад 59,8 млн грн.

Залишок на поточному рахунку станом на 23.12.2021р.становить 1,5 млн. грн.

**Генеральний директор
ТОВ «Б2Б Авіейшн Трейдинг»
Бутович О.І.**

Addition

D

Додаток 1
до Національного положення (стандарту)
бухгалтерського обліку 25 "Спрощена фінансова
звітність"
(пункт 4 розділу I)

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність малого підприємства

Підприємство	Товариство з обмеженою відповідальністю "Б2Б Авіейшн Трейдінг"	Дата (рік, місяць, число)	Коди		
Територія	м. Київ, Дарницький район	за ЄДРПОУ	2022	01	01
Організаційно-правова форма господарювання	Товариство з обмеженою відповідальністю	за КАТОТТГ	38612076		
Вид економічної діяльності	Діяльність посередників у торгівлі машинами, промисловим устаткуванням, суднами та літаками	за КОПФГ	UAK000000000210193		
Середня кількість працівників, осіб	31	за КВЕД	240		
Одиниця виміру:	тис. грн. з одним десятковим знаком		46.14		
Адреса, телефон	вулиця Сімферопольська, буд. 13/А, оф. 200, ДАРНИЦЬКИЙ р.-н, м. КИЇВ, 02096.		5945084		

I. Баланс на 31 грудня 2021 р.

Актив	Код рядка	Форма № 1-м Код за ДКУД 1801006	
		На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	-	-
Первісна вартість	1001	3,8	3,8
Накопичена амортизація	1002	(3,8)	(3,8)
Незавершені капітальні інвестиції	1005	-	-
Основні засоби :	1010	2 231,1	4 735,1
первісна вартість	1011	3 826,1	9 008,5
знос	1012	(1 595,0)	(4 273,4)
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	2 231,1	4 735,1
II. Оборотні активи			
Запаси :	1100	294,5	764,2
у тому числі готова продукція	1103	153,1	414,2
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1 929,8	1 353,5
Дебіторська заборгованість за розрахунками з бюджетом	1135	26,7	16,7
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	1 122,3	1 250,2
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	2 681,0	1 504,9
Витрати майбутніх періодів	1170	-	-
Інші оборотні активи	1190	1 266,5	1 256,0
Усього за розділом II	1195	7 320,8	6 145,5
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	9 551,9	10 880,6

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	200,0	200,0
Додатковий капітал	1410	2,0	2,0
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	2 893,1	4 087,5
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	1495	3 095,1	4 289,5
II. Довгострокові зобов'язання, цільове фінансування та забезпечення			
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	701,3
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	4 867,7	4 040,5
розрахунками з бюджетом	1620	296,1	592,0
у тому числі з податку на прибуток	1621	62,7	54,6
розрахунками зі страхування	1625	-	-
розрахунками з оплати праці	1630	-	-
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	1 293,0	1 257,3
Усього за розділом III	1695	6 456,8	6 591,1
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	9 551,9	10 880,6

2. Звіт про фінансові результати
за **Рік 2021** р.

Стаття	Код рядка	Форма № 2-м	Код за ДКУД
		За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	51 856,3	25 597,5
Інші операційні доходи	2120	169,1	2 164,0
Інші доходи	2240	-	-
Разом доходи (2000 + 2120 + 2240)	2280	52 025,4	27 761,5
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(40 147,8)	(19 702,2)
Інші операційні витрати	2180	(10 348,2)	(7 289,1)
Інші витрати	2270	(72,8)	(-)
Разом витрати (2050 + 2180 + 2270)	2285	(50 568,8)	(26 991,3)
Фінансовий результат до оподаткування (2280 – 2285)	2290	1 456,6	770,2
Податок на прибуток	2300	(262,2)	(138,6)
Чистий прибуток (збиток) (2290 – 2300)	2350	1 194,4	631,6

Керівник

Головний бухгалтер



(підпис)

(підпис)

ЕП Бутович
Олексій Ігорович
ЕП ЦиклауриОльга
Миколаївна

Бутович Олексій Ігорович

(ініціали, прізвище)

Циклаури Ольга Миколаївна

(ініціали, прізвище)

¹ Кодифікатор адміністративно-територіальних одиниць та території територіальних громад

Addition

E

Квитанція

Користувач: Адамів

Ім'я файлу: 8000200386120768011001310000058122021.XML

Підписи: Печатка Державна податкова служба України. "ОТРИМАНО" 43005393
Печатка Державна служба статистики України 37507880

Текст: Підприємство: 38612076 Товариство з обмеженою відповідальністю "БЗЕ Авіейшн Трейдинг"
Звіт: 1-м, 2-м. Фінансовий звіт суб'єкта малого підприємства
За період: Рік, 2021 р.
Звіт доставлено до Центру обробки електронних звітів Держстату України
09.03.2022 у 16:01:53
Регістраційний номер звіту: 9004739247
(8000200386120768011001310000058122021.XML)
Звіт відповідає формату, визначеному Держстатом України.
Кваліфіковані електронні підписи перевірено.
Звіт прийнято для подальшої обробки. У випадку виявлення помилок при здійсненні обробки даних звіту в органах державної статистики та (або) необхідності надання уточнень Вам буде повідомлено додатково.

- Кінцевий термін подання форми - 28.02.2022.

Звіт подається із запізненням, що є порушенням вимог чинного законодавства стосовно подання статистичної звітності.

Надання органам державної статистики даних для проведення державних статистичних спостережень із запізненням тягне за собою відповідальність, яка встановлена статтею 186-3 Кодексу України про адміністративні правопорушення.

Відправник: Центр обробки електронних звітів Держстату України



BUREAU VERITAS
Certification



B2B Aviation Trading, LLC

13a, Simferopolska Str., office 200, Kyiv, 02096, Ukraine

Bureau Veritas Certification Holding SAS – UK Branch certifies that the Management System of the above organisation has been audited and found to be in accordance with the requirements of the management system standards detailed below

ISO 9001:2015

Scope of certification

Supplying and distribution of aircraft spare parts and materials.

Original cycle start date:	01 December 2014
Expiry date of previous cycle:	30 November 2017
Certification / Recertification Audit date:	13 October 2017
Certification / Recertification cycle start date:	01 December 2017
Subject to the continued satisfactory operation of the organization's Management System, this certificate expires on: 30 November 2020	

Certificate No. **UA228612** Version: 0 Revision date: **13 October 2017**

[Signature]
Signed on behalf of BVCH SAS UK Branch

Certification body address: 5th Floor, 66 Prescott Street, London E1 8HG, United Kingdom
Local office: 5th floor, 28, Simon Petlyura St., Kyiv, 01032, UKRAINE

Further clarifications regarding the scope of this certificate and the applicability of the management system requirements may be obtained by consulting the organisation.
To check this certificate validity please call: **+380 44 354 16 00**



0008



BUREAU VERITAS
Certification



«B2B AVIATION TRADING» LLC

13a, Simferopolska Str., office 200, Kiev, 02096, Ukraine

Bureau Veritas Certification Holding SAS – UK Branch certify that the Management System of the above organisation has been audited and found to be in accordance with the requirements of the management system standards detailed below

ISO 9001:2008

Scope of certification

Supplying and distribution of aircraft parts and materials.

Certification cycle start date: **01 December 2014**

Subject to the continued satisfactory operation of the organisation's Management System, this certificate expires on: **30 November 2017**

Original certification date: **01 December 2014**

Certificate No. **UA227637**

Version **0**, Revision date: **01 December 2014**

Signed on behalf of BVCH SAS UK Branch



008

Certification body address: **66 Prescot Street, London, E1 8HG**
Local office: **5th floor, 28, Simon Petlyura St., Kyiv, 01032, UKRAINE**

Further clarifications regarding the scope of this certificate and the applicability of the management system requirements may be obtained by consulting the organisation.
To check this certificate validity please call: **+380 44 354 16 00**.



BUREAU VERITAS
Certification



ТОВ «Б2Б АВІЕЙШН ТРЕЙДІНГ»

вул. Сімферопольська, 13а, офіс 200, м. Київ, 02096, Україна

Bureau Veritas Certification Holding SAS – UK Branch підтверджує, що Система Управління вищезазначеної організації перевірена та відповідає вимогам стандартів на системи управління, які вказано нижче

ISO 9001:2015

Сфера сертифікації

Постачання та дистрибуція авіаційних запасних частин та матеріалів.

Дата початку першого сертифікаційного циклу:	01 грудня 2014
Дата закінчення попереднього сертифікаційного циклу:	30 листопада 2020
Дата сертифікаційного / ресертифікаційного аудиту:	16 жовтня 2020
Дата початку сертифікаційного / ресертифікаційного циклу:	30 листопада 2020
За умови постійного належного функціонування Системи Управління організації цей сертифікат діє до:	30 листопада 2023

Сертифікат No. **UA229882** Версія: 0 Дата ревізії: 30 листопада 2020

Свириденко О.Я.
Підписано від імені BVCH SAS UK Branch



Адреса органу з сертифікації: 5th Floor, 66 Prescot Street, London E1 6HQ, United Kingdom
Регіональний офіс: 5-й поверх, вул. Симона Петлюки, 28, м. Київ, 01032, Україна

Інформацію щодо сфери сертифікації та застосовності вибор системи управління можна одержати від сертифікованої організації.
Для підтвердження чинності цього сертифікату зверніться за тел. +380 44 354 16 00



Addition

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List of importing markets for a product exported by Ukraine ⁱ
 Product: 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television ...

Unit: US Dollar thousand

Table Graph Map Companies

Download Time Period (number of columns): 3 per page Rows per page: Default (25 per page) 1 2 3 4 5 6 7

Bilateral 4 digits	Importers	Exported value in 2019	Exported value in 2020	Exported value in 2021 ^v
World		2,772,039	2,546,419	3,167,277
<input type="checkbox"/> Hungary		762,976	743,728	961,003
<input type="checkbox"/> Germany		402,057	359,520	442,663
<input type="checkbox"/> Poland		377,637	391,660	416,207
<input type="checkbox"/> Czech Republic		209,917	202,479	241,746
<input type="checkbox"/> Romania		197,425	190,586	230,958
<input type="checkbox"/> Russian Federation		135,562	89,070	107,084
<input type="checkbox"/> Slovakia		112,081	68,109	91,911
<input type="checkbox"/> Moldova, Republic of		74,706	69,321	86,468
<input type="checkbox"/> United Kingdom		43,239	73,774	83,504
<input type="checkbox"/> United States of America		25,654	18,610	59,752
<input type="checkbox"/> Belarus		37,234	42,530	56,554
<input type="checkbox"/> Netherlands		80,339	59,624	54,330
<input type="checkbox"/> France		7,571	17,481	26,970
<input type="checkbox"/> Austria		5,985	9,167	26,590
<input type="checkbox"/> Lithuania		20,297	20,190	25,623
<input type="checkbox"/> Kazakhstan		18,807	14,515	17,369
<input type="checkbox"/> Georgia		12,792	11,558	14,123

List of importing markets for a product exported by Ukraine ⁱ
 Product: 84 Machinery, mechanical appliances, nuclear reactors, boilers; parts thereof

Unit: US Dollar thousand

Table Graph Map Companies

Download Time Period (number of columns): 3 per page Rows per page: Default (25 per page) 1 2 3 4 5 6 7

Bilateral 4 digits	Importers	Exported value in 2019	Exported value in 2020	Exported value in 2021 ^v
World		1,692,402	1,913,911	2,118,767
<input type="checkbox"/> Russian Federation		453,220	463,819	548,301
<input type="checkbox"/> China		174,936	247,453	268,455
<input type="checkbox"/> Germany		121,413	119,541	153,822
<input type="checkbox"/> Poland		83,611	83,697	106,568
<input type="checkbox"/> Belarus		94,171	103,531	101,883
<input type="checkbox"/> Kazakhstan		64,124	61,693	83,432
<input type="checkbox"/> India		100,489	102,511	57,963
<input type="checkbox"/> Moldova, Republic of		35,253	40,713	48,342
<input type="checkbox"/> Lithuania		28,850	64,895	48,276
<input type="checkbox"/> Hong Kong, China		3,863	33,599	43,861
<input type="checkbox"/> Uzbekistan		21,511	58,433	43,503
<input type="checkbox"/> Pakistan		11,281	21,481	30,501
<input type="checkbox"/> United Arab Emirates		30,624	25,284	29,955
<input type="checkbox"/> Romania		23,663	25,823	29,553
<input type="checkbox"/> Netherlands		30,714	27,503	29,257
<input type="checkbox"/> Turkey		19,752	39,138	26,973
<input type="checkbox"/> Hungary		14,350	18,243	25,512
<input type="checkbox"/> United States of America		19,339	25,553	24,988
<input type="checkbox"/> Denmark		13,496	16,596	24,857

List of importing markets for a product exported by Ukraine
Product: 88 Aircraft, spacecraft, and parts thereof

Unit: US Dollar thousand

Bilateral 4 digits		Importers	Exported value in 2019	Exported value in 2020	Exported value in 2021
		World	70,163	81,941	66,749
		India	20,329	7,700	22,961
		United States of America	19,830	20,391	20,712
		Egypt	88	236	5,171
		United Arab Emirates	3,288	6,358	3,848
		Germany	2,317	2,436	2,199
		Ethiopia	20	687	1,075
		Czech Republic	545	185	1,022
		Algeria	3,251	1,774	988
		Poland	2,490	1,086	915
		Mali	285	3,574	735
		China	951	845	708
		France	767	514	680
		Congo Democratic Republic of the	2,837	707	641
		Korea Republic of	65	78	482
		Australia	286	252	449
		Turkey	235	17,594	422
		United Kingdom	1,244	810	394
		Estonia	17	258	248
		Bulgaria	224	1	230

List of products exported by Ukraine
detailed products in the following category: 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television ...

Unit: US Dollar thousand

HS6	Code	Product label	Exported value in 2019	Exported value in 2020	Exported value in 2021
	8544	"Insulated" incl. enamelled or anodised wire, cable "incl. coaxial cable" and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	1,465,075	1,350,850	1,625,403
	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electro-thermic hairdressing apparatus, e.g. hairdryers, hair curlers and curling tong heaters, and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (other than those of heading 8545); parts thereof	329,409	399,842	503,067
	8517	Telephone sets, incl. telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, incl. apparatus for communication in a wired or wireless network (such as a local or wide area network); parts thereof (excluding transmission or reception apparatus of heading 8443, 8525, 8527 or 8528)	246,712	188,065	239,499
	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, incl. those incorporating instruments or apparatus of chapter 90, and numerical control apparatus (excluding switching apparatus for line telephony or line telegraphy)	97,400	112,113	122,820
	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, e.g., switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and junction boxes, for a voltage <= 1,000 V (excluding control desks, cabinets, panels etc. of heading 8537)	88,441	76,545	90,781
	8504	Electrical transformers, static converters, e.g. rectifiers, and inductors; parts thereof	71,793	70,122	84,520
	8531	Electric sound or visual signalling apparatus, e.g. bells, sirens, indicator panels, burglar or fire alarms (excluding those for cycles, motor vehicles and traffic signalling); parts thereof	29,465	55,983	76,847
	8507	Electric accumulators, incl. separators therefor, whether or not square or rectangular; parts thereof (excluding spent and those of unhardened rubber or textiles)	48,353	49,203	62,730
	8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	61,929	23,868	52,890
	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	11,638	4,869	40,055
		Parts suitable for use solely or principally with electric motors and generators; electric generating sets and rotors			

List of products exported by Ukraine
detailed products in the following category: 88 Aircraft, spacecraft, and parts thereof

Unit: US Dollar thousand

Table Graph Map Companies

Download: [Icons] Time Period (number of columns): [Dropdown] 3 per page [Dropdown] Rows per page: Default (25 per page) [Dropdown]

HS6	Code	Product label	Exported value in 2019	Exported value in 2020	Exported value in 2021
	8803	Parts of aircraft and spacecraft of heading 8801 or 8802, n.e.s.	54,373	39,986	50,251
	8802	"Powered aircraft" (e.g. helicopters and aeroplanes); spacecraft, incl. satellites, and suborbital and spacecraft launch vehicles	13,225	40,242	9,871
	8805	Aircraft launching gear (excluding motor winches for launching gliders), deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles, n.e.s.	2	1,050	5,786
	8801	Balloons and dirigibles; gliders; hang gliders and other non-powered aircraft	473	406	616
	8804	Parachutes, incl. dirigible parachutes and paragliders, and rotocutes; parts thereof and accessories thereto, n.e.s.	2,090	256	225

Sources: ITC calculations based on UN COMTRADE statistics since January, 2021.
 ITC calculations based on Ukstat.org - State Statistics Service of Ukraine statistics since January, 2019 and until January, 2021.
 ITC calculations based on UN COMTRADE statistics until January, 2019.

List of products exported by Ukraine
detailed products in the following category: 84 Machinery, mechanical appliances, nuclear reactors, boilers; parts thereof

Unit: US Dollar thousand

Table Graph Map Companies

Download: [Icons] Time Period (number of columns): [Dropdown] 3 per page [Dropdown] Rows per page: Default (25 per page) [Dropdown]

HS6	Code	Product label	Exported value in 2019	Exported value in 2020	Exported value in 2021
	8411	Turbopumps, turbopropellers and other gas turbines	316,078	385,613	419,618
	8414	Air or vacuum pumps (excluding gas compound elevators and pneumatic elevators and conveyors), air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; parts thereof	109,804	129,865	158,654
	8413	Pumps for liquids, whether or not fitted with a measuring device (excluding ceramic pumps and secretion aspirating pumps for medical use and medical pumps carried on or implanted in the body), liquid elevators (excluding pumps); parts thereof	116,244	124,371	141,034
	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid, incl. powder or paste, form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand; parts thereof	78,488	81,815	103,610
	8419	Machinery, plant or laboratory equipment whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling (excluding those used for domestic purposes); instantaneous or storage water heaters, non-electric; parts thereof	54,444	89,135	84,126
	8462	Ball or roller bearings (excluding steel balls of heading 7326); parts thereof	74,757	61,428	84,071
	8431	Parts suitable for use solely or principally with the machinery of heading 8425 to 8430, n.e.s.	91,308	73,288	80,878
	8412	Engines and motors (excluding steam turbines, internal combustion piston engine, hydraulic turbines, water wheels, gas turbines and electric motors); parts thereof	53,286	57,913	80,592
	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter; parts thereof	42,623	59,528	78,997
	8455	Metal-rolling mills and rolls therefor; parts of metal-rolling mills	83,731	76,290	73,625
	8483	Transmission shafts, incl. camshafts and crankshafts, and cranks; bearing housings and plain shaft bearings for machines, gears and gearing; ball or roller screws, gear boxes and other speed changers, incl. torque converters, flywheels and pulleys, incl. pulley blocks, clutches and shaft couplings, incl. universal joints; parts thereof	57,857	83,012	72,035