

State University of Trade and Economics

GRADUATE QUALIFICATION WORK

on the topic:

"Organization and import of electric goods from China"

(on the materials of ENERGIO UKRAINE LLC, Kyiv)

4nd year students, 5ab group,
FMTP, full-time students
specialty 073
"Management of foreign economic
activity"

Anastasia
Shestakova

(student's signature)

Supervisor
Cand. jur. Science,
docent

Olena Pavlyuk

*(signature of the
supervisor)*

Guarantee of enlightenment
Management Programs
of foreign economic activity ",
Ph.D., Assoc. Doctor of
Economics

Oksana Piankova

*(signature of the
guarantor)*

Kyiv 2022

State University of Trade and Economics

Faculty FITL International Management Department

Specialty 073 Management

Specialization Management of foreign economic activity

Approved by

Head of the Department

_____ T. Melnik

« _____ » _____ 20 _____

Task

for a final qualifying paper

Anastasia Shestakova

1. Topic of a final qualifying paper: «Organization of imports of agricultural machinery from the United States (for the materials LLC «ENERGIO Ukraine», Kyiv)».

Approved by the Rector's order from

2. Term of submitting by a student his/her terminated paper: .

3. Initial data of the final qualifying paper

Purpose of the paper: in the analysis of efficiency of import operations of the electrotechnical enterprise (on an example of ENERGIO UKRAINE LLC) and its increase.

The object of research: : is the process of organizing the import of electrical goods from China.

The subject of research: : is the import activity of the enterprise ENERGIO UKRAINE LLC.

4. Contents of a final qualifying paper (list of all chapters and subchapters)

ORGANIZATION OF IMPORTS OF ELECTRICAL GOODS FROM CHINA

ON THE MATERIALS OF ENERGIO UKRAINE LLC

SECTION 1. RESEARCH OF ACTIVITY OF ENERGY UKRAINE LLC

1.1. Assessment of production and economic activities, financial condition and of total income of ENERGIO UKRAINE LLC

1.2. Analysis of import activity of ENERGIO UKRAINE LLC

SECTION 2. RATIONALE FOR CHOOSING A COUNTRY FOR ORGANIZATIONS OF IMPORTS OF ELECTRICAL GOODS

2.1. Determining the main trends in the world market of electrical goods

2.2. Research of the market of electrical goods of Ukraine

SECTION 3. IMPLEMENTATION OF THE MANAGEMENT DECISION ON OF IMPORT OF ENERGIO UKRAINE LLC OF ELECTRICAL PRODUCTS FROM CHINA

3.1. Organizational support for the import of "ENERGIO UKRAINE" LLC of electrical goods from China

3.2. Forecast assessment of the effectiveness of the import of LLC "ENERGIO UKRAINE" electrical goods from China

CONCLUSIONS AND SUGGESTIONS

REFERENCES

ACCESSORIES

5. Time schedule of the final qualifying paper

№	Stages of the final paper	Terms of the final paper	
		plan	fact
1	Selection and approval of the topic		
2	Approval of the content of the final paper	11/02/2022	11/02/2022
3	Collection of information	27/02/2022	27/02/2022
4	Writing and submitting for review the first chapter of the final paper	15/04/2022	15/04/2022

5	Writing and submitting for review the second chapter of the final paper	1/05/2022	1/05/2022
6	Writing and submitting for review the third chapter of the final paper	13/05/2022	13/05/2022
7	Check of the final paper	25/05/2022	25/05/2022
8	Completion of the final paper	3/06/2022	3/06/2022

6. Date of receiving the task:

7. Scientific adviser of the paper _____

Pavlyuk O.

8. Manager of educational Program

9. The task received by the Student _____

10. Resume of the scientific adviser of a final qualifying paper

The final qualifying paper of Shestakova A. is relevant and devoted to increasing the level of efficiency of import operations of ENERGIO UKRAINE LLC. 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 import operations of the enterprise. The final qualifying paper of Shestakova A. is completed, meets the requirements, and is recommended for defense.

Scientific adviser of a final qualifying paper Pavlyuk O.

(last name, initials, signature)

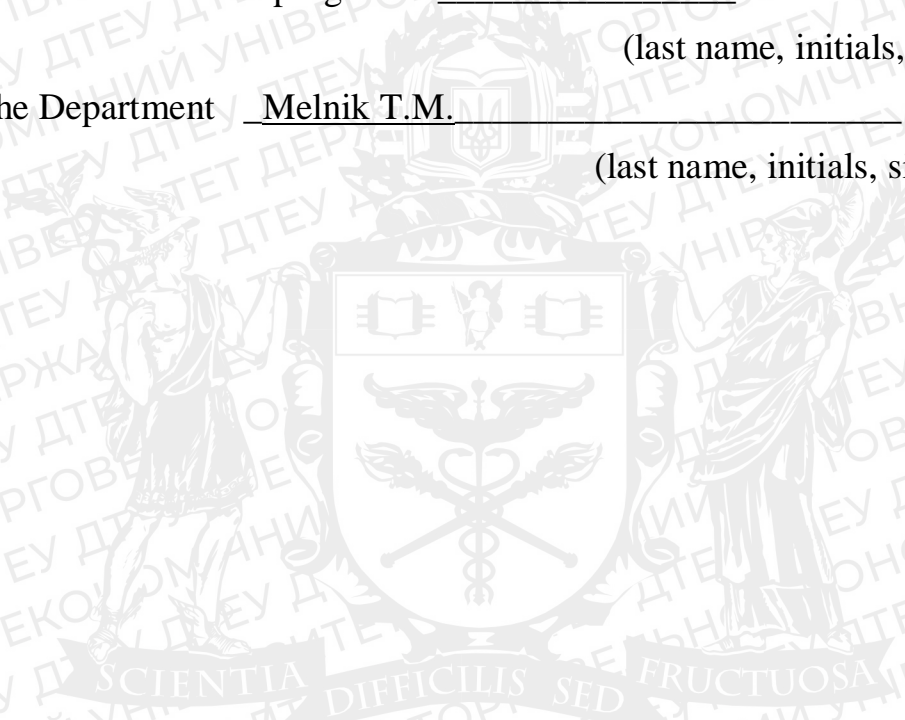
11. Resume about a final qualifying paper

A final qualifying paper of the student Anastasia Shestakova
(last name, initials)

can be admitted to defence in the Examination Board.

Manager of the educational program _____
(last name, initials, signature)

Head of the Department Melnik T.M. _____
(last name, initials, signature)



АНОТАЦІЯ

Шестакова А.П. «Організація імпорту електротехнічних товарів з Китаю» (за матеріалами ТОВ "ЕНЕРДЖИО УКРАЇНА" м. Київ).

Дипломна робота викладена на 69 сторінках, вона містить 3 розділи, 14 ілюстрацій, 28 таблиць, 22 джерело в переліку посилань.

Об'єктом дослідження є процес організації імпорту електротехнічних товарів з Китаю.

Предметом дослідження є імпортна діяльність підприємства ТОВ "ЕНЕРДЖИО УКРАЇНА".

Метою роботи є аналіз ефективності імпортних операцій (на прикладі ТОВ "ЕНЕРДЖИО УКРАЇНА") та її підвищення.

За результатами виконаної роботи зроблено висновки та пропозиції щодо підвищення ефективності імпортової діяльності ТОВ "ЕНЕРДЖИО УКРАЇНА".

Ключові слова: імпортні операції, оборотні та необоротні активи, ефективність, реалізація, Китай.

ANNOTATION

Shestakova AP "Organization of import of electrotechnical goods from China" (based on materials of ENERGIO UKRAINE LLC, Kyiv).

Thesis is presented on 69 pages, it contains 3 sections, 14 illustrations, 28 tables, 22 sources in the list of references.

The object of the study is the process of organizing the import of electrical goods from China.

The subject of the study is the import activity of the company LLC "ENERGIO UKRAINE".

The aim of the work is to analyze the effectiveness of import operations (for example, LLC "ENERGIO UKRAINE") and increase it.

Based on the results of the work performed, conclusions and proposals were made to increase the efficiency of import activities of ENERGIO UKRAINE LLC.

Key words: import operations, current and non - current assets, efficiency, sales, China.

Content

INTRODUCTION

..... 4

CHAPTER 1. RESEARCH OF ACTIVITY OF ENERGY UKRAINE LLC.....7

1.1. Assessment of production and economic activities, financial condition and of total income of ENERGIO UKRAINE LLC.....7

1.2. Analysis of import activity of ENERGIO UKRAINE LLC.....14

CHAPTER 2. RATIONALE FOR CHOOSING A COUNTRY FOR ORGANIZATIONS OF IMPORTS OF ELECTRICAL GOODS.....31

2.1. Determining the main trends in the world market of electrical goods.....31

2.2. Research of the market of electrical goods of Ukraine.....38

CHAPTER 3. IMPLEMENTATION OF THE MANAGEMENT DECISION ON OF IMPORT OF ENERGIO UKRAINE LLC OF ELECTRICAL PRODUCTS FROM CHINA.....48

3.1. Organizational support for the import of "ENERGIO UKRAINE" LLC of electrical goods from China.....48

3.2. Forecast assessment of the effectiveness of the import of LLC "ENERGIO UKRAINE" electrical goods from China.....55

Conclusions

References65

Appendicies

INTRODUCTION

The urgency of the topic is due to the importance of the process of Ukraine's entry into the system of world economic relations for the development of the domestic economy, as deepening Ukraine's participation in European and world integration processes is accompanied by an increase in foreign economic activity. External economic relations, based on export-import operations, allow to realize the full benefits of the international division of labor, and import operations, in particular, open access to advanced technologies, management experience, significantly affect economic growth, increase competition between domestic producers and more.

Under such conditions, the need for timely and objective assessment of the effectiveness of import operations of domestic enterprises of the real sector of the economy is quite natural. At the state level, this is necessary for appropriate political, social and economic reforms, and at the enterprise level - for the effective management of import operations. Domestic and foreign scientists such as A.A. Mazaraki, V.G. Andriychuk, T.M. Melnik, Yu.G. Kozak, T.M. Tsigankova, F.F. Butynets, S.F. Golov, Yu.A. Grigoriev, V.M. Kostyuchenko, V.G. Linnik, E.V. Mnih, O.F. Mukhin, V.F. Paliy and others.

However, some aspects of the theory and practice of analysis of import operations remain controversial, require further research and development aimed at improving them. In addition, the issues of developing methodological approaches and indicators that take into account the dynamism and uncertainty of the external environment, allow for a comprehensive assessment of enterprises (foreign economic activity), as well as assess the effectiveness of individual import operations. Insufficient level of research of theoretical, methodical and practical issues of analysis of import operations and led to the choice of the topic of work and indicates its relevance.

The aim of the work is to generalize and evaluate the current theoretical provisions and practice of analysis of import operations, development of

recommendations for improving the methods of these operations in industrial and commercial enterprises in modern economic conditions.

To achieve this goal, a number of tasks were set, including:

- to reveal the essence of import activity of the enterprise and to characterize its elements;
- determine the features of the organization of the economic mechanism of import activities;
- to reveal methodical approaches to an estimation of efficiency of import activity of the enterprise;
- provide organizational and economic characteristics of the company LLC "ENERGIO Ukraine" ;
- to analyze the import activities of ENERGIO Ukraine LLC ;
- to assess the effectiveness of the organization of import activities of ENERGIO Ukraine LLC ;
- to carry out market segmentation as a factor in building an effective sales system ;
- identify areas for improving the import policy of the enterprise .

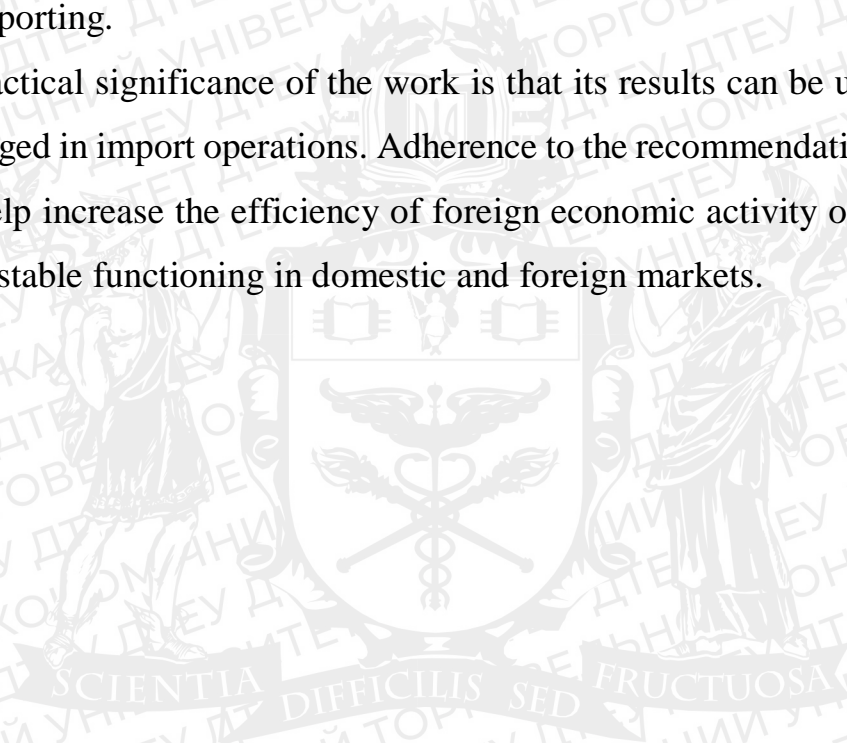
The object of work there are features of economic analysis of import operations in industrial and commercial enterprises of various forms of ownership and management. The subject of the work there are theoretical principles, methods and practice of analysis of import operations.

In the process of writing the work used the following general and special research methods: systematic method - in the study of the nature, types and stages of import operations by enterprises (subsections 1.1 and 1.2); methods of analysis and synthesis - to generalize methodological approaches to assessing the effectiveness of import operations and the implementation of the assessment of financial and economic activities of the enterprise (subsections 1.3 and 2.1); methods of induction and deduction - in assessing the effectiveness of import operations of the enterprise (subsection 2.3); method of system-structural analysis - to justify market segmentation as a factor in building an effective sales system (subsections 3.1 and 3.2) . At the same

time, methods of classification, grouping and graphical representation of results are also used to solve the tasks set in the final qualification work.

The information base of the study consists of legislative and other regulations governing the implementation of import operations, analytical results and reports of the State Statistics Service of Ukraine, scientific papers of domestic and foreign scientists in periodicals, monographs, scientific conferences, accounting and financial enterprise reporting.

The practical significance of the work is that its results can be used by domestic entities engaged in import operations. Adherence to the recommendations set out in the work will help increase the efficiency of foreign economic activity of enterprises and ensure their stable functioning in domestic and foreign markets.



CHAPTER 1. RESEARCH OF ACTIVITY OF ENERGY UKRAINE LLC

1.1. Assessment of production and economic activities, financial condition and of total income of ENERGIO UKRAINE LLC

ENERGIO Ukraine LLC has been operating on the Ukrainian market of raw materials for the textile and food industry since 2012. To date, the company successfully cooperates with more than 180 companies and enterprises in Ukraine, Europe and Asia [42].

The company's priority areas are the import to Ukraine and sale of electrical products used in construction and electricity.

To analyze and evaluate the financial and economic activities of the studied enterprise, consider the main indicators of its balance sheet (Table 1.1).

Table 1.1

Balance sheet indicators of ENERGIO Ukraine LLC in 2017-2021, on 31/12

Indicators	year 2017 thousand UAH	2018		2019		2020		2021	
		thousand UAH	in% until 2017	thousand UAH	in% until 2018	thousand UAH	in% until 2019	thousand UAH	in% until 2020
Non-current assets	343	194.8	-43	350.2	+80	294	-16	354.2	+20
Current assets	4301.4	6608.6	+53	10331.8	+56	50213.8	+386	82541.6	+64
Equity	265	625.8	+136	932.2	+49	1962.2	+110	686.6	-65
Receivables	3007	4113.4	+37	5406.4	+31	22452	+315	65763.4	+193
Payables	1721.4	1483.8	-14	3274.8	+121	21456.6	+555	36118.8	+68
Undivided profit	275	615.8	+124	922.2	+50	1952.2	+112	676.6	-65
Balance	4644.4	6803.4	+46	10682	+57	50507.8	+373	82895.8	+64

Source: concluded and calculated by the author for reports on the enterprise

From the table. 2.1 shows that the balance sheet currency of ENERGIO Ukraine LLC grew annually during the entire analyzed period by at least 46%, and in general during the analyzed period increased almost 18 times, which generally reflects the positive dynamics of the enterprise.

A positive phenomenon in the financial and economic activities of the company is also considered to be a stable excess of growth of current assets over the growth of non-current assets and short-term liabilities. The obtained data show that non-current assets of ENERGIO Ukraine LLC are growing faster than current assets only in 2019 (80% vs. 56%). However, it should be noted that non-current assets account for a fairly small share of the balance of the analyzed enterprise, so the efficiency of its economic activity, these indicators do not have a significant impact.

An important manifestation of the effective operation of the enterprise is also the predominance of receivables over accounts payable in size and growth rate. Data from table. 2.1 show that the amount of receivables prevails throughout the period 2017-2021, while the growth rate of accounts payable was higher in 2019 and 2020, which is partly due to the unfolding of the crisis in Ukraine's economy and, consequently, deteriorating external environment.

It should also be noted that the absence of uncovered losses is important in the balance sheet. As can be seen, ENERGIO Ukraine LLC has retained earnings throughout the analyzed period from 2017 to 2020, but the growth rate of this profit in 2021 was negative and amounted to -65%. Thus, the company's activities during this period of time were efficient and effective, but in 2021 the level of this efficiency began to decline.

To obtain a more detailed understanding of the reasons for the decline in profits of ENERGIO Ukraine LLC, consider the main indicators of its reporting on financial results for 2017-2021 (Table 1.2).

Table 1.2

Dynamics of indicators of financial results of ENERGIO Ukraine LLC for
2017-2021

Indicators	year 2017, thousa nd UAH	2018		2019		2020		2021	
		thou sand UA H	In% until 2017	thous and UAH	In% until 2018	thous and UAH	In% until 2019	thous and UAH	In% until 2020
Revenues from sales of products, goods, works, services	5554.8	8978	+62	11319	+26	29935	+164	28651	-4
Cost of goods sold	6560.4	8082	+23	11013	+36	28952	+163	29387	+2
Financial result before tax	-1005.6	896	-189	306.4	-66	1001	+227	- 1275.6	-227
Net profit	-1005.6	890.8	-189	306.4	-66	1001	+227	- 1275.6	-227

Source: concluded and calculated by the author for new reports on the financial condition of the enterprise

Table data. 1.2 show that the total income of ENERGIO Ukraine LLC increased during 2017-2020, and in 2021 decreased by 4%. With a 2% increase in costs, this led to the formation of a net loss of almost UAH 1.3 million. Also in 2019, there was an excess of expenditure growth over profit growth (36% vs. 26%), which resulted in a fall in net profit by 66% - from 890.8 to 306.4 thousand UAH. Thus, the results of the analysis of the company's financial statements indicate that although the balance sheet structure of ENERGIO Ukraine LLC is effective, its profitability remains insignificant and is not sustainable.

For a deeper analysis of the financial and economic activities of the enterprise, we calculate the relevant indicators, using the methodology set out in Annex B, based on reports on financial condition and results. In the table. 1.3 shows the calculations of indicators of property valuation of LLC "ENERGIO Ukraine".

Table 1.3

Indicators of property assessment of ENERGIO Ukraine LLC in 2017-2021

Indicators	2017	2018	2019	2020	2021
Depreciation rate of fixed assets	0.11	0.37	0.35	0.46	0.42
Fixed assets renewal rate	0.18	0.23	0.12	0.10	0.11
Disposal rate of fixed assets	0.26	0.20	0.16	0.18	0.10

Source: concluded and calculated by the author for new reports on the financial condition of the enterprise

According to Table 1.3, the characteristic feature of ENERGIO Ukraine LLC during the study period was the gradual increase in depreciation of fixed assets and the declining trend of their renewal and disposal, which indicates the presence of certain risks of property development of the enterprise. The depreciation rate of fixed assets during 2017-2021 increased from 0.11 to 0.42. The rate of disposal of fixed assets exceeded the corresponding value of the rate of renewal in 2017, 2019 and 2020.

Let's move on to the assessment of the solvency ratios of ENERGIO Ukraine LLC (Table 1.4).

Table 1.4

Solvency indicators of ENERGIO Ukraine LLC in 2017-2021, 31/12

Indicators	Regulatory values	year 2017	2018	2019	2020	2021
Solvency ratio (autonomy)	> 0.5	0.06	0.09	0.09	0.04	0.01
Funding ratio	-	18.53	9.87	10.46	24.74	119.73
Ratio of own working capital	> 0.1	-0.14	0.07	0.06	0.04	0.01
Equity maneuverability ratio	0.2 - 0.3	-2.29	0.67	0.62	1.07	0.48

Source: concluded and calculated by the author for new reports on the financial condition of the enterprise

The calculations shown in table 2.4 indicate the existence of solvency problems of the studied enterprise. Thus, during 2017-2021 the coefficient of autonomy did not exceed the normative value and during 2020-2021 it was close to zero. This means that

ENERGIO Ukraine LLC minimizes the share of equity in the company's liabilities, relying on external creditors and timely repayment of receivables. Thus, any external shocks in the external environment can significantly destabilize the economic activity of the enterprise. As a result, the funding ratio, which reflects the amount of funds raised from external sources per 1 UAH. equity, during the analyzed period has a stable upward trend. Its increase in 2021 is especially significant, as evidenced by the solvency crisis and unprofitable economic activity of ENERGIO Ukraine LLC this year.

However, in the operating activities of the enterprise much more impact on the current solvency has the provision of its own working capital. The corresponding ratio for ENERGIO Ukraine LLC during 2018-2021 had a steady downward trend from 0.07 to 0.01, which is less than the normative value of 0.1. Thus, the current assets of the enterprise only slightly exceed its current liabilities, which creates additional risks for the economic activity of the enterprise. The value of the coefficient of maneuverability of equity for LLC "ENERGIO Ukraine" during the analyzed period also exceeds the upper limit of the norm of 0.3, ranging from 0.48 to 1.07. It also shows that the current assets of the company are much more important in ensuring its solvency than equity. Thus, the financial and economic stability of ENERGIO Ukraine LLC depends extremely much on the success of its commercial operations.

The assessment of liquidity indicators of ENERGIO Ukraine LLC indicates the absence of significant problems with the liquidity of current assets, although the absolute liquidity of the company remains insufficient (Table 1.5).

Table 1.5

Liquidity indicators of ENERGIO Ukraine LLC in 2017-2021, 31/12

Indicators	Regulatory values	year 2017	2018	2019	2020	2021
Coverage ratio (total liquidity)	1 - 2	0.9	1.1	1.1	1.0	1.0
Rapid liquidity ratio	0.5 - 0.8	0.6	0.7	0.7	0.8	0.9
Absolute liquidity ratio	0.15 - 0.2	0.002	0.001	0.007	0.210	0.101

Source: concluded and calculated by the author for reports on the enterprise

According to the financial statements and calculations based on them, the total liquidity ratio during 2018-2021 fluctuated within one. This indicates that the current liabilities of the company were fully covered by its current assets, ie if necessary, the surveyed company could pay for its liabilities after the sale of its current assets. The quick liquidity ratio shows how much of current liabilities can be repaid not only from cash but also from expected financial income. This indicator generally met the standard for 2017-2020, which indicated the absence of serious financial problems.

The absolute liquidity ratio at the level of 0.001-0.007 during 2017-2019 is an external sign of insolvency of ENERGIO Ukraine LLC , as the regulatory value of this indicator ranges from 0.15-0.2. However, in 2020-2021 there is a noticeable tendency to increase it to the level of 0.101-0.210, which is considered positive, shows the part of short-term liabilities in the amount of 10-21%, which can be repaid immediately if necessary.

The analysis of business activity indicators of ENERGIO Ukraine LLC is given in Table 1.6.

Table 1.6

Indicators of business activity of ENERGIO Ukraine LLC in 2017-2021

Indicators	year 2017	2018	2019	2020	2021
Asset turnover ratio	0.6	1.5	1.2	1.0	0.4
Accounts payable turnover ratio	1.0	1.6	1.3	1.0	0.4
Receivables turnover ratio	1.6	2.5	2.3	2.2	0.6
Fixed assets turnover ratio (return on assets)	24.4	32.5	25.5	55.7	48.8
Equity turnover ratio	21.2	32.5	13.8	20.7	21.2

Source: concluded and calculated by the author for new reports on the financial condition of the enterprise

From Table 2.6 we can see that the turnover ratio of ENERGIO Ukraine LLC has a steady downward trend. If in 2018 it was 1.5, then in 2021 - only 0.4. It should be noted that this ratio is one of the most important indicators of capital efficiency and indicates the speed of its transition from the stage of inventories to finished products and the speed of conversion of products into direct monetary form.

Given this, it can be argued that such dynamics indicates the inefficiency of the

use of assets in the studied enterprise. In our opinion, the acceleration of inventory turnover, provided there is a demand for products of ENERGIO Ukraine LLC and the profitability of its implementation, should ultimately give options to increase operating and, consequently, net profit of the enterprise.

An important component of assessing the business activity of enterprises is the analysis of receivables and payables. The amount of receivables is determined by the terms of the company for settlements with its customers. Weakening these conditions has both advantages and disadvantages. The advantages are the growth of sales and profits, and the disadvantages - lack of working capital, slowdown in capital turnover, the ability to increase the amount of bad debts. Thus, the turnover ratio of receivables at ENERGIO Ukraine LLC in dynamics decreases from 2.5 in 2018 to 0.6 in 2021. A similar trend is observed with the accounts payable ratio. The decrease in the value of the coefficient of 1.6 in 2018 to 0.4 in 2021 indicates a decrease in the rate of repayment of debt by the company. Due to the small amount of fixed assets in the analyzed company, its return on assets is quite high and, with the exception of 2019, show a growing trend. This reflects the fact that despite the existing problems at the company, the efficiency of its fixed assets is significant and continues to grow during 2017-2021. , although in 2021 it reached the level of 2017 at 21.2. The level and dynamics of this indicator are extremely important for assessing the market value of the enterprise, in particular, they determine the amount of dividends on shares of joint stock companies. In view of this, the current financial and economic condition of ENERGIO Ukraine LLC can be considered satisfactory.

Estimation of profitability indicators of the researched enterprise is given in table 1.7.

Table 1.7

Profitability indicators of ENERGIO Ukraine LLC in 2017-2021,%

№	Indicators	2017	2018	2019	2020	2021
1	Return on assets	-21.65	15.57	3.50	3.27	-1.91
2	Return on equity ratio	-383.55	196.04	39.33	69.17	-95.74
3	Profitability ratio	-21.17	10.19	2.85	3.34	-4.54
4	Product profitability ratio	-29.50	12.84	3.66	4.60	-5.03

Source: concluded and calculated by the author for reports on the financial condition.

From the calculations shown in Table 1.7, it can be seen that the return on assets of ENERGIO Ukraine LLC during the study period had a downward trend. The values of the return on equity were more optimistic. Thus, the positive dynamics of return on equity was recorded during 2019-2020. This means that the return on investment, initially directed and later reinvested in the company by its owners was positive and at a fairly high level. The analysis of product profitability showed that the dynamics of the gross profitability of sales of the surveyed enterprise was declining during 2018-2020, decreasing from 12.84% to 4.60%, and in 2021 it had a negative value of -5.03%.

It should be noted that the level of profitability of 4.6% is lower than the industry average. This indicates the need to take measures to reduce the cost and operating costs of the enterprise in international commercial and domestic sales activities.

1.2. Analysis of import activity of ENERGIO UKRAINE LLC

Characterizing the features of management import activities of ENERGIO Ukraine LLC, it should be noted that the general scheme of the logistics chain during the import supply is formed of several subsystems: supply, transportation, sales and consumption. At the same time, two subsystems of transportation are formed in the logistics chain - one of which is designed to provide import operations, and the other - intra-organizational operations. Depending on the conditions, the logistics chain can work as a general scheme, when products consistently pass through all subsystems, and simplified - when bypassing certain subsystems or their elements. In fig. 2.1 shows the logistics chain of ENERGIO Ukraine LLC.

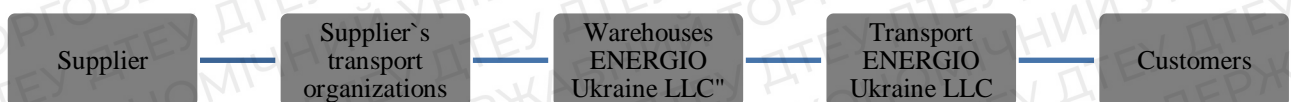


Fig. 1.1. Logistics chain of ENERGIO Ukraine LLC

Compiled by the author

Thus, the logistics chain of ENERGIO Ukraine LLC is formed of 5 subsystems - production, supply, two subsystems of transportation and sales. The supply subsystem of this company is represented by polymer factories, and the transportation subsystem is based on the use of involved transport organizations, which, depending on the terms of supply, can be represented by the exporter or ENERGIO Ukraine LLC.

The next production and sales subsystem contains four warehouses (offices) of ENERGIO Ukraine LLC. The geographical location of these offices allows us to successfully sell products almost throughout Ukraine, and the key role of the consumption subsystem in the logistics chain of LLC "ENERGIO Ukraine" is assigned to powerful companies representing various industries of Ukraine.

The import activity of the enterprise is one of the most important directions of development, as ENERGIO Ukraine LLC imports the vast majority of products (except for those produced in Ukraine). The basis of imported products are polymers that are not manufactured in Ukraine, so the company has a directorate for foreign economic activity and marketing (Fig. 1.2).

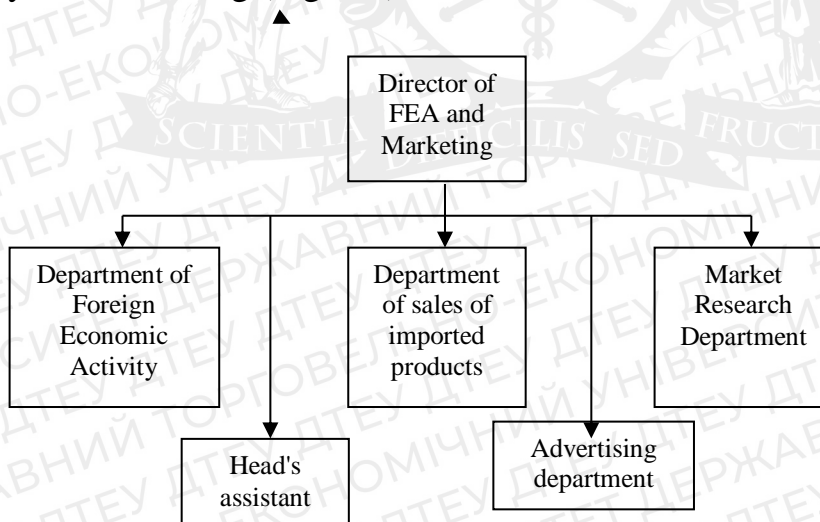


Fig. 1.2. Scheme of organizational structure of the Directorate for Foreign Economic Relations and Marketing of ENERGIO Ukraine LLC

Compiled by the author

The main tasks and functions of the Directorate for Foreign Economic Activity and Marketing (hereinafter - the Directorate) are:

- organization of import activity of ENERGIO Ukraine LLC according to the nomenclature established and agreed with the management of the enterprise;

- market research, participation in the development of product, price, sales, advertising and other strategies of ENERGIO Ukraine LLC; production and distribution of advertising and demonstration materials aimed directly at consumers of this product, as well as the organization and holding of exhibitions, exhibitions, auctions and other activities related to increasing sales and promotion of the enterprise in the market;
- organization of import of products according to the nomenclature established by the director of marketing and agreed with the management of ENERGIO Ukraine LLC, as well as foreign economic and other operations built between the researched enterprise and foreign economic entities;
- expanding the range, increasing the competitiveness of ENERGIO Ukraine products, determining the optimal conditions for importing products, works and services, studying and using market conditions to maximize profits;
- promoting the development of mutually beneficial cooperation and ensuring joint business activities between ENERGIO Ukraine LLC and foreign business entities.

The right to enter into and implement import contracts in accordance with the Regulations of ENERGIO Ukraine LLC is granted to the Directorate for Foreign Economic Activity and Marketing (Marketing Directorate). Marketing work is the basis for receiving applications and loading the company with import orders. It includes a number of key components, namely:

- marketing research of sales markets;
- various types of advertising products;
- participation in exhibitions and product shows;
- search for new markets;
- interaction with existing customers (customers), etc.

It should be noted that the product policy of the analyzed enterprise is aimed at ensuring decision-making regarding the formation of the range and its management; maintaining the competitiveness of goods at a certain level; finding optimal product niches (segments) for goods, as well as service during and after the purchase.

Analyzing the import activity of ENERGIO Ukraine LLC, we consider it necessary to reveal the commodity and geographical structure of imports of products of the studied enterprise. As mentioned in the previous paragraph, the main items of imports of ENERGIO Ukraine LLC are:

1. Power equipment;
2. Modular equipment;
3. Switching equipment;
4. Relay and timer.
5. LED lighting
6. Control and alarm devices.
7. Plugs, sockets
8. Electrical products

As for the geographical structure of imports of ENERGIO Ukraine products, it should be noted that its main suppliers are enterprises in China.

If there is a commodity structure for the import of the enterprise, then it should be noted that the largest part of the middle of the imported types of products is occupied by the power equipment and modular equipment, as well as electrical installations. (Table 1.3).

Table 1.3

Commodity structure of imports of ENERGIO Ukraine LLC products, 2017-2021

Freight group	Volumes of imports by years, thousand UAH					
	2017	2018	2019	2020	2021	2017/ 2021, %
Power equipment	1248	1467	2348	8652.2	9363	750%
The share of power equipment in the overall structure of imports	36%	40%	43%	47%	50%	-
Modular equipment	663	728	1127	4245	4692.4	708%
The share of modular equipment in the overall structure of imports	19%	20%	20%	23%	25%	-
Electrical products	224.2	267.6	468	762	782	349%
The share of electrical products in the overall structure of imports	7%	7%	8%	4%	4%	-

According to the table. 1.3, the most significant imported polymer for ENERGIO Ukraine LLC were and remain power equipment remain - their share in the commodity structure of the company's imports increased from a third in 2021 to half in 2021, in addition, the growth of imports in monetary terms was the highest of all commodity groups for this group (during the analyzed period the import of power equipment of ENERGIO Ukraine LLC increased 7.5 times - from UAH 1.2 million in 2021 to UAH 9.3 million in 2021).

It should be noted that the second most important product group in the structure of imports of the investigated enterprise were modular equipment, and their share of total imports of LLC "ENERGIO Ukraine" increased from 19% in 2021 to 25% in 2021. This product group was the second most significant in terms of growth in imports in monetary terms: for example, in 2021-2021, the studied company increased 7 times the supply of polyester yarn to Ukraine (from 663 thousand UAH in 2021 to almost 4, UAH 7 million in 2021).

It should be noted that during 2017-2021, ENERGIO Ukraine LLC provided a significant increase in imports of electrical products. Thus, if in 2021 the studied company purchased this type of polymer in the amount of 431 thousand UAH, then in 2021 - by 2.7 million UAH, in imports of this type of product increased more than 6 times.

Thus, we can predict a further increase in imports of power and modular equipment, due to high demand among consumers, as well as a wide range of uses of the studied enterprise.

In determining the economic efficiency of imports, the value of the export equivalent, payment terms, the period of time over which costs pay off, the results of the introduction of new technology (reduction of current production costs, improving product quality) are taken into account. The most reasonable is the assessment of the effectiveness of imports, which is based on a comparison of the cost of imports and the cost of its acquisition. Valuation is determined depending on the availability of domestic analogues of imported products.

If such an analogue exists, then in determining the valuation takes into account the price of similar domestic products, the difference in current costs when using domestic and imported products, the optimal service life, useful related results from its use. If there is no analogue of imported products, the profitability indicator is used to determine its value.

The results of calculations of indicators of efficiency of import activity of ENERGIO Ukraine LLC are given in table 1.4.

Table 1.4

Evaluation of the effectiveness of import operations of ENERGIO Ukraine LLC in 2017-2021

Indicators	year 2017	2018	2019	2020	2021
Gross income from sales of products, thousand UAH	5554.8	8978	11319	29935	28651
Income from sales of imported products, thousand UAH	2835,8	4594.6	5906.2	19734.4	20316.8
Share of import income in gross income,%	51%	51%	52%	66%	71%
Import cost, thousand UAH	3440.2	3646.6	5514.2	18300.2	18843.4
Economic effect of imports, thousand UAH	-604.4	948	392	1434.2	1473.4
Coefficient of efficiency of import operations of the enterprise	0.82	1.26	1.07	1.08	1.08
Profitability of import operations of the enterprise,%	-21%	+ 21%	+ 7%	+ 7%	+ 7%

Source: compiled and calculated by the author according to the company's financial statements

According to the data in table. 1.4, the income from the sale of imported products of ENERGIO Ukraine LLC in the domestic market is a significant share in the gross income of the company and this share tends to increase from 51% in 2017 to 71% in 2021. This indicates an increase in the importance of import operations economic activity and profits of the enterprise. In 2019, the cost of imports grew at a rate higher than the income from it, which led to a decline in the efficiency ratio of import operations from 1.26 to 1.07. Over the next two years, the value of the coefficient increased only to 1.08. It should be noted that the higher the efficiency of the import

operation of the enterprise per unit, the more efficient the import activity for the enterprise. The profitability of the company's import operation shows the amount of profit from the sale of imports by UAH 1. the cost of its acquisition.

As for the profitability of import operations of ENERGIO Ukraine LLC , it is positive, except for 2017, when its value was -21%. The company had the highest level of profitability of imports in 2018 - 21%, which in 2019 decreased to 7% and equaled to 7% in 2021.

A comparison of product profitability and import profitability from tables 1.4 and 1.5 shows that the company's import activities are much more efficient than all economic activities in general, because the profitability of imports is consistently higher than the overall level of product profitability even in those years. which it ended up with losses. Therefore, the sale of imported products on the domestic market is the most profitable and, consequently, the most promising area of economic activity of ENERGIO Ukraine LLC .

At the same time, it should be noted that significant fluctuations in the exchange rate of the national currency in Ukraine during the analyzed period need to be taken into account, including this factor in determining the effectiveness of international commercial operations of ENERGIO Ukraine LLC . This requires the calculation of additional performance indicators, which in this case relate to imports of goods. The key element of these calculations is to take into account the currency ratio in order to convert the national currency into foreign and vice versa. One of these indicators is the coefficient of currency efficiency of imports, calculated by the formula:

$$E_{Bi} = \frac{\sum_j^n z_{ij}^{od} \cdot N_{ij}}{\sum_j^n B_{ij}^{od} \cdot N_{ij}} E_{Bi} = \frac{\sum_j^n z_{ij}^{od} \cdot N_{ij}}{\sum_j^n B_{ij}^{od} \cdot N_{ij}}, \quad (1.1)$$

where E_{vi} - the coefficient of currency efficiency of imports;

Z_{ij}^{od} - value of the unit of the j-th imported goods or services (for intermediary operations - the internal price of the j-th imported goods or services), UAH / pc .;

N_{ij} - the number of j-th goods or services that are part of the import equivalent, pcs .;

B_{ij} - currency unit price of the j-th imported goods, shaft. units / piece;

n is the number of items of goods and services in import equivalent.

The direct exchange rate is used as a basis for comparing the currency efficiency of imports. If the coefficient of currency efficiency of imports exceeds the value of the national currency, the foreign trade activity of the enterprise is considered effective.

In order to take into account the currency factor in the analysis of the effectiveness of import operations, companies also use the coefficient of absolute efficiency of imports, which is calculated by the formula:

$$E_{\text{екон}}^{\text{имп}} = \frac{Z_{\text{имп}} \cdot K_{\text{вв}}}{B_{\text{имп}} \cdot K_{\text{кр}}} E_{\text{екон}}^{\text{имп}} = \frac{Z_{\text{имп}} \cdot K_{\text{вв}}}{B_{\text{имп}} \cdot K_{\text{кр}}}, \quad (1.2)$$

where $Z_{\text{имп}}$ - valuation of the import transaction;

$B_{\text{имп}}$ - the cost of imports;

$K_{\text{вв}}$ - currency ratio for the conversion of foreign currency into national;

$K_{\text{кр}}$ - credit impact ratio (the ratio of the total value of foreign exchange earnings from the product to the nominal foreign trade price of this product), used when import transactions are carried out with the involvement of credit funds;

The higher the value of this indicator and its dynamics over the years, the more effective is the efficiency of import operations of the enterprise.

It is also common practice to adjust the economic effect of imports to the level of the currency ratio, which is carried out according to the formula:

$$E_i = Z_{\text{имп}} - \frac{B_{\text{имп}}}{K_{\text{вв}}} E_i = Z_{\text{имп}} - \frac{B_{\text{имп}}}{K_{\text{вв}}} \quad (1.3)$$

It should be noted that in this context, use the rate of efficiency of purchase and use of imported equipment, which is calculated by the formula:

$$E_{\text{вал. имп}}^{\text{обл}} = \frac{Z_{\text{имп}}^{\text{обл}} \cdot K_{\text{вв}}}{B_{\text{имп}} \cdot K_{\text{вв}}} E_{\text{вал. имп}}^{\text{обл}} = \frac{Z_{\text{имп}}^{\text{обл}} \cdot K_{\text{вв}}}{B_{\text{имп}} \cdot K_{\text{вв}}}, \quad (1.4)$$

where $Z_{\text{имп}}^{\text{regional}}$ - valuation of imported equipment;

$B_{\text{имп}}$ - the contract price of imported equipment;

$K_{\text{вв}}$ - exchange rate for the conversion of national currency into foreign and vice versa (exchange rate).

However, the company analyzed in the final qualification work does not purchase equipment abroad, so the currency efficiency of import operations of LLC

"ENERGIO Ukraine" can be carried out according to the first three indicators (Table 1.7).

Table 1.7
Assessment of currency efficiency of imports of ENERGIO Ukraine LLC for 2017-2021

Indicators	year 2017	2018	2019	2020	2021
Average selling price of imported goods, UAH / kg	2846,92	3359,08	5805.09	8583.9	10950.29
The average cost of an import transaction, USD USA	393,17	354,83	358,28	370.4	385,96
Average annual exchange rate of hryvnia to US dollar, UAH for \$ 100	799,30	1188,67	2184,47	2555,13	2659,66
Credit impact ratio	1.18	1.02	1.07	1.05	1.03
Economic effect of imports	-310.2	470.8	172.9	712.9	733.9
Currency efficiency ratio of imports	7.24	9.47	16.20	23.17	28.37
Coefficient of absolute efficiency of import	0.76	1.14	0.96	1.04	1.04

Source: compiled and calculated by the author according to the company's financial statements.

data in Table 1.7 show that the dynamics of the exchange rate and the administrative levers of currency regulation by the state have a significant impact on the efficiency of import operations of ENERGIO Ukraine LLC . With the exception of 2017, the currency efficiency ratio of the company's imports exceeded the average annual exchange rate of hryvnia to the US dollar, which reflects the positive dynamics of sales of imported products in the domestic market.

A comparison of the values of the economic effect of imports in Tables 2.11 and 2.12 shows that taking into account the currency factor slightly reduces the level of this indicator. This is due to the slight loss of effect due to the difference between the buying and selling rates in the market, as well as the difference between the official and the actual exchange rate prevailing in the market. Taking into account the factor of borrowed credit resources when calculating the absolute efficiency of imports suggests that in 2017 and 2019 (when the corresponding figure was less than 1) the results of

import activities of the company had a negative impact on its financial condition. In 2020-2021, the value of the coefficient was normalized at 1.04, which is much lower than in 2018 at 1.7.

For a full analysis of the effectiveness of international commercial transactions, in our opinion, it is also necessary to study the turnover of foreign trade activities of the enterprise. The turnover of funds is divided into two main components: turnover in goods and turnover in calculations. The purpose of the analysis of working capital in import operations of the enterprise is to identify the factors that cause the largest changes in the amount of investment in these operations, as well as to identify opportunities for their release from foreign trade.

The results of the analysis of the turnover of funds in import operations of ENERGIO Ukraine LLC indicate that their turnover ratio during 2017-2021 remained lower than the total turnover ratio of the enterprise (Table 2.6), decreasing from 1.3 in 2018 to 0.3 in 2021. Therefore, the average duration of one turnover of assets involved in foreign economic activity is lower than other assets and activities of the enterprise, which has a negative impact on the profitability of import operations and overall financial and economic performance in general.

The duration of turnover in goods in import activities depends on the influence of the following factors:

- terms of delivery and place of sale of products;
- method and organization of product transportation;
- organization of document circulation in the implementation of foreign economic activity.

At the same time, the analysis of turnover in the calculations provides an opportunity to:

- identify the feasibility and appropriateness of the use of various forms of payment, taking into account specific countries of import and business entities;
- find out the reasons for changes in the duration of settlements with foreign counterparties for individual countries and entities;
- to study the causes of supply disruptions and debts to foreign sellers

No less important is the analysis of overhead costs in the export-import activities of the enterprise, because they increase the cost of goods and, consequently, reduce the efficiency of international commercial transactions. The purpose of the analysis of overhead costs is to determine the dynamics of their structure, as well as to find reserves for their reduction. In the process of analysis of overhead costs for imports, their share in the total cost of imported goods is determined, the reasons for the growth of the total amount of these costs are determined, changes in certain types of overhead costs are investigated.

Analysis of the turnover and overhead costs in the import activities of ENERGIO Ukraine LLC revealed a number of negative factors that limit the effectiveness of foreign economic activity of the studied enterprise. Extremely important of them are environmental factors, among which are:

- disorder of the system of state regulation in the field of customs control and collection of customs payments;
- high cost of services provided by customs brokers, control services and transport terminals;
- numerous bureaucratic obstacles in the design of international transport of goods;
- lack of comprehensive, including information, services during the organization and implementation of international transportation of goods;
- unsatisfactory quality of regulatory and legal support governing the international transportation of goods and their services.

These problems increase the time of passage of goods through customs control, and thus increase the duration of the import operation and delay economic activity. The way to solve these problems is the organization of freight forwarding services. The essence of these services is to organize the transportation of goods in accordance with the contract of freight forwarding. After all, the main components of the transportation of goods are the timeliness and safety of cargo delivery.

Observance of terms of deliveries and their uninterrupted are important questions in improvement of import activity at the enterprise. Delays in delivery may

lead to violations of deadlines in the production system of customers of ENERGIO Ukraine LLC . At the same time, early delivery will lead to additional costs for warehousing and storage. Therefore, a clear agreement on compliance with delivery deadlines is needed. If the company will ensure uninterrupted supply of imported products for domestic businesses, the condition of continuity of supply becomes of paramount importance for him. Important problems in the organization and management of import activities are also problems of choosing forms of payment between seller and buyer and choosing the optimal basic terms of delivery.

Let's calculate the efficiency of import activities of ENERGIO Ukraine LLC in terms of the main import product groups.

To begin with, let's calculate the efficiency of purchasing electrical products from the China company ZHEJIANG JINGHONG ELECTRIC CO., LTD, provided that the cost of a ton of this type of product is 780 Belarusian rubles per ton (369.6 USD) on the terms of self-export from the plant in China, and the duty rate is 5% of the value of the contracted party. Table 1.7 shows the indicators required for the calculations, obtained from the contract, commercial invoice, invoices and GVA for delivery from the company ZHEJIANG JINGHONG ELECTRIC CO.,LTD following the results of October, 2022.

Table 1.7

Expenses for the implementation of the import supply of PET preforms from the company ZHEJIANG JINGHONG ELECTRIC CO.,LTD

Provider	ZHEJIANG JINGHONG ELECTRIC CO.,LTD
The cost of goods	\$ 69810.25 USA
Number of positions in the invoice	235
Net weight	11929.91 tons
Terms of delivery	CIP China
The cost of transportation	420 euros
Toll	369.6 USA

VAT	41412 UAH
The cost of brokerage services	2500 UAH

Compiled by the author

According to the table. 1.7, the cost of 20 tons of products on the terms of CIP China is 7392 dollars. USD (207 thousand UAH), the US dollar exchange rate on the day of registration of the AMD is UAH 28. The cost of transportation by car with a capacity of 20 tons from China to Kiev is 420 euros (13440 UAH), and the cost of brokerage services on the invoice issued by the company "Profi Cargo Service" is 2500 UAH. [60]. At the same time, the total payments for customs clearance amount to UAH 51,760.8, the corresponding calculations are given in the delivery note. This position in the invoice (UKT FEA code 3920 62) is subject to a duty rate of 5%, which is 369.6 dollars. USA, or UAH 10,348.8.

The share of costs in the value of goods is calculated as follows:

$$K_b = \frac{(\text{Cost transp.} + \text{Cost customs clearance} + \text{Brokerage service})}{\text{Cost of goods}} \quad (1.5)$$

Thus, K_{in} is $(13440 \text{ UAH} + 51760.8 + 2500 \text{ UAH}) / 207000 \text{ UAH}$. and is equal to 33%. The obtained result indicates that the cost of the import operation is 33% of the value of the goods, thus, the coefficient for calculating the input price is 0.33.

To calculate the efficiency of import of PET-preforms from the company JSC "Mogilevkhimvolokno" use formula 2.6, and the data required for the calculation, enter in table. 2.12.

$$K_{\text{эф.имп.}} = \frac{D_{\text{зг.}}}{B_{\text{закуп.}}^i + B_{\text{тр.зг.}}^i + B_{\text{ин.}}^i} = \frac{D_{\text{зг.}}}{B_{\text{зг.}}^i (\text{реаліз.})} \quad (1.6)$$

where $B_{\text{закуп.}}^i$ - the cost of purchasing products;

$B_{\text{тр.зг.}}^i$ - transport and forwarding costs;

$B_{\text{ин.}}^i$ - other costs (brokerage services, customs duties) and packaging costs;

$D_{\text{зг.}}^i$ - income from imports or revenue from sales of goods;

$B_{\text{зг.}}^i$ (реаліз.) - general expenses.

Table 1.8

Data for calculating the efficiency of import of electrical goods from the company

ZHEJIANG JINGHONG ELECTRIC CO.,LTD

Product	Electrical goods
Cost per invoice, USD US / kg (on the terms of EXW Mogilev)	0.369 the most common
Quantity, kg	11929.91
Duty, USD USA	369.6
VAT, UAH	41412
Customs clearance services, UAH	2500
Implementation costs, UAH	50% of the cost of sales in the domestic market
The cost of sales, USD / kg	1.45
Effect, USD	19190.4
Efficiency	2.95

Compiled by the author

According to the data in table. 1.8 we can conclude that the effect of imports will be 19.1 thousand dollars. USA, and the efficiency of import of electric goods LLC "ENERGIO Ukraine" from the company ZHEJIANG JINGHONG ELECTRIC CO.,LTD " is 2.95, which was calculated as follows:

$$K_{\text{ef. imp}} = \$ 29,000. \text{ USD} / (\text{USD } 7,392 + \text{USD } 480 + \text{USD } 89 + \text{USD } 1,848.6) = 2.95.$$

from 29000 dollars. USA - revenue from the sale of imported consignments (20 tons at a price of 1.45 USD / kg);

\$ 7392 USA - the cost of purchasing 20 tons of PET preform in Belarus;

\$ 480 USA (420 euros) - the cost of transporting the consignment from Mogilev to Kyiv by truck;

\$ 89 USA - the cost of customs brokerage services;

\$ 1848.6 USA - the amount of customs duties and VAT.



Conclusions to chapter 1

1. During the study period for ENERGIO Ukraine LLC was characterized by a gradual increase in depreciation of fixed assets and a declining trend in their renewal and disposal, which indicates the presence of certain risks of development of the property complex of the studied enterprise. The calculation of the ratio of own working capital shows a low level of own working capital of ENERGIO Ukraine LLC . Also for the period of 2018-2021, the coefficient of maneuverability of equity of the studied enterprise significantly exceeded the normative values.

The ratio of total coverage during 2018-2021 fluctuated within the unit, which indicates that the current liabilities of the company were fully covered by its current assets. The quick liquidity ratio generally met the standard for 2017-2020, which indicated the absence of serious financial problems. The absolute liquidity ratio at the level of 0.0 during 2017-2019 is an external sign of insolvency of ENERGIO Ukraine LLC , as the regulatory value of this indicator ranges from 0.1 to 0.2.

The turnover ratio of ENERGIO Ukraine LLC had a steady downward trend. Thus, the turnover ratio of receivables at ENERGIO Ukraine LLC in dynamics decreases from 2.5 in 2018 to 0.6 in 2021. A similar trend is observed with the accounts payable ratio. The decrease in the value of the coefficient of 1.6 in 2018 to 0.4 in 2021 indicates a decrease in the rate of repayment of debt by the company.

return on assets of ENERGIO Ukraine LLC during the study period had a declining trend. The values of the return on equity were more optimistic. Thus, the positive dynamics of return on equity was recorded only during 2019-2021. Analysis of product profitability showed that the dynamics of gross return on sales of the surveyed enterprise was declining during 2017-2019 and gradually leveled off during 2020-2021.

2. The study of the peculiarities of the foreign economic activity of ENERGIO Ukraine LLC made it possible to formulate the following conclusions:

- The main suppliers of polymers for the company are companies from Belarus, Lithuania, Poland and Taiwan. The vast majority of imports come from Belarus;

polyamide and polyester threads, polyester fibers, as well as electrical goods have a dominant share in the commodity structure of imports ;

- the total volume of imports of polymers by the researched enterprise increased in 2017-2021 by 5.5 times.

3. When assessing the efficiency of import operations of ENERGIO Ukraine LLC, it was concluded that, according to the calculations, the efficiency of import operations was relatively high during the study period (during 2017-2020 reached or exceeded 30%), and the profitability of imports decreased gradually from 24% to 4% in 2017-2021. In general, it should be noted that the profitability of imports is consistently higher than the overall level of profitability of products at the company, even in those years when it ended with losses. Therefore, the sale of imported products on the domestic market is the most profitable and, consequently, the most promising area of economic activity of ENERGIO Ukraine LLC .

CHAPTER 2. RATIONALE FOR CHOOSING A COUNTRY FOR ORGANIZATIONS OF IMPORTS OF ELECTRICAL GOODS

2.1. Determining the main trends in the world market of electrical goods

Ukraine is a country with a high level of open economy, accounting for 0.07% of world GDP and 0.3% of world exports. After gaining independence, Ukraine began to pursue an active foreign trade policy. Since 1993, its foreign economic partners have been more than 180 countries. It is safe to say that foreign trade is of great importance to Ukraine.

Ukraine's foreign trade is the activity of economic entities of Ukraine and other states, which takes place both on the territory of Ukraine and abroad and which is reduced to mediation between producers and consumers in the implementation of agreements of purchase and sale of goods or services. Ukraine's foreign trade is divided into export (export) - the movement of goods or services from Ukrainian producers to foreign consumers, and import (import) - the movement of goods / services from foreign producers to Ukrainian consumers. (5)

Foreign trade has a huge impact on the country's economy. Dynamics of Ukraine's foreign trade in 2017-2021 pp. shown in table 1.

Table 2.1

Dynamics of Ukraine's foreign trade in 2017-2021

Year	2017	2018	2019	2020	2021
External turnover	173701	16272	126224	85475	62301
Export	82337	78148	65423	46251	44885
Imports	91364	84573	60802	42518	44548
Balance	-9027	-6425	4621	3733	-337

Source: concluded and calculated by the author for reports on the enterprise

According to Table 1, we can conclude that there is a tendency to reduce foreign trade turnover since 2012. Ukraine's exports are also steadily declining, due to military events in the east, economic decline, hryvnia devaluation, high inflation. Regarding imports, we see a more positive picture, as in 2016 there was an increase of 2030 billion dollars. Compared to 2015, the balance for 2016 was negative and amounted to 337 billion dollars. US dollars, and in 2015 - positive and amounted to 3733 million dollars. USA.

The development of Ukraine's foreign economic activity takes place in difficult conditions under the influence of external and internal factors. This is the deterioration of the situation for domestic producers in foreign markets, the inactivity of the Ukrainian authorities to develop a strategy for the development of competitive export-oriented national producers, the decline of national production. The development of foreign trade is negatively affected by barter transactions, the share of which is significantly reduced.

Foreign trade includes regional and commodity structures. The main features of the regional structure of Ukraine's foreign trade:

1. Ukraine cooperates with almost 160 countries.
2. All regions, except for Donetsk and Luhansk oblasts, the Autonomous Republic of Crimea, are involved in foreign trade operations, the largest percentage of the share falls on Dnipropetrovsk, Kyiv oblasts.
3. The most important foreign trade partners are the EU, the United States, and to a lesser extent Russia, in the light of today's events. They account for about 2/3 of Ukraine's foreign trade. Ukraine was the leading foreign economic partner of Russia, but mutual cooperation has declined significantly due to the conflict between the states.
4. Ukraine's cooperation with the EU has grown significantly over the

past few years, which is reflected in effective indicators of economic development. They cooperate in the framework of the "Partnership and Cooperation Agreement" (1992)

5. The percentage of Ukraine's barter transactions with the United States does not exceed even 4% of the total. Ukraine ranks 68th among the 200 economic partners of the United States.

Characteristics of the commodity structure of foreign trade:

1. The commodity structure of Ukraine's foreign trade operations includes more than 20 nomenclature groups, among which the production of base metals and articles thereof (45%), mineral products (10%), mechanical equipment, machinery and mechanisms, electrical equipment and their parts, recording or reproduction of images and sound (9%), products of chemical and interdependent industries (8%)

2. Domestic exports from the EU are dominated by supplies of raw materials and food products, as well as ferrous and nonferrous metals, fertilizers, cotton and fiber, oils and fats, and chemical products. Ukraine imports food, machinery and equipment from the European Union

3. the share of pig iron in the structure of exports from Ukraine to the United States increases and the share of steel decreases; the export of oil and oil products, bituminous mixes, ozokerite increases. Ukraine imports the most nuclear reactors, boilers, equipment and foodstuffs from the United States.

Foreign trade turnover is formed by the value of exports and the value of imports. Ukraine belongs to the states with an open type of economy.

According to Fig. 1, we can conclude that the main foreign economic partners of Ukraine are the EU (32.9%), Russia (12.9%), Turkey (7.3%) and China (7.1%). Egypt, India, Belarus and Saudi Arabia are important.

According to Figure 2, the most important importing countries of our country are Russia (20%), China (9.8%), Belarus (6.5%) and EU countries

(40.7%). The share of the USA, Norway and Turkey in this structure is significant.

The current state and features of the world economy affect the strategy of enterprises and thinking of managers. Innovation is currently becoming a priority vector for the development of the state's economy, which is reflected in research and in the practical activities of economic entities.

A special role is given to industry, in particular large industrial associations, which for

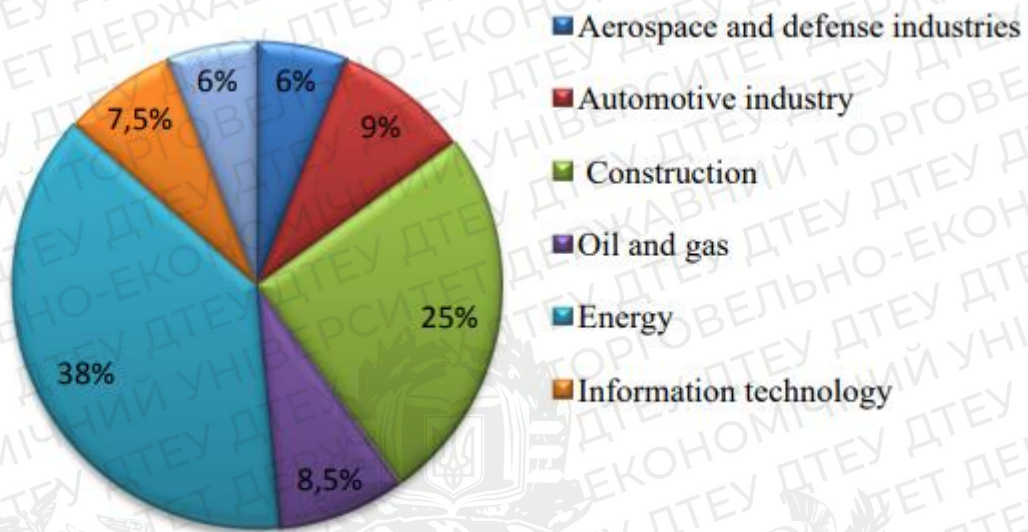
many decades formed the basis of the economy, the basis of its scientific and technological development. In our opinion, such industries include the cable industry, which is an important condition for energy and telecommunications in the 21st century.

Cable and wire products are used in the following areas [2, p. 55]:

- Communication: to ensure communication between settlements; to ensure communication in settlements between buildings; to ensure communication inside buildings, structures; to ensure communication inside buildings, structures; in television and for leading broadcasting;
- Construction: for installation of power and lighting networks; in video surveillance systems; in security and fire alarm systems; for smart home systems;
- Mechanical engineering: for household electrical appliances; in stationary equipment (machines, industrial electrical equipment); for the production of cable and wire products of the copper group;
- Mining: for industrial blasting; for mine communication systems.

The structure of end use of cable and wire products for 2018 is presented in Fig. 2.1.

Fig. 2.1.



Structure of end use of cable and wire products, 2018 [1]

The energy segment received the largest share of the total market in 2018.

With the growing awareness, producers are actively looking for opportunities to invest in the production of renewable energy, such as solar and wind energy.

The construction segment also has a significant market share in 2018. The building segment includes residential and commercial complexes. The growing number of housing commercial construction work, as well as rapid urbanization have had a positive impact on overall market growth.

The volume of the global wires and cables market in 2018 was estimated at 186.09 billion dollars. USA, and there is a tendency to significantly increase this figure in the coming years. If we take the volume of the world cable market as 100%, then 66% of the market are energy cables; 20% - telecommunication cables, including fiber-optic cables, and 14% - winding wires.

It should be noted that the low level of tension was the largest market share in 2018, and it is expected that it will gradually increase (Fig. 2.2). These cables have high strength and good conductivity; thus, they are used in industrial and household electrical engineering, internal wiring for lighting circuits, automotive applications, telecommunications lines and power cables.

Many private companies, cable providers and accessory manufacturers are focusing on combining existing and new technologies. This will increase the power

of the high voltage and ultra-high voltage lines, thereby increasing the growth of these two segments.

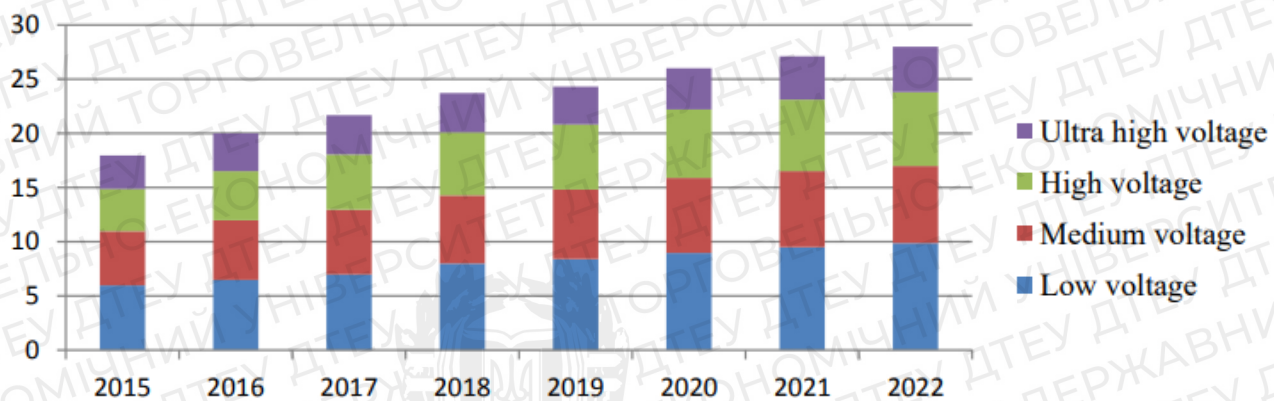


Fig.2.2. The size of the world market for cable and wire products by voltage 2015-2022, billion USD

[1]

The main factors in the development of cable production are [2, p. 32]:

- 1) Production of energy cables: expanding the use of renewable energy sources; increasing urbanization; expanding the use of underground cables in electrical distribution networks, etc.
- 2) Production of high and ultra-high voltage cables: increased investment in energy transmission and offshore boom in wind energy.
- 3) Production of telecommunication cables: economic development and telecommunication networks in China; 4G and 5G networks; new technologies ("smart" houses, 4th Industrial Revolution - Industry 4.0, unmanned vehicles).

The volume of demand for cable and wire products is shown in Fig. 2.3. According to the data, the largest consumers of cable and wire products are Europe and China.

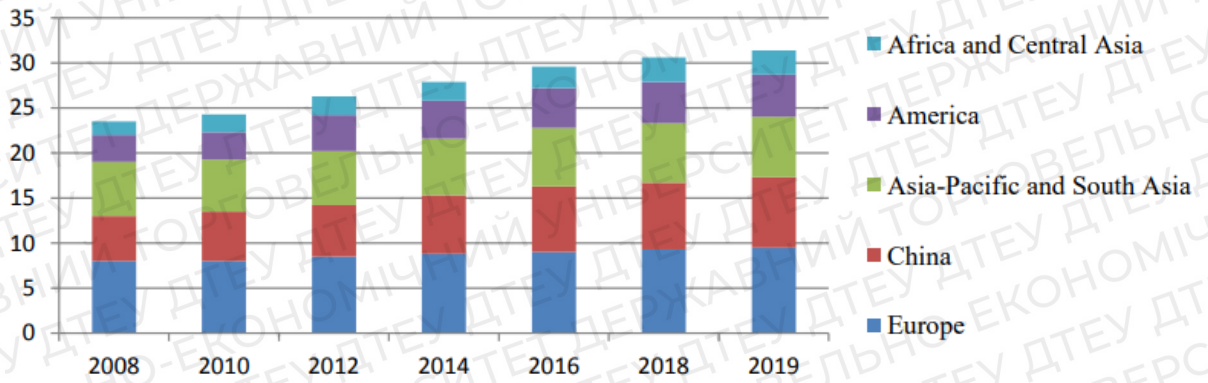


Fig. 2.3. Volume of demand for cable and wire products by region, million tons [1]

The list of key companies in the global market of cable and wire products is presented in Fig.5. Yes, the first place at the present stage is occupied by the Italian company Prysmian Group , whose annual revenue is 9,000 million US dollars. It is worth noting that most of these companies have invested heavily in R&D to remain competitive in the market. In addition, investments in smart grid transmission have resulted in companies receiving a large number of contracts and agreements.

Among Ukrainian companies are PJSC "Donbass Cable", PJSC "Ukrkabel", CJSC

Pivdenkabel, PJSC Odeskabel, OJSC Azovkabel.

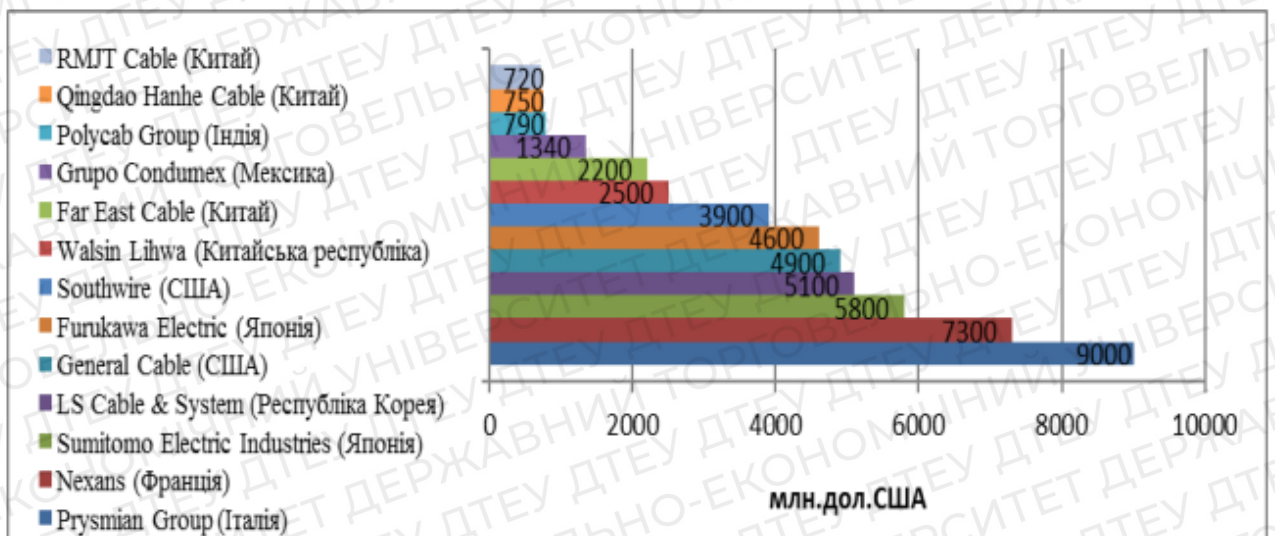


Fig. 2.4. The world's largest manufacturers of cable products, 2018 [1]

In order to be an active player in the cable market, it is not enough to produce only traditional products, it is necessary to implement and develop

unique technologies to solve existing problems in modern energy.

Today the main world trends are the following areas: development of DC transmission systems; cable lines for underwater laying and cables for connecting renewable energy sources; reducing energy transmission costs by increasing the capacity of existing power lines, increasing voltage classes in networks and innovative design solutions and installation methods. The tone in these trends is set by such world leaders in the electrical market as Prysmian, Nexans, ABB, General Cable, LS Cable, NKT, ZTT, etc., whose R&D spending is 3.5-5% of profits (over \$ 60 million in year) [1]. Thus, we can conclude that the global market for cable and wire products is developing rapidly. This market is expected to grow due to the development of smart grid technologies, renewable energy and government initiatives to modernize transmission and distribution systems.

2.2. Research of the market of electrical goods of Ukraine

The electrical industry emerged in the 80's of the XIX century. It developed especially rapidly in Germany and the United States, where from the very beginning it was monopolized by the largest industrial associations. The most acute interest in energy-saving engines emerged in the late 1970s during the global oil and energy crisis. It turned out that saving one ton of conventional fuel is many times cheaper than extracting it, so during the crisis, investments in energy saving increased many times over.

The modern electrical industry unites 20 main interconnected subsectors of production: turbo and hydro generators, large electric machines, electric motors, crane electrical equipment, electric locomotives, traction equipment, power rectifiers, transformers, high and low voltage equipment, electrothermal electric welding equipment, batteries, lighting fixtures and electric lamps, X-ray equipment, electrical insulating materials and cable products [10].

According to the "Analysis of the world market of electric motors", prepared by the analytical agency

"BusinesStat" [11] in 2019, in 2014-2018, sales of electric motors in the world increased by 13.9%: from 7.35 to 8.37 billion units. The annual growth was

observed compared to previous years, the largest increase was observed in 2016 - by 4.3%.

China is the largest consumer of electric motors in the world. In 2018, the country sold almost 2.6 billion units, which corresponded to 30.5% of global sales (Fig. 1). The second place in sales in 2018 was occupied by India with a physical figure of 790.9 million units, which was 9.4% of total sales. Third place went to the United States, which sold 661.2 million units. electric motors (7.9%).

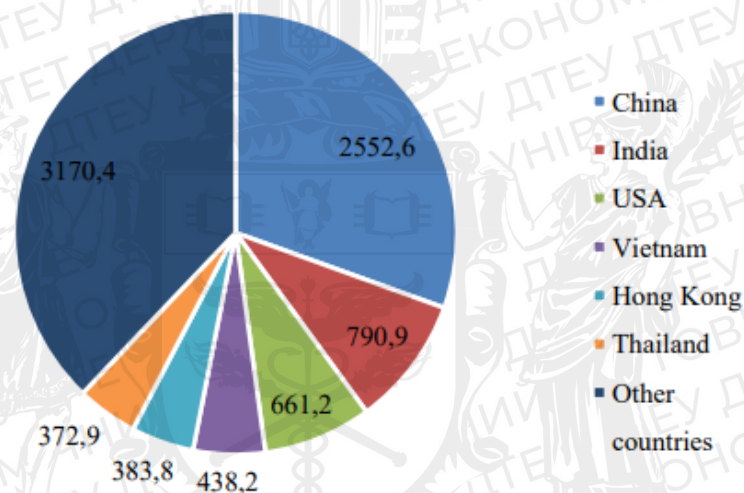


Figure 2.1. Sales of electric motors in the world by country in 2018

It is expected that in 2023 world sales of electric motors will amount to almost 10.0 billion units, which will exceed the value of the figure for 2018 by 19.4%. Electric motors are used everywhere: from consumer devices (computers, laptops, refrigerators, vacuum cleaners, etc.) to electric machines in almost all sectors of industry (manufacturing, construction, transport, shipbuilding, etc.). Moreover, according to market experts, in Asia about 70% of electric motors are used for irrigation and the potential of this sector is not exhausted. The world market is constantly evolving, the characteristics of electric motors are improving. Sales will grow both by replacing broken electric motors and by introducing high-efficiency machines that reduce electricity losses and increase equipment productivity.

Production of electric motors in Ukraine has been mastered since Soviet times

and no new large-scale productions have been established since then. The former USSR ranked second in the world in the production of electrical products. The first enterprise of the electrical industry in Ukraine (cable plant in Kyiv) was established in 1900, and in 1916 an electromechanical plant was founded in Kharkiv. However, as an industry, the electrical industry was mainly created in Soviet times. Over the years pre-war five-year plans, the old enterprises were radically reconstructed, new ones were built. In the postwar years, a number of large enterprises were built in the industry. Among them: the plant "Electrovazhmash" in Kharkov, Pervomaisky Electromechanical Plant, Zaporozhye Transformer Plant, lighting plant electrical equipment in Ternopil, Novokahovka electrical engineering, Slavic high-voltage insulators, Rivne high-voltage equipment, Rivne high-voltage equipment, Khmelnytsky transformer plants for production devices, high-voltage equipment, cable products ("Zaporizhzhya Cable") and the plant "Converter", Poltava plant of gas-discharge lamps, Novovolynsk plant of special technological equipment and others [3].

Like other areas of the engineering industry, the production of electric machines is too capital-intensive for both domestic and foreign investors, however, the industry in the range of developed models satisfies the Ukrainian market. The composition of participants in the Ukrainian market is mostly constant and practically unchanged in recent years (Table 1), new forms among them are quite rare. The development of demand for the analyzed products is unlikely to increase the number of participants, but only strengthen the position of well-known manufacturers and sellers of electric motors. Electric motors of domestic production are mostly represented on the Ukrainian market by Ukrelectromash OJSC (Kharkiv), Poltava Electromotor Plant, Electromashina JSC (Kharkiv) and Uzhhorod Electric Motor Plant.

Saturation of the market with cheap products prevents the development of domestic producers and, as a consequence, leads to the degradation of the industry. At the same time, some enterprises could not withstand the impact of the global financial crisis and ceased to operate. According to the Ministry of Justice

of Ukraine [12] in recent years, the following major national manufacturers have ceased operations: OJSC "Dnipropetrovsk Electromechanical Plant" on 30.10.2012 was declared bankrupt, OJSC "Pivdenelectromash" (Nova Kakhovka) was terminated on 30.09.2013 (in 1992 the plant produced 10 thousand electric motors per year, in 2000 - only 2-3 thousand units), OJSC Pervomaisky Electromechanical Plant. K. Marx "(Pervomaisk) is located in the uncontrolled territory, in December 2012 PJSC "Zavod Elektrodvigun" (Pokrovsk) stopped producing products and leased its production facilities [13].

Competition between domestic manufacturers of electric motors is quite weak, due to the narrow specialization of Ukrainian enterprises. Each plant is focused on the production of certain types of engines and, accordingly, finds niches for them, almost without cutting off market share from colleagues. The main competitors of Ukrainian enterprises can be considered Volodymyr Electric Motor (VEMZ), Yaroslavl Electric Machine-Building Plants and Mogilev Electric Motor Plant (Table 2). Among European countries, VEM motors (Germany), ABB, Siemens, Lenz, etc. are widely represented on the Ukrainian market of electric motors, and their dealers represent their interests in Ukraine.

Table 2.2

Comparative characteristics of AIR electric motor manufacturers from different countries on the Ukrainian market

Producer	Assortment	Special execution	Singl e-phase	P r i c e	Ser vic e-factor
OJSC Ukrelectromash (Ukraine)	AIR63-100	+	+	+	1.15
PJSC Electromotor (Ukraine)	AIR63-100	+	+	+	1.1

Fuan Gelin Electrical (PRC)	AIR56-355	-	-	+	1.1
Fuan Xinrui Machinery (PRC)	AIR56-355	-	-	+	1.1

Source: compiled by the authors based on materials [14].

Prices for new electric motors vary depending on the manufacturer and quality.

In the table. 2 price + - low price; price ++ - average price range; price +++ - high price. Electric motors made in China are the cheapest in price, but inferior in quality, brittle, unreliable, made of not very high quality material. Electric motors of Ukrainian production are average in price, have a short delivery time, a large selection, high quality, reliability, made of quality material, warranty and repair shops. Electric motors of Russian and Belarusian production: high price, long delivery, high quality, reliable, made of quality material.

Significant criteria that determine the competitiveness of Ukrainian engines are their reliability and quality. However, the market for electric motors is more sensitive to the price factor. In this regard, the presence of cheap products manufactured by the People's Republic of China has a negative impact on it. The effect of scale significantly affects the real price of direct supply of electric motors from China, so it is on average lower than the price of domestic producers by 45-50% [15]. This factor significantly hinders the development of domestic production, which affects not only the development of the electric motor market, but also the entire sector of the economy as a whole. After all, according to current ideas of modern design, electric motors are the main factor in saving electricity. Their use in various sectors of the economy can reduce electricity consumption by 30-50%. To successfully compete with foreign and, above all, Chinese electric motor manufacturers, domestic companies should seriously consider cooperation within the country and real contributions to R&D, in order to reduce costs and increase the competitiveness of their products.

Analysis of the production of AC motors in Ukraine from 1940 to 2019 is presented in Fig. 2. From fig. Figure 2 shows that after a sharp, almost ten-year

decline in output, the production of electric motors has begun, albeit slowly, since 2000 to increase gradually. However, the main consumers of these products - domestic enterprises of heavy engineering were not always solvent. Demand for electric motors grew from manufacturers of equipment for the food and construction industries, manufacturers of pumps, compressors and fans.

Figure 2.2

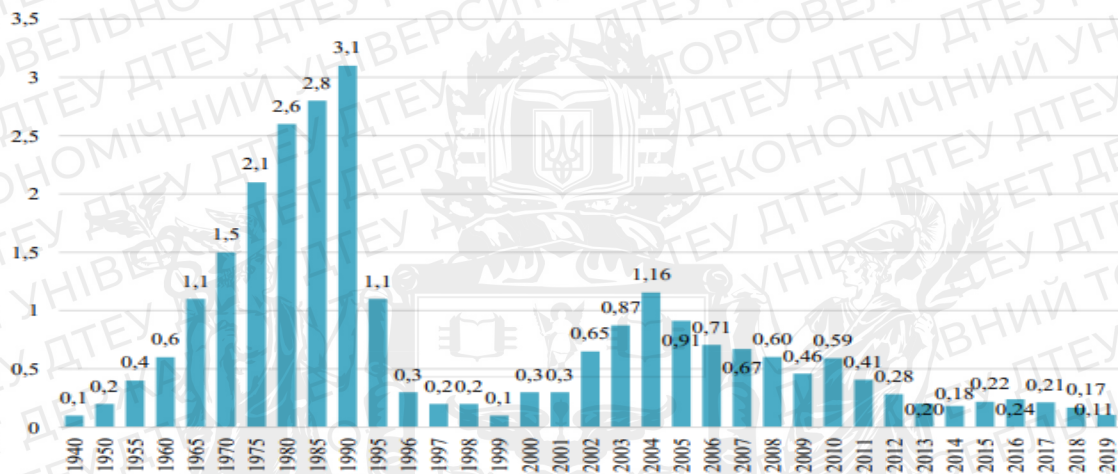


Figure 2. The volume of production of AC motors for the period 1940-2019, million units

Source: compiled by the authors based on materials [14].

The production capacity of domestic plants is enough for the annual production of 5 million electric motors. However, the potential of Ukrainian companies producing electric motors is used only by about 16%. After all, from 2012 to the present, the industry has achieved strikingly low figures, reaching the level of 1990-2000. For example, in 1997 and 1998 were produced as many electric motors as in the distant 1950s, and 1999 and 2019 are marked by the release of electric motors to the level of the pre-war 1940.

There are several reasons for the sharp decline in production between 1990 and 2000. First, after the collapse of the USSR, the number of government orders fell sharply. Secondly, domestic electric motors were largely inferior to imported counterparts, and the low technological and technical equipment of factories did not allow to correct the situation. Third, it was completely absent at most enterprises any marketing strategy (and often there were no relevant departments).

Fourth, hyperinflation has washed away working capital, the state has almost stopped funding production and research and development, and there has been no investment from private capital for a long time.

In recent years, the economic and political situation in the country has negatively affected the activities of enterprises, which has led to their unstable performance. The main problems are related to significant reduction of markets, lack of orders for products, low purchasing power of the population, leading to a critical decline in production, rapid growth in unit costs, due to rising prices for energy, materials and components. On the other hand, significant restrictions on the market in the formation of prices for manufactured products are a consequence of low competitiveness of products and their displacement from the market. Other problems that negatively affect domestic producers are the moral and physical depreciation of fixed assets, high interest rates on loans, which limits the use of credit resources to replenish working capital and the lack of a targeted program to support domestic producers [16,17].

In order to group the most important environmental factors that determine the main problems and prospects for innovative development of electrical enterprises in Ukraine, we use PEST-analysis - a marketing tool designed to identify political (P - political), economic (E - economic), social (S - social)) and technological (T - technological) factors that affect the activities of the enterprise. The results of PEST-analysis of prospects for innovative development of domestic electrical enterprises are given in table. 2.3.

Table 2.3.

PEST-analysis of prospects for innovative development of electrical enterprises
of Ukraine

Political factors	Economic factors
<ol style="list-style-type: none"> 1. Military actions in the east of Ukraine in the regions where electrical engineering enterprises are concentrated; 2. Loss of a significant share of exports due to deteriorating trade relations with Russia. 3. High level of corruption; 4. The Anti-Corruption Bureau and the National Agency for the Prevention of Corruption have been established; 5. Lack of a state targeted program to support domestic producers; 6. Weak government monetary policy; 7. Imperfect antitrust policy; insufficient level of protection of property rights. 	<ol style="list-style-type: none"> 1. Crisis caused by the coronavirus pandemic; 2. High inflation and devaluation of the national currency; 3. Low effective demand of the domestic market; 4. Uncontrolled growth of prices for goods and services of natural monopolies (raw materials, energy resources); 5. High share of the shadow sector in the country's economy (31% in the first quarter of 2020); 6. Large public debt, growing financial and economic dependence; 7. Imperfection of the tax system; 8. High import dependence.
Social factors	Technological factors

<ol style="list-style-type: none"> 1. Availability of scientific and engineering personnel; 2. Sufficient level of intellectual capital; 3. Outflow of qualified engineering personnel as a consequence of low prestige of engineering specialties; 4. Low standard of living (Ukrainian average wage is lower even than the minimum wage in many foreign countries); 5. Significant gap between the level of wages and the level of needs of the employee; 6. Intensification of terrorist activity in the world and on the territory of Ukraine; 7. Significant reduction of the country's demographic potential (reduction of the working population). 	<ol style="list-style-type: none"> 1. Moral and physical deterioration of fixed assets and outdated technologies; 2. Low share of high-tech products in the total volume of products manufactured in Ukraine (most products are accounted for by III and IV technological systems); 3. Dependence on external technical support; 4. A small share of electrical companies that create and use advanced technologies; 5. Significant time for the introduction of new technologies; 6. Weak innovative activity of enterprises; 7. Dependence on supplies of materials, components, parts and components from other countries.
--	--

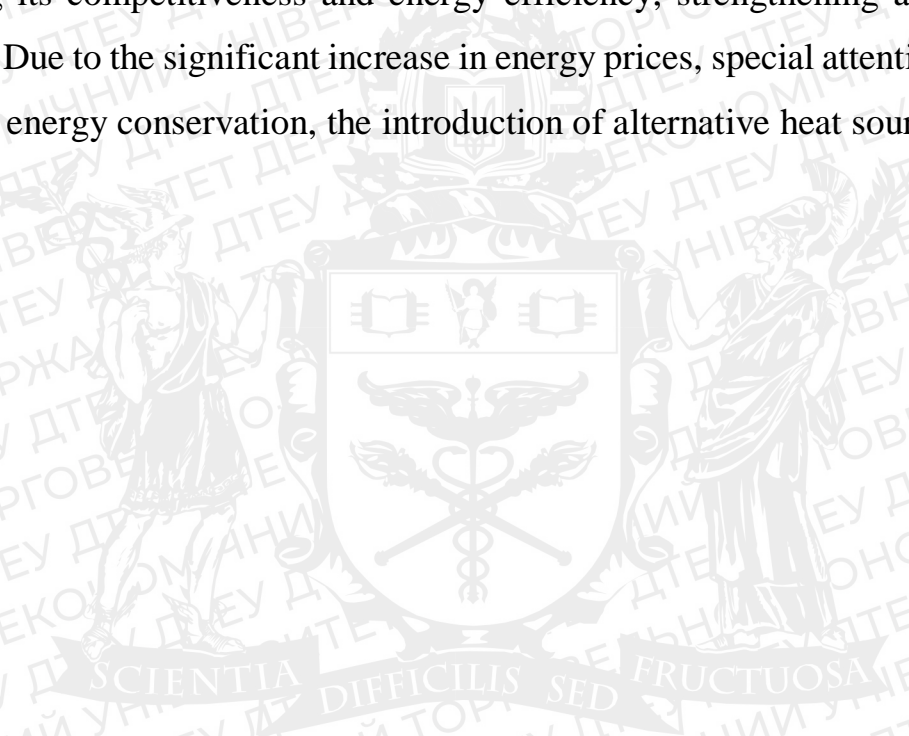
Source: authors' own development

The above data show that the effectiveness of innovative development of domestic electrical enterprises significantly depends on the general market situation, innovative development of the country, scientific and technological potential, financial stability, investment and innovation infrastructure and the level of state support.

The main risks to the development of innovation activity of domestic enterprises are the following: unstable economic situation in the country, rising

prices for materials and energy, reduced sales due to reduced purchasing power, high dependence on legal and economic constraints, especially in pandemic conditions.

Prospects for the effective development of electrical enterprises should be aimed at further expanding and updating the range of products, improving its quality, developing new markets for products both in Ukraine and abroad, increasing its competitiveness and energy efficiency, strengthening advertising activities. Due to the significant increase in energy prices, special attention should be paid to energy conservation, the introduction of alternative heat sources.



Conclusions to the chapter 2

It is proved that the electrical industry plays an important role in the development of the economy of any country, because this industry, above all, is the material and technical base of electrification of the country, playing a crucial role in its technical progress. Studies of the state and prospects of the domestic electrical engineering industry show that there is sufficient demand for products in this industry, however, there are some problems of its development, so it is necessary to create legal and economic conditions in Ukraine for effective development of this industry.

Thus, the main strategic directions of development of electrical enterprises should be: effective and rational business planning, providing marketing activities that respond mobile to changing market needs, developing targeted measures to develop new technology, expanding the geographical segment of sales, increasing interest and trust customer loyalty, efficient use of market potential, gaining competitive advantage by strengthening product quality control, creating new technical developments, improving technological processes and constant modernization of production.

CHAPTER 3. WAYS TO IMPROVE THE MANAGEMENT OF IMPORT ACTIVITIES OF ENERGIO Ukraine LLC

3.1. Determination of reserves to increase the efficiency of imports of ENERGIO Ukraine LLC

In our opinion, the main direction to increase the efficiency of import activities for the studied enterprise should be to determine the levers of influence on demand. To this end, the company needs to conduct a detailed analysis of consumer demand for consumers of electric products to determine the resources needed to meet consumer demand, as well as to invest in various management accounting and control mechanisms that directly affect this demand. This will reduce the volume of stocks of imported products in the warehouses of the company, which increased significantly in 2020-2021, and will accelerate the turnover of funds invested in import activities. In turn, the corresponding increase in turnover will increase the efficiency of import operations of the enterprise.

First of all, let's outline the main directions of improving the organizational and economic mechanisms of import activities at ENERGIO Ukraine LLC (Table 3.1).

Table 3.1

The main directions of increasing the efficiency of import activities of ENERGIO
Ukraine LLC

Direction of improvement	Characteristic
Management of import activities	Monitoring the decision-making process regarding import activities, including planning, determining methods of conducting activities, establishing the responsibilities of different departments and coordinating their activities in the framework of import activities.
Management accounting and control	Structure of data on products, accounting of raw materials, accounting of technological routing and production facilities.

Resource management	Monitoring the rational use of available resources: capital, technical, technological, labor, marketing, information, directly involved in import activities
Consumer demand assessment and inventory management	Collection and analysis of data on competitors' goods and consumer demand for imported goods of the enterprise, administration of orders; determining the required size of stocks.
Evaluation of import activities	Monitoring and evaluation of the effectiveness of import activities using internal control methods, which includes: study of the domestic market; purchase and sale of imported products; after sales service.

Source: developed by the author

The optimization of the transport component of import activity is extremely important in the conditions of negative influence of such environmental factors as customs control and state regulation of foreign economic activity. In general, transport activity is one of the most important in the economic activity of any enterprise, and even more so that carried out by FEA.

The transport service of ENERGIO Ukraine LLC must ensure timely, high-quality and full satisfaction of the company's needs in international transportation. To solve these problems, the company's management must take measures aimed at the technical development of all types of existing transport, improving their interaction and improving the efficiency of the entire transport system. The most promising area of optimization of cargo transportation is the development of technology using modern information systems.

Table 3.2 shows the main areas of activity of the transport system of ENERGIO Ukraine LLC, in which there are internal reserves to minimize costs in the implementation of freight, as well as ways to solve them, taking into account the financial capabilities of the enterprise.

Table 3.2

Ways to improve the transport component of import activities of ENERGIO Ukraine LLC

Characteristic features of the conditions of transport activity of the enterprise	Ways to improve its effectiveness
Transportation of a wide range of goods designed to meet the needs of a significant number of consumers, given the constant	Use of an extensive system of prefabricated routes by road, accounting for

fluctuations in demand in the domestic market	a large number of technological constraints and processing of source information
Existence of technical restrictions during non-partisan transportation in the transport systems of large and medium-sized cities	Thorough analysis of large data sets on the formation of the optimal route
The need to comply with strict customer requirements regarding the time and timing of delivery of groupage cargo	Involvement in transportation of additional rolling stock, formation of the optimal route
Significant unevenness of traffic by days of the week and by months of the year, caused by fluctuations in demand	Involvement of additional rolling stock of smaller capacity
Geographical distance of customers from the enterprise	Periodic time and geographical analysis of the distribution of material flow, determination of timing to calculate the average time for the operation

Source: developed by the author

data in Table 3.2 show that in order to solve the problems of the transport system of ENERGIO Ukraine LLC, it is necessary to develop a comprehensive system to provide a single accounting methodology to manage costs and more quickly solve problems that may arise during transportation. In modern economic conditions, the development of an automated management system for transport activities of the enterprise is also relevant, which will allow to carry out:

- comprehensive registration of applications and contracts for the provision of motor transport services and motor vehicle rental;
- drawing up on a regular basis orders for the work of transport, the formation of waybills, processing of information on waybills (time of the vehicle on the route, mileage);
- daily accounting of fuel in tanks for each unit of equipment, generation of reports and information on the turnover of fuels and lubricants;
- daily accounting of settlements with customers and tenants, charging of waybills;
- comprehensive accounting of equipment operation, scheduled technical inspections and overhauls;
- introduction of automated accounting of leased equipment and analysis of terms of its return;

– daily accounting of the work of drivers and workers of repair services, keeping records of working hours.

Some Gantt charts also show the relationship between the tasks. The following figure (Fig. 3.3) shows a Gantt chart



Figure 3.3. Gantt chart

Source: compiled by the author based on the materials of ENERGIO Ukraine LLC

Given that the plans of the researched enterprise include not single foreign trade operations on one-time or periodic delivery, but the creation of strong foreign economic relations for long-term systematic cooperation, it is advisable to establish a department of ENERGIO Ukraine FEA. This form of management is created in the management structure of the enterprise with the constant nature of import operations, the focus on their expansion.

The main function of the organization of foreign trade management is to deepen trade relations with foreign partners. In accordance with this task, the FEA department is reduced to the following:

- planning, organization and direct implementation of import operations;
- increasing the volume of imports, improving its product and regional structure;
- improving the efficiency of import procurement in accordance with the development strategy of ENERGIO Ukraine LLC;
- study and analysis of the world market of polymer products;

- development of proposals for improving foreign economic operations;
- systematic study of the activities of the most important domestic and foreign competitors, analysis of their strengths and weaknesses; participation in the development of pricing strategy and policy of the enterprise;
- control of fulfillment of obligations under concluded contracts: control of organization of shipment, insurance, customs clearance and transportation;
- control of payment and settlement operations, analysis of complaints; analysis of the effectiveness of foreign economic operations;
- organization and participation of negotiations with foreign partners;
- preparation for participation in international exhibitions, fairs.

The main structural subdivisions of the FEA Department envisage the establishment of an import supply service, which will be responsible for finding foreign contractors, concluding foreign economic contracts with them (in cooperation with the legal department) and maintaining constant cooperation in resolving operational issues. The responsibilities of the transport and logistics service will include ensuring the implementation of concluded agreements in accordance with certain conditions of supply. This will be facilitated by the subordination of the warehouse, transportation system and coordination of all necessary formalities during customs procedures.

Thus, all employees of the department will concentrate their activities around the company's foreign trade, and address issues directly related to relations with foreign trade partners. Establishment of the FEA department will promote the formation of an information database of potential partners, develop marketing strategies in foreign markets, pre-studying the state of supply and demand in these markets, study the activities of the most promising suppliers, establish business contacts with them in a short time.

The advantages of creating a foreign trade department are also as follows:

- linear management structure will provide high speed of decisions from the head to subordinates;
- employees form a single team of the organization and clearly present the tasks set before them, which are formulated by the head of the FEA department;

– employees work to achieve specific goals, and most importantly, are interested in the prospects and quality of the task.

The establishment of the FEA department will promote the development of foreign economic activity and ensure the competitive advantage of the researched enterprise in the market of trucks and equipment. The economic effect of the reorganization of the FEA management system will be manifested in increasing the speed and quality of performance of the functions assigned to the department in connection with the simplification of information to departments, as well as the possibility of their closer interaction.

In general, improving the efficiency of KELTIK's import activities and ensuring its competitiveness in the domestic market requires the formation of a foreign trade strategy. The process of developing a strategy for the development of import activities of ENERGIO Ukraine LLC should be carried out in the following stages:

- determining the general period of strategy formation, which will depend on the period of general economic development of the enterprise, on the forecast of prospects for economic development in general and the domestic market;
- market research - involves the study of economic and legal conditions of foreign economic activity of the enterprise and their possible changes in the future. Also, this stage is characterized by a consistent transition to market research in order to assess the stage of the life cycle of demand for goods that the company plans to sell. It is the accuracy of such an assessment that will later influence the choice of the type of enterprise growth strategy;
- assessment of the competitive advantages of the enterprise, which is carried out in order to determine the adequacy of the company's potential for further development of import activities;
- formation of strategic goals of import activity - involves obtaining maximum profit, taking into account the specification of tasks and features of future development of foreign economic activity of the enterprise;
- development of a system of organizational and economic measures to ensure the implementation of the chosen strategy - involves the formation of

organizational structures for the management of foreign economic activity and the creation of a system of strategic control over the implementation of the chosen strategy;

- evaluation of the effectiveness of the developed strategy, which is the final stage of the process of developing a strategy for the development of import activities on the system of economic indicators that characterize the foreign economic activity of the enterprise;

- If the company needs to enter a new stage of internationalization of its business, the company can review the areas of its foreign economic activity, diversify production and choose a new strategy to expand the revitalization of its business.

The implementation of the import strategy involves the development of programs and business plans to monitor their implementation, analysis, accounting and evaluation of the effectiveness of the strategy itself. One of the final stages of the implementation of the import strategy is strategic control. It is designed to identify mistakes, strengths and weaknesses at different stages of strategy formation and coordinate activities in such a way as to correct a situation that does not meet the strategic guidelines of the enterprise. Therefore, it is necessary to provide feedback.

Analysis of the effectiveness of strategy implementation is the last stage of strategy implementation and, at the same time, the most important. Because it is this assessment that determines whether this strategy will be implemented or whether it will remain one of the unfinished alternatives. The process of implementing the import strategy includes stages, the implementation of which will ensure its successful implementation. The implementation of the strategy is a complex process that is vital for maintaining a stable position of the company in the market, because it depends on the success of the company to achieve its goals in the long run.

The main problems in the development and implementation of import strategy include: incorrect implementation of strategic analysis of import activities of the enterprise with erroneous conclusions; disregard for the impact of significant factors of the internal or external environment of the enterprise, or the inability to predict the dynamics of the competitive environment of the company; the inability of management to rationally use the company's resources and potential in the implementation of import

strategies.

In our opinion, for the successful implementation of the strategy it is necessary:

- effective communication to employees on the strategic direction of the company to ensure understanding and support in the implementation of the strategy;
- timely, systematic, complete and rational provision of the strategy with the necessary resources of appropriate quality and quantity;
- formation of a strategic action plan, which consists of specific goals and target guidelines, the ability to fix the achievement of each defined goal.

The process of implementing the strategy assumes that at each level of management the company's management will perform the functions assigned to it. In this case, the process of implementing the strategy will be considered as one of the elements of strategic management of the enterprise. The specifics of the work of small businesses is the implementation of such an import strategy, which would take into account, above all, the financial capabilities of the enterprise.

3.2 Development of a set of measures to improve the efficiency of imports of ENERGIO Ukraine LLC

1. The key to the effective work of any manager is his job description [45], which spells out the rights and responsibilities, clearly defined area of responsibility, tasks and goals. But it is important to prescribe not only the sequence of actions, the list of companies assigned to the employee, but also to note that the responsibilities of the manager of import procurement include improving the efficiency of such a process. That is, it is necessary to regularly monitor prices in the market of goods, transport services, certification and insurance, if possible, independently agree on cost reduction, discount system, or deferral of payments. It is based on the results of improving the efficiency of import operations can prescribe a system of bonuses and allowances for employees of the department.
2. The next important point is the possession of managers of foreign economic activity of general knowledge and concepts in the field which is specific to the

company. It is desirable for such employees to conduct trainings to get acquainted with the features and characteristics of imported products. This will allow employees to competently approach the choice of suppliers, organize transportation and storage. As chemicals are assigned a certain hazard class, each such group of goods has certain requirements for transportation and storage, some substances cannot be transported together on one vehicle, and it is necessary to follow the recommended temperature regimes so that the goods do not lose their chemical properties.

Such lectures are held regularly for representatives and dealers, and managers are free to attend if necessary.

3. ENERGIO Ukraine LLC has chosen China as the main supplier of products.

Working with such partners is quite specific and has its nuances. Today, a large number of seminars and trainings are held, which help to take into account all the points, to establish contacts competently and to insure against possible risks.

The program of such seminars includes consideration of the following issues:

- preparation for starting a business with China ;
- search and order of goods cheaper than competitors ;
- suppliers from China: criteria for the right choice;
- work with Chinese suppliers - optimized step-by-step instructions ;
- preparation and signing of an international contract ;
- logistics and supply of goods - an overview of the main schemes ;
- insurance and certification of goods ;
- customs, logistics, legal framework.

As can be seen from the list, all issues are relevant to the organization of import activities of the enterprise, so the training of employees in such trainings is necessary.

The estimated cost of such an event on the Ukrainian market is presented in Table 3.2.

Table 3.4

The range of seminars on the Ukrainian market in 2021

The company name	" Growth technologies "	Alliance -M Development Center	Logistic Point
The name of the seminar	Training workshop for the procurement department	Effective procurement from A to Z.	Effective procurement logistics
Venue	m. Kyiv	m. Kyiv	m. Kyiv
Cost, UAH	4300.00	4600.00	3000 , 0 0
Number of listeners	6	10	10
Number of lecturers	3	4	1

As can be seen from the table, the range of services in this area is quite wide in Ukraine. The minimum cost of participation in the seminar on the desired topic is 3000.00 UAH per person. This cost includes: listening to the lecture, printed materials and a certificate of participation in the seminar. Attending such seminars 1-2 times a year will be enough for the manager to maintain the necessary qualifications and be aware of current changes and innovations.

Thus, the company's estimated costs for 2 managers per year will be:

$$3000.00 * 2 * 2 = \text{UAH } 12000.00$$

The following group of measures is aimed at minimizing the company's costs for import activities:

1. Cost minimization is possible through the use of a cheaper vehicle to deliver products from China. As mentioned earlier, ENERGIO Ukraine LLC started its import activity only in 2014, so the goods were ordered in small batches as needed, and the delivery of goods had to take as little time as possible. Under such conditions, the company uses air pallet delivery on CIP terms Kyiv. The most profitable mode of transport from China is shipping. The goods can be transported in 20 and 40a foot containers [56], or in prefabricated containers with only a couple of pallets . The calculation of this option includes the following points:

- consolidation of consignments of goods: for this it is necessary to predict in advance the volume of goods to be purchased (based on the volumes of the previous year, or previous procurement plans from own customers). At this stage, it is also necessary to consider the possibility of consolidating cargo in order to use the space of containers.
 - route research ;
 - choosing a reliable carrier ;
 - study of all details and specifics of delivery ;
- the possibility of discussing an additional discount from the seller at the same time ordering a large batch, which will allow additional savings.

The calculation of cost reductions due to such measures is best traced using the cost of transportation per kg of cargo, which is presented in table 3. 3.

Table 3.5

The cost of transporting goods from China

Type of transport	Air transport	Container transportation		
	1 pallet	20 feet.	40 feet.	1 pallet
dollars _ USA /	3,000.00	2,650.00	4,000.00	250.00
dollars _ US / kg	6.70	0.08	0.10	1.70

The gross weight of the average load is 150 kg (1 pallet), the maximum load is 20 feet. the container is 21,920.00 kg and 40 feet. container - 26,580.00 kg. As can be seen from Table 3.2, the cost of shipping is much lower than air delivery.

Today the company sells, on average, 5 imports of 150 kg per month. For the year it is 9,000.00 kg. Approximately, the total cost of air deliveries for the year is: 6.7 dollars . US / kg * 9,000.00 kg = \$ 60,300.00 USA.

\$ 1.7 . US / kg * 9,000.00 kg = \$ 15,300.00 USA. Thus, the savings on transport costs will be \$ 45,000.00 . USA. However, it should be borne in mind that the delivery by

sea takes 1 or 2 months, and if you import a large batch in a container, then the availability of free storage space.

also calculate the efficiency of the import operation from China by sea on the example of delivery from Data for the calculation are presented in table 3.4.

Table 3.5

Data for calculating the efficiency of imports from ZHEJIANG JINGHONG ELECTRIC CO.,LTD maritime transport

Substance	Electrical goods
Cost per invoice , USD US / kg (on CIP China terms)	69810.25
Quantity, kg	11929.91
The cost of transport , dollars SS / kg	1.7
Duty, UAH	-
VAT, UAH	4,150.00 _ _ _
Customs clearance services, UAH	357.00
Implementation costs, UAH	50.00% of the cost of sales in the domestic market
The cost of sales, dollars _ USA / y	0.4
Effect, UAH	52330.55
Efficiency	1.51

The calculation can be performed according to the following formula on the example of one of the items on the order of pyridin-3-amine (CAS # 462-08-8) :

$$K_{\text{эф.имп.}} = \frac{D_{\text{зар.}}^i}{B_{\text{закуп.}}^i + B_{\text{тр.зар.}}^i + B_{\text{ин.}}^i} = \frac{D_{\text{зар.}}^i}{B_{\text{зар.}}^i(\text{реализ.})}, \quad (3.1)$$

where $B_{\text{закуп.}}^i$ - the cost of production ;

$B_{\text{тр.зар.}}^i$ - transport and forwarding costs ;

B_{iH}^i - other costs (brokerage services, customs duties) and packaging costs;

D_{3ar}^i - income from imports or revenue from sales of goods;

B_{3ar}^i (реаліз.) - general expenses.

As can be seen from the calculations, the efficiency ratio increases with the transition to cheaper maritime transport to 1.51 compared to the efficiency for air transport, which is 1.46.

2. Another option aimed at minimizing transport costs and increasing the efficiency of imports is to enter the European market. And although prices in European markets are much more expensive and the quality, purity and prestige of such goods often justify themselves. This option will be very convenient in terms of logistics, because road transport is affordable, versatile and inexpensive compared to air transport.

To choose this option, you must resolve the following issues:

- enlargement of the consignment of goods, or expansion of the range. Previously, the company imported only organic substances, and purchased solvents in Ukraine. It is necessary to reconsider the possibility of purchasing good quality solvents together with other products abroad ;
- revision of own prices for manufactured products, because the raw materials for production will be the products of well-known companies. Due to the fact that the company sells its products to foreign markets, such a move can be successful and justified ;
- study of manufacturers ;
- route research ;
- carrier selection and calculation of transportation prices ;
- study of possible nuances and specifics.

Approximate prices for products imported into the European market are presented in Table 3.6.

Table 3. 6

The cost of products on the European market

market	China	Europe
formamidine acetate (CAS # 3473-63-0)	42 USD / kg	200 USD / kg
3-bromopyridine (CAS # 626-55-1)	106.00 USD / kg	600 USD / kg

The value on the European market is indicative, as it does not take into account the specific relationships between contractors, the duration of cooperation, the size of orders and packaging, which significantly affect the possible prices. But there is a significant increase in prices by 4-5 times, which will affect the cost of imported products.

The cost of road transport from Europe is presented in Table 3.7

Table 3.7

The cost of road transport from Europe

Type of car	Tilt car, 20 tons	Refrigerator, 20 tons
euro / bus _	1,500.00	2,500.00
euro / kg	0.08	0.13

The proposed measures are primarily based on reducing the cost of organizing import operations by changing the mode of transport to cheaper. Also, an increase in a single batch of goods makes it possible to talk about reducing the purchase price. Also, one of the options is to improve the quality of goods, which will not save costs, but will increase the prices of products produced by the company for sale from raw materials purchased.

- It is also worth considering the possibility of working on the organization of import deliveries with reliable logistics partners, such as DHL Logistic , Raben and TNT . These companies provide a wide range of services, delivery, storage, insurance and customs clearance. Their services are 1.5-2 times higher than

similar services of other companies, but differ in reliability, stability and punctuality.

For example, DHL has offices in more than 220 countries and regions around the world and is the most international company in the world. In it work more than 340,000 employees that realize an almost infinite number of logistics needs . DHL is part of the group companies that is global leader postal forwarding and logistics - " Deutsche Post DHL Group ", and has such units like DHL Express ", " DHL Plot ", " DHL eCommerce ", " DHL Global Forwarding ", " DHL Freight and DHL Supply Chain " .

Raben Group has been offering comprehensive logistics services in the European market for 85 years. The Group's companies are located in 11 European countries, such as the Czech Republic, Estonia, the Netherlands, Germany, Lithuania, Latvia, Poland, Slovakia, Ukraine, Hungary and Romania. It is a reliable, stable organization, regardless of changes in stock markets. The family nature of the company allows you to make quick decisions, as well as develop and implement long-term plans that do not depend on the composition of the Board.

Conclusions to section 3

1. In the process of analysis of the import activity of ENERGIO Ukraine LLC a number of problems of both organizational and economic nature were revealed. The main ones are:

- lack of foreign trade department, with increasing volumes of import operations, which reduces the efficiency of foreign trade, and also leads to duplication of functions of managers and specialists of the enterprise in the process of foreign trade management;
- lack of a database of leading polymer manufacturers, which reduces the efficiency of finding suppliers of essential goods;
- ineffective marketing activities in foreign markets;
- Lack of a detailed import strategy.

To eliminate the above shortcomings, it is necessary to implement the following measures:

- organization of the management structure of foreign economic activity with a clear delineation of the functions of specialists in the process of foreign trade operations, through the creation of a department of foreign economic activity;
- deepening partnerships with major suppliers and transport companies could help reduce the cost of imported products by obtaining additional discounts and preferences;
- it is also necessary to intensify the activities of the marketing service: to conduct a detailed analysis of the characteristics of foreign markets, to study the price situation and offers of suppliers from different countries and choose the best option for businesses.

When small businesses enter the foreign market and import operations, it is necessary to develop and implement import strategies that would make a profit from the sale of goods in the domestic market or meet the company's own needs in goods / services. The issue of improving the efficiency of the company's import activities

should be considered in conjunction with the definition of the main strategic guidelines of the enterprise and the assessment of its capabilities in the implementation of the chosen import strategy.

2. The main direction of improving the efficiency of import activities of ENERGIO Ukraine LLC is to ensure the diversification of the commodity structure of imports by expanding its range. Thus, we consider it expedient for the company to master the import of polymer products for the construction industry, in particular, adhesives and raw materials for the production of polymer pipes. In addition, we consider the import and sale of finished PVC pipes on the Ukrainian market to be a promising area for expanding the product range. It is proposed to import these types of products mainly from EU countries, as transport costs in this case will be relatively low and the quality will be high, which will allow to compete with Ukrainian and Asian producers.

REFERENCES

1. Smirnova IV Methodical approaches to the formation of accounting policy for import operations / IV Smirnova. Smirnova, NV Smirnova // Scientific works of Kirovograd National Technical University. Economic sciences. - 2021. - Vip. 31. - P. 197-207.
2. Law of Ukraine "On Foreign Economic Activity: Law of Ukraine" of April 16, 1991 №959-XII (as amended and supplemented) [Electronic resource]. - Access mode: <http://zakon.rada.gov.ua/laws/show/959-12>
3. Pavlyuk TS Analysis of problems of management of foreign economic activity of machine-building enterprises of Ukraine / TS Pavlyuk // Scientific herald of the International Humanities University. Series: Economics and Management. - 2019. - Issue. 11. - P. 142-145.
4. Derevyanko Yu. M. Effective management of import operations at the enterprise / Yu.M. Derevyanko, NS Valyukh // Economic problems of sustainable development: materials of the International scientific-practical conference named after prof. Balatsky OF, Sumy, May 27, 2019 / According to the general. ed.: O.V. Prokopenko, MM Petrushenko. - Sumy: Sumy State University, 2019. - P. 185-186.
5. Novitsky VE International economic activity of Ukraine: [textbook] / V. Novitsky. Novitsky. - K.: KHEY, 2015. - 948 c.
6. Savchenko AG Macroeconomics: [teaching method. manual for self-studied diss.] / AG Savchenko. - K.: KHEY. - 2017. - 120 p.
7. Shkurupiy OV Foreign economic activity of the enterprise: [textbook. manual] / OV Shkurupiy, VV Goncharenko, IA Artemenko. - Kyiv: Center for Educational Literature, 2015. - 248 p.
8. Reshetnyak KE Export-import operations as the basis of foreign economic activity of the enterprise / KE Reshetnyak // Development Management. - 2015. - №3 (124). - P.30–32.

9. Tyurina NM Fundamentals of foreign economic activity: [textbook. manual] / NM Tyurina, NS Karvatskaya. - Kyiv: Center for Educational Literature, 2017. - 408 p.
10. Zin EA Fundamentals of foreign economic activity [textbook] / EA Zin, NS Duka. - К.: Кондор, 2016. - 432 с.
11. Kozyk VV Foreign economic operations and contracts: [textbook. aid.] / VV Kozik, L.A. Pankova, Ya.S. Karpyak, O. Yu. Grigoriev, A. O. Bosak. - 2nd ed., Revised. and ext. - K: Center for Educational Literature, 2016. - 608 p.
12. International commercial agreements and settlements: regulations (edited by YG Kozak, NS Logvinova). - Kyiv, Center for Educational Literature, 2015. - 648 p.
13. Bondarchuk LV Economic analysis of the technology of export-import operations of Ukraine as a participant in the World Trade Organization / LV Bondarchuk, I. Yu. Kukhar // Monitoring of the stock market. - 2019. - № 1. - p. 12–15.
14. Melnyk OG Import activity of enterprises as an object of etiological diagnostics / OG Melnyk, M. Ya. Nagirna // Bulletin of the National University "Lviv Polytechnic". Management and entrepreneurship in Ukraine: stages of formation and problems of development. - 2017. - № 778. - P. 173-179.
15. Fedkevych NV Accounting for import operations / NV Fedkevych // Bulletin of ZhSTU. Economic sciences. - 2019. - №. 3 (33). - P. 223-234.
16. Commodity structure of foreign trade in 2017 / Official site of the State Statistics Service of Ukraine [Electronic resource] - Access: <http://ukrstat.gov.ua/>
17. Commodity structure of foreign trade in 2018 / Official site of the State Statistics Service of Ukraine [Electronic resource] - Access: <http://ukrstat.gov.ua/>
18. Commodity structure of foreign trade in 2019 / Official site of the State Statistics Service of Ukraine [Electronic resource] - Access mode: <http://ukrstat.gov.ua/>

19. Commodity structure of foreign trade in 2020 / Official site of the State Statistics Service of Ukraine [Electronic resource] - Access mode: <http://ukrstat.gov.ua/>
20. Commodity structure of foreign trade in 2021 / Official site of the State Statistics Service of Ukraine [Electronic resource] - Access mode: <http://ukrstat.gov.ua/>
21. Dyachek VV Foreign trade in goods of enterprises of Ukraine: statistical review and possible ways of development / VV Dyachek // Business Inform. - 2017. - № 1. - P. 11–19.
22. Mazaraki AA Modern tendencies and factors of development of foreign trade of Ukraine / AA Mazaraki, TM Melnyk // Visnyk KNTEU. - 2011. - № 2. - P. 5–11.
23. Mostenska TL, “Karniukh, O. Yu. - 2018. - № 2. [Electronic resource] - Access mode: <http://dspace.nuft.edu.ua/jspui/bitstream/123456789/732/1/339.pdf>
24. Foreign economic activity of enterprises: Textbook / [Kozak Yu.G., Logvinova NS etc.]; for ed. Yu.G. Kozaka, N.S. Logvinova, MA Hare. - 4th ed., Revised. and additional - Kyiv: Education of Ukraine, 2016. - 272 p.
25. Yablochnikov KG Characteristics of import operations of the enterprise and directions of their improvement / KG Yablochnikov // Eastern Europe: economics, business and management. - 2020. - Issue 5 (05). - P. 57-60.
26. Dunskeya AR Sych // Zbirnyk naukovykh prats molodykh vchenykh Fakultetu menedzhmentu ta marketingu KPI im. I. Sikorsky "Actual problems of economics and management". - 2021. - №11. [Electronic resource] - Access mode: <http://ape.fmm.kpi.ua/article/view/102797/97870>
27. Chirka DM Documentation at enterprises of foreign economic activity / DM Chirka // Problems of theory and methodology of accounting, control and analysis: international collection of scientific papers. - 2011. - Vip. 1 (19). - P. 393-400.
28. Gordopolov V. Yu. Methodological provisions of accounting of export-import operations of enterprises / V. Yu. Gordopolov // Agrosvit. - 2018. - №13. - P. 15-27.

29. Plaksienko IV Documentary registration of accounting of import operations / IV Plaksienko // Young scientist. - 2021. - №10 (50). - P.1000-1004.
30. Customs Code of Ukraine (revised from 04.07.2018) Document 4495-VI [Electronic resource]. - Access mode: <http://zakon.rada.gov.ua/laws/show/4495-17>
31. Civil Code of Ukraine of January 16, 2003 № 435 – IV [Electronic resource]. - Access mode: <http://zakon.rada.gov.ua/laws/show/435-15>
32. Foreign economic activity of enterprises: textbook. way. / for ed. Yu. Kozak, N. Logvinova, I. Sivachenko. 2nd ed., Revised. and additional - Kyiv: Center for Educational Literature, 2020. - 792 p.
33. Foreign economic activity of enterprises: textbook. manual / ed. Yu. Kozak, N. Logvinova. - Kyiv: Education of Ukraine, 2016. - 300 p.
34. Structural reorientation of foreign trade in the system of factors of economic growth: monograph / AA Mazaraki and others; for the head ed. Dr. Econ. Sciences, Prof. A.A. Cheerleaders; Kyiv. nat. trade and economy un-t. - K.: KHTEU, 2017. - 651 c.
35. Vivych O. Analysis of foreign economic activity. - Lviv: Athena, 2018. - 140 p.
36. Fedoronko NI Analysis of the effectiveness of export and import operations // Global and national economic problems. - 2020. - Issue 10. - P. 120-123.
37. Grebelnyk O. Fundamentals of foreign economic activity: textbook. 3rd ed., Revised. and additional Kyiv: Center for Educational Literature, 2016. - 432 p.
38. Butynets F. Accounting and analysis of foreign economic activity. Zhytomyr: Ruta, 2017. - 544 p.
39. Sheremetynska OV Estimation of efficiency of import operations of enterprises / OV Sheremetynska // Prychornomorski ekonomichni studii. Economics and business management. - 2021. - Issue 24. - P. 97-100.
40. Khomenko T.Yu. Methodical approaches to assessing the effectiveness of foreign economic activity management / T.Yu. Khomenko, PV Krush // Actual problems of economics and management: a collection of scientific works of young

scientists. - 2021. - Vip. 11. [Electronic resource]. - Access mode: http://ela.kpi.ua/bitstream/123456789/22596/1/2021-11_4-08.pdf

41. About the company / Official site of ENERGIO UKRAINE LLC [Electronic resource]. - Access mode: <http://www.energio.com.ua/>

42. Partners / Official site of ENERGIO Ukraine LLC [Electronic resource]. - Access mode: <http://www.energio.com.ua/partneri>

43. Vlasyuk T. Foreign trade aspects of security of functioning of the chemical complex of Ukraine / T. Vlasyuk // Visnyk of Ternopil National University of Economics. - 2020. - Issue. 4. - P. 18-34.

44. Structural reorientation of foreign trade in the system of factors of economic growth: monograph / AA Mazaraki and others; for the head ed. Dr. Econ. Sciences, Prof. A.A. Cheerleaders; Kyiv. nat. trade and economy un-t. - K.: KHTEY, 2011. - 651 c.

45. Pavlyuk TS Analysis of problems of management of foreign economic activity of machine-building enterprises of Ukraine / TS Pavlyuk // Scientific herald of the International Humanities University. Series: Economics and Management. - 2019. - Issue. 11. - P. 142-145.

46. Volkova IA Methods of analysis of export-import operations in the activities of enterprises / I.A. Volkova, IV Girchuk // Bulletin of ZhSTU. Economic sciences. - 2017. - № 3 (53). - P. 53-55.

47. Vintonyak VM Management of import operations at the enterprise / V.M. Vintonyak // Ternopil National University of Economics, Ternopil [Electronic resource] - Access mode: <http://intkonf.org/konf042017/207-vntonyak-vm-upravlnnya-mportnimi-operacyami-napdpriyemstv.html>.

48. Pergat LI Stages of development strategy of foreign economic activity of the enterprise / L.I. Pergat // Culture of the peoples of the Black Sea region. - 2016. - № 238. - P. 69-73.

49. Kravets O.Yu. Economic substantiation of management decisions in small and medium business by means of financial diagnostics / O.Yu. Kravets // [Electronic resource] - Access mode:

<http://ir.nmu.org.ua/bitstream/handle/123456789/148243/138-141.pdf?sequence=1&isAllowed=y>

50. Ralko OS, Pyankova OV The state of light industry of Ukraine: retrospective and perspective analysis in the context of strategic partnership development / O.C. Ralko, O.V. Pyankova // Scientific Bulletin of Kherson State University. Economic Sciences Series - 2018. - №30. - P. 58-62.

51. Неіндустріальна трансформація промислового потенціалу України: колективна монографія / Дейнеко Л.В., Шовкун І.А., Шелудько Е.І. та ін.; за ред. д-ра екон. наук, проф. Л.В. Дейнеко; НАН України, ДУ «Ін-т екон. та прогноз. НАН України». – К., 2020. – 278 с.

52. Customs brokerage services / Official website of Profi Cargo Service [Electronic resource] - Access mode: <https://proficargo.com.ua/ua/poslugi-tatsini/mitno-brokerski-poslugi.html>

53. Oleg Gromov. In the real estate market its season / Official site of the publication "Governmental Courier" [Electronic resource] - Access mode: <https://ukurier.gov.ua/uk/articles/u-rinku-neruhomosti-svij-sezon/>

54. Real estate market and related risks: analytical report of the National Bank of Ukraine for June 2018 / Official site of the All-Ukrainian Association of Valuation Specialists [Electronic resource] - Access mode: <http://afo.com.ua/uk/news/2-general-assessment/> / 1290-rynok-nerukhomosti-ta-povyazani-z-nym-ryzyky-analitychnyy-zvit-natsionalnoho-banku-ukrayiny-za-cherven-2018-roku

55. Certificates / Official site of Chester Molecular [Electronic resource] - Access mode: <http://chester.com.pl/%D0%BA%D0%BE%D0%BC%D0%BF%D0%B0%D0%BD%D0%B8%D1%8F/%D1%81%D0%B5%D1%80%D1%82%D0%B8%D1%84%D0%B8%D0%BA%D0%B0%D1%82%D1%8B/?Lang=ru>

56. Who We Are / Basell Official Website [Electronic resource] - Access mode: <https://www.lyondellbasell.com/en/about-us/who-we-are/>

57. You can buy an MAZ truck on credit with a reduced interest rate / Official site of the Internet publication AutoWeek [Electronic resource] - Access mode: <http://www.autoweek.com.ua/news/2018/03/29/180732.html>

58. MAZ-6501E9-520-021 (EURO-5) / Official site of UkrEuroMaz company [Electronic resource] - Access mode: <http://www.ukreumaz.com/maz/samosvaly/maz-650119-420-021-evro-4.html>

59. MAZ-6501E9-520-021 / Official site of the AIS group of companies [Electronic resource] - Access mode: <https://maz.ais.ua/catalog/product/view/id/4529/s/maz-6501e9-520-021/category/722/>

60. XI INTERNATIONAL SPECIALIZED EXHIBITION PLAST EXPO UA - 2019 / Official site of the International Exhibition Center [Electronic resource] - Access mode: <http://www.iec-expo.com.ua/pe-2019.html>