

KYIV NATIONAL UNIVERSITY OF TRADE AND ECONOMICS

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FINAL QUALIFYING PAPER

on the topic:

«Product strategy formation at the enterprise»

(by materials of the LLC «Alfa Servis Pivden», Mykolayiv)

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CONTENTS

INTRODUCTION	3
PART 1. THE THEORETICAL ASPECTS OF PRODUCT STRATEGY FORMATION AT THE ENTERPRISE.....	6
1.1 Commodity policy in the system of product strategy.....	6
1.2 Assortment formation at the enterprise.....	13
1.3 Methods and criteria for assessing commodity policy and product strategy	16
PART 2. ANALYSIS OF PRODUCT STRATEGY AT THE ALFA SERVIS PIVDEN	22
2.1 Organizational and financial-economic analysis of the enterprise....	22
2.2 Analysis of product strategy of the enterprise.....	29
PART 3. RECOMMENDATIONS ON THE PRODUCT STRATEGY FORMATION AT THE ALFA SERVIS PIVDEN	38
3.1 Improvement of the product strategy formation process at the enterprise.....	38
3.2 Evaluation of the proposed measures.....	45
CONCLUSIONS AND RECOMMENDATIONS	49
REFERENCES	52
APPENDICES.....	57

INTRODUCTION

Relevance of research. Economic development in all countries is dependent on the availability of commodities. Commodities are basic requirements for nutrition, housing, transport and industrial production.

Entrepreneurial activity is effective when the product produced by a company finds demand in the market. It is necessary to implement a multitude of entrepreneurial and marketing decisions for the product or service provided competitiveness.

There is such concept as product strategy with the rational management of which it is possible to take enterprise to a new level. Product strategy involves a certain set of actions or premeditated methods and activity principles due to this the purposefulness of measures for the formation and management of goods range is ensured.

Our century is considered the century of consumers and number of enterprises is increasing. Therefore, it can be possible to conclude that the problem of product strategy management at the enterprise is an actual issue.

There are number of scientists whom this topic was researched. And all of them have their own descriptions with similar judgments. According to foreign researchers: A. Ansofa, P. Kotler, P. Gempbel, B. Berman, P.R. Dixon, T. Ambler, product strategy includes such elements as work with new goods, service, assortment, price and commodity policy, work with packaging and trademarks.

Ukrainian and Russian scientists such as N.B. Tkachenko, V.D. Kucherenko, G.L. Bagiev complement elements of foreign product strategy by ensuring the competitiveness and quality of goods choosing target markets, managing the product life cycle, pricing policy and product positioning. Depending on these two approaches it was considered the general indicators both foreign and domestic researchers.

Object of research is a product strategy formation system at the enterprise.

Subject research is theoretical and methodical aspects of product strategy formation system at the enterprise.

The purpose of research is formulated in accordance with the topic and involves practical guidelines development for ensuring rational management of the product strategy formation at the LLC “Alfa Servis Pivden” based on its activities.

There are necessary **tasks** for implementation of the set aim:

- to determine commodity policy role in product strategy system;
- to study assortment formation process at the LLC “Alfa Servis Pivden”;
- to distinguish the main methods and criteria for assessing commodity policy and product strategy formation;
- to get acquainted with financial-economic condition and organizational structure of the LLC “Alfa Servis Pivden”;
- to analyze product strategy at the LLC “Alfa Servis Pivden”;
- to offer recommendations for improving product strategy formation process at the Alfa Servis Pevden;
- to evaluate proposed measures at the LLC “Alfa Servis Pivden”.

Research methods. Methods for analyzing market situation, methods of economic assortment analysis and methods for demand determination were applied. Such methods allow identifying factors related to the market situation and determine the degree of their impact on the enterprise's activities. In the economic analysis was used analysis of solvency coefficients at the enterprise, financial stability ratios, enterprise business activity indicators, profitability indicators of the enterprise.

Information base of study consisted of: economic literature and periodicals, analytical data on various areas of small business activity, materials of the state statistics bodies of Ukraine, programs for the enterprise development as well as the results of research carried out by the author.

Practical significance. Conclusions and recommendations of the work can be found in the concrete implementation in the activity of LLC "Alfa Servis Pivden" in

part with proposals for implementation of company management system in context of product strategy formation.

Partially the results of research are given in the form of scientific article (appendix A).

Structure of paper. Final qualifying paper has 3 parts: part with theoretical data, part with analysis of enterprise activity and recommendation part with conclusions, appendixes and references. Volume of work is equal to 56 pages. Paper has 2 figures and 27 tables and 20 pages of appendicies.

PART 1

THE THEORETICAL ASPECTS OF PRODUCT STRATEGY FORMATION AT THE ENTERPRISE

1.1 Commodity policy in the system of product strategy

All great products start with a clear strategy that is customer and market-driven. Strategy defines the direction of product and what company wants to achieve. A product strategy is the foundation for the entire product life cycle. And it can be described as development of directions of product line optimization and definition of products range the most priority for successful work in the market [1].

Strategy is comprised of three parts (figure 1.1):

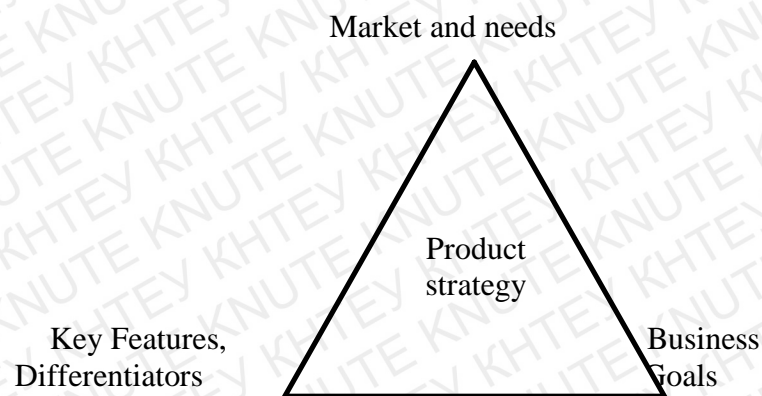


Fig. 1.1 Product strategy structure [2]

Market describes target customers and users of product; people who are likely to buy and to use it. Needs comprise the main problem company's product solves or the primary benefit it provides. The key features and the differentiators are those aspects of product that are crucial to address the main problem or create the primary benefit and that make people choose it over competing offers. The business goals capture how product is going to benefit company. Being clear on the business goals allows company to select the right key performance indicators and to measure product's performance.

Product strategy of the company is developed in perspective and can include three strategic directions to improve the attractiveness of its product mix. So, it is necessary to describe all product strategy types (table 1.1).

Table 1.1

Characteristics of product strategy types

Type	Characteristics	Purpose
Product innovation strategy	It means a program for the development and introduction of new products. This strategy applies when the company begins to produce additional products that are planned to be offered to new markets.	To increase product competitiveness, to increase the attractiveness of goods through taking into account the features of individual markets or market segments, consumer preferences.
Variation of functional properties	It makes product more uniform, complex and convenient. Due to product variation company forms the image of firm-innovator which allows it to expand the scope of its activities in the market.	To increase the duration of maturity stage of goods in the life cycle, to expand the scope of existing goods and to attract new buyers for their purchase.
Elimination strategy	It finds “aging” products, develops measures for the firm to operate in a downturn, removes goods from range and continues to operate with assortment that has remained.	The allocation of such goods, which appear to be questionable in terms of further attractiveness for the market.

Note: based on materials of [2]

There are several types and subtypes of product strategies but it was highlighted the main three. Because they contain the main characteristics of product strategy in a whole.

It is necessary to consider concept of commodity policy as the main component of product strategy for a full analysis of enterprise activities.

Commodity policy of the enterprise is the thought out consecutive actions which improve economic indicators. It can be called a branched algorithm for all occasions of the firm. This definition has a general meaning, but we should to consider the notion of “commodity policy” in the context of management [3].

It is necessary to take into account rational management in decisions making and their implementation. Well thought-out commodity policy not only allows optimizing the process of updating product range but also serves as a guide for the enterprise management as a pointer to the general direction of actions that can correct current situations. The absence of general course can lead to wrong decisions, to dispersion of forces and means and to refusal to launch products into production [4].

Conditions for the development and commodity policies implementation:

1. a clear understanding of production purposes and marketing for the future;
2. the existence of a corporate strategy for long-term perspective;
3. good knowledge of the market, its requirements, prospects;
4. clear understanding about the own capabilities and resources.

In circumstances of mobilization ever larger resources for the production solution and marketing with uncertainty of commercial results, a thorough study of the entire issues that are part of commodity policy is required. Commodity policy essence can be represented in the form of a scheme (figure 1.2).

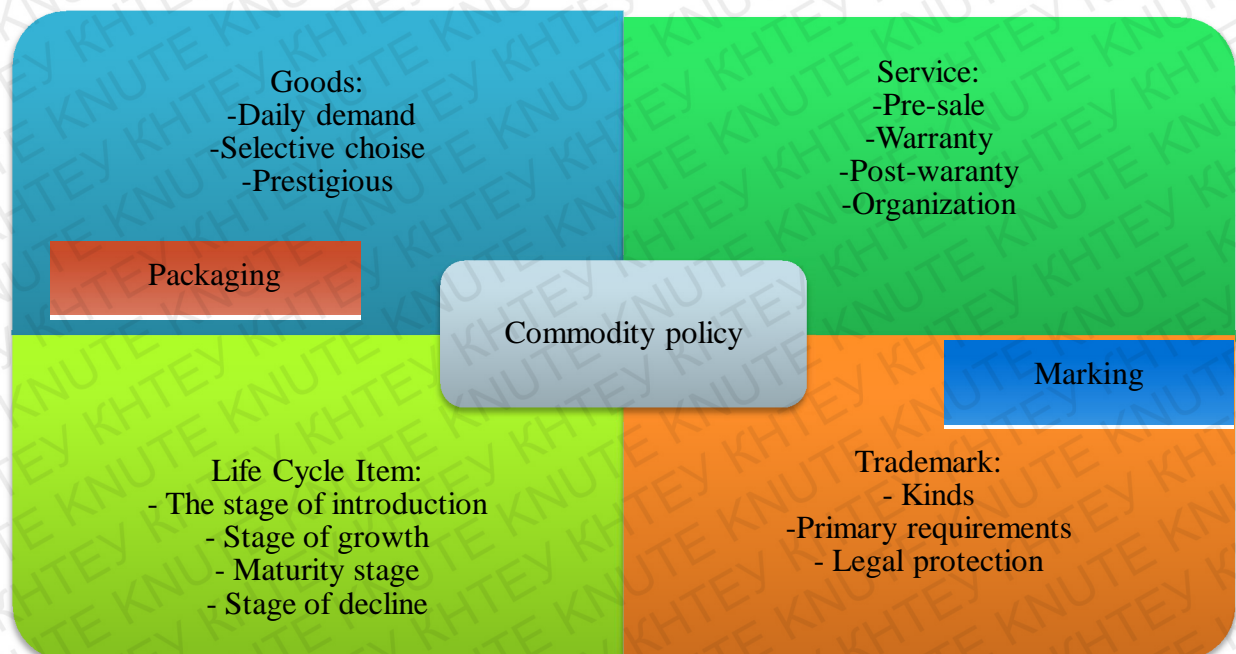


Fig. 1.2 Commodity policy structure of the enterprise

Note: research made by the author by using [5]

It is necessary to consider all of components.

1) One of the basic commodity policy concepts is the commodity. With regard to this term the tasks of marketer are to individualize the product range of enterprise and to develop innovative products for firm. Another task is the development of trademark and goods packaging.

By commodity in a broad sense is understood a product or everything that is associated with it that can satisfy need and is offered on the market [6].

One of the most important areas in the study of commodity (commodity policy) is 5 levels of goods (proposed by P. Kotler) [7]:

- key value (product idea);
- the main (real goods);
- expected goods;
- improved goods;
- potential goods.

This classification is the basis for the formation of company's commodity policy. But for understanding the general picture it is necessary to examine three more classifications. Diversification will help to more accurately form an understanding of the product, its structure and how to promote it.

Depending on the purchase rhythm all goods can be divided into (table 1.2):

Table 1.2

Purchase rhythm classification

Type	Characteristic
Commodities of daily demand	Goods that consumer buys often, without hesitation and with minimal effort to compare with other products.
Pre-selection goods	Goods that consumer in the process of selection and purchase as a rule compares among themselves in terms of availability, quality, price and appearance.
Goods of impulse purchase	Are acquired without any preliminary planning and searching. Typically, such products are sold in many places and therefore consumers almost never specifically look for them.
Goods for emergency cases	Are bought in case of acute need in them.

The end of the table 1.2

Type	Characteristic
Special demand goods	Products with unique characteristics and / or individual branded goods, for the sake of which a significant number of buyers are ready to spend additional efforts.
Passive goods	Goods that consumer does not know or knows, but usually does not think about buying them.

Note: based on materials of [8]

By the degree of inherent goods durability goods can be divided into:

- Durable goods - material products, which usually withstand repeated use.
- Short-term goods - tangible goods that are fully consumed for one or more use cycles. Services are also included to the goods of short-term use [9].

The next characteristic of the product is its division into new and old goods. It is necessary to determine the nature of novelty: is it really a new product or just improved. In addition, it is necessary to determine the moment when goods will cease to be evaluated as new.

So, four classifications above should be taken into account in the formation and rational management of the enterprise's commodity policy.

2) Due to identification of the commodity classification group it can be determined the actions for commodity policy from marketing. Also it is necessary to consider the life cycle of goods which will help determine the actions for the commodity policy from the economy direction [10].

A new product progresses through a sequence of stages from introduction to growth, maturity and decline. This sequence is known as the product life cycle. The product revenue and profits can be plotted as a function of life-cycle stages [11].

The understanding of a product's life cycle can help company to understand and realize when it is time to introduce and withdraw a product from a market, its position in the market compared to competitors and the product's success or failure.

3) Services are closely related to the products. In the world economy, there is a steady increase in the share of services in total GDP. Now it is about 75% of its total volume. And this substantially exceeds the share of material production sphere [12].

Services are used different classifications and groupings, which allow giving their in-depth characteristics. We use a general characteristic of services related to the promotion of goods (table 1.3).

Table 1.3

General characteristic of services

Services	Explanation
Pre-sale	Is a process or set of activities/sales normally carried out before customer is acquired though sometimes presales also extends into period the product or service.
Warranty	When customer makes a purchase, the manufacturer or seller makes an important promise to stand behind the product.
Post-warranty	Refers to an important period of a product guarantee and defined by the timeframe immediately following the warranty period in which the manufacturer may still repair an item for a fee.

Note: made by the author by using sources [13, 14, 15]

4) Another important component of commodity policy is the trademark. Trademark is any sign that individualizes the goods of a given enterprise and distinguishes them from the goods of its competitors. List of all possible trademark options are presented in appendix B.

Trademarks are protected by law in order to serve this source-indicating function and prevent public from being confused about the source of goods or services. The major law governing trademark issues is the Law of Ukraine on the Protection of Rights to Trademarks and Service Marks, in force since July 1 1994.

5) Marking is a necessary attribute of any product. Modern marking allows an effective identification and accounting of goods at the stages of their production, transportation, storage, marketing and subsequent use. Marking serves to provide a set of necessary information about a product. Information contained in the labeling, may be unique or duplicate information in the shipping documents [16].

6) Packaging now is regarded as an essential component of our modern lifestyle and the way business is organized. Due to increasing self-service and changing consumers' lifestyle the interest in package as a tool of sales promotion

and stimulator of impulsive buying behavior is growing increasingly. Package must attract consumer's attention and transmit adequate value of product to consumer in the short period right in the place of sale [17].

Packaging can be attributed to the internal factors of the company that affect the product policy within the company. For better understanding of this sentence it is necessary to consider types of factors that influence on decision-making to promotion of company's products [18].

The enterprises' commodity policy is developed on the basis of a number of factors. In the scientific literature, marketing factors are divided into two groups: internal and external. In this context internal factors reflect the limitations associated with making decisions on the formation of commodity policies. External factors are opportunities for choosing a particular strategy and tactics. Each of these factors groups are represented by two more subgroups. Their classification is conveniently presented in appendix C.

In the structure of external factors influence singles out macro and microenvironment factors which are outside the control of the firm. However, any firm can exert a certain influence on the microenvironment factors [19].

Factors peculiarity of internal environment is that they are under the control of the firm and have a direct relationship to marketing [20].

So, internal and external factors, commodity policy has both economic and social significance. Economic significance - effective commodity policy can ensure the implementation of financial and economic goals as well as create favorable conditions for the company to further develop it in a competitive environment. The social importance of commodity policy is determined by its ability to form demand and manage demand in the market, create new needs, facilitate the promotion of socially significant ideas and attitudes which is a direct impact on the environmental factor as consumers.

1.2 Assortment formation at the enterprise

One of the most important conditions for the quality supply of retail trade network and provision of a sufficient customer service level is the creation of the most optimal goods assortment that will satisfy the various requests of end user.

Therefore, one of the main commercial activity directions of trading enterprise is assortment formation.

Assortment formation is carried out constantly in all links - from production to consumption; it is connected with a specific enterprise and is determined by the assortment policy of the enterprise.

The main directions of assortment formation are (table 1.4):

Table 1.4

Directions of assortment formation

Indicator	Characteristics
Reduction	Is applied at reduction of demand, low profitability or unprofitability at realization of the goods.
Expansion	Is used with increasing demand or high profitability in the sale of goods.
Stabilization	Is used with a stable demand for goods mainly daily consumption.
Renewal	Is applied at the changed demand, the appearance of new goods, needs. A quantitative and qualitative change in the set of goods is carried out as well as the replacement of obsolete goods, stimulation of demand.
Improvement	Is used to satisfy needs of different consumers' groups; a qualitative and quantitative change in the set of goods is carried out to improve its rationality.
Harmonization	Is used for specialized stores and individual sections.

Note: based on materials of [21]

Nomenclature or commodity assortment is the whole set of products produced by the enterprise. It includes different types of goods. The type of goods is divided into assortment groups (types) in accordance with functional features, quality and

price. Each group consists of assortment items (varieties or brands) forming the lowest classification level [22].

Product range is characterized by the breadth (the number of assortment groups), the depth (the number of positions in each assortment group) and comparability (the ratio between the proposed assortment groups in terms of consumers community, end use, distribution channels and prices). The completeness of assortment is understood as providing the buyer a wide choice of varieties of goods and under the stability - ensuring the continued availability of certain types of goods on sale. The assortment analysis should be conducted in the store as a result of which the most promising goods are identified [23].

Formation of a commercial assortment taking into account the behavior of goods in the market is based on the following division of goods into groups: "leaders", "locomotives", "attracting", "tactical," "introduced," "outgoing" [24].

The behavioral characteristics of each group are given below (table 1.5). It is desirable that the most part of a commodity assortment was necessary for the goods- "locomotives", usually being at stage of "maturity".

Table 1.5

Behavioral characteristics of products on the market

Nomination	Characteristics
"Leaders"	Determine the success of the enterprise, provide a broad clientele, profit. Usually, these are novelty products of well-known manufacturers.
"Locomotives"	"Draw" for the other products of the enterprise contribute to the approval of the brand. Often these are goods that used to be "leaders".
"Attracting"	They attract buyers with their cheapness - they are well-known goods that are sold at lower prices than elsewhere. Their low prices are distributed by the buyer to other enterprise goods.

The end of the table 1.5

Nomination	Characteristics
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"Tactical"	Complement the existing range (so that the client does not appeal to a competitor) are cost-effective.
"Introduced"	They are needed at support and in a favorable moment to enter the market.
"Outgoing"	Supported goods that require modification or withdrawal from the market.

Note: based on materials of [24]

So, company must clearly understand its leading product and its complementary products. In this case, attention will be focused on goods that bring the greatest profit. The main forces will go to solution of the paramount issues concerning leader's goods. Recently, companies use this approach. They focus their attention on one or two main products. This will improve quality of the product as well as its recognition.

Formation of commercial assortment with regard to its age structure presupposes a harmonious balance between old and new goods. If the range is "obsolete" it will be less and less in demand; if it is too "young" it will take a long time to reach sufficient demand and the costs of producing and selling goods will cover profits [25].

Based on information in appendix D it can be offered the following structure of commercial assortment analysis.

Such scheme helps to quickly understand the assortment concept and further disassemble it into components for a complete analysis. Each point is the following and complementary step to the previous one. Such scheme is convenient, practical, and it should be used in the analysis and also in assortment formation

So, formation and implementation of assortment are especially important in the presence of choices` freedom at some sphere and at direction of activity. In order to form commodity policy information about characteristics of markets segments, goods, purchasing preferences, price dynamics is required; these data are necessary for determination conditions for break-even operation and for management of total profit for taxation optimization. Basically, commodity policy

formation of enterprise is taken into account the fact that each product in the range to some extent influences the financial condition of the enterprise.

1.3 Methods and criteria for assessing commodity policy and product strategy

The main product strategy goal of manufacturing and commercial enterprises is the definition of a set of commodity groups that most fully satisfy consumers' needs and ensure the effective firm operation.

To date, there are practically no multi-product enterprises on domestic markets; all enterprises are specialized in producing a certain product. In this regard, the essence of assortment management is to offer goods that the buyer would like to purchase. At the same time, an optimal correlation is established between the simultaneous presence in the market of both new products and goods in the stages of maturity and recession.

The most important classification characteristic of product groups depending on the strategic zones of management is the rate of change in demand, the market share ratio of a given firm's product to the corresponding share of the main competitor and the amount of profit. At the present time, various assortment analysis models have been developed that can be useful for evolving strategic decisions of the firm. At the same time, specialists have difficulty in choosing a specific assortment management tool that would best solve the problems of assortment formation [25].

Methods' choice for managing assortment depends on level when the management process is carried out - on a strategic or tactical one. At the strategic level decisions are related to selection of assortment management strategy in accordance with market conditions. At the tactical level selection of specific assortment items is based on the level of demand and economic indicators for each item [26].

As another indication of classification factors affecting the assortment of the enterprise can be used: factors related to market situation, factors related to enterprise object and factors related to the resources of the enterprise [27].

Thus, based on above criteria for classifying methods of assortment management in the enterprise a typology of these methods was developed by Doctor of Economics - Belenov O.V. and Candidate of Economic sciences - Bugayeva T.M [28]. This classification is shown in the table 1.6.

Table 1.6

Methods of assortment managing at the enterprise

Methods of assortment management	Types of methods of assortment management
Strategic methods of assortment management	
Methods for analyzing market situation	- SWOT-analysis - Product life cycle
Methods of forming assortment management strategy	- Ansoff Matrix - Abell Three Dimensional Business Definition Model
Methods of optimization of assortment management strategy	- BCG matrix
Tactical methods of assortment management	
Methods for demand determination	- Experts method - Statistical methods
Methods of economic assortment analysis	- ABC analysis - XYZ analysis

Note: based on materials of [28]

Methods used to analyze market situation allow to identify factors related to market situation and determine degree of their impact on the enterprise's activities as well as to provide a general qualitative assessment of current market situation and to identify possible prospects. [29].

The most common tools used for this purpose are SWOT analysis and concept of the product life cycle.

SWOT analysis (or SWOT matrix) is a strategic planning technique used to help a person or organization identify strengths, weaknesses, opportunities and threats. Using environmental data to evaluate the company position SWOT analysis

determines what assists firm in accomplishing its objectives and what obstacles it must overcome or minimize to achieve desired results [30].

Concept of product life cycle has been described in the first subparagraph of this part therefore this model does not require special consideration. It should be clarified that this concept is not only a goods` characteristic but also a method for analyzing and planning assortment at the enterprise.

The next group of strategic methods includes methods that allow formulating alternatives to the assortment strategy based on the enterprise's targets. These include the product-market matrix of I. Ansoff [31] and its modifications proposed by D. Abel [32].

The Ansoff Matrix is a strategic planning tool that provides a framework to help executives, senior managers and marketers devise strategies for future growth.

The Abel matrix is a three dimensional tool most often is referred to as the three dimensional business definition model. The model is used to analyze the scope of operation for a business.

It is necessary to consider the next group of methods - for optimizing management strategy of assortment. The purpose of this group of methods is to optimize the product range not only in relation to the external environment and goals of the enterprise but also its resources and capabilities [33].

BCG can be attributed to this group of methods.

The Boston Consulting group's product portfolio matrix (BCG matrix) is designed to help with long-term strategic planning, to help a business consider growth opportunities by reviewing its portfolio of products to decide where to invest, to discontinue or develop products. It's also known as the Growth or Share Matrix [34].

The Matrix is divided into 4 quadrants based on analysis of market growth and relative market share, as shown in the table below (table 1.7).

Table 1.7

Components of growth or share matrix

Type of products	Explanation
Dogs	Products with low growth or market share.
Question marks or Problem Child	Products in high growth markets with low market share.
Type of products	Explanation
Stars	Products in high growth markets with high market share.
Cash cows	Products in low growth markets with high market share.

Note: based on materials of [34]

Summarizing the review of strategic management practices it is important to note the key issues with the use of this whole group of tools. It is necessary to determine precisely the boundaries of the markets on which each product line of the company competes. Inaccurate definition of boundaries will lead to an inadequate forecast of market development as well as an unclear understanding of the competitive advantages of product lines and the prospects for their development.

The tactical methods of managing an assortment of an enterprise can be divided into two groups: methods of determination of demand, methods of economic analysis of assortment [35].

To determine the demand for products, methods are used expert and statistical methods. The method of expert evaluation is based on the use of experience and knowledge of qualified specialists, scientists and practitioners who are deeply aware of prospects of consumer development and the state of market concept.

Statistical analysis is a component of data analytics. In the context of business intelligence (BI) statistical analysis involves collecting and scrutinizing every data sample in a set of items from which samples can be drawn. [36].

After analyzing this group of methods it can be concluded that statistical forecasting methods are preferable if there is a large amount of data and thus, no major changes are expected. In the event that the volume of sales has changed dramatically in recent times, it is better to use methods of studying intentions of consumers and expert methods. In addition, the choice of the method for

determining demand depends on the stage of the life cycle, on which the product is located and the ability to collect data.

Among methods of economic analysis assortment are tools such as ABC analysis, XYZ analysis. The most simple and universal methods for analyzing assortment of organization is ABC analysis. The idea of the ABC analysis method is based on the Pareto principle: "for the most possible results a small number of reasons are answered" or "rule 20 to 80". This method of analysis has received great development due to its diversity and efficiency. Using the ABC analysis method, the product group is broken down by the degree of influence on the overall result:

Goods A - the most important goods, bringing the first 50% of the result;

Goods B - "average" in importance, bringing another 30% of the result;

Goods C - "problem" goods, bringing the remaining 20% of the result [37].

The XYZ analysis is a way to classify inventory items according to variability of their demand (table 1.7).

Table 1.8

XYZ analysis of goods

Indicator	Characteristics
X – Very little variation	X items are characterized by steady turnover over time. Future demand can be reliably forecast.
Y – Some variation	Although demand for Y items is not steady, variability in demand can be predicted to an extent. This is usually because demand fluctuations are caused by known factors, such as seasonality, product lifecycles, competitor action or economic factors. It's more difficult to forecast demand accurately.
Z – The most variation	Demand for Z items can fluctuate strongly or occur sporadically. There is no trend or predictable causal factors, making reliable demand forecasting impossible.

Note: based on materials of [38, 39]

Based on the analysis of the economic evaluation assortment methods it can be concluded that the complex methods of economic analysis show the necessity of considering a whole group of indicators of the efficiency of the assortment.

Thus, such typology of assortment management techniques at the enterprise includes five groups each of which is intended for decision-making in the range of products depending on the level of management and functional area of a specialist dealing with assortment management. The advantages of this typology are that it shows the methods of managing the assortment in the complex and also allows you to see the relationship between them.

PART 2

ANALYSIS OF PRODUCT STRATEGY AT THE ALFA SERVIS PIVDEN

2.1 Organizational and financial-economic analysis of the enterprise

Organizationally-separated business entity, namely LLC "Alfa Servis Pivden" - an enterprise that was created in 1999 and it is actively working in our time. Company is located in Mykolayiv and has 3 branches: in Kyiv, Odessa and AR of Crimea. LLC "Alfa Servis Pivden" is engaged in the distribution of household chemicals. So, it provides wholesale services.

Address: 54000 Mykolaiv city, Primiyskaya street, 15.

The purpose of LLC "Alfa Servis Pivden" is selling goods and services of the highest quality and consumer value that improve the lives of present and future generations around the world.

Subject of activity is:

1. Sale of mass consumption household chemicals, sale of workers' social and economic needs on the basis of profit received, creation of safe working conditions;
2. conservation on a contractual basis of mobilization capacity;
3. foreign economic activity;
4. commercial, intermediary, trade and other types of economic activities, that are not prohibited by applicable law.

Company has a well-developed organizational structure, which has 40 specialists. LLC "Alfa Servis Pivden" has 8 departments with certain responsibilities. Work mode: 5-day working week, 8-hour working day. The names of professions involved in the enterprise are given in appendix E.

Strategic level involves goals development, strategies and missions of the organization that take into account the long-term interests of the enterprise. Company has several branches thus product strategy formation begins with the head

office in Mykolayiv city. There is coordination of marketing processes and trademark promotions are provided at the national level.

There is no special departments responsible for product strategy formation at LLC “Alfa Servis Pivden”. So, there is marketing department that interacts with other departments and structures of the enterprise in process of implementing this strategy. Its main tasks are research and enterprise competitiveness increasing, expansion of market share, providing of stable profit.

Tactical competitiveness control involves implementation of certain tactical objectives. At this level marketing department interacts with commercial department, logistics and others. In implementation of planned measures to achieve tactical goals, special tasks are being formed that are directed to senior management – category manager of all assortment, head of marketing department, director of logistics and commercial director. After viewing task descend directly to the line manager of the company's departments.

When carrying out the marketing policy of positioning goods on the market the branding elements - the direction of marketing communications specializing in the development of coherent corporate identity and its elements for the formation and strengthening of unique image feature of commodity producer and its products are used.

Company property consists of fixed assets and working values as well as values is reflected in the company balance. LLC “Alfa Servis Pivden” has an independent balance, settlement, currency and other accounts in banks' institutions, a stamp with its name and trade mark.

Company profit is formed from revenues generated as a result of economic activity after covering material and equivalent costs. Company introduces taxes and other payments to the budget provided by the legislation of Ukraine.

Net profit received after these calculations remains at disposal of the company.

Company carries out operative and accounting of activities results as well as conducts statistical reporting and submits in accordance with established procedure and volume of state statistics bodies.

It is necessary to select several indicators (appendix F) for analysis of LLC “Alfa Servis Pivden” results. It will give a general picture of company's ability to maintain its niche. Analysis of enterprise solvency (financial stability) is carried out by calculation of such indicators (coefficients): cash ratio, quick ratio and absorption rate (table 2.1).

Table 2.1

Analysis of enterprise solvency of LLC “Alfa Servis Pivden”

Indicators	Formula and standard values	Calculations		Deviation for the period (+/-)
		2017	2018	
Cash ratio	$\frac{+}{h}$ Cash ratio >0,2	$\frac{604398}{58515 + 657871 + 2985} = 0,84$	$\frac{3322}{81056 + 359356 + 1812} = 1,44$	0,598
Quick ratio	— 0,7 <Quick ratio<1	$\frac{231050 + 61354 + 3542 + 604398}{58515 + 657871 + 2985} = 1.25$	$\frac{220492 + 81525 + 3322 + 635801}{81056 + 359356 + 1812} = 2.13$	0,877
Absorption rate	— Absorption rate >2	$\frac{2754184}{58515 + 657871 + 2985} = 3.83$	$\frac{2544428}{81056 + 359356 + 1812} = 5.75$	1,925

Note: CE – Cash Equivalents; CL – Current Liabilities; LA – Liquid Assets; Current Assets

Cash ratio is characterized by the ratio of cash and short-term securities to current liabilities. Coefficient was more than 0.2 both 2017 and 2018 years. This means that the current debt does not exceed the amount of own funds. Situation in 2018 is better and has a tendency to improve.

Quick ratio in 2017 and 2018 indicates that the company's solvency is improving and turnover of its own funds invested in stocks is accelerating.

Absorption rate in both years exceeds 2. That indicates a sufficient solvency of the enterprise. But coefficient is more than 3, so there are doubts about using efficiency of current assets.

Financial stability analysis – is securely guaranteed solvency, balance between own and borrowed funds, independence from market and partners randomness, creditors and investors credibility, availability of such profit value that would provide self-financing (table 2.2) .

Table 2.2

Analysis of financial stability ratios of LLC “Alfa Servis Pivden”

Indicators	Formula and standard values	Calculations		Deviation for the period (+/-)
		2017	2018	
Debt ratio	— ? 100% Debt ratio >50%	———— ? = 83,33	———— ? = 88,38	5,048
Funding ratio	— FF >1	$\frac{719371}{3613143} = 0,199$	$\frac{442224}{4065412} = 0,123$	-0,076
Acid test ratio	— ? 100 %	———— = 1,659	———— = 1,088	-5,71
Coefficient of current debt	— Ccd >1	———— = 1	———— = 1	0
Coefficient of equity maneuverability	— Cem > 0,1	———— = 0,56	———— = 0,59	0,03

Note: E – Equity; A – Assets; LE – Loan Equity; CD – current debt; NWC – Net working Capital

Debt ratio shows organization independence from lenders. In both years company had a debt ration more than 50%. This means that company is less dependent on borrowing financing.

Funding ratio indicates which part of activity is funded at its own expense. In both years ratio is less than 1. This indicates a small investment amount in the

enterprise. There are two options: either company has enough own funds, or only few entities want to invest money in LLC “Alfa Servis Pivden”.

Acid test ratio both 2017 and 2018 has low values. It means that a large part of enterprise assets is financed by borrowed funds. But analysis of debt ratio shows that company does not depend on borrowing financing.

The value of current debt ratio is equal to 1. This indicates that company did not return the borrowed funds.

The value of maneuverability factor of less than 0.1 indicates that equity and funds are intended to finance non-negotiable assets.

Analysis of business activity allows dissecting an effectiveness of enterprise main activities, characterized by the speed of financial resources rotation of the enterprise.

To analyze business activity and profitability of LLC “Alfa Servis Pivden” it is necessary to calculate average values (table 2.3):

Table 2.3

Average values of LLC “Alfa Servis Pivden” indicators

Indicators	Calculations	
	2017	2018
Assets	$\overline{A1} = \frac{4335812 + 4289502}{2} = 4312657$	$\overline{A2} = \frac{4289502 + 4065412}{2} = 4177457$
Current assets	$\overline{CA1} = \frac{2754184 + 2555908}{2} = 2655046$	$\overline{CA2} = \frac{2555908 + 2544428}{2} = 2550168$
Non-current assets	$\overline{NA1} = \frac{1500 + 1200 + 20 + 1550 + 1180 + 25}{2} = 2737,5$	$\overline{NA2} = \frac{1550 + 1180 + 25 + 1600 + 1170 + 30}{2} = 2777,5$
Loan capital	$\overline{LC1} = \frac{719371 + 567075}{2} = 643223$	$\overline{LC2} = \frac{567075 + 442224}{2} = 504649,5$

Note: based on materials of appendix F

After calculating the average values it is necessary to pass to evaluation of enterprise business activity indicators.

Business activity analysis of enterprise is carried out by calculation of such indicators (coefficients): assets turnover ratio, turnover period, current assets turnover ratio, turnover period of current assets, capital turnover ratio (table 2.4).

Table 2.4

Analysis of LLC “Alfa Servis Pivden” business activity indicators”

Indicators	Formula	Calculations		Deviation for the period (+/-)
		2017	2018	
Assets turnover ratio	$\frac{\text{Sales}}{\text{Average total sales}}$	$\frac{\text{---}}{\text{---}} = 0,55$	$\frac{\text{---}}{\text{---}} = 0,64$	0,09
Turnover period, days	$\frac{n}{\text{---}}$	$\frac{\text{---}}{\text{---}} = 327$	$\frac{\text{---}}{\text{---}} = 281$	-46
Current assets turnover ratio	$\frac{\text{---}}{\text{---}}$	$\frac{\text{---}}{\text{---}} = 0,89$	$\frac{\text{---}}{\text{---}} = 1,05$	0,16
Turnover period of current assets, days	$\frac{\text{---}}{\text{---}}$	$\frac{\text{---}}{\text{---}} = 201$	$\frac{\text{---}}{\text{---}} = 172$	-30
Capital turnover ratio	$\frac{\text{---}}{\text{---}}$	$\frac{\text{---}}{\text{---}} = 0,55$	$\frac{\text{---}}{\text{---}} = 0,64$	0,09
Equity turnover ratio	$\frac{\text{---}}{\text{---}}$	$\frac{\text{---}}{\text{---}} = 0,65$	$\frac{\text{---}}{\text{---}} = 0,73$	0,08
Equity turnover period, days	$\frac{\text{---}}{\text{---}}$	$\frac{\text{---}}{\text{---}} = 278$	$\frac{\text{---}}{\text{---}} = 246$	-32
Debt capital turnover ratio	$\frac{\text{---}}{\text{---}}$	$\frac{\text{---}}{\text{---}} = 3,69$	$\frac{\text{---}}{\text{---}} = 5,3$	1,61
Debt capital turnover period, days	$\frac{\text{---}}{\text{---}}$	$\frac{\text{---}}{\text{---}} = 48,8$	$\frac{\text{---}}{\text{---}} = 33,95$	-14,84

Note: n- quantity; ATR – Assets turnover ratio; TrofCA – Current assets turnover ratio; ETR – Equity turnover ratio; DSTTR – Debt capital turnover ratio

It should be noted that there is no standard value in table 2.4. Because the given indicators have no clearly defined values for which attention should be paid. Most of indicators are calculated in turnover period. So, it is necessary to observe

that in deviation for the period indicator all values are negative. Company has accelerated turnover of funds since 2018.

Table 2.5

Analysis of profitability indicators of LLC “Alfa Servis Pivden”

Indicators	Formula and standard values	Calculations		Deviation for the period (+/-)
		2017	2018	
Return on assets, %	$\frac{\text{---}}{\text{---}} ? 100$ RA > 1	$\text{---} ? 100 = 1,6$	$\text{---} ? 100 = 5,42$	3,74
Return on non-current assets, %	$\text{---} ? 100$ RNCA > 1	$\text{---} ? 100 = 4,6$	$\text{---} ? 100 = 14,87$	10,24
Return on current assets, %	$\frac{\text{---}}{100} ?$ RCA > 1	$\text{---} ? 100 = 2,7$	$\text{---} ? 100 = 8,88$	6,15
Return on equity, %	$\text{---} ? 100$ RE > 1	$\text{---} ? 100 = 1,98$	$\text{---} ? 100 = 6,19$	4,21
Return on debt capital, %	$\frac{\text{---}}{100} ?$ RDC > 1	$\text{---} ? 100 = 11,30$	$\text{---} ? 100 = 44,89$	33,59
Return on turnover, %:	$\text{---} ? 100$ RT > 1	$\text{---} ? 100 = 3,06$	$\text{---} ? 100 = 8,47$	5,40
Return on operating expenses, %	$\frac{\text{---}}{100} ?$ ROE > 1	$\text{---} ? 100 = 3,21$	$\text{---} ? 100 = 9,56$	6,35

Note: NC Assets – Non-current assets; Op - operational

In the case of profitability indicators standard values should be greater than 1. The essence of such indicators is: the higher value means the better position of the

enterprise. As it can be seen in table 2.5 all indicators are higher than 1. Situation in 2018 is even better.

After analyzing LLC “Alfa Servis Pivden” activity it is possible to conclude that company is able to fulfill its current obligations in accordance with highly liquid assets. The overall coverage ratio has shown that enterprise is able to pay off its current liabilities in case of its difficult financial position when there is no possibility to sell stocks. Analysis of capital structure indexes indicates high level of enterprise financial independence (debt ratio exceeded 80% during period). So, company finances its activities mainly through own capital. At the same time, almost full equity was invested in non-current assets: coefficient of equity maneuverability was 56,32 % and 58,51% at the beginning and at the end of the year. Turnover coefficient value of all assets showed effectiveness of working assets usage. Indicator rises from 0,55 to 0,64 and it characterizes increasing efficiency of current assets usage in company as a whole. Reducing of turnover period of equity capital is a positive factor because funds invested in circulating assets or their components are more quickly accept monetary form. Indicators of profitability fully reflect the current state of enterprise management has taken the right course for its welfare.

2.2 Analysis of product strategy of the enterprise

For general and complete analysis of product strategy situation at LLC “Alfa Servis Pivden” it is needed to examine situation of market of goods that company offers.

Consumption of household chemicals in Ukraine from the beginning of the crisis decreased by 9%. Buyer chooses only a necessary products and pays attention to the price, whereas before one of the main decisive factors in choosing product was a brand. New players appeared on the market and Ukrainian producers managed

to increase their share. In coming years situation in the market will not change significantly, experts predict [40].

Last year 366.6 million tons of household chemicals worth 22.55 billion UAH were sold in Ukraine, according to an international research company Euromonitor International. The main sales are occupied by washing powders, means for cleaning solid surfaces and washing dishes. Absolute leaders are international companies Procter & Gamble, Henkel, Unilever and SC Johnson, which produce about 69% of all products [41].

According to Euromonitor International research sales decline slows from 2016. This was influenced by the improvement of consumer confidence. People began to spend more than in 2015. But not as much as before the crisis standard of population living is still low.

On the market 63% of all household chemical products are domestically produced. The main countries supplying household chemicals to Ukraine are: Russia (more than 40% of all supplies), Poland, Austria, Hungary, Bulgaria, the Czech Republic and Israel. The main importing companies are Procter & Gamble (importing products from a subsidiary of Procter & Gamble Novomoskovsk) and Henkel. Products from the United States and the Netherlands were imported under the Amway brand.

SK Johnson, Procter & Gamble and Henkel also export in large volumes. More than 50% of all exports were carried out to Russia, Turkey, Belarus, Kazakhstan and Moldova [42].

Problem of quality and competitiveness is universal in the modern world. So, it is necessary to assess the firm's competitiveness. Therefore, it is advisable to conduct a comparative analysis of the main constituent factors concern leading competitors.

The main competitors of LLC “Alfa Servis Pivden” as a distributor of household chemicals are such large companies as:

- LLC “Product Alphabet” – distributor of non-food products group;

- LLC “Galicia Group” – distributor a household chemicals, cosmetics and hygiene products;
- PE “Eclipse Plus” – supplier of household chemicals for entrepreneurs, enterprises and organizations of any form of ownership.

There is in LLC “Alfa Servis Pivden” measurements of its shares compared with other competitors. It is necessary for making managerial decisions that have a direct impact on the competitiveness of a company's products, as well as the division of the market on types and a circulation of household chemicals.

Assess competitiveness of LLC "Alfa Servis Pivden" using a method which involves a comparison of evaluation object with group of companies - competitors and determination it place in competition environment.

This method involves determination of companies -competitors place for each key indicator of competitiveness potential by ranking achieved values of indicators.

Total sum of ranks across all key indicators allows identifying the enterprise-leader of the study group, the level of competitiveness which is the highest on the criterion of minimum (maximum) ranks, and groups` outsiders, which ranked last in terms of competitiveness. This method is quite simple and does not require use of special mathematical apparatus. Table 2.6 shows quantitative performance of competitors and further reflects quality indicators in table 2.7.

Table 2.6

The main competitors characteristic of LLC “Alfa Servis Pivden”

Indicators	Companies - competitors		
	Product Alphabet	Galicia Group	Eclipse Plus
Services quality, point	4,8	4,3	4,2
Location according to consumer estimates, point	5	4	3,3
Labor productivity of personnel, thousand UAH / person.	64,2	15,9	11,2

The end of the table 2.6

Indicators	Companies - competitors		
	Product Alphabet	Galicia Group	Eclipse Plus
Cost-effectiveness, %	12	3,1	2,8
Financial risk coefficient	0,08	0,23	0,31
General liquidity coefficient	2,1	0,98	0,86

Note: made by the author by using the financial statements (appendix F)

The analysis has not been yet fully completed. But it is already possible to note about the good situation of LLC “Product Alphabet”. This company overtakes the other two in all directions instead financial risk coefficient.

Table 2.7

Results of competitiveness assessment of companies – competitors

Indicators	Companies - competitors		
	Product Alphabet	Galicia Group	Eclipse Plus
Services quality, point	2	3	4
Location according to consumer estimates, point	1	2	4
Labor productivity of personnel, thousand UAH / person.	1	4	5
Cost-effectiveness, %	1	3	4
Financial risk coefficient	1	3	4
General liquidity coefficient	1	4	5
Competitiveness = \sum ranking	7	19	26
Place in a competitive market	1	3	5

Note: made by the author by using the financial statements (appendix F)

Summing up the places (ranks) of competitor companies in all indicators of evaluation, it is founded the most competitive enterprise according to the criterion of ranked ranks minimum. This company became LLC “Product Alphabet” which distributes non-food products group.

Product strategy formation involves an analysis of existing commodity positions. Firstly, it is needed to understand how deployed is the assortment in investigated enterprise. Therefore, it is necessary to calculate such indicators as width, depth and severity of assortment.

LLC “Alfa Servis Pivden” presents a huge variety of brands. Product range at the enterprise is presented in Appendix G. Company provides information and data is based on sales reports performed monthly by category managers.

In order to calculate the indicators it is need to get acquainted with commodity classification of household chemical goods. This classification was chosen as the basic criterion for comparison with enterprises` assortment.

Household chemicals include glues, abrasives, laundry and detergents, cleaning products, paint and varnish goods, home care products, household items, garden and others.

Appendix G provides full range of company products. Each commodity classification unit is identified. Therefore, with a general comparison of product ranges with approved classification, it can be determined that the range of LLC “Alpha Services Pivden” is unsaturated. There are no such goods as glues, painted goods, abrasives and others.

For the exact analysis it is necessary to calculate each position using mathematical indicators. It should be noted that the data are only selected for 2018. For comparison was chosen product range of the most important competitor – LLC “Product Alphabet” (table 2.8).

Table 2.8

Assortment measures of LLC “Alfa Servis Pivden”

Indicators	Formula	Calculations
Breadth coefficient	$B = \frac{D}{W} \cdot 100 \%$	$D = \frac{40}{100} \cdot 100 = 40 \%$
Depth coefficient	$D = \frac{W}{B} \cdot 100 \%$	$W = \frac{29,98}{100} \cdot 100 = 29,98 \%$

The end of the table 2.8

Indicators	Formula	Calculations
Novelty coefficient	$C_n = \frac{N}{N_{\text{max}}} \cdot 100 \%$	$C_n = \frac{27}{500} \cdot 100 = 4,83 \%$
Stability factor	$Q = \frac{Q_{\text{max}}}{Q_{\text{min}}} \cdot 100 \%$	$Q = \frac{10}{150} \cdot 100 = 6,87 \%$

Note: W_a - actual number of subgroups and product categories in homogeneous product group; S_b - the basic number of subgroups and product categories in homogeneous product group; P_d - number of species, varieties, names available on sale; P_b - the basic number of species, varieties, product names; N - number of new types and goods names; C_d - number of species and goods names that are in constant demand.

Consequently, all indicators are sufficiently small. A breadth index of assortment has been verified mathematically. So, LLC “Alfa Servis Pivden” assortment is narrow. New directions need to be added for attracting new customers.

Compared to breadth, range of products is quite deep. Existing assortment groups represent a sufficient number of goods types. But the assortment depth of LLC “Alpha Service Pivden” is poorer than assortment indicators of the main competitor.

Indicator of novelty has the lowest value. Products are almost not updated. As enterprises' assortment belongs to such classification group of non-food products as household chemistry this situation precisely should be expected. Currently, only 27 products have a stable demand. This situation again depends on goods classifications.

The next and very important stage – understanding of strengths and weaknesses in established product range. In this case, double ABC XYZ analysis is used.

Product range is too large, so it is expedient to output the main positions in table on both ABS and XYZ analysis. In this way it will be selected goods which should be paid special attention to the further formation of a product strategy (table 2.9).

Table 2.9

ABC analysis of LLC “Alfa Servis Pivden” assortment

Product name	Share in total sales	ABC
Ariel washing powder 15000 g	2,52	A
Tide washing powder 9000 g	2,36	A
Ariel washing powder 6000 g	1,88	A
Ushastuii Nyan` washing powder 9000 g	1,83	A
Ariel washing powder 4500 g	1,67	A
Savex washing powder 2400 g	0,46	B
Tide washing powder 1500 g	0,46	B
Turbo detergent against mold and mildew 450 ml	0,45	B
Galinka washing powder 2400 g	0,45	B
Pronto for floor 750 ml	0,44	B
Lazuria gel detergent toilet bowls	0,16	C
Bref detergent	0,16	C
Santri – Econom detergent 1000 ml	0,16	C
Duru gurme soap 5*75	0,16	C
Duru laundry soap 4*125 g	0,16	C

Note: made by the author by using the Alfa Servis Pivden assortment (appendix G)

As it can be seen in the table 2.10 company`s greatest profit comes from washing powders. In addition, these goods are in demand according with their large volume. Products such as s are part of products group bring small profit but make up a sufficient quantity among the entire range.

Table 2.10

XYZ analysis of LLC “Alfa Servis Pivden” assortment

Products name	Coefficient of variation	XYZ
Ace powder amp	9 %	X
Milam chlorine free stain cleaner spray 750 ml	9 %	X
Tide washing powder 4500 g	9 %	X
Milam detergent spray for carpet and fabric surfaces 750 ml	9 %	X
Flower – shop soap 5 l	10 %	X
Detergent Limon – Fresh 5 l	11 %	Y
Ariel washing powder 1500 g	11 %	Y
San Clean detergent for panels	11 %	Y
Silver spray for suede	11 %	Y
Pervol washing powder 900 ml	11 %	Y
Chistyunya detergent for glass 500 ml	26 %	Z

The end of the table 2.10

Products name	Coefficient of variation	XYZ
Shuk soap 3*125 g	26 %	Z
Blitc Sofi rinse 1 l	26 %	Z
Fairy detergent 500 ml	26 %	Z
Chisto Prosto washing powder 400g	26 %	Z

Note: made by the author by using the Alfa Servis Pivden assortment (appendix G)

According with table 2.10. it possible to identify products with unstable customer demand. Products of Z groups are needed to fully analyze and take measures to change the current situation. Interestingly, products with constant demand (X group) make up only 2,5 % of the total demand.

Company state depends on how successfully it is able to respond to various external influences. Analyzing the external situation it is necessary to single out the most significant factors for a specific period of time. The interrelated consideration of these factors with the capabilities of the company allows solving emerging problems (table 2.11).

Table 2.11

SWOT analysis of LLC “Alfa Servis Pivden”

Nomination	Description
Strengths	
1) Experience of more than 10 years	A positive image for company that creates "reliability" and "experience" for advertising.
2) Wide range of products	Ability to attract more buyers.
3) Collaboration with more than five suppliers	1. Ability to expand a range 2. independence from deliveries.
Weakness	
Demotivated employee compensation system	Lack of employee interest in increasing sales and expanding the client base.
Rare assortment redevelopment	No new customers involved.
Small warehouse	Product status "under the order".
Opportunities	
Market unsaturation	Provides great opportunities for increasing trade turnover.
Improving living standards	Dictates the necessity to introduce more

The end of the table 2.11

Nomination	Description
Improving living standards	expensive goods and margins increasing.
Threats	
Competitors	A presence of competitors who takes potential buyers.
Dependence on product safety	Dangerous goods frightens not only future but also previous customers

Note: based on information provided "Alfa Servis Pivden"

So, such brief description of the main strengths and weaknesses, threats and capabilities allows you completely analyzing the state of company's product strategy. In this case, it is necessary to pay attention to such aspects as employee compensation systems, assortment updates, competitors, size and number of warehouses. Disadvantages in these company's areas do not allow to increase sales of goods. Instead, it is necessary to support development of strengths indicated in this analysis. A responsible person is assigned to each item, which will have the task of reinforcing existing deficiencies.

Currently, household chemicals are beginning to strengthen their position in the market of proposed non-food items. After 2013 situation has improved significantly. Customers can afford to purchase product at a higher price. With increasing demand increases supply. More and more distributors of household chemicals appear on the Ukrainian market. Some of the main players at the moment are: LLC "Product Alphabet", LLC "Galicia Group" and PE "Eclipse Plus". That is why work was used to assess competitiveness of the enterprise. In accordance to this in the next part is paid a significant attention to this indicator.

PART 3

RECOMMENDATIONS ON THE PRODUCT STRATEGY FORMATION AT THE ALFA SERVIS PIVDEN

3.1 Improvement of product strategy formation process at the enterprise

It is proposed implementation of product strategy formation program at the enterprise. It reveals components of long-term development course and strategic intentions on national market. Program for product strategy formation at the enterprise of household chemicals is specified in the following documents: strategic plan of enterprise development and plan of enterprise adaptive restructuring.

Strategic development plan of enterprise is document containing the basic measures for the enterprise development in the future [43].

Strategy acts as a tool for the rationale, development and implementation of long-term goals and objectives of scientific, technical, economic, organizational and social nature. It is a means of communication with the enterprise's external market environment. Strategic development plan presents the vision of development, mission, goals, adaptive restructuring strategy and action plan, timing and methodological tools for assessing indicators. The main directions of enterprise strategic development plan are developed in perspective on the conditions of knowledge increase and potential optimization (table 3.1).

Table 3.1

The main directions of strategic plan of LLC “Alfa Servis Pivden” development

The main directions	Explanation
Vision of enterprise development	Intention of company senior manager to implement product strategy formation at the enterprise;

The end of the table 3.1

The main directions	Explanation
Enterprise mission	Ensuring rational formation of company' product strategy
Enterprise goals	Objectives of the functional level: present in the field of investment, marketing, organizational, innovation and production
	Objectives of the business sector: are developed for decision-makers responsible for the implementation of the restructuring strategy in ensuring the competitiveness of the enterprise's potential.
	Objectives of the linear level: present in the divisions of the enterprise, provided that the decisive role in the realization of the goals belongs to the management of the organization.
Strategy of enterprise development	The key strategy of development in the permanent process of strategic management is the strategy of adaptive enterprise restructuring as a complex of measures that ensure the change of internal environment and adapt to changes in the external environment of the enterprise without cost transformations.

Note: made by the author by analyzing strategy of other companies

For accurate building of strategic plan of enterprise development it is necessary to break this plan into stages. (table 3.2):

Table 3.2

The main stages of strategic plan of LLC “Alfa Servis Pivden” development

Stage	Explanation
First stage	Mission clarification and objectives of product strategy formation based on competitiveness assessment of enterprise and its compliance with market conditions;
	Objectives of functional level are aimed at ensuring the competitiveness of resource, investment, marketing, innovation and production potential;
	Achievement of goals and employees involvement in the process of implementation of adaptive restructuring strategy of the enterprise;
	Improvement assortment formation at the enterprise.
Second stage	Assessment enterprise potential;
	Assessment of the competitiveness of the enterprise potential;
	Assortment assessment potential;
	Optimization of enterprise potential;
Third stage	Competitive benchmarking of the company's potential.
	Forecasted scenario of product strategy formation of the enterprise;
	Plan of adaptive restructuring of the enterprise

Note: made by the author by analyzing strategy of other companies

The Program of Action of the organization is aimed at implementation of measures for ensuring competitiveness of the potential in the strategy of adaptive restructuring of the enterprise (table 3.3):

Table 3.3

Program of action to achieve goals

Blocks of "Organizational-managerial changes"	Explanation
The first block "Assortment changes"	Improvement of assortment structure in organization for the purpose of product strategy formation;
The second block "Organizational-managerial changes":	Adaptive restructuring of management functions by the nature of their implementation (transition to a functional management structure);
	Improvement of administrative structure functions on a product basis (transition to a divisional structure);
The third block "Formation of the right and responsibility of enterprise divisions":	The transition to the rearrangement of managerial functions (transition to a combined structure).
	Forming a group of non-recurring units;
	Formation of a group of self-supporting units financed by the enterprise;
	Formation of "centers of financial responsibility" (self-financing and self-government);
Fourth block "Change in asset structure":	Allocation of subsidiaries, affiliates.
	Exemption from unused assets;
	Ensuring the effective use of assets.

Note: made by the author by analyzing strategy of other companies

Concern the implementation of action program of the organization confirms the list of documentation:

- acts works acceptance and accounting documents are sent for signature for approval or motivated refusal of works acceptance;
- pre-term performance of action program of the organization is accepted in case of agreement of the responsible parties;
- inappropriate further work on the action program of the organization should be in the protocol of agreement for the termination purpose;
- failure to perform or improper performance of work under the action program of the organization entails liability in accordance with the contract.

Company operation for household chemicals by LLC “Alfa Servis Pivden” in a highly competitive market requires improved research on the competitive situation on the market. In order to achieve this goal it is necessary to improve the quality of research, since their results serve as the basis for making decisions when developing certain strategies, developing new types of services, determining production volumes, modernizing technologies, strategic and ongoing planning and so on.

Market research at LLC “Alfa Servis Pivden” should include a whole range of issues: the forecast of market conditions, the definition of its capacity, the assessment of supply and demand, the analysis of competitors and buyers, etc. Before starting the research it is necessary to determine the period of time for which the situation and competitors will be analyzed. It is also necessary to determine the level of specification of the analysis and the forecast, which is planned to be carried out. On the basis of such a preliminary work, the scope and nature of the required resources should be clarified.

Analyzing the dynamics of household chemicals production it is necessary to identify the main reasons for increasing the volume of sales of these products by LLC “Alfa Servis Pivden” (development of new products, increased demand, etc.).

On the basis of period analysis and taking into account existing estimates one can determine the degree of influence on the market formation of household chemicals of such leading factors as the scale and intensity of range update of assortment and level of demand for new products.

Great importance in the research of product strategy formation is the thorough examination LLC “Alfa Servis Pivden” competitiveness. It is desirable to find out:

- structure of the proposal, the degree of services range renewal by competitors. Similar information can be obtained from dealers and intermediaries serving the competitors, as well as by direct study market offer of competitors;
- the price level of goods for competitors of different companies and the features of their pricing policy throughout the year. This information can be

obtained by examining the prices of competitors' services, as well as from dealers and intermediaries, through "guerrilla marketing" or with the presence of a site and a price list through the Internet.

Product structure formation effectiveness is estimated by analyzing financial (reports, audit results) and market information (market share); competitiveness; production and sales opportunities of LLC "Alfa Servis Pivden" (analysis of information on the purchase of expensive equipment (energy saving equipment), the hiring of qualified personnel. To summarize the information received and to evaluate the prospects of the development of the offer taking into account the impact of all of these factors.

All work on collecting data about LLC "Alfa Servis Pivden" activities should be carried out systematically at least once a quarter. In the future it needs to be organized in such a way and to have data not only about the changes and also about enterprise competitiveness that are being prepared in the near future. It should also analyze the financial position of major competitors, their ability to lower prices; implement additional quantities of goods for key customers, changes the conditions of service delivery and so on.

Detection of existing and potential competitors can be done on the basis of assessing the requirements that are satisfied on the market by the main competing firms. With this approach the following main groups of competitors should be distinguished:

- firms that sell household chemicals on the same market segments;
- firms servicing other segments of the market but the output of which for this segment is probable;
- firms that offer products of substitutes and are able to push the product of Alfa Servis Pivden from the market.

But a simple comparison of factors does not allow taking into account all aspects competition in the field of household chemicals. To assess the level of

competition more precisely it is expedient to consider the existing and probable competition that is related:

- with price breakthroughs associated with technological breakthroughs (leading to a reduction in the cost of home-grown goods and an increase in their quality);
- the choice of a particular strategy;
- the emergence of new competitors, etc.

For more detailed analysis of competitors it is recommended to use the matrix of the competitive profile (table 3.4).

Table 3.4

Competitive profile matrix of LLC “Alfa Servis Pivden”

Key factors	Factor assessment	Company		Companies-competitors					
		LLC “Alfa Servis Pivden”		Product Alphabet		Galicia Group		Eclipse Plus	
		Rank	Mark	Rank	Mark	Rank	Mark	Rank	Mark
Market share	0,1	4	0,4	3	0,3	2	0,2	1	0,1
Product quality	0,3	4	1,2	3	0,9	2	0,6	1	0,3
Assortment wideness	0,1	4	0,4	2	0,2	1	0,1	3	0,3
Price flexibility	0,2	4	0,4	3	0,3	1	0,2	2	0,2
Supply discipline	0,05	3	0,15	4	0,2	1	0,1	1	0,05
Enterprise financial capabilities	0,2	3	0,6	4	0,8	2	0,4	1	0,2
Partners loyalty	0,05	3	0,15	4	0,2	1	0,5	2	0,1
Total:	1		3,30		2,9		2,00		1,25

Note: based on internal companies research

As in the previous comparison the high competitiveness indicators has LLC “Product Alphabet”. One of the conditions for the effectiveness of the implemented measures to ensure the competitiveness of the company LLC “Alfa

Servis Pivden” should be the systematic and consistent nature of such measures. Measures to ensure the product strategy of LLC “Alfa Servis Pivden” are proposed to be carried out in the following areas (table 3.5).

Table 3.5

Measures for product strategy formation at “Alfa Servis Pivden”

Step	Determination
Improving marketing activities	Increase the cost of marketing research and advertising. Develop a marketing plan for the firm to go ahead with certain positions and increase the sales of household chemicals. For this purpose, it is proposed to carry out all kinds of promotional measures to increase not only product sales, but also support the image of the enterprise.
Increase of "service" parameters	In this direction it is necessary to improve the terms of payment for services by distributing sales of goods with a greater delay of payment (more than 14 days). This measure will help attract more middle and small retailers who will make a certain volume on the sale of the goods.
Improvement of the personnel management system	As in any enterprise, the turnover of staff, especially young specialists, who seek a higher salary, is not excluded in the future. Therefore, it is necessary to provide a system of motivation (increase bonuses and salaries), which would stimulate all employees. Ensure the attraction of highly skilled specialists and coordinate training and professional development of specialists with the emergence of new responsibilities and functions in the system of competitiveness of LLC “Alfa Servis Pivden”
Reduced production cost	It is necessary to find ways to reduce the cost of production of household chemicals. First of all, it is the search for such firms that are engaged in the implementation of consumables of impeccable quality, but at a cheaper price than the regular suppliers. The best option is to do without intermediaries and to establish direct contacts directly with manufacturers.
Improvement of organizational structure	Ensure optimal correlation of centralization and decentralization of functions on product strategy formation management at an enterprise. Functions review of individual units in order to more clearly respond to external and internal changes.
	Improve the mechanism of coordination of work and functions between departments of LLC "Alfa Servis Pivden".
Improvement of the assortment formation system	Improve capital structure of the firm. To carry out a complex of measures for updating and optimization of enterprises` assortment. Therefore, it is necessary to introduce new services that will be in demand in the future.

Note: made by the author by analyzing strategy of other companies

Each of the above-mentioned areas and measures to enhance product structure formation at the LLC “Alfa Servis Pivden” in case of implementation needs to be elaborated and presented in the form of a plan or program. Also, some other measures aimed at increasing the competitiveness LLC “Alfa Servis Pivden” will not be overwhelming. In particular, the latest analysis of the market for synthetic household chemicals has found that more popular usage of products with natural ingredients.

Further improvement is required by the pricing policy. After all, the price of LLC “Alfa Servis Pivden” directly affects its product strategy formation.

In the future LLC “Alfa Servis Pivden” product prices are better developed in stages. The first stage: the cost calculation for the production of goods, including additional costs for the formation of demand for these services and the promotion of their implementation. The second stage: an analysis of the level of market prices and their fluctuations, as well as factors that determine the volume of supply and demand, the impact of competition on prices. The third stage: the establishment of price limits - the upper and lower. Fourth stage: conclusion based on the analysis of price limits for the estimation of sales volumes of services. The fifth stage: the calculation of services for customers taking into account the objectives of price policy. The sixth stage: costing the pricing structure - the determination of the share in the cost of production services and turnover, as well as other components of the price. Seventh stage: the definition of specific prices for products, including payment terms, material costs, transport costs, etc.

3.2 Evaluation of the proposed measures

So, it will be analyzed the effectiveness of the proposed measures to improve the financial condition and it is necessary to evaluate changes in the financial condition of the organization.

It was prepared the forecast balance sheet and the profit and loss account of the organization for 2019-2020 taking into account the following conditions (changed annually):

- increase of revenue by 30% due to application of increase of "service" parameters;
- growth of money resources by 20% at the expense of growth of proceeds;
- reduction of the cost of purchasing consumables for production by 5% annually by concluding long-term supply contracts with regular suppliers;
- reduction of the balance of finished products at the expense of increase of sales volumes - by 20%;
- gradual decrease in the volume of loans and loans of the organization, due to increase in cash;
- growth of goods turnover by 15% annually due to the introduction on an ongoing basis of advertising measures for retail chains. To do this, we need to carefully plan which networks will participate in these activities, which products will be distributed by the company more than the norm, which part of the money will go to pay for the work of the advertising agency, and what proportion to buy a stimulating product, that is, a gift for the purchase.

It should be noted that the presence of payables and receivables in the balance of the organization - a phenomenon is normal, as the economic activity is a continuous process of circulation of funds. That is, the main thing here is to prevent overdue debts, to take measures in its timely manner in time (table 3.6).

Table 3.6

Forecast balance of LLC "Alfa Servis Pivden"

Balance articles	Beginning of 2018	Forecast for the beginning of 2019	Forecast for the beginning of 2020
ASSETS			
Residual value of fixed assets	1404457	1404457	1404457
Residual value of intangible assets	1221	1221	1221

The end of the table 3.6

Balance articles	Beginning of 2018	Forecast for the beginning of 2019	Forecast for the beginning of 2020
Long-term financial investments	43	43	43
Total non-current assets	1520984	1520984	1520984
Production stocks	133147	109180,54	89528,0428
Unfinished production	253401	253401	253401
Reserves of finished products	679612	543689,6	434951,68
Accounts receivable for goods, works, services (net realizable value)	220492	231516,6	243092,43
Accounts receivable on settlements	81525	81525	81525
Other receivables	3322	3322	3322
Monetary assets	635801	762961,2	915553,44
Total current assets	2544428	2162763,8	1838349,23
Total assets	4065412	3683747,8	3359333,23
PASSIVE			
Equity	3593035	3593035	3593035
Long-term liabilities and collateral	30153	30153	30153
Short-term payables for goods, works and services	81056	77003,2	73153,04
Current settlement obligations	359356	287484,8	229987,84
Other current liabilities	1812	1812	1812
Total capital	4065412	3683747,8	3359333,23

Note: made by the author according with proposed changes

In the assets of organization somewhat decreased the share of current assets, the share of non-current assets remained unchanged. Nevertheless, as a positive moment in the change in the structure of assets, we note the growth of funds by 44%, reducing the balance of finished products by 10.3%. By reducing loans and loans, the organization will optimize the structure of sources of funds, that is, increase the share of own funds and reduce the volume of borrowed sources, this factor is a key to strengthening the financial sustainability of the organization. Optimizing the structure of capital is the most important and complex task that is solved in the process of managing the finances of the organization. In this case,

proposed measures will lead to optimization of funds sources structure which can be considered a positive factor in the work of organization. The following table is a forecast profit and loss account (table 3.7).

Table 3.7

Forecast profit and loss statement for LLC “Alfa Servis Pivden” 2018-2019

Balance articles	Absolute values			
	Beginning of 2018	Forecast for the beginning of 2019	Forecast for the beginning of 2020	Changes (2020-2018)
Net income from sales of goods (goods, works, services)	2372735	2965918,8	3707398,44	1334663,44
Cost of sold products (goods, works, services)	1771509	1682933,6	1598786,87	-172722,128
Gross profit	601226	631287,3	662851,665	61625,665
Other operating income	57713	62330,04	67316,4432	9603,4432
Administrative expenses	386996	387092,75	387189,522	193,522187
Selling expenses	106053	109234,59	112511,628	6458,6277
Other operating expenses	117512	121037,36	124668,481	7156,4808
Financial result before tax: profit	99897	125870,22	158596,477	58699,4772
Income from income tax	27190	33984,959	42821,0488	15631,0488
Profit	72707	91885,261	115775,428	43068,4284

Note: made by the author according with proposed changes

It will be conducted an analysis of the forecast financial condition based on the forecast financial statements.

Thus, it is expected that the following changes will occur in the structure of assets and liabilities, as well as revenue, expenses, profit organization:

- revenue growth will be 1334663.44 thousand UAH. by 2017 in relation to 2015, or by 20% annually;
- increase in the share of expenses by 3% annually;
- respectively, it is expected that the profit before tax will increase by 59% and net profit by 56.7%.

The analysis of the structure shows that this increase will have a positive effect on the structure of capital: there will be an increase in the share of own funds by 3.6% and a decrease in the share of borrowed sources by 3.6%. The reduction of borrowed funds will occur due to reduced payables.

These changes will undoubtedly positively affect the financial position of the organization, it will increase financial stability, liquidity, profitability.

Let's consider changes in profitability indicators to evaluate the organization's performance. Then we calculate the profitability of the organization (table 3.8):

Table 3.8

Profitability indicators for LLC “Alfa Servis Pivden” 2018-2020

Indicators	Beginning of 2018	Forecast for the beginning of 2019	Forecast for the beginning of 2020	Changes (2020-2018)
Profitability of sales (turnover) on net profit	0,029	0,032	0,033	0,004
Return on Total Assets	0,023	0,031	0,041	0,018
Profitability of current assets	0,036	0,054	0,056	0,020
Return on equity	0,026	0,032	0,036	0,010

Note: made by the author according with proposed changes

Thus, based on the results of calculating the effectiveness of measures to improve the process of managing the competitiveness, it can be concluded that Alfa Servis Pivden proposed a strategy for optimizing the financial condition, describes the tasks and strategies for implementing the strategy. The main recommendations were: the use of the system of discounts for buyers, the conclusion of long-term contracts for the supply of products with manufacturers of products the use of advertising. The calculation of the effectiveness of the proposed measures showed that they are effective, as a result of their organization will be able to reduce costs, increase revenues, cash, optimize the structure of capital. Forecasted indicators of liquidity, profitability indicate an improvement in financial condition.

CONCLUSIONS AND RECOMMENDATIONS

The formation of a product strategy is the cornerstone of commercial activity of trading company, since it directly affects its competitiveness which is the basis of its successful activity. Carrying out of a product strategy is a long and uninterrupted management process that requires a high level of management skills and the use of special tools.

The objectives of the product strategy are realized through the formation of a specific commodity policy that would most accurately reflect the specifics of the internal and external factors of the business environment where an enterprise operates. Based on the natural relationship between these concepts, in order to improve the competitive position of an enterprise it was considered its product strategy and commodity policy in their complex and interconnection.

Following the chosen commodity policy the company gets the opportunity to form, manage and analyze its assortment, which is the basis of successful commercial activity. Assortment and its formation are the main factors of commercial success of a trading enterprise and it was analyzed in accordance with LLC “Alfa Servis Pivden” activities.

This paper consists of number of methods using for product strategy analyzing at the “Alfa Servis Pivden”: financial measures for enterprise assessment effectiveness; ABC XYZ analysis, assortment measures and SWOT analysis.

The background of a quality product strategy formation of the company is to conduct a detailed study of the target market conjuncture, provide detailed calculation and analysis of financial and economic indicators, as well as, to perform indicators of the assortment.

This paper provides recommendations for the formation of the product strategy of the enterprise as a way to increase the overall level of enterprise competitiveness.

After analyzing the financial and economic activities of LLC “Alfa Servis Pivden” there is conclusion that company is able to fulfill its current obligations at

the expense of highly liquid (easily convertible into money) assets. The overall coverage ratio has shown that an enterprise is able to repay its current liabilities in the event of its difficult financial position when there is no possibility to sell stocks. The analysis of capital structure indicators indicates a high level of financial independence of the enterprise. That is, the company finances its activities mainly through own capital. Reducing the period of the turnover of equity capital is a positive factor since funds invested in working assets or their components are more likely to accept monetary form.

Having evaluated the competitiveness and competitive position of LLC “Alfa Servis Pivden” in the market of household chemicals with the help of constructing a competitive market map a number of interconnected tasks were solved: a specific feature of the development of product strategy formation according to competitiveness was determined. In assessing the competitiveness of difference method it is concluded that LLC “Alfa Servis Pivden” need to pay attention to the quality of services (to introduce measures to improve the logistics system, as well as to encourage distribution companies to realize more profitable product names for companies), and to analyze the financial risk factor.

When forecasting the effectiveness of the proposed measures to improve the current state of the company, profitability indicators were calculated. As a result of the analysis, it turned out that in the assets of the organization somewhat decreased the share of current assets, the share of non-current assets remained unchanged. By reducing loans and loans, the organization will optimize the structure of sources of funds, that is, increase the share of own funds and reduce the volume of borrowed sources, this factor is a key to strengthening the financial sustainability of the organization.

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APPENDICES

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COMMODITY POLICY OF THE ENTERPRISE

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У статті розкрито основні вимоги до визначення товарної політики підприємства. Проаналізовано систему управління асортиментом, алгоритм процесу асортиментної політики. Надано дефініції поняттям товар, асортимент, планування асортименту. Розглянуто п'ять визначених рівнів товару.

This article discloses the main requirements for the definition of enterprise's commodity policy. The assortment management system and algorithm of assortment policy process are analyzed. Definitions of goods, assortment, assortment planning are provided. An article describes five specified levels of product.

Relevance of research consists in dependence of high financial-economic analysis indicators of the enterprise on a permanent presence at the sale of wide and stable range of goods.

Commodity policy is the life-blood of companies engaged in trade. The main component of this policy is the assortment. Therefore, in the modern terms, competition market determines necessary assortment. Thus, the task of companies is satisfying demand more effective, than it could be done by competitors. There is a decline of both potential and real level of profit at the non-optimal assortment structure, loss of competition positions on perspective consumer, commodity markets and, as a result of it, there is a decline of enterprise's economic stability. That is why, the formation of commodity policy that promotes profit optimization, preserving desired profit for a long period, is very important for enterprises seeking to be competitive.

The aim of article is studying a commodity management system at the enterprise, its components, definition of products' concept and conditions for assortment formation at the enterprise.

There are **necessary tasks** for implementation of the set aim:

- to determine the essence and constituents of the commodity policy;
- to characterize the process and mechanism of assortment management at the enterprise;

The object of our research is theoretical and methodic aspects of commodity and assortment management system at the enterprise.

Review of recent papers. In the modern literature theoretical problems of commodity policy are being studied extensively, but the authors have not reached a consensus on the definition of assortment and commodity policy. The definitions of these concepts are revealed in the works of foreign researchers: T. Artuyhova, R. Cooper, S. Edgett, P. Kotler, P. Ratajzyk, B. Sojkin and others.

Various aspects of firm's commodity policy were subjects of scientific works of such Ukrainian researches as V. Apopii, N. Butenko, E. Didenko, S. Garkavenko and others.

Result of research. The activity of any enterprise is effective when goods produced by this entity have demand at the market, and satisfaction of buyer's needs brings profit.

In order for product to be in demand at the consumer market, it is necessary to implement a variety of decisions related to business and marketing.

In order for any enterprise to be stable on market, have a good and constant profit, a wide range of products, it is necessary to make and manage of organization commodity policy. If company does not have a commodity policy, it will lead company to an unstable assortment structure, loss of control over competition and competitiveness.

Commodity policy is inherently linked with the planning of activities that are aimed at improving of enterprise's competitiveness.

A commodity policy must meet certain requirements:

- objectives of organization and further production development must be defined;
- the need to have a corporate strategy for action;
- knowledge of market segment;
- opportunities of enterprise and its resources.

A commodity policy, first of all, provides solution of following tasks:

- the specific weight of any product in production;
- calculation of market share for which goods are planned to be introduced;
- assortment control, product quality, removal of rejects and conditions provision for product renewal [2, p. 40–47].

Commodity policy carries a certain order of actions or any decisions, methods and principles that ensure the continuity and purposefulness of measures for the formation and assortment management. The absence of such actions leads to instability of enterprise's assortment, to failures. Current decisions of management in such cases are often half-hearted, based on intuition, and not on a calculation that takes into account long-term interests [5, p. 103–111].

That is why, it is determined a certain objectives concerning to the commodity policy. This can be seen in table 1.

Table 1

Objectives of commodity policy

Indicators	Characteristic
Survival	The primary objective of a company is to keep itself in the market. An effective commodity policy aims are following strategies to keep the products in the market
Growth	Commodity policy is formulated in such a manner so that it provides development of marketing operations according to long-term planning of the company
Flexibility	It could be changed according to new consumer expectations and needs, government rules and regulations
Maximum resource utilization	Commodity policy is designed and changed in such a manner that the company can efficient utilize its various resources, for example, utilization of surplus funds, full production up to installed capacity, etc.

So, well-developed commodity policy allows improving process of updating assortment, as well as it is oriented for direction of actions to improve product production at the enterprise.

All goods produced by organization determine the subsequent development of market and the entire economic policy of manufacturing enterprise. The whole complex of these measures related to product, occupies a central place in all activities of manufacturer [1, p. 66-87].

One of the basic commodity policy concepts is the commodity. With regard to this term, the tasks of marketer are to individualize the product range of enterprise and, in particular, to develop innovative products for firm. Another task is the development of a trademark and goods packaging.

By commodity, in a broad sense, is understood a product, or everything that is associated with it, that can satisfy need, and is offered on the market [8, p. 1].

One of the most important areas in the study of commodity (commodity policy) is 5 levels of goods: this can be seen in fig. 1.



Fig. 1. Five levels of goods defined by Kotler [9]

1. *Key value (product idea)*: the way to solve a problem or the main benefit according to consumer purchases goods. This is the basic level, the core of commodity concept as a whole, answers the question: what does the buyer actually acquire?

The task of marketer is to disclose needs hidden behind any output and to sell not the properties of this product, but the benefits that buyer will receive after acquiring it.

Then, based on goods, it is necessary to create goods in real implementation.

2. *The main (real goods)* has 5 characteristics [4, p. 1]:

- level of quality;
- a set of properties;
- branded name;
- specific design (design);
- certain packaging.

They collectively determine benefit of acquiring the basic commodity. Then it is necessary to build up goods according to the plan and goods in real performance with commodities and reinforcements. Goods with strengthening are additional services and advantages for consumers that are provided by developer to buyer. Such product includes: supply and lending, installation, after-sales service, guarantees, price [9, p. 273–276].

For buyer, these reinforcements become an important part of product as a whole. A competition between manufacturers today occurs mainly at the level of goods reinforcement. Each reinforcement costs money, a marketer must decide whether the consumer will be able to pay so much to recover these additional costs.

Moreover, the additional benefits soon turn into expected.

This means that competitors, in order to stand out among the rest, will have to look for even more new benefits and characteristics.

3. *Expected goods* determine all aspects the customer anticipates to get when they purchase a product.

4. *Improved goods* – meets the needs beyond ordinary expectations.

Today in developed countries, competition is usually at the level of improved goods, and in less developed countries – at the level of expected goods.

5. *Potential goods* – is associated with those improvements and transformations that are possible to undergo existing product in the future. At this level new ways of satisfying consumers and improving market offers are being sought [9, p. 278–208].

Key indicators of goods – is the assortment, which determines differences between goods of different types and denominations. Assortment is a set of goods (and conducive with them services), which are (or will be) offered by particular company on market. In the literature we can meet other, different name, which are used to stipulate assortment: range, product portfolio, offer of products, product-mix, and set of goods. The assortment management means a dynamic process, consisting in activity shaping present and future relations among both company products (present and future) and competitors' products. [10, p. 503]. It takes place by the decisions about monitoring, verification, aims settled and prioritization of product / project innovation, introduction, testing, modification, revitalization, etc. In the result of these actions there is created a selective, dynamic, coherent with company's strategy and appropriate to market commodity management.

Variables, which can be used to describe and manage assortment, are as follows [10, p. 504]:

- length of assortment;
- width of assortment;
- depth of assortment;
- coherence of assortment.

Common factors affecting the formation of industrial and commercial assortment are demand and profitability.

Demand is the determining factor of assortment formation; in turn, it depends on the consumers segment.

Profitability of production and sales is determined by the cost, production and circulation costs, to the extent that state measures to support domestic manufacturers express certain influence (preferential taxation, customs tariffs, etc.) [7, p. 10].

A crucial step of category management is assortment planning. Such plans should always consider the larger business strategy and set of goals preliminarily by retailer. Assortment planning allows the retailer provide a more consecutive product offering, most profitable mix of products, and pleasant shopping experience to the consume [2, p. 59–63].

An analysis performed in methodology terms makes it possible to highlight the fundamental elements of sustainable retail system of assortment creation: this can be seen in fig. 2.



Fig. 2. System elements of creating retail assortment [3]

As it can be seen in Fig. 2 creating a team of market research specialists introduced in the activities of store is a basic system studied element. Professionally trained specialists can refine retail priorities of the company, analyze the data obtained on consumers' needs and make appropriate decisions for the inclusion of new assortment positions or exclusion of some assortment positions.

Another element of the system studied is defining the current and prospective customers. Defining needs has a significant importance for realization of sales. Supply of sought products with specific consumer features and competitive advantages is one of the main retailer objectives. This business activity helps on formation over the years of a stable assortment corresponding to the consumer needs [6, p. 65–76].

Monitoring competitors by separate trends is defined as a third system element of creating sustainable retail assortment. This step contains activities related to monitoring competitors allowing for the following important indicators: market share, percentage of new products and sales, new markets, customer loyalty, etc.

The fourth element integrated in the system of sustainable retail assortment creation is related to evaluation of retail assortment. This assessment involves excluding or including in assortment of new stock units, taking into account both importance for customer satisfaction and importance for the commercial enterprise [3, p. 19–21].

Conclusions. If company does not have a commodity policy, it is fraught with wrong decisions, dispersion of forces and means, refusal to launch products into production at the moment when everything is ready for their serial or mass production. Such mistakes in the enterprise cannot be tolerated; this can result in a loss of profit and deterioration in competitiveness of enterprise.

Using of methodological tools enables highlighting the main system elements of creating sustainable retail assortment, making it an immediate dynamic processes measure of business conducted. In terms of discussed problems it can be concluded that advantages of using effective approaches in the retail assortment creation and sustainable development find expression in the creation of sought competitive commercial enterprises advantages.

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Law of Ukraine [44]

On the protection of rights to trademarks for goods and services

Article 6. Grounds for refusal to provide legal protection

1. According to this Law, they can not receive legal protection symbols depicting or immitating:

- ☐ state emblems, flags and other state symbols (emblems);
- ☐ official names of states;
- ☐ emblems, abbreviated or full names international intergovernmental organizations;
- ☐ official control, warranty and sample marks, seals;
- ☐ awards and other honors.

Such notation may be included in the mark as elements that are not protected, if this is the consent of the competent authority body or their owners. The competent authority regarding the name of the state is Collegiate body formed by the Office.

2. According to this Law, they can not receive legal protection also designations which:

- ☐ usually have no distinctive ability and have not acquired such as a result of their use;
- ☐ consist only of symbols that are commonly used as designation of goods and services of a certain type;
- ☐ consist only of symbols or data that are descriptive of use of goods or services specified in the application or at in particular, indicate the type, quality, composition, quantity,
- ☐ properties, purpose, value of goods and services, place and time manufacture or sale of goods or provision of services;
- ☐ are misleading or misleading as to goods, services or person who produces goods or renders a service;
- ☐ consist only of symbols that are commonly used symbols and terms;

- ☐ reflect only the form due to the natural state the product or the need to obtain a technical result, or which provides the goods with essential value.

- ☐ Indications indicated in the paragraphs of the second, third, fourth, sixth and seventh of this item may be added to the mark as Unsafe items if they do not occupy the dominant one position in the image of the sign.

3. Can not be registered as signs of the designation that are identical or similar to such an extent that they can be confused with:

- ☐ signs previously registered or filed for registration at Ukraine on behalf of another person for the same or related to them goods and services;

- ☐ signs of other persons, if these signs are protected without registration on the basis of international treaties to which Ukraine is a party, in particular signs recognized as well-known in accordance with the article 6 bis of the Paris Convention for the Protection of Industrial Property (995_123);

- ☐ brand names that are known in Ukraine and belong to other persons who were entitled to them before the date of submission institution applications for the same or related products and services;

- ☐ qualified indications of origin of goods (including alcohols and alcoholic beverages) protected in accordance with Law of Ukraine "On Protection of Rights to Indicate Origin goods "(752-14). Such designations can only be elements, which are not protected, signs of persons who have the right to use the indicated indications;

- ☐ conformity marks (certification marks), registered in the established order.

4. Not registered as signs of the designation reproduced:

- ☐ industrial designs, the rights of which belong to other countries in Ukraine persons;

- ☐ names of works of science, literature and art known in Ukraine or quotes and characters from them, works of art and their fragments without consent of copyright holders or their successors;

□ surnames, names, pseudonyms and derivatives from them, portraits and facsimile of persons known in Ukraine without their consent.

5. They can not receive legal protection and can not be are registered as signs that are contrary to the requirements of the part

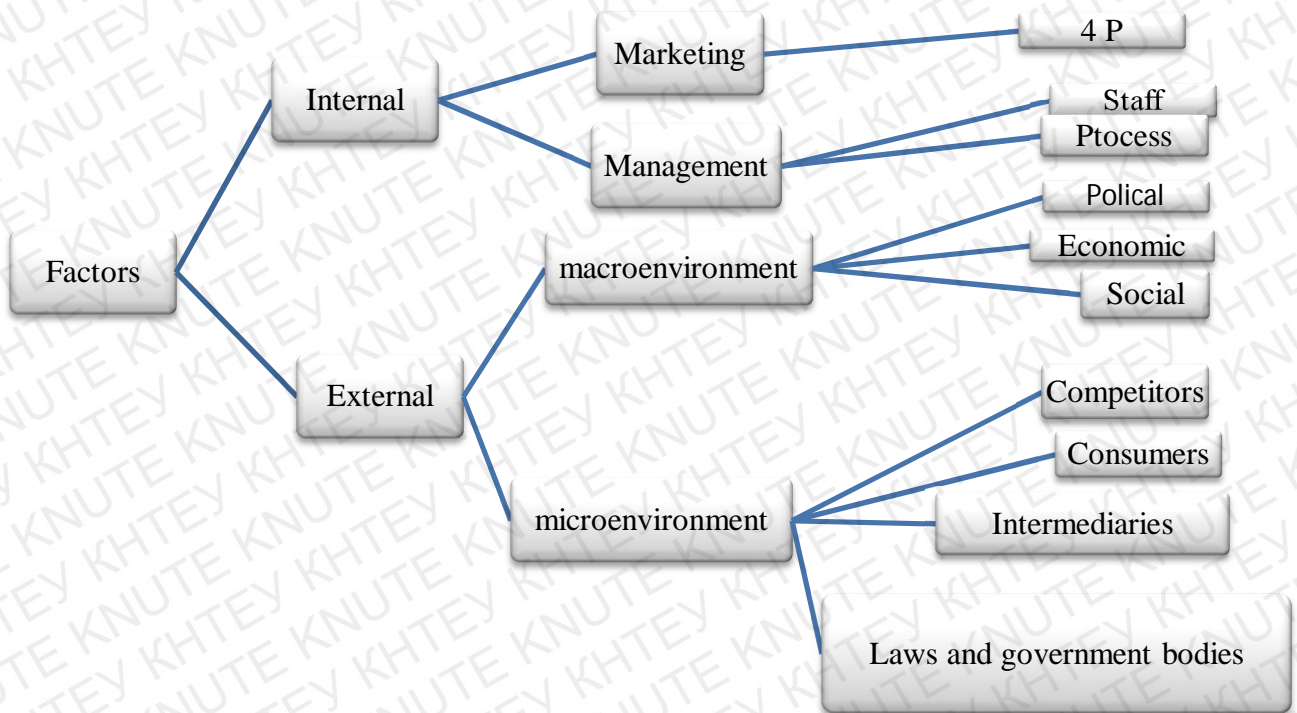


Fig. C. 1 Kinds of commodity policy internal and external factors

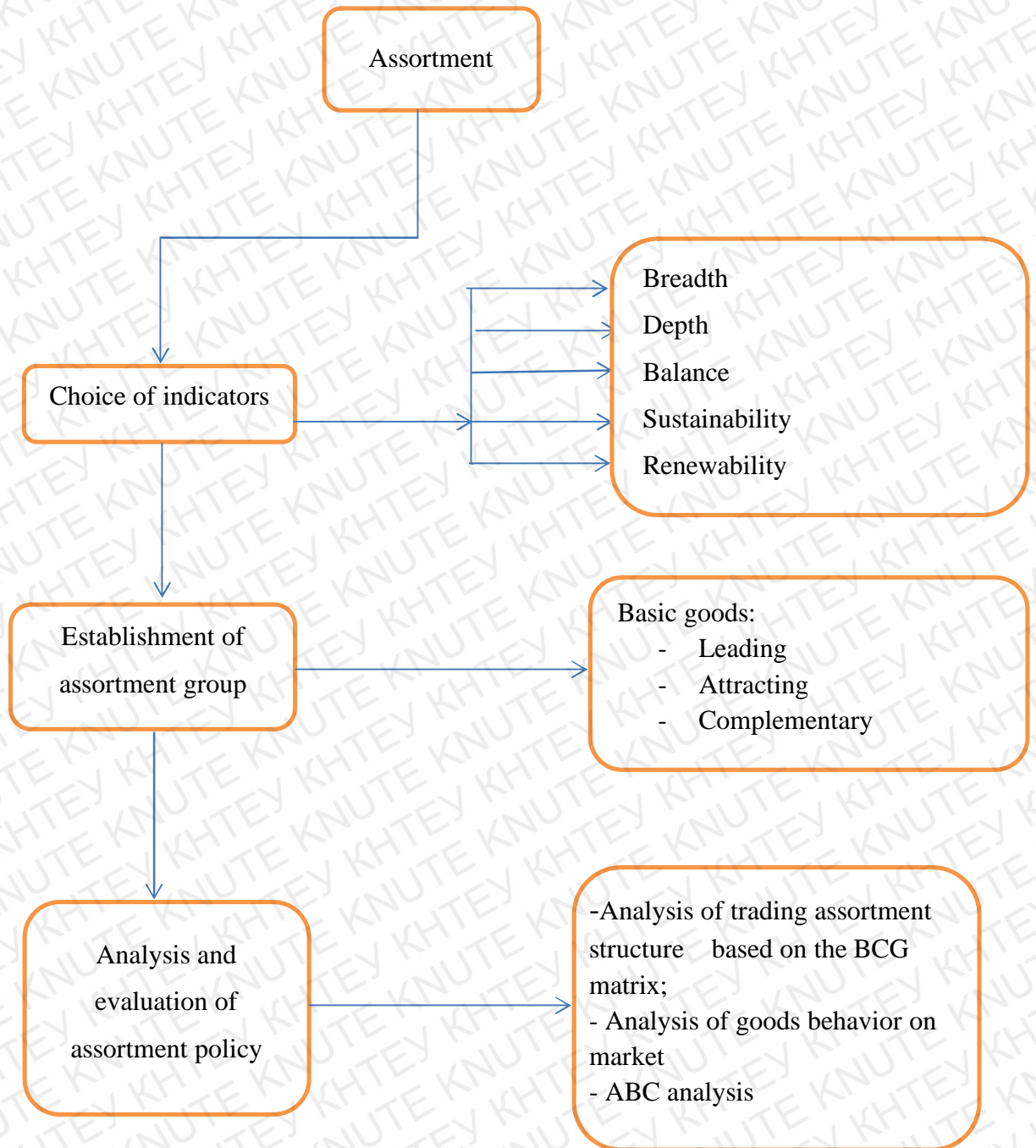
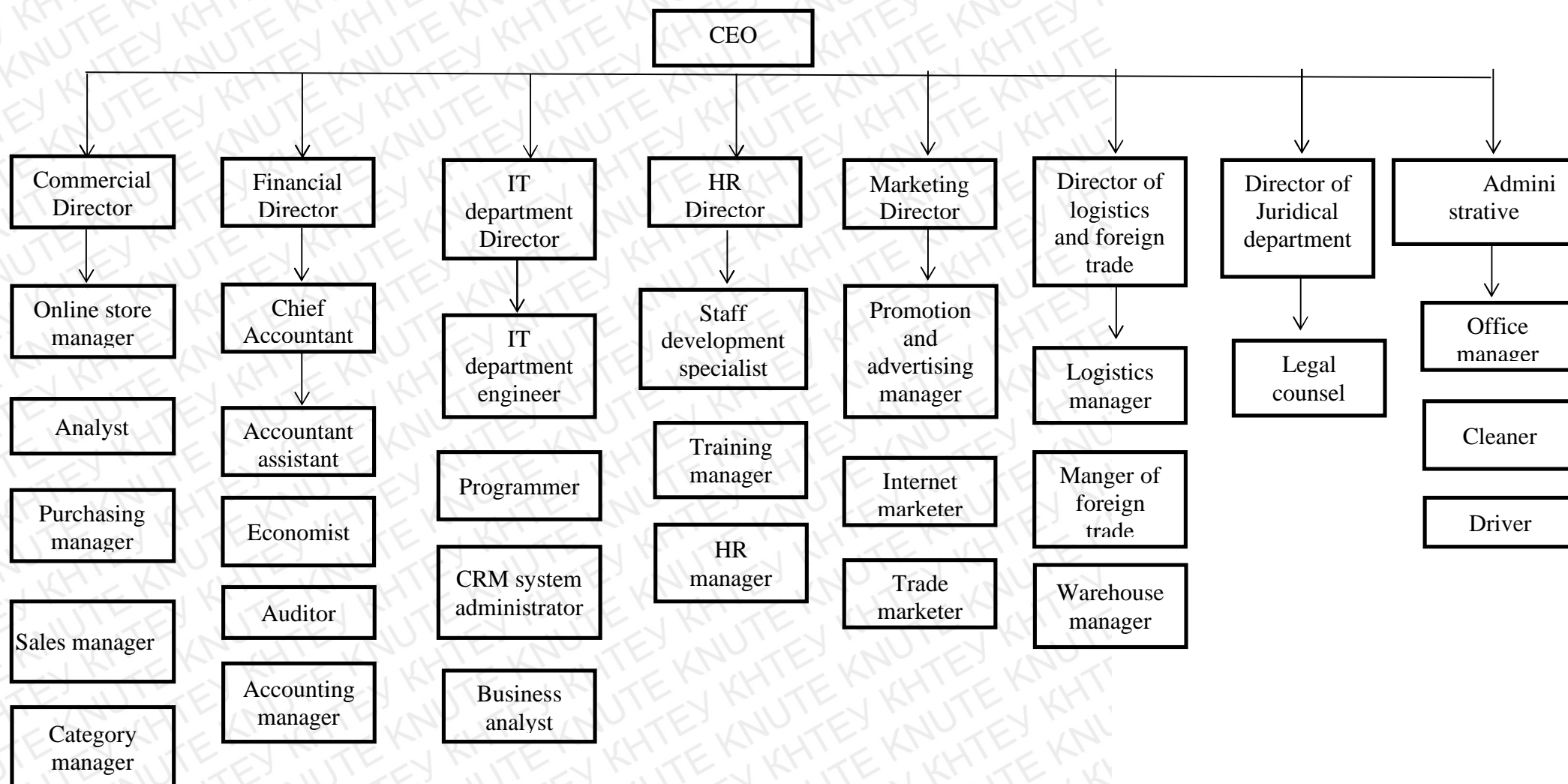


Fig. D.1 Algorithm of assortment formation at the enterprise

Appendix E

Organizational structure of Alfa Servis Pivden



Баланс (Звіт про фінансовий стан) 2017

Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду	На дату переходу на міжнародні стандарти фінансової звітності
1	2	3	4	5
I. Необоротні активи				
Нематеріальні активи:	1000	2162	1774	1221
первісна вартість	1001	5878	5878	4980
накопичена амортизація	1002	3716	4104	3759
Незавершені капітальні інвестиції	1005	56074	40358	105219
Основні засоби:	1010	1494685	1639192	1404457
первісна вартість	1011	2686641	2974774	2321693
знос	1012	1191956	1335582	917236
Інвестиційна нерухомість:	1015	160	1487	169
первісна вартість	1016	332	2507	332
знос	1017	172	1020	163
Довгострокові біологічні активи:	1020	0	0	0
первісна вартість	1021	0	0	0
накопичена амортизація	1022	0	0	0
Довгострокові фінансові інвестиції:				
які обліковуються за методом участі в капіталі інших підприємств	1030	0	0	0
інші фінансові інвестиції	1035	43	43	43
Довгострокова дебіторська заборгованість	1040	0	0	0
Відстрочені податкові активи	1045	0	0	0
Гудвіл	1050	0	0	0
Відстрочені аквізиційні витрати	1060	0	0	0
Залишок коштів у централізованих страхових резервних фондах	1065	0	0	0
Інші необоротні активи	1090	28149	50385	9875
Усього за розділом I	1095	1581273	1733239	1520984
II. Оборотні активи				
Запаси	1100	1064515	986213	679612
Виробничі запаси	1101	196875	204584	133147
Незавершене виробництво	1102	433747	369445	253401
Готова продукція	1103	433567	411911	292800
Товари	1104	326	273	264
Поточні біологічні активи	1110	0	0	0
Депозити перестрахування	1115	0	0	0

Зекселі одержані	1120	0	0	0
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	231050	336951	220492
Дебіторська заборгованість за розрахунками:				
за виданими авансами	1130	61354	50052	81525
з бюджетом	1135	42880	22271	33299
у тому числі з податку на прибуток	1136	16673	0	0
з нарахованих доходів	1140	0	1885	0
з внутрішніх розрахунків	1145	0	0	0
нша поточна дебіторська заборгованість	1155	3542	3214	3322
Поточні фінансові інвестиції	1160	746445	860468	890084
гроші та їх еквіваленти	1165	604398	294720	635801
Готівка	1166	9	3	15
Рахунки в банках	1167	604389	294717	635786
Витрати майбутніх періодів	1170	0	0	0
Частка перестраховика у страхових резервах	1180	0	0	0
у тому числі в:				
резервах довгострокових зобов'язань	1181	0	0	0
резервах збитків або резервах належних виплат	1182	0	0	0
резервах незароблених премій	1183	0	0	0
нших страхових резервах	1184	0	0	0
нші оборотні активи	1190	0	134	293
Усього за розділом II	1195	2754184	2555908	2544428
II. Необоротні активи, утримувані для продажу, та групи вибуття	1200	355	355	0
Баланс	1300	4335812	4289502	4065412

Пасив	Код рядка	На початок звітнього періоду	На кінець звітнього періоду	На дату переходу на міжнародні стандарти фінансової звітності
I. Власний капітал				
Зареєстрований (пайовий) капітал	1400	89326	89326	89326
Знески до незареєстрованого статутного капіталу	1401	0	0	0
Капітал у дооцінках	1405	0	239808	0
Додатковий капітал	1410	2444777	2367151	2222010
Емісійний дохід	1411	0	0	0
Накопичені курсові різниці	1412	0	0	0
Резервний капітал	1415	22331	22331	22331
Нерозподілений прибуток (непокритий збиток)	1420	1056709	1009414	1259368
Неоплачений капітал	1425	0	0	0
Зилучений капітал	1430	0	0	0
нші резерви	1435	0	0	0
Усього за розділом I	1495	3613143	3728030	3593035

I. Довгострокові зобов'язання і забезпечення				
Відстрочені податкові зобов'язання	1500	3298	2986	30153
Пенсійні зобов'язання	1505	0	0	0
Довгострокові кредити банків	1510	0	0	0
Інші довгострокові зобов'язання	1515	0	0	0
Довгострокові забезпечення	1520	0	0	0
Довгострокові забезпечення витрат персоналу	1521	0	0	0
Цільове фінансування	1525	0	0	0
Благодійна допомога	1526	0	0	0
Страхові резерви, у тому числі:	1530	0	0	0
резерв довгострокових зобов'язань; (на початок звітного періоду)	1531	0	0	0
резерв збитків або резерв належних виплат; (на початок звітного періоду)	1532	0	0	0
резерв незароблених премій; (на початок звітного періоду)	1533	0	0	0
інші страхові резерви; (на початок звітного періоду)	1534	0	0	0
інвестиційні контракти;	1535	0	0	0
Призовий фонд	1540	0	0	0
Резерв на виплату джек-поту	1545	0	0	0
Усього за розділом II	1595	3298	2986	30153
II. Поточні зобов'язання і забезпечення				
Короткострокові кредити банків	1600	0	0	0
Зекселі видані	1605	0	0	0
Поточна кредиторська заборгованість:				
за довгостроковими зобов'язаннями	1610	0	0	0
за товари, роботи, послуги	1615	58515	69088	81056
за розрахунками з бюджетом	1620	9091	17263	30883
за у тому числі з податку на прибуток	1621	0	8589	0
за розрахунками зі страхування	1625	21525	22249	15790
за розрахунками з оплати праці	1630	39251	36340	32341
за одержаними авансами	1635	585546	407609	267473
за розрахунками з учасниками	1640	2458	2977	12869
з внутрішніх розрахунків	1645	0	0	0
за страховою діяльністю	1650	0	0	0
Поточні забезпечення	1660	0	0	0
Доходи майбутніх періодів	1665	0	0	0
Відстрочені комісійні доходи від перестраховиків	1670	0	0	0
Інші поточні зобов'язання	1690	2985	2960	1812
Усього за розділом III	1695	719371	558486	442224
V. Зобов'язання, пов'язані з необоротними активами, утримуваними я продажу, та групами вибуття	1700	0	0	0
VI. Чиста вартість активів недержавного пенсійного фонду	1800	0	0	0
Баланс	1900	4335812	4289502	4065412

Table F.2

**Баланс (Звіт про фінансовий стан)
2018**

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	1 півріччя	2 півріччя
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	2675465	2372735
Чисті зароблені страхові премії	2010	0	0
Премії підписані, валова сума	2011	0	0
Премії, передані у перестраховування	2012	0	0
Зміна резерву незароблених премій, валова сума	2013	0	0
Зміна частки перестраховиків у резерві незароблених премій	2014	0	0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	-1846611	-1771509
Чисті понесені збитки за страховими виплатами	2070	0	0
Заловий: прибуток	2090	828854	601226
Заловий: збиток	2095	0	0
Дохід (витрати) від зміни у резервах довгострокових зобов'язань	2105	0	0
Дохід (витрати) від зміни інших страхових резервів	2110	0	0
Зміна інших страхових резервів, валова сума	2111	0	0
Зміна частки перестраховиків в інших страхових резервах	2112	0	0
Інші операційні доходи	2120	48826	57713
Дохід від зміни вартості активів, які оцінюються за справедливою вартістю	2121	0	0
Дохід від первісного визнання біологічних активів і сільськогосподарської продукції	2122	0	0
Адміністративні витрати	2130	-404465	-386996
Витрати на збут	2150	-117951	-106053
Інші операційні витрати	2180	-131158	-117512
Витрат від зміни вартості активів, які оцінюються за справедливою вартістю	2181	0	0
Витрат від первісного визнання біологічних активів і сільськогосподарської продукції	2182	0	0
Фінансовий результат від операційної діяльності: прибуток	2190	224106	48378
Фінансовий результат від операційної діяльності: збиток	2195	0	0
Дохід від участі в капіталі	2200	0	0
Інші фінансові доходи	2220	67892	58921
Інші доходи	2240	15685	12364

Дохід від благодійної допомоги	2241	0	0
Фінансові витрати	2250	0	0
Втрати від участі в капіталі	2255	0	0
Інші витрати	2270	-20749	-19766
Прибуток (збиток) від впливу інфляції на монетарні статті	2275	0	0
Фінансовий результат до оподаткування: прибуток	2290	286934	99897
Фінансовий результат до оподаткування: збиток	2295	0	0
Витрати (дохід) з податку на прибуток	2300	60391	27190
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	0	0
Чистий фінансовий результат: прибуток	2350	226543	72707
Чистий фінансовий результат: збиток	2355	0	0

II. СУКУПНИЙ ДОХІД

Стаття	Код рядка	1 півріччя	2 півріччя
Дооцінка (уцінка) необоротних активів	2400	0	0
Дооцінка (уцінка) фінансових інструментів	2405	0	0
Накопичені курсові різниці	2410	0	0
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	0	0
Чистий сукупний дохід	2445	0	0
Чистий сукупний дохід до оподаткування	2450	0	0
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	0	0
Чистий сукупний дохід після оподаткування	2460	0	0
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	226543	72707

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Стаття	Код рядка	1 півріччя	2 півріччя
Матеріальні затрати	2500	1253516	1075583
Витрати на оплату праці	2505	684876	698906
Відрахування на соціальні заходи	2510	248070	254132
Амортизація	2515	152703	168305
Інші операційні витрати	2520	189305	221082
Разом	2550	2528470	2418008

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Середньорічна кількість простих акцій	2600	223314	223314
Скоригована середньорічна кількість простих акцій	2605	223314	223314
Чистий прибуток (збиток) на одну просту акцію	2610	1014.46	325.58
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	1014.46	325.58
Дивіденди на одну просту акцію	2650	0	500

Table G.1

Наименование товаров	
<u>Моющие средства</u>	
Моющее средство Craft Magik 5л канистра	
Моющее средство Festa 500мл	
Моющее средство Gold Citrus 1500мл	
Моющее средство Gold Citrus 500мл	
Моющее средство Бджілка 500мл для духовок и гриля	
Моющее средство Бджілка 500мл для ковров и мягкой мебели	
Моющее средство Бджілка 700мл для окон с расп.	
Моющее средство Бджілка 500мл лимон,яблоко	
Моющее средство Бджілка 750мл санитарный	
Моющее средство Био 500мл сошет	
Моющее средство Бриз экопак 5л синяя канистра	
Моющее средство Гала 1000мл	
Моющее средство Гала 1000мл Витамин Е, Нежные ручки	
Моющее средство Гала 500мл асс.	
Моющее средство Гала 500мл Витамин Е, Нежные ручки	
Моющее средство для пола Мистер Пропер 500мл	
Моющее средство для пола Мистер Пропер 750мл	
Моющее средство Доминик 2,0л асс.	
Моющее средство Доминик 520мл асс.	
Моющее средство Доминик 5л асс.	
Моющее средство Евро Виндов для окон 500мл тригер	
Моющее средство Евро Виндов для окон запас	
Моющее средство Клип для окон 500мл запаска 3 вида	
Моющее средство Клип для окон с расп. 500мл асс.	
Моющее средство Кристальный блеск 5л	
Моющее средство Клим 5л	
Моющее средство Лимон-Фреш 1500мл	
Моющее средство Лимон-Фреш 500мл	
Моющее средство Лимон-Фреш 5л	
Моющее средство Макс ЭКОНОМ 500мл	
Моющее средство Макс 500мл для стекла расп	
Моющее средство Мистер Мускул для ванн куток	
Моющее средство Мистер Мускул для кухни куток	
Моющее средство Мистер Мускул для кухни сменка	
Моющее средство Мистер Мускул для стекла круглый асс.	
Моющее средство Мистер Мускул для стекла с расп. асс	
Моющее средство Мистер Мускул для стекла сменка	
Моющее средство Мистер Чистер 650мл расп. для акрила	
Моющее средство Мистер Чистер 650мл расп. для кухни	

Моющее средство Мистер Чистер 650мл расп. для окон	
Мыло	
Мыло Florisens 5л роза	
Мыло Антипятин	
Мыло Готельное 15гр	
Мыло Далан-фрути 150гр	
Мыло Дегтярное 140гр	
Мыло Дегтярное 4*100гр	
Мыло Диво 70гр ассорт	
Мыло Дуру 1+1 4*100гр	
Мыло Дуру гурме 5*75 3вида	
Мыло Дуру Пур 4*100гр ассорт	
Мыло Дуру Фреш 4*125гр	
Мыло Дуру хоз, 2*125гр	
Мыло Дуру хоз, 4*125гр асс	
Мыло жидкое Био 1л запаска асс	
Мыло жидкое Био 500мл пакет асс	
Мыло жидкое Блиц 1л асс	
Мыло жидкое Блиц 500мл	
Мыло жидкое Блиц 5л квадратная канистра	
Мыло жидкое Вкусные секреты 460мл	
Мыло жидкое Вкусные секреты 500мл в сожете	
Мыло жидкое Дегтярное 300мл	
Мыло жидкое Зеленая аптека с дозатор, асс	
Мыло жидкое Клим 5л	
Мыло жидкое Нежное 5л круглая канистра	
Мыло жидкое Палмолив 300мл	
Мыло жидкое Фловер-шоп 5л	
Мыло жидкое Фловер-шоп асс	
Мыло жидкое Фловер-шоп Детское с дозатором	
Мыло жидкое Фловер-шоп запас асс,	
Мыло жидкое Фловер-шоп Интим-гель с дозатором	
Мыло жидкое Фреш Джус 460мл доз асс.	
Мыло жидкое Фреш-джус 500мл пакет	
Мыло Камей 100гр асс.	
Мыло Леда жидкое 1л	
Мыло Мыловаренные традиции 180 гр	
Мыло Невское 100гр Вазелиновое	
Мыло Невское 100гр Глицериновое	
Мыло Невское 100гр Ланолиновое	
Мыло Палмолив 90гр асс.	
Мыло Палмолив эко,5*75 ассорт	
Мыло Рецепты Природы планшет 3*100гр асс	
Мыло Рецепты Природы эко 4*75гр асс	
Мыло Сарма 140гр хоз.	
Мыло Сейфгард 100гр асс.	
Мыло жидкое Сильвия 5л	
Мыло ТиАмо-крем 140гр асс	

Мыло Ушастый нянь 300мл
<u>Порошки и пр. для стирки</u>
TORTILLA пятновыводитель для цветных вещей 200 г
Асе отбеливатель 1л
Асе отбеливатель гель-автомат 1л
Асе пидсилювач порошка био+кисень 200гр асс.
Асе пидсилювач порошка био+кисень 500гр асс.
Белизна Калушанка 900 гр.
Белизна Тортилла 850мл без хлора
Белизна Милам 1л
Белизна Оникс 1,7мл
Белизна Оникс 950мл
Белизна Сама 1л
Белизна Теза 850 мл
Ваниш для ковров 3в1 400гр асс.
Ваниш для ковров и моющих пылесосов 400гр асс.
Ваниш Охі 30гр сошет асс.
Ваниш отбелив,жид 1000мл асс.
Ваниш отбелив,жид 1л ГОЛД
Ваниш отбелив,жид,450мл асс.
Ваниш Охі 250гр асс.
Ваниш сошет 100мл асс.
Калгон 500гр
Кашемир 350гр деликат сошет для шерсти
Ополаскиватель Блиц Софи 1л
Ополаскиватель Блиц Софи 3л
Ополаскиватель Бустер 4л
Ополаскиватель Велон 1л
Ополаскиватель Е 1000мл асс.
Ополаскиватель Е 450мл асс.
Ополаскиватель Ленор Конц 1л асс.
Ополаскиватель Ленор Концентрат 0,5л асс.
Ополаскиватель Силан 1000мл
Ополаскиватель Силан 500мл асс.
Ополаскиватель Уплон 4л
Ополаскиватель Савекс 1л
Отбеливатель Босс 500гр
Отбеливатель Босс 500мл жидкий
Отбеливатель Босс+ 200гр
Отбеливатель Босс+100мл гель
Сода 700гр калыц
Средство для подкрахм. Луга 0,5л
Средство для подкрахм. Луга 1л
Стиральный порошок Crystal универсал 10кг
Стиральный порошок Power Wash гель 4л
Стиральный порошок Praktik 10кг колор
Стиральный порошок Praktik 4,4кг колор
Стиральный порошок Praktik 400гр колор

Стиральный порошок Ругох 5кг картон

Чистящие средства

Чистящее средство Lazuria гель для унитазов 1л
Чистящее средство Lazuria для унитазов 1л
Чистящее средство Sarma гель 700мл для сантехники
Чистящее средство Блиц д/ванн 500мл
Чистящее средство Блиц д/кухни 500мл куток
Чистящее средство Блиц д/чистки унитазов 750мл
Чистящее средство Блиц крем универсал 500мл
Чистящее средство Бреф дуо актив 60мл асс.
Чистящее средство Бреф ОВ асс.
Чистящее средство Бреф шарики
Чистящее средство Бреф-гель для унит 400мл корз. асс.
Чистящее средство Гала ОВ 500гр асс.
Чистящее средство для пола Мистер Пропер 400гр асс.
Чистящее средство Доместос 1000мл асс.
Чистящее средство Доместос 500мл асс.
Чистящее средство Доместос стикер д/унитаза
Чистящее средство Ерш для кухни 500мл ультра
Чистящее средство Ерш от ржавчины и известкового налета
Чистящее средство Карандаш для чистки углов
Чистящее средство Комет 500гр в асс.
Чистящее средство Комет гель 500мл асс.
Чистящее средство Комет гель д/унитаза 500мл
Чистящее средство Комет гель д/унитаза 750мл
Чистящее средство Комет лимон 400г пакет
Чистящее средство Комет спрей 500мл Блеск эффект
Чистящее средство Крот для труб Золушка
Чистящее средство Крот для труб Оникс 1л
Чистящее средство Крот для труб Павлоград 1л
Чистящее средство Мистер Мускул для труб
Чистящее средство Мыльца-вклады для унитаза асс.
Чистящее средство Паста Авто-мастер 1000гр
Чистящее средство Паста Авто-мастер 500гр
Чистящее средство Сама 500гр
Чистящее средство Сама для акрил ванн.душ.кабина 500мл расп
Чистящее средство Сама для кухни 500мл расп
Чистящее средство Сан Клин для акриловых ванн с расп.650мл
Чистящее средство Сан Клин для плит без расп. 750мл
Чистящее средство Сан Клин для плит без расп.500мл
Чистящее средство Сан Клин для плит с расп. 750мл
Чистящее средство Сан Клин для стеклокерамики с расп. 650мл
Чистящее средство Сана Сантри универсальный 1л
Чистящее средство Сантик для сантехники 500мл
Чистящее средство Сантик для сантехники без расп. 650мл
Чистящее средство Сантик для сантехники с расп. 650мл
Чистящее средство Сантик от накипи 500мл
Чистящее средство Сантри-Эконом 1000мл

Чистящее средство Сантри Милам 1лит