

Kyiv National University of Trade and Economics
Department of International Management

FINAL QUALIFYING PAPER

on the topic:

**«Management of marketing system of the enterprise – subject of FEA»
(based on data of PE “Dogoda”, Poltava)**

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INTRODUCTION

Relevance of research. One of the most important intangible assets of the enterprise is marketing, it can be implemented as a management philosophy by not all companies. Marketing is the process used to determine what products or services may be of interest to customers and the strategy to use in sales, communications and business development.

Based on this, special scientific interest should be shown in the study of manufacturing enterprises of the furniture market, as such, whose activities are on the border between production and services. The current problems of the furniture industry in the crisis period are unstable exchange rates, declining demand for products, rising prices for materials, components and blanks, energy and new equipment, non-repayment of debts by customers, high rents, lack of credit resources.

Analysis of recent research and publications. Problems of marketing activities of industrial enterprises have been studied in the works of many Ukrainian and foreign scientists. Some aspects of this topic are covered in the works of domestic researchers Gerasymchuk V.P., Kardash V.K., Balabanova L. A., Brindina O.P. and others. Among foreign scientists, the works of E. Golubkov, I. Egorov, I. Rybalchenko, A. Varlamova, A. Insects, and others deserve attention. Theoretical and methodological approaches to the choice of strategies for the development of marketing activities of the enterprise are covered in the works of leading foreign and domestic scientists, including: Ansoff I.V., Bozhkova V.V., Garkavenko S.S, Ilyashenko S.M, Kovtun O.I., Kotler F., Kudenko N.V., Laburtseva O.I, Lamben Z.A., Porter M., Strickland A.A, Thompson A.S, Fathutdinov R.A and other. However, the issues of practical use of modern Internet technologies in the practice of the furniture company, the issue of assessing the product portfolio of the company and choosing the optimal strategy for the development of each unit of production taking into account their competitiveness are not enough researched.

Purpose of the final qualifying paper – to propose directions of increasing

effectiveness of marketing system management of the enterprise – subject of FEA.

To achieve this goal, it is necessary to solve a number of tasks:

1. To analyze financial and economic activity of PE “Dogoda”;
2. To assess the foreign economic activity of PE "Dogoda";
3. To assess the marketing activity on the example of the private enterprise “DOGODA”;
4. To substantiate the directions of increasing the efficiency of marketing system management of PE “Dogoda”;
5. To develop a set of measures to improve the management of the marketing system of PE “Dogoda”;
6. To predict the effectiveness of the proposed measures

Object of the research – the process of marketing system management of the enterprise – subject of FEA.

Subject of the research – practical aspects of marketing system management of the enterprise – subject of FEA.

Research methods. The theoretical and methodological basis of the study were the work of domestic and foreign economists. The information base of the study was the laws of Ukraine and other regulations on advertising and materials of the State Statistics Service of Ukraine.

During the solution of the set tasks methods of the comparative analysis, economic and mathematical modeling, the system approach at specification of essence of concept of advertising, development of classification of advertising, the specified schemes of advertising process were used; application of a systematic approach to the formation of the process of advertising management; statistical and analytical methods of collecting and evaluating marketing information, statistical analysis, sociological research and expert evaluations in the study and analysis of the market of enterprise services in Ukraine; visual-graphic method - to present the results of empirical research in a visual form of economic-mathematical methods and models in the development of the algorithm for selecting the best option for marketing strategy.

The information base of the study was legislative and regulatory acts, as well as financial statements of the private enterprise “DOGODA”.

The practical significance lies in the fact, that the obtained materials can be used for the organization of a private enterprise "DOGODA”.

Publications. Prepared and published article “Features of marketing system management of the enterprise-subject of FEA” / A. Kobzistiy // Collection of scientific articles of KNUTE students. Full time education. “Export-import operations in the conditions of geoeconomic changes” / resp. ed. Melnyk T.M. – K.: KNUTE, 2020. – 282 p.

The final qualifying paper consists of an introduction, two sections, a conclusion and a list of references.

SECTION 1. RESEARCH OF MARKETING SYSTEM MANAGEMENT OF PE “DOGODA” AS A SUBJECT OF FOREIGN ECONOMIC ACTIVITY

1.1. Analysis of financial and economic activity of PE “Dogoda”

Private enterprise "Dogoda" was established by the decision of the citizen of Ukraine Savchuk V.O in the city of Poltava by the order of the head of the Rivne city administration (Protocol №923 from 14.07.2004).

The main activity of the company is the production of wooden building structures and solar products.

Additional activities of the company are: production of furniture for offices and trade enterprises; production of kitchen furniture; manufacture of other furniture; manufacture of other products not included in others groupings; joinery and carpentry works; activities of agents specializing in wholesale other goods not included in other groups; wholesale trade in household furniture; wholesale trade in wicker products, cork products, coopers and other household wooden products; other retail trade in non-specialized stores; retail sale of furniture in specialized stores.

The company is engaged in the production of interior doors, producing more than 60,000 paintings per year. Branches of the company are represented in 6 cities.

The organizational structure of the enterprise is shown in Figure 1.1. As we can see the company has a linear functional organizational structure. The organizational structure of the enterprise is linear. Under the conditions of this structure, management influences are divided into linear (mandatory) and functional (recommendatory).

The basic rules and regulations that are applied by the accounting department of the company are the Federal Law “On Accounting” and “Regulations on Accounting and Reporting in Ukraine”. The basis of its activity is

also a number of other normative legal acts acting on the basis of the above.

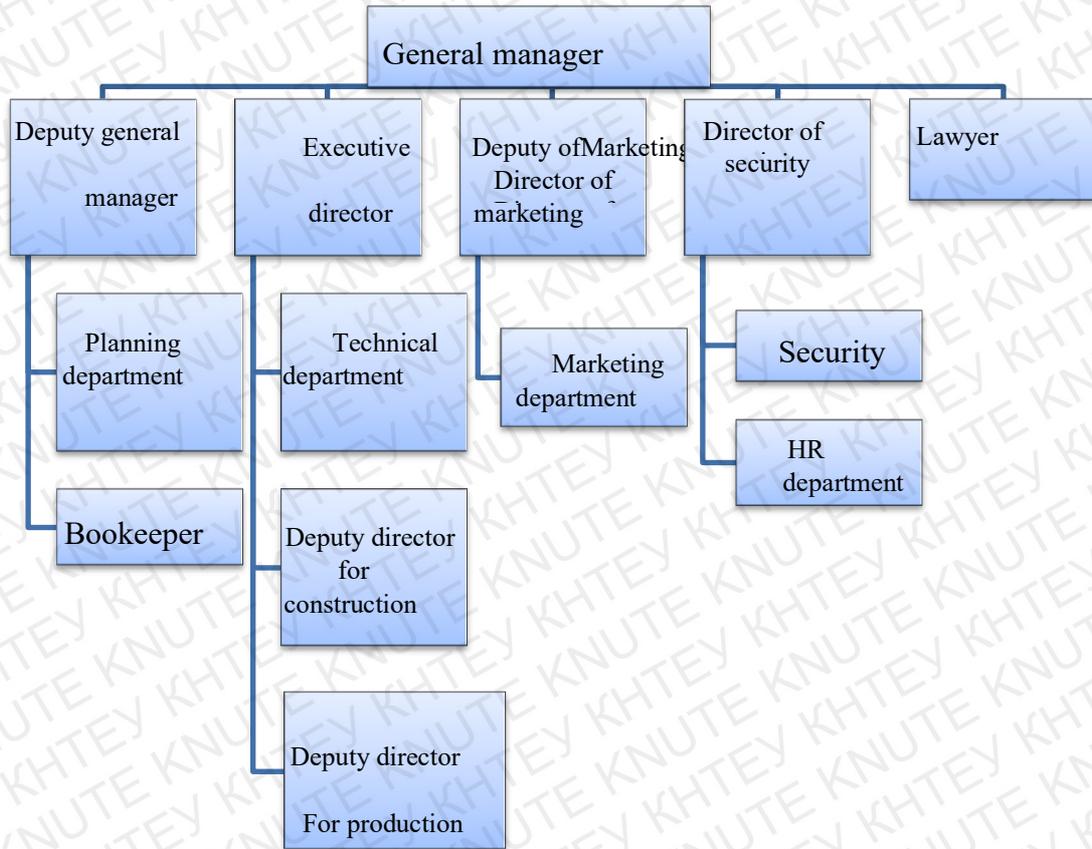


Figure 1.1 Organizational structure PE “DOGODA”

Such forms of financial statements are established by PE “Dogoda” as:

1) intermediate, which includes:

- form 1 "Balance sheet",
- form 2 "Statement of financial results";

2) annual, which includes:

- form 1 "Balance sheet",
- form 2 "Statement of financial results",
- statement of changes in equity,
- cash flow statement,
- explanatory note to reporting.

The founder of the enterprise is the owner of the property provided by him to the enterprise, products, income and other property acquired by the enterprise.

The property of the enterprise is formed at the expense of:

- property provided to him by the owner;
- income from sales of products and services;
- loans from banks and other creditors;
- acquisition of property of other enterprises, organizations;
- charitable contributions or donations;
- other sources.

The company owns and uses land and other natural resources in accordance with the established law. The company creates a reserve fund (insurance). The amount of annual contributions to it is 5% of the amount of net profit. The company also creates a production development fund and a wage fund. The amount of contributions to these funds and the procedure for their use is set by the owner. From the proceeds received by the enterprise from the sale of products, works, services are deducted material and equivalent costs, including depreciation, interest on loans and payments to the budget. The remaining part of the revenue after adjusting the balance of unplanned income and expenses is self-supporting income of the enterprise. The owner has the right to transfer part of the net profit to the ownership of the workforce. The amount of this profit and the order of its distribution is determined by the owner or at his direction. Forms of the system and the amount of wages and other types of income of employees are determined by the owner. The owner has the right to transfer or sell to other owners, exchange, rent, provide for use houses, buildings, raw materials and other tangible assets that belong to him. The company is responsible for compliance with requirements and standards for labor protection, rational use and restoration to the level of established standards of land, water, subsoil, forests, other natural resources, as well as for compliance with established standards for emissions and discharges of pollutants into the environment and placement in it waste.

The company independently plans its business activities based on the demand for its products, works, services and the need for production and social development of the enterprise, increasing the personal income of the owner and staff. The plans are based on agreements concluded with consumers (recipients) of

products, works, services and suppliers of material and technical resources. The main generalizing indicator of financial results of economic activity of the enterprise is its profit. The profit left to the enterprise after payment of taxes and other payments, including in the budget, arrives at the full disposal of the owner who independently decides a direction of use of this profit. The company sells its products, works, services at prices and tariffs set independently or on a contractual basis within the limits set by the state, and in cases provided by applicable law - at state prices.

The company has the right to open current and other accounts in banking institutions to save money and conduct all types of settlement, credit, cash transactions. Branches of the company also have the right to open current accounts in various banks in the country and abroad. The enterprise may carry out foreign economic activity in accordance with the law. Foreign exchange earnings are credited to the foreign currency account of the enterprise.

The company conducts operational and accounting of the results of its activities, compiles statistical reports in the manner prescribed by the state for small businesses.

Employees of the enterprise are subject to social and medical insurance and social security in the manner and under the conditions established by law. The company is obliged to conduct an audit of its activities at least once a year on its own or by concluding a contract with an audit firm, authorities.

In general, the activities of the enterprise can be described as profitable. The company adheres to the strategy of growth, which is expressed in the regular development of new markets, income.

Analysis of the dynamics and structure of indicators of the statement of financial results will be carried out in Table 1.1. Analysis showed, that the company's revenue during the study period shows multidirectional trends.

Table 1.1

Analysis of dynamics of financial results of PE "DOGODA" in 2014-2018,
thousand UAH

Indicator	2014	2015	2016	2017	2018	Change 2018 to 2014	
						ths. UAH	%
Revenue	6584	7863	8546	10613	8492	1908	99,4
Cost of sales	5231	5632	6324	7621	3633	-1598	57,4
Gross profit (loss)	2013	2113	2232	2992	4859	2848	217,7
Administrative expenses	1326	1523	1766	2649	3219	1893	182,3
Profit (loss) from sales	236	326	466	343	1640	1404	351,9
Other income	37	45	61	110	254	217	416,4
Other expenses	29	33	37	196	64	35	173,0
Profit (loss) before tax	236	326	368	165	1838	1602	499,5
Current income tax	59	70	74	68	84	25	113,5
Net income	235	256	294	189	1746	1510	593,9

Source: compiled by the author on the basis of PE "DOGODA"

In 2016, the company's revenue amounted to 8546 thousand UAH, in 2017 - 10613 thousand UAH, in 2018 - 8492 thousand UAH. Thus, during 2016-2018 the company's revenue decreased by 0.6%.

The cost of sales indicator also shows a downward trend. So, in 2016, the cost of sales amounted to UAH 6324 thousand, in 2017 it increased to UAH 7621 thousand, and by 2018 it decreased to UAH 3633 thousand. Thus, the cost of sales has almost halved in 2 years. It is necessary to pay attention to the fact, that the cost price in comparison with the company's revenue shows a lower growth rate. This leads to an increase in the gross profit of the enterprise.

The result of the activities of PE "DOGODA" in 2016 was a net profit of UAH 294 thousand, in 2017 the enterprise showed a profit of UAH 189 thousand, and by 2018 the company's net profit showed a value of UAH 1,746 thousand.

The analysis of the effectiveness of the financial activity of the enterprise begins with the calculation and comparative assessment (with data from previous periods, planned data, data from other similar companies, industry average values) of the profitability coefficients characterizing the efficiency of the enterprise, the main of which are: horizontal and vertical analysis of the balance sheet.

The horizontal analysis of the company's balance sheet allows to provide a comparison of each reporting item with the previous period in relative and absolute form in order to formulate conclusions about changes in the structure of assets and liabilities of the balance sheet (Table 1.2).

Table 1.2

Comparative analysis of the balance sheet of PE "DOGODA" in 2014-2018,
ths. UAH

Indicator	On 31.12. 2014	On 31.12. 2015	On 31.12. 2016	On 31.12. 2017	On 31.12. 2018	Share, %				
						On 31.12. 2014	On 31.12. 2015	On 31.12. 2016	On 31.12. 2017	On 31.12. 2018
ASSETS										
I Non-current assets										
Fixed assets	356	398	435	361	1038	12,3	13,1	14,4	8,0	8,6
Total for Section I	356	398	435	361	1038	12,3	13,1	14,4	8,0	8,6
II Current assets										
Stocks	26	30	33	77	51	0,8	0,9	1,1	1,7	0,4
Receivables	2003	2016	2242	3940	4995	56,4	63,6	74,2	87,2	41,6
Financial investments	200	200	201	121	1736	4,3	5,8	6,7	2,7	14,5
Cash and cash equivalents	100	100	100	100	100	3,3	3,3	3,3	3,3	3,3
Other current assets	9	9	9	10	4089	0,2	0,2	0,2	0,3	34,0
Total for Section II	2338	2355	2585	4248	10971	73,3	80,4	85,6	92,0	91,4
BALANCE	2694	2753	3020	4609	12009	100,0	100,0	100,0	100,0	100,0
PASSIVES										
Authorized capital	1010	1010	1010	1010	1010	33,4	33,4	33,4	22,4	8,4
Retained earnings (uncovered loss)	100	101	112	360	1160	2,7	3,3	3,7	-6,8	9,7
Total for Section III	1110	1111	1122	1370	2170	36,1	36,7	37,2	15,6	18,1
IV Long-term liabilities	1469	1632	1898	3815	9551	55,4	59,3	62,8	84,4	79,5
Total for Section IV	1469	1632	1898	3815	9551	55,4	59,3	62,8	84,4	79,5
BALANCE	2694	2743	3020	5185	11721	100,0	100,0	100,0	100,0	100,0

Source: compiled by the author on the basis of PE "DOGODA"

The composition and structure of the company's assets are presented in Figure 1.2.

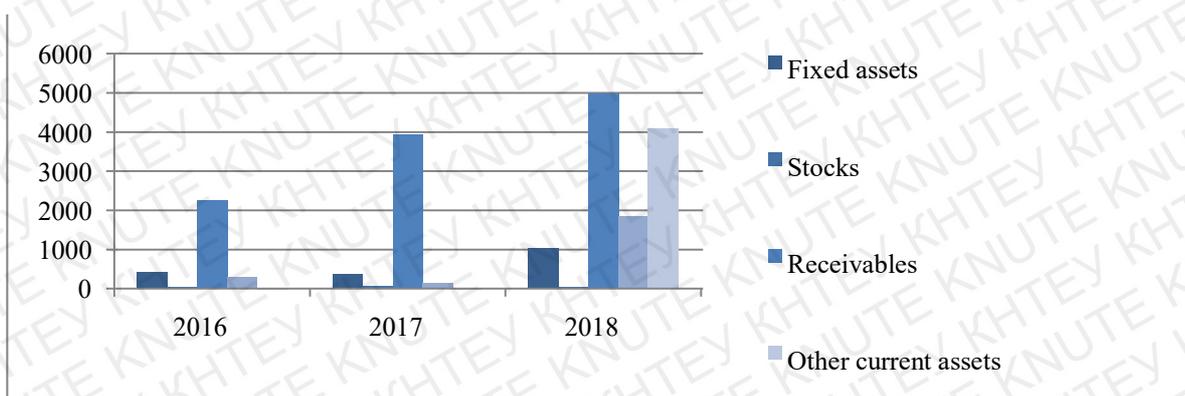


Figure 1.2 Composition and structure of assets of PE "DOGODA",
ths. UAH

The composition and structure of the company's liabilities are presented in Figure 1.3.

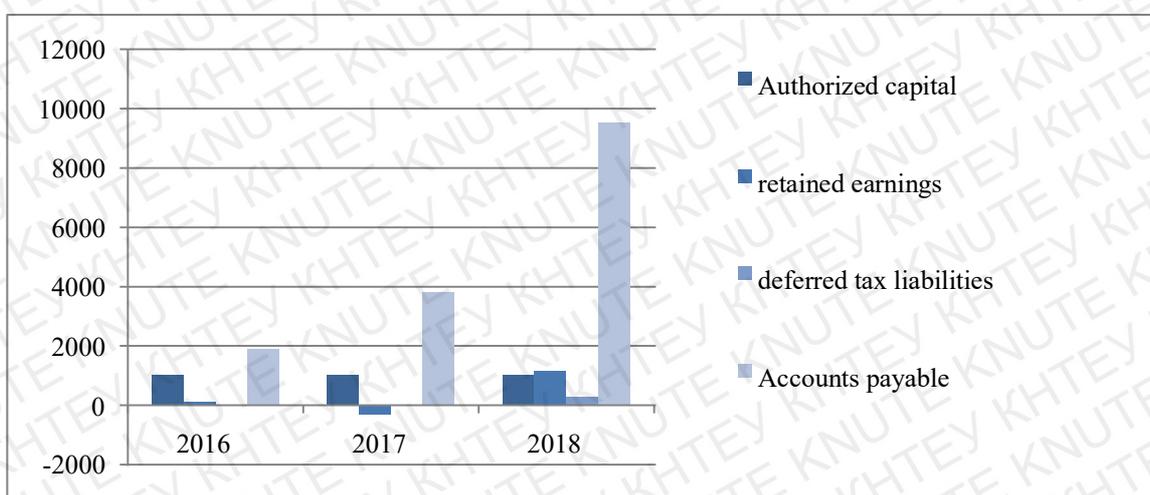


Figure 1.3 Composition and structure of liabilities of PE "DOGODA",
ths. UAH

Based on the vertical analysis, the following conclusions can be drawn: the structure of the company's assets is dominated by current assets. So, in 2016, the share of current assets was 85.6%, in 2018 - 92.0%, and in 2018 - 91.4%. This indicates the production nature of the enterprise. Accounts receivable prevail in the structure of working capital, which is assessed negatively, since it means that the company is withdrawing part of its assets from its turnover in order to lend to its suppliers. A positive trend is a significant decrease in the share of receivables from 87.2% in 2017 to 41.6% in 2018.

The capital structure of the enterprise is represented by its own and

borrowed funds. At the same time, it should be noted, that the bulk of financing falls on borrowed capital. So, the share of equity in 2018 is 18.1%, while long-term assets are 2.4%, and the company's short-term liabilities reach 79.5%. It should also be noted, that the main share of the company's liability falls on accounts payable, the amount of which at the end of 2018 amounted to UAH 9,551 thousand.

The horizontal changes in the balance of PE "DOGODA" for 2014-2018 is represented in Table 1.3.

Table 1.3

Horizontal analysis of the balance sheet of PE "DOGODA" in 2014-2018

Indicator	Absolute value, thousand UAH			Relative value, %		
	2014-2015	2015-2016	2018-2017	2014-2015	2016-2015	2018-2017
ASSETS						
I Non-current assets						
Fixed assets	-74	677	603	83,0	287,5	238,6
Total for Section I	-74	677	603	83,0	287,5	238,6
II Current assets						
Stocks	44	-26	18	233,3	66,2	154,5
Receivables	1698	1055	2753	175,7	126,8	222,8
Financial investments	-80	1615	1535	60,2	1434,7	863,7
Cash and cash equivalents	0	0	0	100,0	100,0	100,0
Other current assets	1573	6813	8386	160,9	263,9	424,4
Total for Section II	1499	7490	8989	149,6	265,7	397,6
PASSIVES						
III Equity capital						
Authorized capital	-418	1466	1048	-273,2	-379,1	1035,7
Retained earnings (uncovered loss)	-418	1466	1048	62,7	308,2	193,4
V Short-term liabilities						
Accounts payable	1917	5736	7653	201,0	250,4	503,2
Total for Section V	1499	7490	8989	149,6	265,7	397,6

Source: compiled by the author on the basis of PE "DOGODA"

Based on the presented horizontal analysis of the balance sheet of the enterprise, the following conclusions can be drawn: in 2018, compared to 2016, the balance sheet currency increased significantly (for 2 years, the change amounted to UAH 8,989 thousand) or by 238.6%. The changes occurred due to an increase in

non-current assets by UAH 603 thousand, changes in the value of current assets by UAH 8 386 thousand.

It should also be noted, that the greatest growth is observed in the indicator "Other non-current assets" (more than 25 thousand times growth). The funds in the current accounts also increased significantly.

It is also necessary to note a significant changes in the company's liability. Thus, the company's equity capital in the researched period increased by UAH 1,048 thousand or by 193.4%, and accounts payable increased more than 5 times, showing an increase of 7 653 thousand UAH.

Let's analyze the profitability indicators in Table 1.4

Table 1.4

Dynamics of profitability indicators of PE "DOGODA" in 2014-2018, %

Indicator	Indicator value				
	2014	2015	2016	2017	2018
Return on sales	21,2	23,4	25,4	28,2	57,2
Enterprise profitability	0,3	0,6	0,7	1,8	20,6
Profitability of fixed assets	12,1	13,2	15,4	52,3	168,2
Return on equity	4,5	5,6	5,9	26,8	80,5

Source: compiled by the author on the basis of PE "DOGODA"

The largest and most generalized indicator is the level of profitability of the enterprise. In 2018, profitability (20.6%) increased sharply compared to 2017 (1.8%). This was influenced by the fact, that in 2018 the company received an increase in net profit, thus we can say that in 2018 the company is profitable [49, p. 162].

Thus, it can be seen that the profitability of sales in 2018 increased significantly compared to 2017. So, if the return on sales in 2017 was only 28.19%, then in 2018 it increased to 7.2%. The profitability of fixed assets increased almost 11 times: from 5.9% in 2016 to 168.2% in 2018. There was also a significant increase in the return on equity from 5.9% to 80.5%. This means that the company has significantly increased the efficiency of using available resources in order to generate revenue and net profit.

To analyze the liquidity of the organization's balance sheet, assets are

grouped into 4 groups according to the degree of liquidity - from the most quickly converted into money to the least, while liabilities are grouped according to the urgency of payment of obligations. The grouping of items of assets and liabilities of the balance sheet of PE "DOGODA" is presented in table 1.5

Table 1.5

Analysis of liquidity of the balance sheet of PE "DOGODA" in 2014-2018,
thousand UAH

Indicator	On 31.12. 2014	On 31.12. 2015	On 31.12. 2016	On 31.12. 2017	On 31.12. 2018
A1	301	356	569	131	1 836
A2	2 242	2363	3652	3 940	4 995
A3	42	48	78	87	4 140
A4	435	456	497	361	1 038
A1+A2	2 543	2896	3987	4 071	6 831
Balance	2569	2743	3020	4 519	12 009
Liabilities	2014	2015	2016	2017	2018
L1	1 898	1988	3030	3 815	9 551
L2	0	0	0	0	0
L3	0	0	0	0	288
L4	1 122	1369	1964	704	2 170
L1+L2	1 898	1999	2986	3 815	9 551
Balance	2569	2743	3020	4 519	12 009

Source: compiled by the author on the basis of PE "DOGODA"

Table 1.5 shows, that the amount of the most liquid and quickly realizable assets exceeds the amount of the most urgent and short-term liabilities. This suggests, that the balance sheet of the company is liquid. However, in 2018, this inequality is not met, which is assessed negatively and indicates the impossibility of quickly covering current liabilities with highly liquid assets. The results of the analysis show, that the balance sheet is relatively liquid.

Thus, based on the analysis and diagnostics of financial performance, it can be concluded, that the company is financially stable and has no signs of bankruptcy. Private enterprise "DOGODA" finances its activities at the expense of borrowed funds, which is assessed negatively. Also, the company has a high rate of receivables. This suggests, that PE DOGODA does not work with its suppliers.

Most of the assets in 2017 and 2018 are accounts receivable, which is assessed negatively.

1.2. Assessment of foreign economic activity of PE “Dogoda”

The foreign economic activity of the enterprise is connected with the decision-making on entering the foreign market, the implementation of export-import operations, operations of scientific and technical exchange, production cooperation. The enterprise's foreign economic activity is associated with many factors, such as the availability of product, technology, raw materials, production capacity that can be offered to foreign consumers. Sufficient financial, production, and human resources are needed to make a decision on the choice of one or another form of foreign economic activity [3].

Decisions on the choice of a particular foreign market are influenced by the level of demand for the product, the level of competition in this market, the availability of partners, intermediaries or the ability to quickly build their own sales network. Export operations in several foreign markets require much more resources and the development of interrelated strategic actions for activities in the national and foreign markets.

Export operations involve the sale and export of goods abroad for transfer to the ownership of a foreign counterparty, and import operations, on the contrary, involve the purchase and import of goods from abroad for personal use by the enterprise in its own production, for sale within the country or export [6].

The implementation of export activities by the company involves the presence of competitive goods that can be offered on the foreign market, the presence of its own sales network or counterparties that would sell the goods on behalf of the manufacturer [2].

In order to improve the quality of goods, to make goods more competitive in world markets, the company can start import operations to purchase raw materials, components, equipment that will be used to produce goods in both domestic and foreign markets. Thus, modernization of production through the purchase of

imported modern equipment leads to strengthening the export potential of the enterprise, expands the company's ability to enter new foreign markets, strengthens the company's competitive position in national and global commodity markets [7].

The most successful Ukrainian enterprises follow a combination of import and export operations, purchase of high-tech equipment and components on foreign markets, use them in their own production, improve the quality of a competitive product and further sell manufactured goods to foreign markets. These include the PE "DOGODA".

The company uses imported high-tech equipment, the latest technologies. The company's production meets the international standards ISO 9001. Technological innovations at the enterprise are aimed at the use of resource-saving technologies, modern methods of wood processing, waste minimization.

Production is based on modern German equipment and system of production organization, logistics, business process management based on the ERP system of SAP (centralized management of all processes - sales, production, finance, logistics, personnel management). In addition, the company purchases imported components in order to improve the quality of manufactured furniture. The company's sales policy is carried out by the central office, 11 branches, 4 representative offices in other cities of Ukraine, has dealers-partners in sales in the CIS and Baltic countries.

The main principles, which the corporate policy of PE "DOGODA" is based on are:

- reputation care (reputation depends on the work of the company, so the company has a moral foundation and conducts business based on respect and care);
- responsibility (the company is responsible for the product and the quality of materials used in production);
- responsibility for the future (the use of the latest technologies minimizes the impact on the environment).

The company's social responsibility lies in harmonious, successful work with the public, partners and the environment.

The purpose of the company is mutually beneficial business and long-term cooperation with partners.

PE "DOGODA" has reliable ties with both domestic and foreign partners, creates conditions for mutually beneficial business.

The company organizes specialized conferences, seminars, round tables for the purpose of professional consulting of clients, training of the personnel.

The company's strategy is aimed at compliance with corporate standards, implementation of corporate policy and culture, providing partners with advertising and information materials.

The company exports a wide range of products: office, kitchen and residential furniture, offices, office partitions, retail equipment.

The share of exports in the enterprise is significant and ranges from 75% in 2014 to 87% in 2018. In table. 1.6 shows the share of exports in net income from sales of PE "DOGODA" in 2017-2019.

Table 1.6

The share of exports in net income from sales of PE "DOGODA"
for 2014-2018

№	Indicator	2014	2015	2016	2017	2018
1	Net income from sales of products, ths UAH	6584	7863	8546	10613	8492
2	including exports, ths UAH	4938	6212	6580	5837	7388
3	Export share, %	75	79	77	55	87

Source: compiled on the basis of enterprise data

Thus, we can say that the company "DOGODA" is an export-oriented company, that sells most of its products in foreign markets. Let's analyze the commodity and geographical structure of exports of PE "DOGODA" during 2014-2018 (Table 1.7 and Table 1.8).

Table 1.7

Commodity structure of exports of PE "DOGODA"
for 2014-2018, %

№	Nomenclature of furniture	2014	2015	2016	2017	2018
1	Office furniture	10	10	12	13	15
2	Offices partitions	19	17	17	19	22
3	Operating furniture	11	13	13	15	17
4	Office chairs and stools	13	14	13	16	18
5	Office partitions	18	17	15	16	19
6	Kitchen furniture	9	9	9	10	12
7	Residential furniture	8	10	11	12	15
8	Trade equipment	1	1	1	1	1
9	Others	11	8	8	9	13

Source: compiled on the basis of enterprise data

As it can be seen from Table. 1.7, in the structure of sales of products for export PE "DOGODA" consistently have the maximum share of offices furniture and office partitions. Thus, in 2018, they accounted for 15% and 22%, respectively.

Table 1.8

Geographical structure of exports of PE "DOGODA" for 2014-2018, %

№	Countries	2014	2015	2016	2017	2018
1	Poland	21	20	21	23	25
2	Romania	24	24	24	25	22
3	Hungary	19	19	19	18	17
4	Russian Federation	14	14	14	15	16
5	Belarus	4	4	4	4	3
6	Moldova	11	11	11	10	12
7	other countries	6	6	6	5	4

Source: compiled on the basis of enterprise data

As for the geographical structure of exports of PE "DOGODA", the maximum share for three years is made by export deliveries to Poland, Romania and Hungary. Thus, in 2018 their shares were 25%, 22%, 17% respectively.

Since, as we see, export operations occupy a huge place in the company's activities, bring a significant share of profits, the Department of Foreign Economic Relations was organized to manage the foreign economic activity of PE "DOGODA". Its main tasks include:

- conducting marketing research in foreign markets, selection and

comparison of foreign markets in which the company operates or plans to operate;

- organization of export-import operations of the enterprise;
- planning of export-import operations of the enterprise;
- determining the pricing policy of the enterprise in foreign markets;
- conducting negotiations with foreign counterparties;
- preparation and conclusion of foreign trade contracts;
- organization of the company's participation in exhibitions, fairs, presentations;
- reception of foreign partners and business trips of own specialists abroad, etc.

In order to improve the quality and competitiveness of manufactured furniture, expand the range of PE "DOGODA" carries out import operations, purchases technological equipment, shelving equipment, kitchen accessories, paints and varnishes from Italy and Switzerland, trade equipment, shelves, drawers, sinks, drying dishes appliances, accessories, furniture of well-known brands. He is also the exclusive representative of the French furniture factory Country Corner. Since the commodity structure of imports of PE "DOGODA" is quite wide and includes more than 10,000 items, we consider only the commodity and geographical structure of components purchased by the company. The commodity structure of imports of components used in the production or assembly of furniture PE "DOGODA" for 2017-2019 is given in Table. 1.9.

Table 1.9

Commodity structure of import of components
of PE "DOGODA", %

№	Nomenclature	2014	2015	2016	2017	2018
1	2	3	4	5	6	7
1	Kitchen accessories, shelves, drawers, sinks	15,7	16,1	16,2	16,3	20,6
2	Drying for ware	15,8	16,9	17,3	17,8	19,3
3	Pipes and accessories	15,9	16,3	16,3	16,3	15,2
4	Built-in appliances	31,0	30	28,7	29,8	22,9
5	Curtains for furniture	11,1	10,0	10,0	10,6	10,3

Cont. of the Table 1.9

1	2	3	4	5	6	7
6	Guides (furniture, roller, ball, Excel, sliding tables)	4,3	3,3	3,3	3,5	3,9
7	Profile	2,1	1,6	1,7	2,0	1,7
8	Other	4,1	3,6	3,5	3,6	6,3

Source: compiled on the basis of enterprise data

The share of built-in appliances over the past 5 years has decreased by almost 10%, but in the structure of import purchases, the share of kitchen accessories, shelves, drawers, sinks is constantly growing and in 2018 reached 20.6%. The share of pipes and components also increased to 15.2%, dryers for dishes to 19.3%.

Table. 1.10 presents the geographical structure of imports of components PE "DOGODA" for 2014-2018.

Table 1.10

Geographical structure of imports of PE "DOGODA" 2014-2018, %

№	Countries	2014	2015	2016	2017	2018
3	Italy	20	23	25	21	27
4	Spain	14	15	17	15	22
5	Germany	27	29	30	33	29
6	England	11	13	15	14	11
7	USA	6	7	7	8	8
8	Other countries	6	6	5	7	3

Source: compiled on the basis of enterprise data

As you can see, most components are imported from Germany and Italy, which has the maximum share in the structure of import purchases of PE "DOGODA" for 2014-2018 and ranges from 20% to 33%. These components allow to produce modern high-quality furniture that is in high demand, both nationally and in foreign markets.

1.3. Evaluation of marketing system management of PE "Dogoda"

PE "DOGODA" operates in a complex, changing marketing environment, and therefore business management is of great importance to him.

The main object of marketing activities are buyers (current or potential), but the promotion can be directed to other audiences: market partners, intermediaries, shareholders, local people. Marketing activities affect sales, competitiveness of individual goods and the reputation of the enterprise, its strategic position.

Tasks of the analysis of marketing activity:

- assess how effectively the marketing system affects the target audience;
- find out to what extent it corresponds to the nature of the goods, features of the target audience, the image of the company;
- assess how cost-effective it is;
- identify shortcomings and ways to improve marketing activities and increase the effectiveness of their actions.

Before performing this part of the analysis, it is necessary to study the relevant sections of the theory, in particular, to understand the types of promotion. In everyday life, all promotions are often mistakenly called advertising. Therefore, during the analysis it is necessary to distinguish between types of promotion, as they have different goals, capabilities, areas of application and require separate analysis. Below are questions and approximate directions of answers, with which you can give a general description of the marketing activities of the enterprise.

1. Does the company have a comprehensive program, a plan for the promotion of goods (services, activities of the entire enterprise, individual shares)?

Possible answers:

- there is a comprehensive promotion program (existing program at the enterprise);
- there are plans to promote new products on the market (give an example of such a plan of the enterprise);
- the company does not have a comprehensive program, but regularly hold the same type of activities (for example, periodically placed ads in the newspaper, etc.);
- not enough attention is paid to promotion, sometimes separate measures are taken, some measures are used.

2. How is the promotion work practically organized at the enterprise? Who deals with it, manages, plans, organizes, conducts actions. The scheme of promotion of PE "DOGODA" goods is represented in Table 1.11

Table 1.11

The scheme of promotion of goods PE "DOGODA"

Type of promotion	Activities or types of promotion	Who conducts or responsible persons	Budget and actual expenses per year, so called
Sales promotion	Sale of goods on credit	Retail department	
Comprehensive promotion, etc.	Participation in the industry trade	Advertising department, sales department	

Source: compiled by the author on the basis of PE "DOGODA"

3. With which organizations does the company cooperate in the promotion of goods (specialized advertising agencies, public organizations, government agencies)? What is this cooperation? How effective is it in terms of marketing?

4. Is advertising used at the enterprise? What types and media are used? What determines the choice of these funds?

Factors, that determine the choice of advertising media in PE "DOGODA" are:

- type of enterprise or organization (production, trade, service, specialized or multidisciplinary, commercial or non-commercial);
- the nature of the goods (consumer, industrial, single or long-term use, mass or prestigious);
- features of the target market (characteristics of buyers, segment size);
- available advertising budget (limited funds).

What are the goals of the company for advertising? How specific and thoughtful are they? Who is the target audience for promotional activities? Often companies use advertising in the tradition, "like everyone else." At the same time, neither the goals of advertising nor the target audience are clearly defined.

What is the state of awareness of the main part of the target audience? Is it

known at the enterprise? Buyers, intermediaries and others can be informed about the existence of the company, product; it is necessary to know the characteristics of the product and the company, to be friendly to the company, to prefer the brand of the enterprise; be convinced of the need to purchase this product.

On the basis of the conducted analysis the general conclusions about efficiency of work of the enterprise on advancement of the goods, about efficiency of its marketing communications are made; possible areas for improvement are suggested.

To study the marketing communication policy, it is advisable to cover the issues of the company's advertising activities, conduct a SWOT analysis, and then turn to the analysis of communication policy.

The marketing instruments are the set of tactical marketing tools that the firm uses to actually implement its marketing strategy. The strategy tells how the firm want to create customer value, build profitable customer relations, and capture value back in return. The marketing instruments consist of the tactical marketing tools used to actually produce the response the company wants in the target market. Marketing instruments consists of 4 Ps of marketing, or the 7 Ps of marketing.

According to the analysis of the company's promotion policy, the main elements of advertising technologies used in places of sale are:

- placement of bright signs at outlets with or without a light;
- use of light boxes of different shapes;
- design of shop windows and external parts of outlets
- corporate materials in a single corporate identity;
- placement of posters with images of the company's products, advantageous offers and prices for novelties;
- placement of promotional and holiday posters dedicated to seasonal events;
- use of direct sales technologies, in compliance
- customer service standards, branded clothing of sellers and staff;
- use of packaging materials with the company logo.

Therefore, Table. 1.12 shows the selected for analysis tools of marketing activities and their share in the total marketing costs of the enterprise in 2018 and 2019.

Table 1.12

The structure of costs of marketing activities of PE "DOGODA"
in 2018-2019

Tools	2018		2019		Absolute deviation, 2019/2018
	The amount of expenses on tool, UAH	The share of costs, %	The amount of expenses on tool, UAH	The share of costs, %	
Signs and lightboxes	23000,4	10,38	38900,3	12,88	15899,9
Showcases and exterior design	76409,6	34,49	66345,8	21,96	-10063,8
Promotion on Instagram	8000	3,61	8000	2,65	0
Posters	2450,5	1,11	3120,3	1,03	669,8
Small postcard materials	6123,5	2,76	7311	2,42	1187,5
Site promotion	11000	4,96	11000	3,64	0
Branded packaging materials	94567	42,68	167435	55,42	72868
Total	221551	100	302112,4	100	80561,4

Source: compiled by the author on the basis of PE "DOGODA"

It should be noted, that the amount of costs for certain tools of advertising technology take into account the various components. In particular, the cost of element №1 ("Signs and light - boxes") includes the cost of development, manufacture, installation and maintenance of these objects by the company, because these costs are borne by the company itself. This costing system also applies to elements №2, №4, №5 and №7 ("Showcases and exterior design", "Posters", and "Branded packages"). As for the tool " Small postcard materials", it requires costs in the form of organizational costs, remuneration of promoters, the cost of products intended for tasting, the cost of creating and distributing

promotional materials. To determine the amount of costs for the element №6 ("Direct sales"), take into account the remuneration of sellers and staff, the creation and manufacture of branded clothing for staff.

Therefore, based on the results of a survey of specialists and specialists, we determine the average assessment of the importance of each element as of 2018 (Table 1.13.) On a five-point scale, where 5 is the most important element and 1 is the least important.

Table 1.13

Consumer survey results in 2018

Experts	1	2	3	4	5	6	7	Average value
Signs and light boxes	3	5	3	3	5	4	5	4
Showcases and exterior design	2	4	5	5	5	5	2	4
Promotion on Instagram	3	3	5	5	5	5	5	4,43
Posters	2	3	3	3	5	5	2	3,29
Site promotion	5	5	5	5	5	5	3	4,71
Branded packaging materials	5	4	4	5	5	5	3	4,43

Source: compiled by the author on the basis of PE "DOGODA"

Since it was proved that such a system of surveys is reliable, we use the assessments of experts on the importance of merchandising tools as of 2019, taking into account the changes, that have occurred in the marketing environment of the enterprise (Table 1.14).

Table 1.14

Consumer survey results in 2019

Experts	1	2	3	4	5	6	7	Average value
Signs and light boxes	5	3	4	5	3	4	5	4,14
Showcases and exterior design	5	5	5	5	5	5	5	5,00
Promotion on Instagram	5	3	4	5	3	4	5	4,14
Posters	5	5	5	5	5	5	5	5,00
Site promotion	5	5	5	5	5	5	5	5,00
Branded packaging materials	5	3	4	5	3	4	5	4,14

Source: compiled by the author on the basis of PE "DOGODA"

The basis of the study of any process is SWOT-analysis as a method of strategic planning, which helps to identify factors of internal and external environment and divide them into four categories: strengths, weaknesses, opportunities, threats.

To conduct a SWOT-analysis of PE "DOGODA", first of all, it is necessary to outline the factors of influence. In addition to the factors covered in the previous section, it is advisable to summarize the factors of the industry in which the company operates.

The current state of the industry, which includes the activities of PE "DOGODA" is characterized by the following factors:

- lack of significant state support for domestic producers;
- great competition;
- insufficient funding of programs to help entrepreneurs in order to improve product quality and reduce costs;
- insignificant volumes of production;
- almost complete lack of focus on the foreign market;

- a significant number of imports in the industry;
- low quality control;
- lack of leasing schemes for the purchase of machinery and technology in Eastern Europe.

To substantiate the significance and level of influence of individual factors or their groups, it is necessary to attribute all the studied factors to positive or negative ones. Thus external and internal factors need to be analyzed in their interrelation and dependence.

The SWOT-analysis of PE "DOGODA" should be presented in the form of a table (Table 1.15).

Table 1.15

SWOT-analysis of PE "DOGODA"

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> - a well-known trademark of the company and which is now the main factor in the successful promotion of products; - availability of a wide range of products; - despite the problems of renewal and succession of personnel, it is possible to gradually modernize and update technologies; - mastered modern systems of automated production. 	<ul style="list-style-type: none"> - lack of especially popular products in the range; - negative trends in recent times, and especially the political uncertainty of recent years, causes the emergence of potential customers additional financial requirements; - due to the still high level of secondary equipment it is not possible to form an efficient network.
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> - improving product quality in relation to consumer demand; - reducing the share of quality, used equipment in the secondary market will increase sales; - reduction of terms of production will allow to receive a strong competitive advantage and to increase a market share of the enterprise; - improving product quality. 	<ul style="list-style-type: none"> - attempts of foreign firms to enter the national market and increase in imports of products; - the lack of finally formed and tested in terms of industrial production of technical solutions.

Source: compiled by the author on the basis of PE "DOGODA"

Thus, the SWOT-analysis revealed the following threats and weaknesses of the enterprise:

- high competition in the industry;
- lack of decent advertising of the company's products;
- problems with sales channels.

The company needs to develop a marketing strategy, which should be based on conquering the market and maintaining product quality.

To strengths of PE "DOGODA" we can refer: a well-known trademark of the company and which is now the main factor in the successful promotion of products; availability of a wide range of products; despite the problems of renewal and succession of personnel, it is possible to gradually modernize and update technologies; the company since its inception has formed a virtually closed production cycle (this allows in the conditions of the not yet formed market of separate directions of services, to reduce dependence on external negative changes; mastered modern systems of automated production).

Weaknesses of PE "DOGODA": the absence in the range of especially popular products, the presence of which would already allow to fight for access to new markets and increase the share of the company in the "old" and "new" markets; negative trends in recent times, and especially the political uncertainty of recent years, causes the emergence of potential customers additional financial requirements: letter of credit form of payment, bank guarantee, payment upon delivery, including with deferred payment. The company does not have sufficient working capital, etc. assets to fully meet the requirements. This in turn leads to additional difficulties in competition; due to the still high level of secondary equipment it is not possible to finally form an efficient network.

Opportunities of PE "DOGODA": improving the quality of products in connection with growing consumer demand will allow both to increase sales and increase market share of the enterprise; reducing the share of quality, used equipment on the secondary market will increase sales: reduction of terms of

production will allow to receive a strong competitive advantage and to increase a share of the market of the enterprise; improving the quality of products, which, even with a certain lag behind modern foreign counterparts, at a lower price of some goods will have an equal competitive position with foreign counterparts.

Threats of PE "DOGODA": a possible alliance of a number of well-known manufacturers on the market with equipment manufacturers, which will make the cost of production lower; attempts of foreign firms to enter the national market and increase in imports of products.

The main competitors of PE "DOGODA" are LLC "DSL-2010" and LLC "Manzana". To compare PE "DOGODA" with competitors, these companies were singled out according to their advantages. Quantitative and qualitative indicators characterizing competitors were selected for comparative analysis.

Table 1.16

Market segmentation by main competitors (from 1 to 5)

Factors of competitiveness	PE "DOGODA"	"DSL-2010"	Manzana
Production quality	5	5	4
Company reputation	4	3	1
Price	5	4	5
Discount system	5	3	4
Additional services	3	0	0
Promotion	3	3	
Deadlines	4	5	5
Customer base	3	3	3
Total score	32	26	22

Source: compiled by the author on the basis of PE "DOGODA"

Based on the analysis, the following conclusions can be drawn: PE "DOGODA" has a high quality of service, a flexible system of discounts that ensures a stable position in the market.

The following parameters were selected as comparative activities of PE "DOGODA" and the main competitors.

Table 1.17

Assessment of competitive strength of PE "DOGODA" and main competitors

Factors of competitiveness	PE "DOGODA"	"DSL-2010"	"Manzana»"
Goods			
Quality	4	5	4
The prestige of the brand	3	5	4
Additional Services	4	3	3
Price			
For sale	5	4	5
Percentage discount on the price	5	4	4
Product promotion			
Advertising	2	4	2
Propaganda	2	3	2
Total score	25	28	24

Source: compiled by the author on the basis of PE "DOGODA"

Thus, the disadvantage of the activity is poorly developed marketing activities. There is no purposeful segmentation of consumers, the program of advertising of production at the enterprise is insufficiently developed. PE "DOGODA" need to pay attention to the image.

CONCLUSION TO SECTION 1

Private enterprise "Dogoda" was established by the decision of the citizen of Ukraine Pavlenko A.A in the city of Poltava by the order of the head of the Poltava city administration. The main activity of the company is the production of wooden building structures and solar products.

The organizational structure of the enterprise is linear. Under the conditions of this structure, management influences are divided into linear (mandatory) and functional (recommendatory).

Thus, based on the analysis and diagnostics of financial performance, it can be concluded, that the company is financially stable and has no signs of bankruptcy. Private enterprise "DOGODA" finances its activities at the expense of

borrowed funds, which is assessed negatively. Also, the company has a high rate of receivables. This suggests that PE DOGODA does not work with its suppliers. Most of the assets in 2017 and 2019 are accounts receivable, which is assessed negatively.

SWOT-analysis revealed the following threats and weaknesses of the enterprise:

1. high competition in the industry;
2. lack of decent advertising of enterprise products;
3. problems with sales channels.

The company needs to develop a marketing strategy, which should be based on conquering the market and maintaining product quality.

The analysis of the activity of PE "DOGODA" allows to determine the priority factors influencing the effectiveness of marketing management.

SECTION 2. AREAS OF INCREASING EFFICIENCY OF MARKETING SYSTEM MANAGEMENT OF PE “DOGODA” AS A SUBJECT OF FOREIGN ECONOMIC ACTIVITY

2.1 Substantiation of directions for increasing efficiency of marketing system management of PE “DOGODA”

In the first section of the final qualifying paper an analysis of the organization of marketing management at the enterprise PE "DOGODA" was represented. The results of the analysis show, that the situation at the enterprise is quite typical for Ukrainian enterprises at this stage of economic development in the country.

From a methodological point of view, the reason for all these shortcomings and omissions is the misunderstanding and ignoring of the company's management the role and place of marketing in enterprise management, negligence in the process of strategic planning. The main and decisive measure to overcome the current situation should be the formation of a single marketing service consisting of highly qualified marketing specialists and the subsequent organization with its help to manage the marketing activities of the enterprise. The main shortcomings in the organization of PE "DOGODA" and the reasons for their presence are set out in table. 2.1.

Table 2.1

The main shortcomings in the organization of PE "DOGODA"
and their causes

The main disadvantages	Reasons for availability
Lack of a single marketing service at the enterprise and purposeful activities in the field of marketing management	Inattentive attitude of the management of the issue, misunderstanding of expediency and overload
Lack of clear strategic goals and plans	
Management's focus on the outdated marketing concept of "intensification of commercial efforts"	

Cont. of the Table 2.1

Lack of a unified methodological approach to the marketing concept of the enterprise	Absence of the head of the marketing department or the person responsible for it
Lack of marketing management planning, in particular a marketing plan, a clearly defined marketing strategy	
Underdevelopment of the marketing information system of the enterprise	Lack of a competent specialist who could solve these issues
Lack of a well-established system of marketing and strategic analysis of existing activities, products promoted by the company, and prospects	
Absence of a system of marketing control, in particular control of quality of work of food crews	Lack of clearly defined personnel policy
Low qualification of sales agents	
Lack of a unified policy in the field of development and improvement of the company's goods and services	Placing responsibility for these areas on supervisors who are not competent enough to address these issues
Insufficient activity of the enterprise in the field of advertising and sales promotion, non-use of all available opportunities for the company's development, non-use of new promising sales channels	

Source: compiled by the author on the basis of PE "DOGODA"

Restructuring of the organizational structure and system of internal management should: help to strengthen the marketing orientation of management as a means of achieving strategic goals and mission of the enterprise; to promote the solution of long-term strategic tasks through specific practical steps, to ensure the involvement in the creative search for the maximum amount of intellectual potential and thus prepare the ground for timely anticipation of market needs and the creation of new consumer properties and products; strengthen the position and competitiveness of the enterprise in foreign and domestic markets.

There is a direct relationship between the level of marketing organization and the quality of management decisions aimed at forming the production program of the enterprise, its economic strategy in the field of pricing, sales promotion of finished products, communication strategy, development and development of new products.

Therefore, for the adoption and implementation of the marketing program for individual products, turnover and the enterprise as a whole is important to

coordinate the activities of services that form management decisions at different levels. Coordination of departments and services is based on the relationship of goals to achieve the main purpose (mission) of the enterprise.

It should be taken into account the fact, that the company, pursuing ineffective marketing and product policies, promotes some products that do not lead to the expected results and are not profitable. Reorientation of sales and marketing efforts of product marketing teams to sell and promote promising products will increase the profitability of the enterprise, increase the return on employee efforts, free up additional human resources for the development of new markets, products, sales channels and more. Therefore, it will justify commercial efforts to restructure and restructure the organizational and marketing structure of the enterprise. Also, advertising the services of the enterprise among commercial enterprises will attract new customers and increase the company's profits.

Despite the fact that the company does not have a single marketing service, marketing functions are performed by different departments, as their implementation is essential for any commercial and non-commercial enterprise. This position is based on the very definition of marketing as such: marketing - a type of human activity aimed at meeting the needs and wants through exchange. The algorithm for reorganizing the organizational structure of the enterprise is given in Table. 2.2.

The first step towards creating a marketing service in the enterprise is to determine its system of organization. The system of general organization on a geographical basis, as such, was justified. The product organization of marketing activities of the marketing service is also justified and brings significant profits. But the lack of clear management and marketing analysis in the company makes the efforts of marketers "scattered" and "unfocused". Therefore, the appointment of a Deputy Director of Marketing will help to address these issues.

Table 2.2

Algorithm for reorganizing the organizational structure
of the enterprise

Stage of reorganization	The person who performs
Analysis of the enterprise management system and the existing organizational structure	Management of the enterprise
Identifying possible ways to reorganize the organizational structure	Management and heads of product marketing teams
Definition of the system of organization of marketing service	
Reorganization of the organizational structure (creation of a marketing service)	
Distribution of powers	Head's assistant
Division of responsibilities	
Coordination of departments and services	Heads of individual departments
Checking the relationship and functioning	

Source: compiled by the author on the basis of PE "DOGODA"

Since management cannot develop all the decisions down to the smallest detail, it must delegate certain powers to the lower departments or give them a wide degree of freedom in decision-making. Taking into account the requirements for the division of responsibilities and building organizational structures, the characteristics of the responsibilities of employees of PE "DOGODA", participating in the marketing activities of the enterprise, after the reorganization will have the form described in Table. 2.3. This eliminates the shortcomings of the previous structure and optimizes the distribution of rights and responsibilities.

Table 2.3

Characteristics of the planned functional responsibilities of employees of PE
"DOGODA" involved in marketing activities

Position	Functional responsibilities
Director	General Director of the enterprise. Manages the enterprise. Manages the work of the Deputy Director, Accounting, Branch Directors, Deputy Director. Concludes contracts with suppliers. Develops the general strategy of the enterprise. Manages the financial policy of the enterprise.
Head's assistant	Manages and coordinates the work of marketing departments, warehouse, secretariat, commodity experts. Strategic decisions in the field of sales, marketing and assortment policy.

Cont. of the Table 2.3

Head of marketing department	Development, analysis, correction of marketing, product and sales strategy and policy. Organization and control of marketing information system, marketing analysis and audit system, control system.
Supervisor	Coordinates the supply of goods from the assigned product group, does not assume their shortage or unjustified excess in warehouses; optimizes the range. Participates in sales planning and planning of advertising and marketing activities.
Merchandiser	Organizes and personally manages sales of goods by the method of direct delivery to retailers. Ensures the achievement of the set targets. Participates in marketing analysis. Prepares plans for advertising and marketing campaigns to promote brands, according to customer applications and organizes them. Provides support and development of the existing customer base. Plans, organizes and controls the work of finding and attracting new customers. Performs marketing research and provides other paid marketing services, as needed and at the request of the marketing department.
Sales agent	Maintains and develops the customer base, sells products to customers of the enterprise according to the approved price list. Provides an aggressive sales policy in the assigned territory (market sector). Provides fulfillment of all conditions of the concluded contracts by the enterprise in a part of a complete set of the order, delivery, unloading of the goods, carrying out calculations and reclamation work. Provides progressive growth in sales to key customers, the presence in the retail network of a full range of products.
Warehouse manager	Provides acceptance of goods in the warehouse of the enterprise, their placement, storage, preparation for shipment, shipment; provides storage of goods, accounting and reporting; manages warehouse staff, foremen, team of loaders; manages the acceptance of goods; works with reporting documentation. Coordinating the supply of goods does not involve a shortage or unjustified excess in warehouses.

Source: compiled by the author on the basis of PE "DOGODA"

There is a direct relationship between the level of marketing organization and the quality of management decisions aimed at forming the production program of the enterprise, its economic strategy in the issues concerning pricing, sales promotion of final products, communication strategy, development and development of new products. Therefore, for the adoption and implementation of the marketing program for individual products, turnover, and the enterprise as a whole is important to coordinate the services that form management decisions at different levels. Coordination of departments and services is based on the relationship of the goals of functioning in achieving the main goal (mission) of the enterprise.

2.2 Development of the set of measures to increase efficiency of marketing system management of PE “Dogoda”

The reorganization of the organizational structure will preserve the geographical and product internal principles. Geographical structure of marketing management, in which marketing professionals, primarily sales, are grouped by geographical area. Such an organization gives them the opportunity to more effectively organize work in a particular area, to communicate directly with consumers. Often such an organization of marketing services is called "regional" or "territorial".

Product (commodity) organization of the marketing department is an organizational structure of marketing management, where the development and implementation of marketing strategies and current plans for a particular product or group of products is responsible for the product manager to whom employees perform all necessary marketing functions.

Based on the study and analysis of the enterprise, Figure 2.1 shows the proposed organizational structure (shows the main management links).

Thus, the company creates a marketing department. In fact, the marketing director heads product marketing teams, commodity experts and marketers. The accounting department, the deputy director for commercial issues and the directors of the branches are directly subordinated to the director. The Deputy Director heads the marketing department, product marketing teams, warehouse. secretariat, and commodity experts.

Such a structure is quite justified in our case and remains unchanged. Its use can be considered appropriate if the company operates in different geographic markets that have their own characteristics. In addition, the use of such an organizational structure makes it possible to organize the sale and promotion of goods taking into account the specifics of each market or, say, to adapt the overall strategy for the promotion of goods to the characteristics of regional markets. It is also possible to organize and conduct marketing research, product testing in certain

markets.

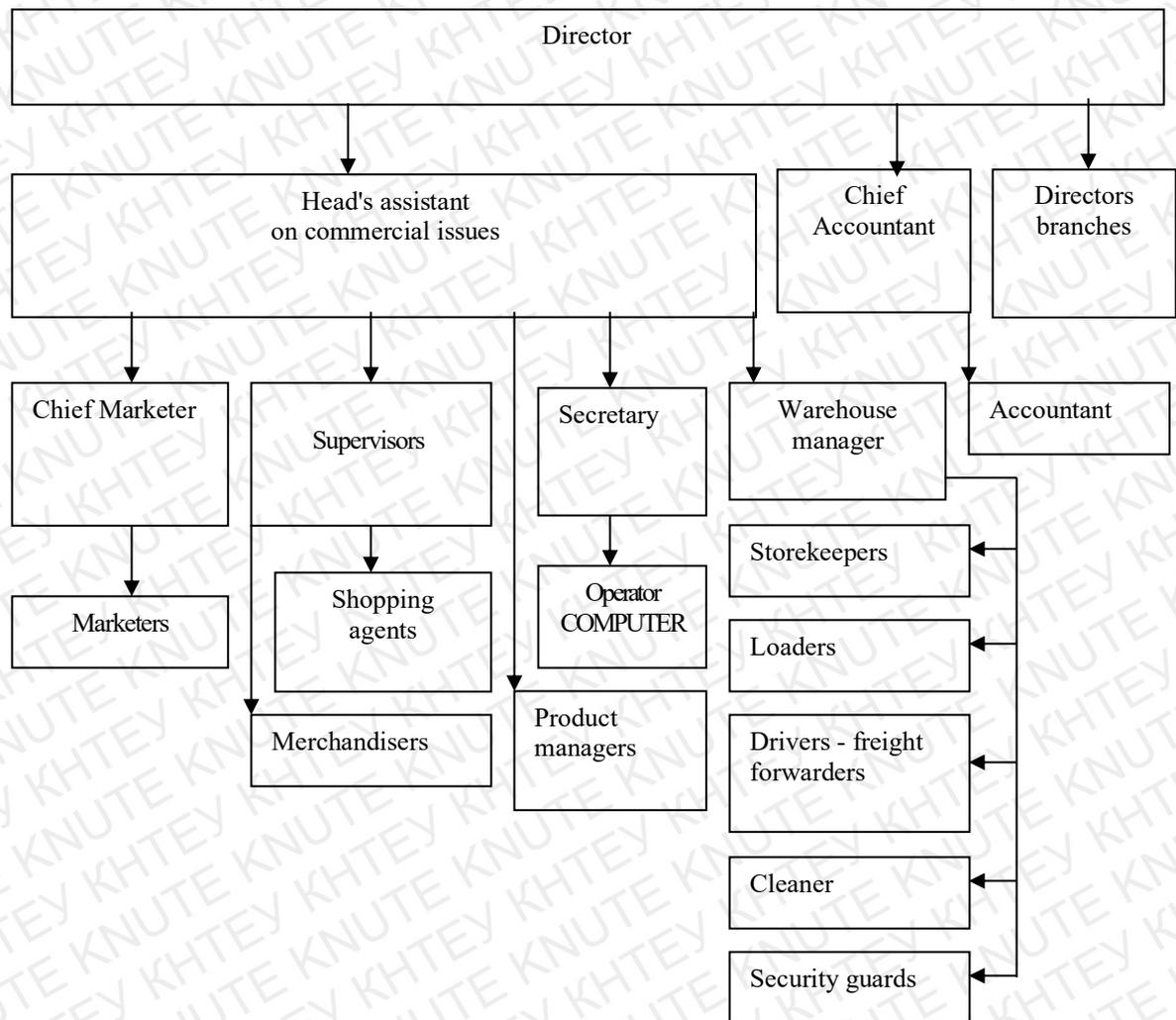


Figure 2.1. Reorganized organizational structure of PE “DOGODA”

All activities of the marketing and sales department should be divided into separate areas, the main of which are:

- conducting marketing research for each type of product in the range of analysis and forecast of market structure for certain types of goods, analysis and forecast of market capacity for each product, analysis of competitors' products, analysis of prices of goods and products;
- analysis of consumer requirements and claims;
- determination of competitiveness in the markets of Ukraine, preparation of analytical reviews and forecasts of development or reduction of sales of specific types of products, formation of demand;
- drawing up of annual, quarterly and monthly plans of realization of production, proceeding from the approved plans concerning volume and the

nomenclature, conducting control and the account of performance of contractual obligations on delivery;

- presentation of claims and penalties to customers for violation of the terms of contracts;
- development and implementation of measures to generate demand through advertising and exhibition activities; development of material incentives aimed at both buyers and sellers, the use of different levels of prices, loans, discounts, etc.;
- ensuring the sale of products in quantities sufficient for reproduction;
- concluding contracts for the supply of products;
- scientific and technical information: organization of search, analytical processing of reference and information fund, preparation for publication of materials.

The need to perform these functions at the company justified the proposal to create a position of chief marketer at the company PE "DOGODA" and the establishment of a marketing department, that will perform the above functions and provide marketing, information and consulting services to all clients.

The need to reorganize the existing system of marketing information necessitates the use of electronic management system in marketing, i.e. CRM (Customer Relationships Management).

The system will contain data on the availability of goods in the warehouse, receipt of payment, database of customers and suppliers and complete information about them via GPRS, provide work with it for every employee of the company from anywhere in the city, will accept and will register applications for registration and shipment of goods.

The main characteristics of CRM: marketing information is always available to the whole company and is constantly used; the company has detailed information about customers, which is always available at all points of contact with customers; the employee must have access to the customer information system wherever he is.

The main goal of such a strategy is to understand the client and manage the

client's communication with the company. To do this, it is necessary to get the most complete information about all customers of the company and integrate its business information into one stream. In this case, no matter where the client applies to the company, any employee will be able to respond to any customer request by logging into the database. But the most important purpose of creating such a database is the possibility of immediate action based on available information for the company. The CRM system is indispensable because it allows to measure the effectiveness of the actions taken. The system can calculate how much effort and investment was invested in the project and how justified it was. CRM has the principle of active use of data to maximize customer satisfaction.

To determine the objective it is necessary to provide the management of marketing activities at the enterprise, the study of the prerequisites, that affect the need to apply the management of marketing activities at the enterprise within analysis - these are the defining prerequisites, decisive and significant. They allow to determine the need for the application of marketing management in the enterprise, to form the point of view of management and staff on the role of marketing and forms of its application.

This analysis of the enterprise allows you to determine the type and size of resources needed for investment in marketing to improve the efficiency of the enterprise and the payback of marketing activities. With the help of analysis and calculation results it is possible to choose the optimal form of marketing implementation in the enterprise.

Appointment to the position of head of the marketing department directs and coordinates the work of all marketing and product teams. The manager will organize timely analysis and monitoring of the company's marketing strategy and product strategy by product groups. Analysis by BCG and SWOT - analysis will reveal promising and unpromising areas. This will provide an opportunity not to spend money and resources on the promotion of low-profit product groups, but to focus on highly profitable and promising.

The marketer develops a system of marketing control, i.e. a system of

preparation of corrective actions depending on the values and causes of deviations of actual indicators from the planned ones. Introducing control over the implementation of the developed marketing plan and sales plan, should be developed on a monthly basis. Introducing control over the dynamics of profits together with causal analysis – on a weekly basis. Introducing a system of control over information that could be used for strategic purposes. Restrict access to information on the state of markets, detailed sales dynamics, results of marketing research and provide it to the head of the enterprise, his deputy, and the head of the marketing department.

Optimizing the marketing communications system by implementing a customer communication system using the mobile standard GPRS with order transfer and communication with the warehouse in order to provide information about the availability of goods at the moment and save time for relocations of the sales agent just for that. The main blocks of the information system are given in table 2.4.

Table 2.4

The main blocks of the CRM information marketing system
for PE "DOGODA"

Type of system unit	The essence and purpose
Internal reporting system	Collection and classification of information about the internal state of operating systems: volume, costs, sales, profits, etc.
Intelligence marketing system	Observation of the market and competitors: strategy, nomenclature of those sold and goods bought by competitors, market share controlled by competitors, pricing trends, etc.
Marketing researches	Identifying and forecasting trends in industries and markets, studying competitive situations and problems
Support for marketing decisions	System of mathematical and analytical methods for solving complex problems using computers

Source: compiled by the author on the basis of PE "DOGODA"

It is estimated that up to 20% of working time sales agents are forced to spend on moving, obtaining information in the warehouse about the availability of

goods, calls to customers in this regard. E-mail applications from stores are not used due to the need for visual contact of the sales agent in the process of placing an order with employees of the trade institution, promoting new products, promotions, little-known products, informing sellers and training the latter to work with these products. As a result, there is an overload of computer set operators, who are forced not only to draw up documentation for the goods, but also to constantly provide background information on the availability in stock of a certain variety of goods.

A marketing information system is a set of personnel, equipment, procedures and methods designed to collect, process, analyze and distribute timely and reliable information needed to prepare and make marketing decisions. Conceptual model of the planned system of marketing information (marketing information system) of PE "DOGODA". presented in Figure 2.2.

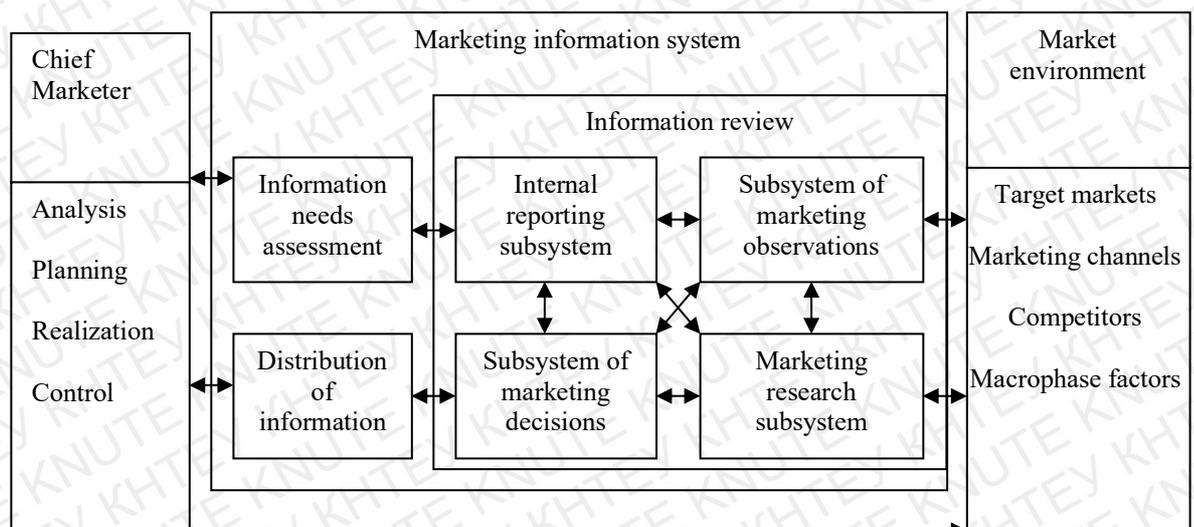


Figure 2.2. Conceptual model of the marketing information system of PE "DOGODA"

The introduction of a mobile application from the communication system thus frees up additional human resources of two people to work on an additional type of goods or transfer sufficiently qualified to the marketing department of the company, which will increase the payback of the project.

The development of this system and its implementation, according to preliminary estimates, will cost 4000 UAH. Dismissing only one employee will

save about UAH 12,000 per year on wages and taxes. This covers the cost of developing and implementing this system. The remaining about 8000 UAH will allow to compensate communication costs by means of GPRS to sales agents monthly on 35,0 UAH on a mobile phone.

2.3 Forecast of the offered measures effectiveness

In the process of research it is necessary to provide the forecast of the offered measures effectiveness. Table 2.5. represents plan of recommendations to be implemented at the enterprise in order to increase the efficiency of enterprise management and improve the results of its activities

Table 2.5

Plan of recommendations to be implemented at the enterprise in order to increase the efficiency of enterprise management

Name and the content of the event that is offered	Responsible for implementation of the event	Terms implementation	Expenses, UAH	Economic and other types of effects, UAH
Reorganization of the organizational structure of the enterprise participating in marketing activities (hiring new employees, moving around the department)	Director, Deputy Director	During 2021	-	Increasing labor productivity
Introduction of electronic management system in marketing	Head's assistant	3rd decade of 2021	40000	Savings of UAH 12000 for a year;
CRM (Customer Relationships Management)	Head of Marketing	During the year	43800	3500 UAH to trading agents on the account

Source: compiled by the author on the basis of PE "DOGODA"

Given the above data and calculations, we can say about the probable effectiveness of the proposed changes. Introducing new promotional activities can

almost double enterprise profits. And the reorganization of the organizational structure of the enterprise involved in marketing activities will help to conduct the work of the marketing department more effectively and improve communication between employees and external relations.

Calculation of the costs on providing an advertising company with additional marketing services offered by the company is represented in Table. 2.6.

Table 2.6

Calculation of the costs on advertising in the media for the future period

Type of the publication	The cost of advertising, thousand UAH
Advertising in Internet search engines - publications, contextual advertising on the Internet, thousand UAH.	5,8
Advertising in the magazine "Marketing and Advertising"	12,0
Advertising in the magazine "Marketing in Ukraine"	11,0
Advertising in the magazine "Business"	15,0
Total	43,8

Source: compiled by the author on the basis of PE "DOGODA"

Thus, the cost of the advertising campaign will amount to 43.8 thousand UAH for the planned year.

The most common problems of strategy implementation include:

- unpredictable environmental factors;
- low coordination of actions between different structural subdivisions of the enterprise;
- determining the time needed to implement the strategy and reduce over time the attention to the implementation of the strategy;
- discrepancy of the available qualification of the personnel with necessary competence to implement the strategy;
- inefficiency of the existing information systems for monitoring the implementation of strategies.

The main problems with the implementation of strategies can be overcome as follows:

- to adapt the management system and organizational structure of the enterprise, allocating areas of responsibility for achieving goals and decision-making and normalizing business processes;
- to determine the indicators of monitoring the implementation of the strategy and their control systems, which ensure the coordination of actions of different units;
- actually, implement the strategy: the company must carry out operational activities in accordance with the planned stages of strategic marketing planning;
- carry out current monitoring and adjustment of the strategy in accordance with a balanced system of indicators and strategic plans.

To ensure the effectiveness of the marketing product strategy at PE "DOGODA" it is proposed to use the following measures:

- to develop a clear system of targets, focusing PE "DOGODA" on achieving the goal set in the strategy;
- to create a system of management motivation, stimulating management to achieve the goal;
- to make appropriate changes in the organizational structure of PE "DOGODA";
- to provide PE "DOGODA" management with the necessary resources in accordance with the approved strategy.

After the introduction of an improved strategy of change, the company "DOGODA" received the maximum value of profit. Its value amounted to UAH 4577.3. Prior to the introduction of the improved system, this value was UAH 3,521. The economic effect of security is UAH 1,056.3

These measures led to an increase in total revenue of the enterprise by almost 40% and amount to UAH 17,026.6, from UAH 43,658. up to UAH 60,684.6.

Now it is necessary to provide a forecast of changes in 2020-2021. First of all, we will make a forecast of the financial results of PE "DOGODA" (Table 2.7).

Table 2.7

A forecast of the report of financial results of PE "DOGODA", ths. UAH

Indicator	2018 (Fact)	2019	2020 (Plan)	2021 (Forecast)
Net income from sales of products (goods, works, services)	8492	8965	7130	7880
The cost of goods sold	3633	3853	3960	4120
Gross profit	4859	5060	5170	5660
Administrative expenses	3219	3340	3560	3760
Selling expenses	1640	1840	1940	2010
Net financial result: profit	1746	1950	2350	2950

Source: compiled by the author on the basis of PE "DOGODA"

From the data of the report on financial results (Table 2.7) growth of indicators of income, sales, gross profit and financial results from operating activity is visible. However, compared to 2017, the increase in income in 2021 is 28.1%, the growth of gross profit by 2017 is 41.7%, the growth of operating profit - 122.5%. The cost in 2021 compared to 2017 is + 24.7%.

CONCLUSIONS SECTION 2

The reasons for the shortcomings of the company, such as improper attitude of management to the issue of strategic planning and marketing, management overload, lack of competent marketing specialist, placing responsibility for these areas on supervisors who are not competent enough to address these issues can be eliminated by implementing the system management of marketing activities of the enterprise.

It is necessary to create and implement a system of marketing control, optimization of the system of personnel training and personnel policy of the

enterprise. Due to the creation of the position of head of the marketing department, the share of marketing functions performed by supervisors - heads of product marketing teams will pass to the marketer and then to the created marketing department. Saved time, supervisors will be able to conduct weekly training two-hour seminars for their employees.

The need to reorganize the existing marketing information system necessitates the use of electronic management system in marketing, i.e. CRM (Customer Relationships Management) using the mobile standard GPRS, gives a constant and local opportunity to use databases of buyers, suppliers, competitors, customs and accelerate customer service by increasing profits.

All strategic measures to reorganize the structure of marketing management, re-profiling the marketing activities of some employees of the enterprise must be mutually agreed and coordinated, because the effectiveness of marketing management depends on the coordination of these actions.

CONCLUSION AND PROSALS

Private enterprise "Dogoda" was established by the decision of the citizen of Ukraine Pavlenko A.A in the city of Poltava by the order of the head of the Poltava city administration. The main activity of the company is the production of wooden building structures and solar products.

The organizational structure of the enterprise is linear. Under the conditions of this structure, management influences are divided into linear (mandatory) and functional (recommendatory).

Thus, based on the analysis and diagnostics of financial performance, it can be concluded that the company is financially stable and has no signs of bankruptcy. Private enterprise "DOGODA" finances its activities at the expense of borrowed funds, which is assessed negatively. Also, the company has a high rate of receivables. This suggests that PE DOGODA does not work with its suppliers. Most of the assets in 2017 and 2018 are accounts receivable, which is assessed negatively.

SWOT-analysis revealed the following threats and weaknesses of the enterprise:

1. high competition in the industry;
2. lack of decent advertising of enterprise products;
3. problems with sales channels.

The company needs to develop a marketing strategy, which should be based on conquering the market and maintaining product quality.

The analysis of the activity of PE "DOGODA" allows to determine the priority factors influencing the effectiveness of marketing management.

Thus, marketing today is becoming a very promising industry. Managers need to understand that there is no point in doing something that no one will ever buy, so it is necessary to have people in your staff who know and understand the needs of the population. This is the only way to ensure stable growth of the company's profits and take a worthy place in the international sphere of economic

relations.

Analyzing the current situation at the company, we can say that the company operates quite efficiently, but at the same time there are quite a number of problems that prevent it from working effectively and compete at a fairly high level with its competitors. To solve this problem, based on the analysis, "DOGODA" is proposed to develop a number of necessary strategic changes.

In our case, the company's management is invited to make such strategic changes as restructuring, because restructuring is the implementation of organizational, economic, financial, economic, legal, technical measures aimed at increasing the competitiveness of the enterprise and increase its value, can lead to financial recovery and increase in activity.

The developed strategy should include the creation of a marketing service, the development of a perfect pricing policy, as well as the gradual introduction of progressive sales methods and other methods that can lead to increased profits.

But, as experience shows, significant changes in the strategic orientation of the enterprise inevitably cause resistance within the organization. In our case, the most effective method to reduce staff resistance to change is to involve employees in the project, with partial incentives and support, and so on. These methods will interest participants in making changes, will give them an incentive in exchange for support that will help achieve the goal of the enterprise.

After the introduction of an improved change strategy, the maximum value of profit was obtained at DOGODA.

Proposed measures leads to the growth of income, sales, gross profit and financial results from operating activities, growth of income from sales of products "DOGODA".

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APPENDIX A

Enterprise: PE "DOGODA"
 Address: Poltava
 Unit of measurement: thousand UAH

Balance sheet (Statement of financial position)

Assets	Line code	31.12.2018	31.12.2017	31.12.2016	31.12.2015	31.12.2014
1	2	3				
I. Non-negotiable assets						
Non-material assets	1000					
initial value	1001					
accumulated depreciation	1002					
Incomplete capital investments	1005					
Fixed assets	1010	1038	361	435	398	356
initial value	1011					
wear and tear	1012					
Investment Property	1015					
Long-term biological assets	1020					
Long-term financial investments: which are accounted for using the equity method of other enterprises	1030					
other financial investments	1035					
Long-term receivables	1040					
Deferred tax assets	1045					
Other non-current assets	1090					
Total for section I	1095	1038	361	435	398	356
II. Current assets						
Inventories	1100	51	77	33	30	26
Current biological assets	1110					
Accounts receivable for products, goods, works, services	1125					
Accounts receivable by calculations:						
on issued advances	1130	4995	3940	2242	2016	2003
with a budget	1135					
including income tax	1136					
Other current receivables	1155					
Current financial investments	1160					
Money and their equivalents	1165	100	100	100	100	100
Deferred expenses	1170					
Other current assets	1190	4089	10	9	9	9
Total for section II	1195	10971	4158	2585	2463	2365
III. Non-current assets held for sale and disposal groups						
Balance	1300	12009	4519		3020	3245

Liabilities	Line code	31.12.2018	31.12.2017	31.12.2016	31.12.2015	31.12.2014
1	2	3	4			
I. Equity			1010	1010	1010	1010
Registered (share) capital	1400	1010				
Capital in revaluations	1405					
Additional capital	1410					
Reserve capital	1415					
Retained earnings (uncovered loss)	1420	1160	(360)	112	101	100
Unpaid capital	1425	()	()	()		
Withdrawn capital	1430	()	()	()		
Total for section I	1495	2170	704	1122	1111	1100
II. Long-term liabilities and collateral			-	-	-	-
Deferred tax liabilities	1500	288				
long-term bank credits	1510					
Other long-term liabilities	1515					
Long-term security	1520					
Targeted financing	1525					
Total for section II	1595	288				
III. Current liabilities and collateral						
Short-term bank loans	1600					
Current accounts payable for: long-term liabilities	1610	9551	3815	1898	1632	1469
goods, works, services	1615					
calculations with the budget	1620					
including income tax	1621					
insurance calculations	1625					
payroll calculations	1630					
Current supplies	1660					
Deferred income	1665					
Other current commitments	1690					
Total for section III	1695	9551	3815	1898	1632	1469
IV. Liabilities related to non-current assets, held for sale, and disposal groups	1700					
Balance	1900	120090	4519	3020	2743	2569

APPENDIX B

Enterprise: PE "DOGODA"

Address: Poltava

Unit of measurement: thousand UAH

Statement of financial performance (Statement of comprehensive income)**I. Financial results**

Article	Line code	01.01.- 31.12.2018	01.01.- 31.12.2017	01.01.- 31.12.2016	01.01.- 31.12.2015	01.01.- 31.12.2014
1	2	3	4	5	6	7
Net income from sales of products (goods, works, services)	2000	8492	10613	8546	7863	6584
Cost of goods sold (goods, works, services)	2050	(3633)	(7621)	6324	5632	5231
Gross: profit	2090	4859	2992	2232	2113	2013
loss	2095	()	()	()	()	()
Other operating income	2120					
Administrative expenses	2130	(3219)	(2649)	1766	1523	1326
Selling expenses	2150	(1640)	(343)	466	326	236
Other operating expenses	2180	()	()	()	()	()
Financial result from operating activities: profit	2190					
loss	2195	()	()	()	()	()
Income from equity participation	2200					
Other financial income	2220					
Other income	2240					
Financial expenses	2250	()	()	()	()	()

Losses from equity	2255	()	()	()	()	()
Other expenses	2270	()	()	()	()	()
Financial result before tax: profit	2290	1838	165	368	326	236
loss	2295	84	68	74	70	59
Expenses (income) from income tax	2300					
Profit (loss) from discontinued operations after tax	2305					
Net financial result: profit	2350	1746	189	294	256	236
loss	2355	()	()			

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ВИПУСКНА КВАЛІФІКАЦІЙНА РОБОТА

на тему:

**«Управління системою маркетингу підприємства-суб'єкта
ЗЕД»**

(на матеріалах ПП «Догода», м. Полтава)

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