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

GRADUATION QUALIFICATION WORK
on the topic:
"Information support of foreign trade operations"
(based on the materials of FOP Rudenko Vadym Ivanovych, Kyiv)

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

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Kyiv 2022

State University of Trade and Economics

Faculty _____FITL____ International Management Department

Specialty _____Management_____

Specialization Management of foreign economic activity_____

Approved by

Head departments T. Melnik

"__" _____ 20__

Task for the final qualifying work of the student

Kruk Ivan Pavlovych

1. Topic of a final qualifying paper: "Information support of foreign trade operations" (based on the materials of FOP Rudenko Vadym Ivanovych, Kyiv)

Approved by the order of SUTE from **20" december 2021 № 4205**

2. Term of submitting by a student his/her terminated paper: 06.06.2022

3. Target installation and initial data to work

The object of research is the foreign economic activity of FOP Rudenko Vadym Ivanovych.

The subject of the study is the information support of foreign trade operations to ensure the import of IT services.

The purpose the thesis is to study key aspects of information support of foreign trade operations.

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

5. Time schedule of the final qualifying paper

№	Stages of the final paper	Terms of the final paper	
		plan	fact
1	2	3	4
1	Selection and approval of the topic	01.02.2022	01.02.2022
2	Approval of the content of the final paper	11.02.2022	11.02.2022
3	Collection of information	27.02.2022	27.02.2022
4	Writing and submitting for review the first chapter of the final paper	15.04.2022	15.04.2022
5	Writing and submitting for review the second chapter of the final paper	01.05.2022	01.05.2022
6	Writing and submitting for review the third chapter of the final paper	13.05.2022	13.05.2022
7	Check of the final paper	25.05.2022	25.05.2022
8	Completion of the final paper	03.06.2022	03.06.2022

6. Date of receiving the task: 11.02.2022
7. Scientific adviser of the paper Pavlyk O.O.
8. Manager of educational program Pyankova O.V.
9. The task received by the student Kruk I.P.
10. Resume of the scientific adviser of a final qualifying paper

The final qualifying paper of Kruk I. is relevant and devoted to increasing the level of efficiency of transport operations of FOP Rudenko Vadym Ivanovych. The final qualifying paper consists of content, introduction, main part (3 sections), conclusions and recommendations, references, and appendices. The content of the paragraphs fully corresponds to the titles of the parts and the topic of the final qualifying paper. The content and structure of the paper meet the requirements and current standards for obtaining a bachalor's degree.

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

Scientific adviser of a final qualifying paper Pavlyk O.O._____

11. Resume about a final qualifying paper

A final qualifying paper of the student Kruk Ivan Pavlovych can be admitted to defence in the Examination Board.

Manager of the educational program _____

Head of the Department _Melnik T.M._____

«_____» _____ 2022

SUMMARY

Kruk Ivan Pavlovych "Information support of foreign trade operations (according to the materials of FOP Rudenko Vadym Ivanovych, Kyiv)".

Graduation thesis in the specialty Management specialization Management of foreign economic activity. Kyiv National University of Trade and Economics, Kyiv, 2022.

The final qualifying work is devoted to the development of measures to improve the efficiency of international freight transport FOP Rudenko Vadym Ivanovych, which includes: study of the enterprise-subject of foreign economic activity, analysis of the global IT services market, organizational support for the import of IT services, forecast assessment.

Key words: subject of foreign economic activity, IT services, management decision, organizational support.

АНОТАЦІЯ

Крук І. П. «Інформаційне забезпечення зовнішньоторговельних операцій (за матеріалами ФОП Руденко Вадим Іванович, м. Київ)».

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

Випускну кваліфікаційну роботу присвячено розробці заходів щодо підвищення ефективності міжнародних вантажних перевезень ФОП Руденко Вадим Іванович, що передбачає: вивчення підприємства-суб'єкта зовнішньоекономічної діяльності, аналіз світового ринку IT-послуг, організаційне забезпечення імпорту IT-послуг, прогнозна оцінка.

Ключові слова: суб'єкт зовнішньоекономічної діяльності, IT-послуги, управлінське рішення, організаційне забезпечення.

CONTENT

INTRODUCTION

In modern economic conditions, the number of companies who enter into contracts with foreign companies is constantly growing. These companies are constantly optimizing costs using different methods and are constantly looking for the best deals. Increase efficiency of foreign economic activity through effective import operations is one of the priorities of many enterprises. The main task of imports is to reduce production costs account for the purchase and use of cheaper imported raw materials and how consequence, increase profits and increase production efficiency.

Currently among the information systems used for solving various business problems, the main positions are occupied by information systems in management and expert systems. As technology evolves quite rapidly, recently there is a rapid introduction into the system management of foreign economic activity of the enterprise, because it allows significantly saves time, provides various forms of control and management and has certain economic benefits.

The problem of identifying promising ones is quite urgent directions of development of information systems in foreign economic management activities of the enterprise, as often managers in this field have to make management decisions in conditions of varying degrees of uncertainty. In this case, the use of advances in information technology allows you to model the results of managerial decisions made by the manager and choose the most optimal. This is one of the main advantages of information technology over trial and error when it comes to management based only on experience.

Given that the use of information technology is rapid develop and update, increases the efficiency of the manager in the field FEA, it is necessary to develop a qualitatively new approach to system organization and implementation training of management specialists.

The purpose of the thesis is to study key aspects of information support of foreign trade operations.

To achieve this goal, the following tasks were identified and performed:

– the technical and economic condition and financial indicators of FOP Rudenko Vadym Ivanovych were analyzed;

– the foreign economic activity of this enterprise is investigated;

– the state and dynamics of the modern market of IT services are analyzed;

– the influence of the world market of IT services on the functioning of the Ukrainian market is determined;

– the essence and principles of organizational support of import of IT services by the researched enterprise are characterized;

– the effectiveness of the proposed measures is substantiated.

The object of research is the foreign economic activity of FOP Rudenko Vadym Ivanovych.

The subject of the study is the information support of foreign trade operations to ensure the import of IT services.

Research methods such as theoretical, analytical, descriptive, comparative and predictive were used in the study.

The practical significance of the obtained results lies in the development and scientific substantiation of recommendations on ways to improve the system of information support of foreign trade operations to ensure the import of IT services for FOP Rudenko Vadym Ivanovych.

The information base of the study consists of works of foreign and Ukrainian researchers on the formation and implementation of foreign economic activity.

Structure and scope of work. Thesis consists of an introduction, three chapters, conclusions and a list of sources used (45 titles) and appendices. The total volume of the work is 53 pages of computer text. The work is illustrated with 7 figures and 11 tables.

PART 1 GENERAL CHARACTERISTICS OF THE INVESTIGATED ENTERPRISE

1.1. Analysis of financial and economic activity of FOP Rudenko Vadym Ivanovych

The main problem of any economy is to overcome the limitations of resources. But the available resources can be used in different ways. The key point here is deciding where and how to combine economic resources. Concentration of resources at the right time, in the right place to decide the main, priority direction - this is what helps information when making economic decisions.

Information is the basis of maneuver in entrepreneurial activity. It allows you to decide how to more efficiently and cost-effectively organize the production of goods or services.

Knowledge and information become strategic resources, because together with empirical knowledge and everyday experience, systematic theoretical knowledge is directly involved in economic activity. However, the necessary information is scattered over many sources and places of escape [13].

A Ukrainian company «FOP Rudenko Vadym Ivanovych» that has been operating on the market since 2011 was selected to study the principles of information support.

The main areas of the enterprise are:

– 62.01 computer programming,

– 62.02 consulting on informatization,

– 62.03 computer hardware management activities,

– 62.09 other activities in the field of information technology and computer systems,

– 63.1 data processing, posting of information on web sites and related activities; web portals,

– 63.9 provision of other information services.

Ancillary activities of sole proprietorships «FOP Rudenko Vadym Ivanovych»:

– retail trade in computer and office equipment;

– development and implementation of complex solutions for enterprises based on «1C: Enterprise»;

– providing a wide range of Internet services;

– production, production of computer systems - from ordinary home computers to high-performance specialized servers.

Accounting at the enterprise objectively reflects the profits and expenses associated with the conduct of economic activities, realistically evaluates the assets of the enterprise. With the help of accounting information, the company informs its owners and government agencies about its financial and property status. On the basis of accounting data is planned and analyzed the cost of production, determined by the attractiveness of a particular type of product for the company, the profitability of the main or other activities.

An assessment of the financial and economic condition of «FOP Rudenko Vadym Ivanovych» for 2019-2020 is given in Table 1.1.

Table 1.1.

The main economic indicators of activity for 2019-2020, thousand UAH

Indexes	2019	2020	Deviation	
			Abs.	Rel. %
			20/19	20/19
Production of products at full prices	364,4	409	44,6	12,23
Production and current prices	369,8	390	20,2	5,46
Proceeds from the sale of products	291,2	333	41,8	14,35
Cost of sold products	229,9	248	18,1	7,87
Gross profit	91,3	93	1,7	1,86
Operating costs	29,5	32	2,5	8,47
Profit from operating activities	6,8	10	3,2	2,47
Profit from ordinary activities	10,6	13	2,4	1,22
Income tax	9,5	19	9,5	2,0
Profit from ordinary activities after tax	11	22	11	2,0

Labor remuneration fund	105,6	120	14,4	13,63
Average annual value of fixed assets	599,2	492	-107,2	-17,9
Average annual balance of current assets	718,1	763	44,9	6,1

**Source: compiled by the author according to the company.*

As can be seen from Table 1.1, some economic indicators of the company in 2020 p. compared to 2019 have deteriorated significantly. Production and sales revenue increased in 2020 compared to 2019. Gross profit and operating profit also tended to increase by 1.86% and 2.47%, respectively. However, we note a decrease in the average annual value of fixed assets in 2020 compared to 2019 by 17.9%.

With the help of the study of the financial condition of the enterprise it is possible to determine its competitiveness and efficiency, as well as to identify gaps in the management of the enterprise and further ways to minimize them.

For a more accurate and reliable analysis of the financial condition of «FOP Rudenko Vadym Ivanovych» it is necessary to calculate the indicators of financial stability in the dynamics over several years.

Table 1.2

Assessment of financial stability and stability of FOP Rudenko Vadym Ivanovych for 2019-2020

Indexes	2018	2019	2020	Relative growth (%)	
				2020/ 2018	2020/ 2019
Coefficient of autonomy	0,96	0,84	0,91	-5,2	+8,3
Coefficient of financial stability	23,7	5,3	10,0	-57,8	88,7
Coefficient of financial independence	23,2	5,29	9,91	-77,2	-46,5
Coefficient of maneuverability of own funds	0,32	0,33	0,27	-18,18	-18,18
Coefficient of financial dependence	1,04	1,18	1,1	5,77	-7,56

**Source: compiled by the author according to the company.*

Analyzing the indicators calculated above, we can see that for 2 years on the company FOP Rudenko Vadym Ivanovych there is financial stability in the study period.

In order to increase the efficiency of profitability management, the company needs to systematically analyze the formation, distribution and use of profits. To make a conclusion about the level of efficiency of the enterprise, the profit must be compared with the costs incurred. This comparison, ie the ratio of profit to cost, characterizes such a concept as profitability.

Calculated profitability indicators should be entered in table 1.3.

Table 1.3

Estimation of profitability of FOP Rudenko Vadym Ivanovych for 2018-2020

Indexes	2018	2019	2020	Relative growth(%)	
				20/18	20/19
Profitability of operating activities	3,32	24,4	0	0	0
Return on assets in the enterprise before tax	0,38	1,33	0	0	0
Return on assets after tax	0,15	0,01	0	0	0
Return on equity before tax	0,40	1,58	0	0	0
Return on equity after tax	0	0	0	0	0

**Source: compiled by the author according to the company.*

Analyzing the indicators presented above, we can see that the profitability of operating activities of the company increased in 2019 compared to the previous year. At the same time, return on assets tended to decline in 2019. Due to the fact that in 2019 FOP Rudenko Vadym Ivanovych closed with zero balance - in 2020 there are no profitability indicators.

Based on the data presented, we can see that the efficiency of FOP Rudenko Vadym Ivanovych is quite effective, because during the analysis a positive trend was identified to increase key financial indicators.

Domestic information companies, as noted earlier, have faced increasing demand in computer technology markets, on the one hand, and increased

competition, on the other hand, the desire to cover as much market share as possible has necessitated increased productivity and productivity. . However, historically, all production and sales were divided into subdivisions, each of which performed its own work, which determined the movement of material values throughout the production system.

Therefore, increasing their productivity and capacity utilization, respectively, at the company «FOP Rudenko Vadym Ivanovych» faced a whole range of problems that have not been encountered before or whose significance was not so significant. These problems are grouped according to the chain of creation. We offer an analysis of the company's activities in the value chain (Fig. 1.1):

Since the company has a fairly stable economic situation, these problems are not noticeable, because they are hidden in the surplus of materials and a large staff. However, if these problems are not identified and resolved in advance, they can lead to even greater problems in the face of an unfavorable economic situation. Therefore, reducing the level of material values is an integral part of the process of improving the efficiency of production.

The effectiveness of the system of objective information management, as a system with intellectual orientation, is determined not only in monetary terms, its effectiveness is also increased by improving the quality of management, which can be determined by the appropriate factor.

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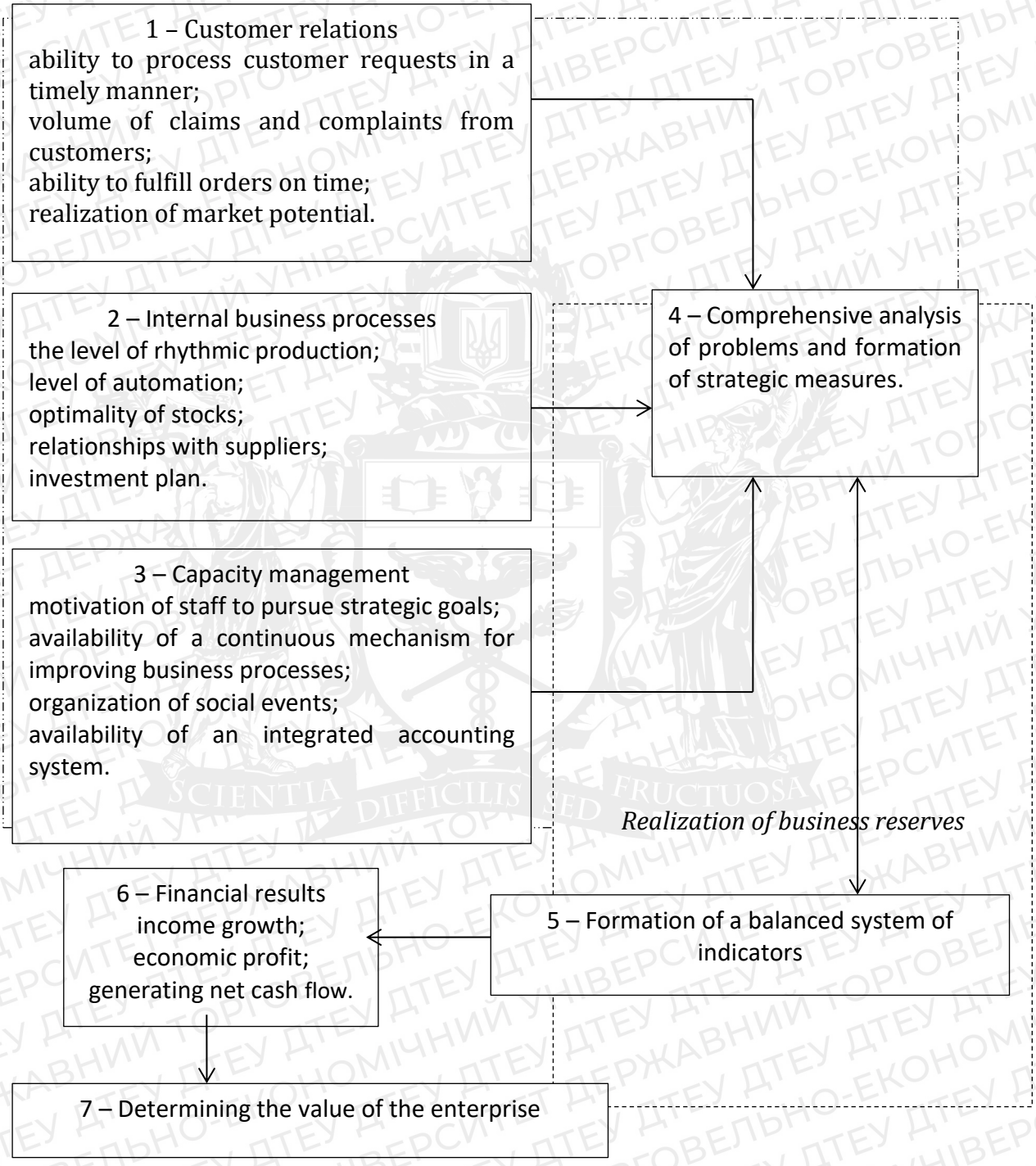


Fig. 1.1 Model of analysis of the effectiveness of enterprise management along the value chain

**Source: author's development based on the analyzed data.*

The effectiveness of the system of objective information management, as a system with intellectual orientation, is determined not only in monetary terms, its

effectiveness is also increased by improving the quality of management, which can be determined by the appropriate factor.

One of such information systems is the system of automated collection and processing of information, which uses information (paperless) technology. Within the framework of this system a system (on the basis of the subsystem) of objective information support of management is created, which with the help of the operative information mechanism automatically or automatically at the management object provides managers of «FOP Rudenko Vadym Ivanovych» and specialists of all levels objectively. the necessary information, in accordance with their powers, functional responsibilities, job rights and responsibilities.

Improving the forms and methods of collecting primary (actual) information of «FOP Rudenko Vadym Ivanovych». It is known that the basis for making management decisions is information. Therefore, the timely collection of reliable information, which comprehensively characterizes all the processes and phenomena of production and economic and other activities of the enterprise and its structural units, as well as the operational processing and delivery of its competencies to its employees depends entirely on economic activity of the enterprise as a whole.

Thus, in the conditions of market relations during the functioning of the system of automated collection and processing of information, within which the system of objective information support operates, it is possible to significantly improve the quality and efficiency of production and adoption of management decisions.

1.2. Research of foreign economic activity of the enterprise and its commodity structure

The Ukrainian company «FOP Rudenko Vadym Ivanovych» has a fairly large market share in the territory Ukraine, as well as established and verified foreign economic relations with many companies in the CIS and in the West. On the territory

of our country it is possible to allocate such basic distribution channels of «FOP Rudenko Vadym Ivanovych» which are characterized as follows:

– about 10-15% of the company's services are sold through exhibitions and fairs;

– 30% of products are distributed using new ones informative sales systems;

– 50-55% of production is realized by means of communications with potential customers.

If we analyze the foreign markets for «FOP Rudenko Vadym Ivanovych», carries out the following types foreign economic activity:

– export of services;

– import of services;

– barter transactions.

Exports are carried out mainly under direct purchase and sale agreements. The main export products of the company are the provision of computer repair services, website and software development, software testing, information support of various types of operations. It should also be noted that FOP Rudenko Vadym Ivanovych supplies its services both to the CIS countries and to Europe.

A very important factor is that FOP Rudenko Vadym Ivanovych has established foreign economic relations with many companies both in the CIS and in the West. The company has two services dealing with foreign economic cooperation:

1. sales group (CIS);

2. foreign economic department, which is directly subordinated to the owner and which is responsible for foreign economic activity with foreign countries.

The main tasks of the foreign economic department can be identified as follows:

– study of markets and procurement of goods;

– providing the company with imported materials, components, raw materials that are necessary for its smooth operation;

– concluding contracts for sale and purchase;

– exhibition activity;

– ensure the receipt of foreign currency for products sold on foreign markets;

– preparation and implementation of advertising of their goods; organization of meetings with foreign business partners;

– marketing activities;

– development of long-term export and import plans.

Regarding sales markets, the main share falls on the CIS countries, 45%, exports are exported to the CIS countries, about 30% to Central and Western Europe.

The company practically does not cooperate with intermediaries, but it has a network of dealerships.

FOP Rudenko Vadym Ivanovych sells about 15% of its products through its own representative offices.

When setting the price for the export service «FOP Rudenko Vadym Ivanovych» takes into account two factors:

– own cost and the planned rate of profit of the enterprise;

– the price of a similar service of its competitors - world-famous companies.

Therefore, in order to have a market in foreign markets, the price of the service must be slightly lower than the price of registered manufacturers and at the same time bring the company some profit. At the same time, a significant relief for the company is that the export service is not taxed. The competition is very high, so the quality of services provided and further support play an important role.

Nowadays, FOP Rudenko Vadym Ivanovych positions itself as a specialist in the field of software development and computer services, always using the latest technological advances.

As for the foreign economic situation, FOP Rudenko Vadym Ivanovych conducts both export and import operations. In the table. 1.4 indicators of export activity of the researched enterprise are presented.

Table 1.4

Indicators of foreign economic activity of FOP Rudenko Vadym Ivanovych (export)

Index	2019	2020	Deviation 2020/2019	
			Abs.	Rel. %
The company's revenue from exports, thousand UAH	1400	1000	-400	-28,5
The cost of exports services, thousand UAH	1310	940	-370	-24,2
Profit from sales export service, thousand UAH	90	60	-30	-33,3
Number of contractors	10	10	0	0
Number of operations	20	15	-5	-25,0
Total company income, thousand UAH	93105	80882	-12223	-13,1
The share of exports in total company income,%	1,4	1,2	-0,2	-17,7
Economic efficiency implementation of export services	1,0	1,0	0	0

**Source: compiled by the author according to the company*.

According to table. 1.4 there is a decrease in export earnings during the study period: from 1400 thousand UAH in 2019. up to UAH 1,000 thousand in 2020, in total decreased by UAH 400 thousand. First of all, this is due to lower demand in foreign markets, due to the transfer of most companies online due to the epidemiological situation in the world.

The share of enterprise income from exports in total revenue is very small, less than 2% for the study period. There is also a tendency to reduce this figure from 1.4% in 2019. to 1.2% in 2020. The economic efficiency of export products also decreased minimally in 2019-2020.

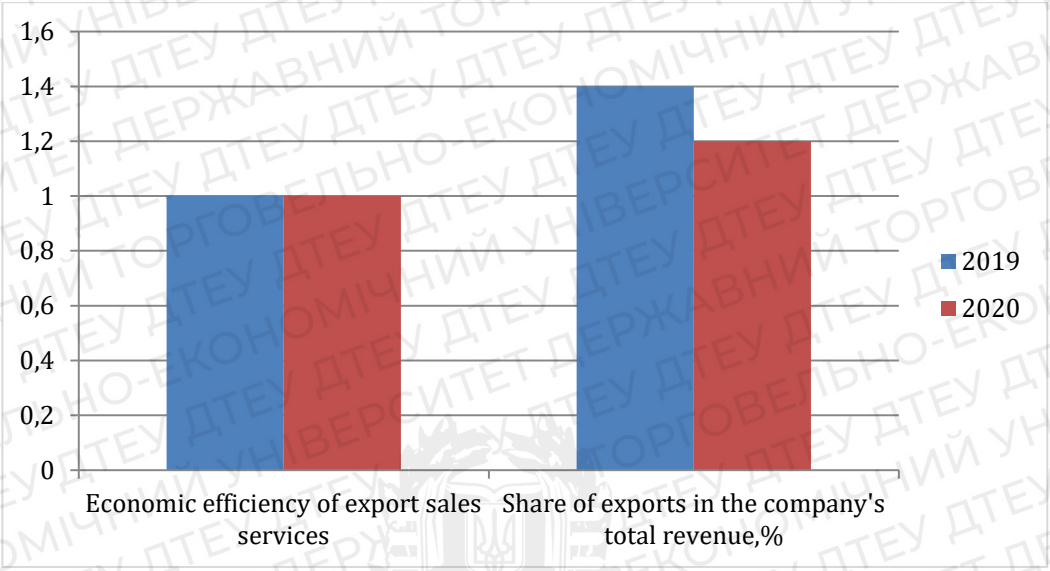


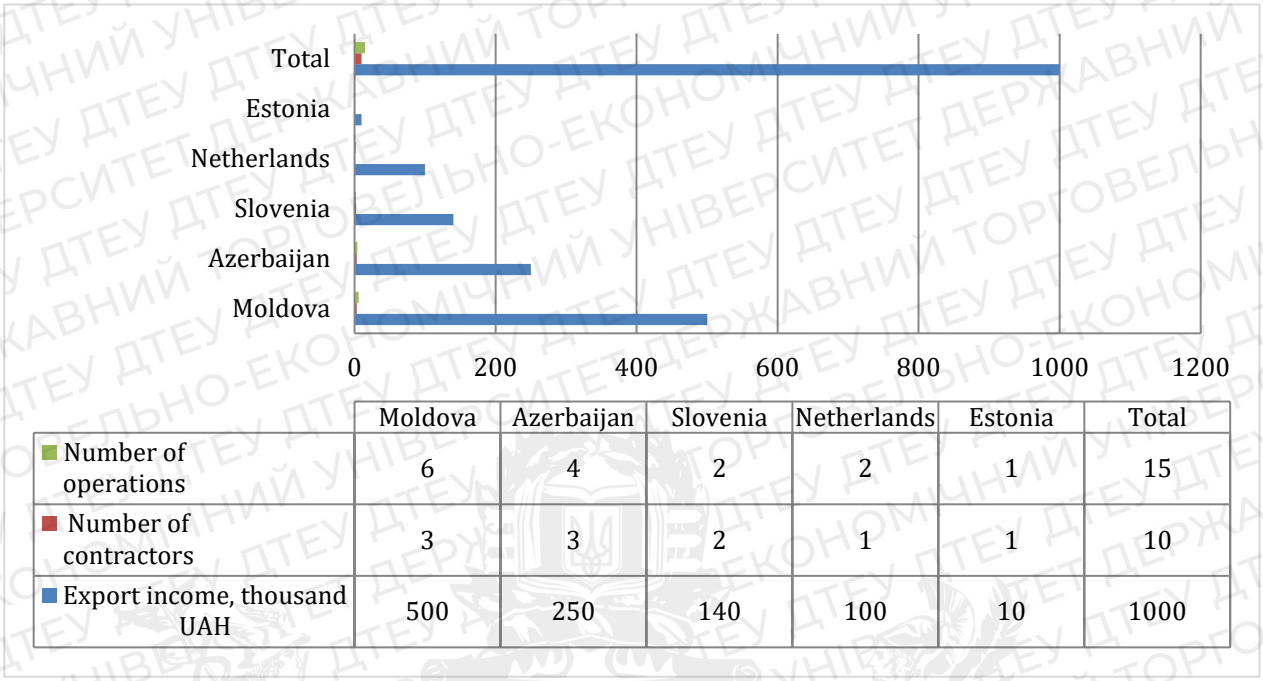
Fig. 1.2 Dynamics of export indicators of FOP Rudenko Vadym Ivanovych for 2019-2020

**Source: compiled by the author according to the company.*

Reducing the number of export transactions on the one hand limits the risks associated with their failure to complete, on the other - the company doesn't fully unleash its potential, and as a result - slows down its own development.

The geography of exports of FOP Rudenko Vadym Ivanovych services is presented in Fig. 1.3.

Thus, FOP Rudenko Vadym Ivanovych exports to countries such as Moldova (with it the most operations are carried out, and as a result the greatest income is received (50%), Azerbaijan (25%), Slovenia (14%), the Netherlands (10%) and Estonia (1%).



	Moldova	Azerbaijan	Slovenia	Netherlands	Estonia	Total
Number of operations	6	4	2	2	1	15
Number of contractors	3	3	2	1	1	10
Export income, thousand UAH	500	250	140	100	10	1000

Fig. 1.3 The geography of exports of FOP Rudenko Vadym Ivanovych

**Source: compiled by the author according to the company.*

Categories of services exported by FOP Rudenko Vadym Ivanovych are presented in table. 1.5.

Table 1.5

Categories of services exported by FOP Rudenko Vadym Ivanovych from 2020

№	Category	Income from exports, thousand UAH	Share in income from exports,%
1	Computer programming, consultancy and related activities	740	74
2	Consulting on informatization	150	15
3	Other activities in the field of information technology and computer systems	100	10
4	Provision of information services	10	1
Total		1000	100

**Source: compiled by the author according to the company.*

Thus, the lion's share in the company's exports is category №1 (740 thousand, UAH, which is 74% of total exports). Category №2 - 150 thousand UAH, which is

15% and category №3 - 100 thousand UAH, which is 10% and Category №4 – 10 thousand UAH, which is only 1%).

It is worth noting that the market is evolving and constantly changing. The size of retail space, channels of communication and interaction with consumers is optimized. There is a change in the trade format of computer information services and the development of information support, the opening of its own online stores, the development of multichannel communications and sales, expanding the range of services, the development of a network of outlets.

A very noticeable trend in the market is the transition to the omnichannel model, which is an integrated approach to the buyer, ie the customer chooses the most optimal channel for the purchase. The price of services remains the same, regardless of which sales channel the buyer chooses. The range also remains the only one. This model is used to blur the line between offline and online shopping.

The transition to such a model is due to the increase in e-commerce in Ukraine and the world market. In 2019, the e-commerce market in Ukraine grew by 30% and now stands at UAH 50 billion. About 20% of Ukrainians shop online. According to the GfK survey, 60% of the country's population uses the Internet and only 34% of them shop online.

There are several important trends in the development of trade in computer services and information support: changing trade formats with the expansion of representation on the Internet or vice versa, consumer lending generates significant sales, retail ignores ample opportunities to increase profitability through additional services.

Competition is very important for the company, because it is the driving force that forces the company to implement innovative technologies, improve the quality of service sometimes, reduce the price of its services in order to overcome competitors.

Thus, in order to remain competitive in the market, an enterprise needs to: be technological. We are talking about in-depth integration of logistics partner systems and the Internet platform .; be mobile. Currently, 35% of orders for the online

channel are orders from users from smartphones. So, you need to create your own mobile application or optimize the site; pay more attention to customer service. According to a report on e-commerce market trends in Central and Eastern Europe, repeat purchases account for 70% of online store sales; digitization of business processes.

PART 2 CURRENT STATE AND TRENDS OF THE WORLD IT SERVICES MARKET

2.1. Analysis of the global IT market and its dynamics

The information technology (IT) market consists of sales of information technology services and related goods by entities (organizations, sole traders and partnerships) that apply computers, computer peripherals and telecommunications equipment to store, retrieve, transmit and maneuver data. The IT market involves services such as computer networking, broadcasting, systems design services and information distribution technologies like television and telephones and other equipment used during the process. The IT market also includes sales of goods such as computers, computer peripherals and telecommunications equipment which are used in providing IT services.

The main types of information technology are IT services, computer hardware, telecom, and software products. Computer hardware is the physical components that a computer system requires to function and encompasses everything within a PC or laptop. The services are used by large, small and medium enterprises of financial services, retail and wholesale, manufacturing, healthcare and others.

The global information technology (IT) market size is expected to grow from $8,384.32 billion in 2021 to $9,325.69 billion in 2022 at a compound annual growth rate (CAGR) of 11.2%. The growth in the market is mainly due to the companies rearranging their operations and recovering from the COVID-19 impact, which had earlier led to restrictive containment measures involving social distancing, remote working, and the closure of commercial activities that resulted in operational challenges. The IT market size is expected to reach $13,818.98 billion in 2026 at a CAGR of 10.3%.

The global information technology market is segmented -

1) By Type: IT Services, Computer Hardware, Telecom, Software Products

2) By Organization Size: Large Enterprise, Small and Medium Enterprise

3) End-User Industry: Financial Services, Retail and Wholesale, Manufacturing, Healthcare, Others.

The general structure of the global market of IT services is shown in Fig. 2.1.

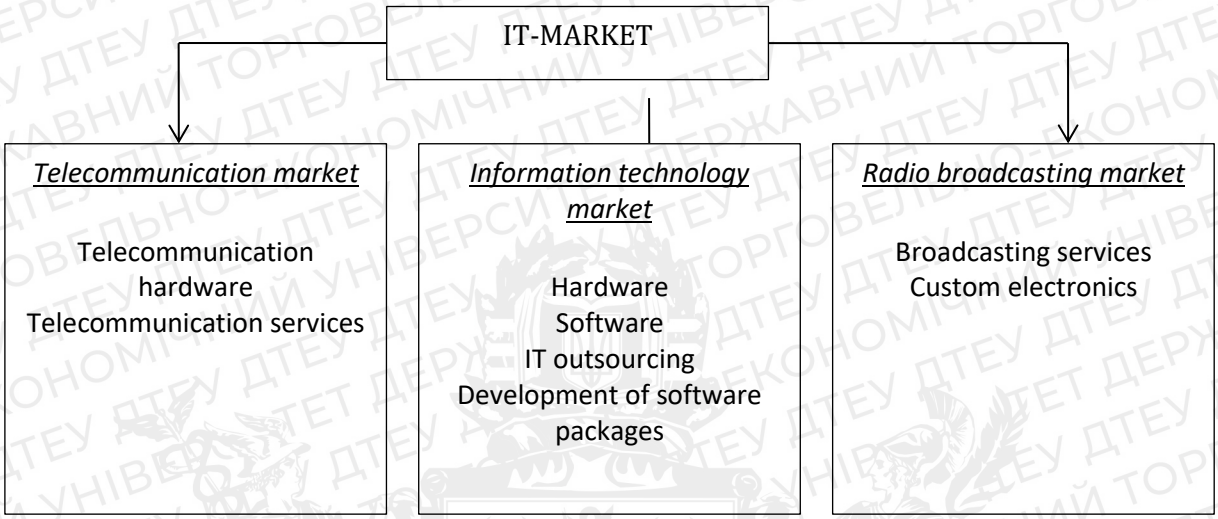


Fig. 2.1. The structure of the market of information and communication technologies [11]

Analysis of trends in the world economy shows the feasibility of growing such an area of economic activity as IT. There are relatively few economies in the world that have all the necessary conditions to support the fast-growing information technology sector. Only the United States, Japan, South Korea and the United Kingdom have the most favorable conditions for increasing the competitiveness of the industry, according to the Economist Intelligence Unit [14].

According to analysts, the following key factors contribute to the creation of a healthy competitive environment for the development of the IT sector:

1) availability of free qualified personnel;

2) formation of a culture of development and implementation of innovations;

3) construction of world-class technological infrastructure;

4) creation of an effective regime of legal regulation;

5) open transparent economy based on competition;

6) active participation of the state in achieving the necessary balance between the development of technology and the creation of conditions for the functioning of market mechanisms [14].

In most developed countries, the development of the IT sector provides more than 5% of GDP. In addition, the developed IT industry creates conditions for the development of the economy of these countries, helping companies and professionals to increase productivity and efficiency.

The United States is the leader in the ranking of global competitiveness of the IT industry. The top five countries include Japan, South Korea and Australia, with the UK leading the list of European countries, ahead of Sweden and Denmark. According to foreign experts in the IT industry, the closest competitors of Ukraine in terms of price / quality in the European market of the IT industry is Poland, and in the Western market - Latin America [14].

Modern developed countries pay great attention to the development of information and communication technologies. Countries such as India, Ireland, South Korea, Malaysia, Taiwan, China, Singapore, Finland, and Israel have overcome the digital divide through well-designed and realistic information society development strategies. Their experience is especially interesting for us, as Ukraine's share in the global IT market is extremely small, and the level of infrastructure development in this industry is low [3].

According to the analytical agency Gartner, the total volume of the global information technology market exceeds two trillion dollars. USA, and the largest share of the global information technology market is accounted for by the segment of IT services - 57%, the segment of hardware and software - 26% and 17%, respectively [13]. But it should be borne in mind that the product structure of IT markets in developed and developing countries is different. For example, the share of IT services in the total US IT market is 45%, software - 25%, hardware - 30%.

At the same time, the markets of the newly industrialized countries, countries with economies in transition and some developing countries are characterized by the dominance of the hardware segment - more than 50% in the structure of the domestic IT market (in China the share of hardware is 70%, software - 10% , IT services - 20% of the market [5].

2019 was not easy for the information technology industry. The market growth forecast was constantly declining and amounted to 0.4%. The reasons for this were the economic recession, which is observed in many regions, the difficult geopolitical situation. In addition, there is some «revaluation of values» in customers. According to John-David Lovelock, Gartner's vice president of research, «technology CEOs and product managers should only invest in next-generation products that bring them closer to becoming a true technology company». And this may deter the purchase of "current generation" technologies. The amount of spending on information technology in the world is given in table. 2.1.

Table 2.1

Costs and information technology in the world, billion dollars USA

Category of IT costs	Data centers	Industry solutions	Equipment	IT services	Telecom. services
Expenditures in 2019	205	457	675	1031	1364
Dynamics in 2019,%	-2.5	8.8	-5.3	3.7	-1.1
Expenditures in 2020	210	507	683	1088	1384
Dynamics in 2019,%	2.6	10.9	1.2	5.5	1.5
Expenditures in 2021	212	560	685	1147	1413
Dynamics in 2019,%	1	10.5	0.4	5.5	2.1

** Source: compiled by the author on the basis of statistical data.*

The IT equipment market has the potential to grow, given the intensive development of distance education in 2020. The trend of learning and working from home is driving sales of laptops and tablets. Against the background of the spread of the coronavirus and the transfer of employees to remote work, there was an increase in demand for cloud services.

On the other hand, all other segments of the IT market have temporarily slowed down. Thus, the most «affected» in 2019 were sales of devices, which fell

by 5.3%. In 2020 and 2021, their sales will increase, but will not reach the level of 2018. Sales of industry software, on the contrary, during this period increased. Expenditures on security equipment (10.5% in 2019) as a whole and on cloud security (41.2% in the next five years) also increased. Also, the costs of the cloud systems themselves are increasing significantly - by 17.5% in 2019, by 15.5% - in 2020, to 140.4 billion dollars. USA.

In the medium term, by 2023, the cost of clouds is expected to increase one and a half times from the current level. And more than half of the market is in the United States, and this situation is unlikely to change in the near future [4].

Gartner has published strategic technology trends in 2020, including hyperautomation (the use of advanced technologies, including artificial intelligence and machine learning, to enhance process automation), blockchain, artificial intelligence-based IS, stand-alone devices [5].

In recent years, the structure of international production has changed significantly, which is reflected in the growing number of companies working in the field of ICT [5]. Thus, in 2007 the leading place in terms of market capitalization was occupied by companies operating in the banking, energy and oil industries, such as PetroChina, Exxon Mobil, General Electric, Industrial and Commercial Bank of China. Since 2015, they have been replaced by computer, audio player, phone and software makers Apple, Google, Microsoft, Sumsung, and Amazon, the world's largest company selling online goods and services.

The assets of these companies grew by an average of 65%. It should be noted that the largest digital multinational corporations (TNCs) with a total market value of $ 2.8 billion. The United States is located in North America, with about 67% of parent companies and nearly 40% of their subsidiaries located in the United States. The largest IT costs of the company are shown in Fig. 2.2 [4].

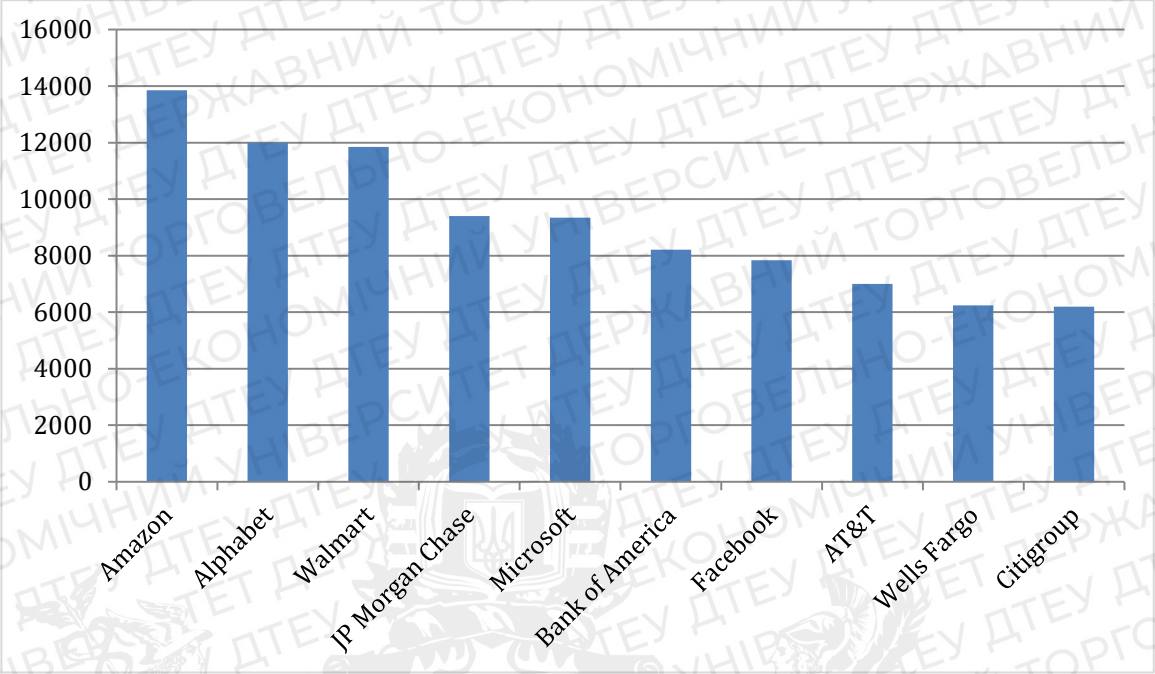


Fig.2.2 Companies with the highest IT costs in 2020, billion dollars USA

** Source: compiled by the author on the basis of statistical data.*

The analysis of the ICT market by country shows that the largest countries - IT consumers - the United States, China, Japan, Britain and Germany - account for 60% of the total global IT market. The United States is not only the largest consumer of IT, which accounts for about a third of total market turnover, but also its main supplier to the world market. China ranks not only second in the world in terms of IT spending, but is also one of the fastest growing markets, growing by more than 8% annually. Double-digit annual growth rates are shown by developing countries, including Brazil, India and some countries in the Asia-Pacific region. In them, the growth rate of IT spending exceeds the annual growth rate of GDP, which indicates the priority use of information technology in order to increase the competitiveness of these countries in the world. In Western Europe, against the background of the economic recession, there is a slowdown in IT spending [6].

Given that the US ICT market is dominant in terms of development in the structure of the world market, its impact on the dynamics of international ICT

exchange is significant. Given this, it is advisable to analyze its condition, identifying the advantages and disadvantages based on SWOT-analysis (Table 2.2.).

Table 2.2

SWOT analysis of the US IT-market [6]

Strengths	Opportunities
- Significant scientific potential. - Significant support for innovative startups. - High total R&D expenditures. - Significant support for small business by the government. - Leadership in the licensing trade.	- Easy access to the markets of Mexico and Canada in connection with the NAFTA agreement. - Stable economic development. - Creation of scientific and innovation clusters. - A large number of large market participants in the field of technology.
Weak sides	Threats
- High prices compared to similar products in Asia and China. - Reduction of costs in the field of high technology in times of crisis. - Termination of some tax credits.	- Rapidly developing Asian markets. - Decrease in demand for American products. - Weak information security.

Today, despite the significant advantages and potential of the high-tech market, the United States has weakened its position. Gradually, the United States is pushed out of the leading positions by China. An example is China's new computer system, which is being developed to push the United States out of the information market.

In general, the high-tech market is the most important factor in the growth of the world economy and the economies of individual countries. The main trends in the global ICT market are [41]:

– shifting market demand towards IT services;

– transformation of software and hardware complex in addition to IT services;

– spreading the global model of IT services, which involves the location of the developer or operating IT company away from the client, in the so-called

service centers (delivery centers), and from there solve all customer issues through communication channels;

– reduction of costs in the ICT market by attracting IT professionals from developing countries to countries with a high level of economic development;

– increasing the price gap for IT services in different countries;

– dissemination of distance learning.

Thus, the analysis of current trends in the ICT market provides an opportunity to predict the further development of the global segment of IT services, the pace of which will be the highest in the Chinese market. A problematic aspect of the ICT market, which slows down the global development of the hardware and software segment, is the reduction of investment.

2.2. Assessment of the impact of the international market of IT services on the functioning of the domestic market

In Ukraine, the IT sector is one of the most profitable and fast-growing areas of economic activity, which according to the World Bank, international consulting companies and the domestic IT community, over the past 4-5 years has shown annual growth of at least 25%. The persistence of this trend is projected at least in the short term and may significantly affect the exit of the domestic economy from the deep crisis [17]. This indicates a significant growth potential for the industry and necessitates the study of trends in the Ukrainian information technology market, identifying the main directions of movement and opportunities for integration in the global market.

All attempts to increase competitiveness are reduced to the use of such a mechanism as "tax benefits and preferences". It is necessary, but not enough, to bridge the gap between prosperous countries. Along with preferences, companies also need transparent rules of the game, reduction of administrative pressure and cheaper financial resources [4].

Due to the pandemic state of the global economy, the Ukrainian IT sector in 2020 showed a slowdown in growth (from 30% to 24%), but in 2021 the position was restored [7]. One of the reasons for the rapid recovery of the IT sector is the growing demand: companies are forced to review and optimize business processes in accordance with the conditions of operation in the cyberspace of the Internet and the changing needs of customers.

The high quality of the Ukrainian product is a stimulating factor for the growth of IT services exports. Services provided by national companies are characterized by competitive prices, even with the transition to a completely remote mode of operation.

According to various data, there are between 3,000 and 5,000 IT companies in Ukraine. The government review of the technical ecosystem lists 1,142 product manufacturers and 858 service providers in Ukraine. By types of IT companies in Ukraine there are 1142 product companies and 858 service providers [12, p. 14]. The latter mostly specialize in IT outsourcing.

In the world market, Ukraine is known for its successful IT startups (about 2000), among the well-known - Grammarly, People.ai, Readdle, Attendify, MacPaw and others. In 2021, Ukrainian startups raised $ 571 million. US investment [12], which opens up new perspectives for the national IT sector.

Ukraine ranked first in the field of IT outsourcing in Central and Eastern Europe, ranked among the 20 best offshore areas in the EMEA region [15]. These facts allow us to consider Ukraine as a dynamically developing technology center and encourage foreign companies to look for IT product developers in the national market.

Ukraine has a strong position in the segment of offshore IT product development services. The main customers of national business process outsourcing services (UPS) are the United States and Western Europe (including the United Kingdom and the EU) (Fig. 2.3). The United States remains Ukraine's largest partner in research and development (45% of research companies [12, p. 20]), although the

geography of Ukraine's foreign markets continues to expand.

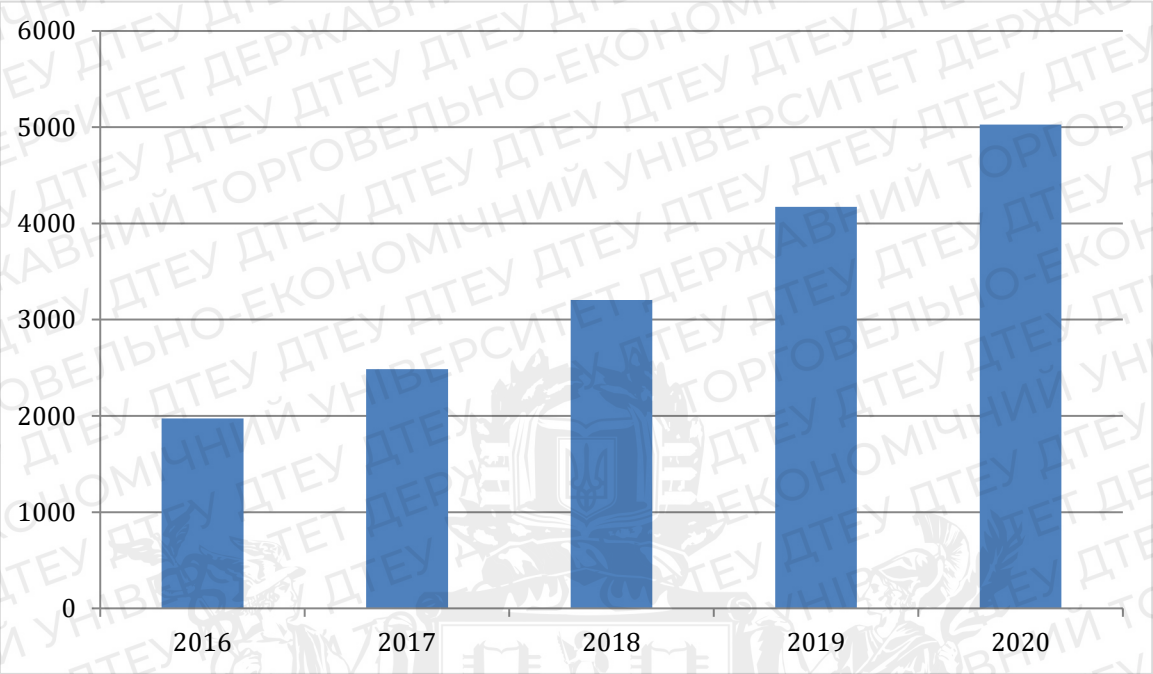


Fig. 2.3 Dynamics of exports of IT services of Ukraine, million dollars, 2016-2020

** Source: compiled by the author on the basis of statistical data.*

The main consumers of Ukraine's IT services in the EU market are the United Kingdom, Germany, the Netherlands and Sweden. According to the Almega report, the shortage of digital skills in Sweden and Denmark will grow rapidly during 2022, which will open new prospects for Ukraine in the markets of Scandinavia [16]. According to the State Statistics Service of Ukraine, the key export markets for Ukrainian IT services are the EU (including the United Kingdom, Cyprus, Germany, the Netherlands, Ireland, Sweden), the United States, the Russian Federation, Switzerland, Norway, Israel, Canada and the South. Korea [17].

The main factors that attract foreign customers to the Ukrainian IT market are:

– a large number of talented IT professionals;
– convenient geographical location;
– low taxes (5%) and wages;
– quality level of work;
– cultural similarity.

Ukraine has a successful experience in establishing research and development (R&D) offices. There are more than 100 R&D centers in Ukraine of such technology giants as Google, Samsung, Oracle, Siemens, Amazon, Huawei, and their partner companies [12]. Some Ukrainian startups based abroad are also trying to set up offshore offices at home to make the workflow more efficient. In particular, the company People.ai, which develops software products, is cooperating with the local recruitment agency ABP to establish its own R&D center in Ukraine. In just 3 years, the value of People.ai has increased from $ 400 million. up to $ 1.1 billion [12].

Given the serious shortage of staff, the creation of employment opportunities for foreign highly qualified IT specialists in Ukraine seems quite logical. As a result, in 2020, for the first time, an additional immigration quota was introduced for 5,000 foreign IT professionals. A similar quota was introduced in 2021, but its volume increased to almost 6 thousand people.

Ukraine has a high level of technological education, which provides applicants with in-depth knowledge and integrated skills, and increases the flexibility of supply in the labor market. In terms of programming languages, JavaScript is considered number one in the Ukrainian IT community, gaining popularity Java (14.7%), C # (14.3%), Python (12.1%) and TypeScript (6.9%) [12; 19]. Ukrainian IT specialists are characterized by a high level of English language proficiency: about 85% of technical specialists confirm proficiency at intermediate or above average levels [20].

Thus, the results of the rapid analysis of the national IT sector allowed the authors to identify the following advantages of Ukraine in the global IT market:

– The strategic position of the IT sector in the development of the national economy justifies the profile incentives of state government institutions in the framework of tax, immigration, investment policies, reforms of the institutional sphere and higher education. The implementation of these measures allows forecasting in the medium term increase the investment attractiveness of the IT sector of Ukraine;

– Ukraine's IT sector is showing a growing focus on exports, in particular the focus on the regions of North America and the EU. The development of business process outsourcing services in Ukraine, against the background of the noted shortage of digital skills in Sweden and Denmark, opens new perspectives in the markets of the Scandinavian countries;

– the positive dynamics of human resources growth and the relatively low cost of labor in the IT sector of Ukraine strengthens the country's competitive advantages in the global market. The tendency to locate offices of R&D companies in Ukraine - world technology leaders and Ukrainian startup companies will help strengthen the concentration of scientific and technological potential.

According to the participants of the Ukrainian Software Development Forum 5.0, the main obstacles to the development of the IT industry are the lack of predictable and consistent taxation, low level of protection of intellectual property rights, inconsistent protection against inappropriate practices of government agencies and protection of investors' rights. industries abroad and underdeveloped financial and venture capital markets [13].

However, despite this, the domestic information technology market is in its infancy. In particular, the market of computerization of enterprises is growing, the network of Internet access is expanding, a significant increase in exports of Ukrainian software products and technological services has been recorded. The domestic IT market in 2016 grew much stronger than in other countries. The overall growth of the IT market was 22%. At the same time, developed world markets are growing by no more than 5% per year [16].

In 2017, the volume of services of the Ukrainian IT industry increased again. Thus, according to the ITU-Ukraine Association, exports increased from about $ 3 billion to $ 3.6 billion. The forecast for this year is $ 4.5 billion. Currently, estimates show that the share of the IT industry is about 3.3% of Ukraine's GDP - and may increase to 15% by 2020. By 2025, the industry is forecast to grow almost twice [8].

According to experts of the IT Ukraine Association, if the industry is not hindered, it may grow 1.7 times by 2020. The number of specialists employed in the

industry will increase from 116 to 145 thousand people. While maintaining the current growth rate in 5 years, information technology has every chance to take second place in the structure of Ukrainian exports [6]. However, some experts in the domestic IT industry argue that a significant breakthrough in this area should not be expected, because to increase Ukraine's share in the world market, the increase should be at least 30-40% per year [5].

Modern developed countries pay great attention to the development of information and communication technologies. Countries such as India, Ireland, South Korea, Malaysia, Taiwan, China, Singapore, Finland, and Israel have overcome the digital divide through well-designed and realistic information society development strategies. Their experience is especially interesting for us, as Ukraine's share in the global IT market is extremely small, and the level of infrastructure development in this industry is low [3].

Let's analyze the position of Ukraine on the Global Competitiveness Index (The Global Competitiveness Index), it is composed of 113 variables that describe in detail the competitiveness of countries around the world at different levels of economic development. One of the aspects that this index takes into account is the level of technological readiness of the country (Fig. 2.4).

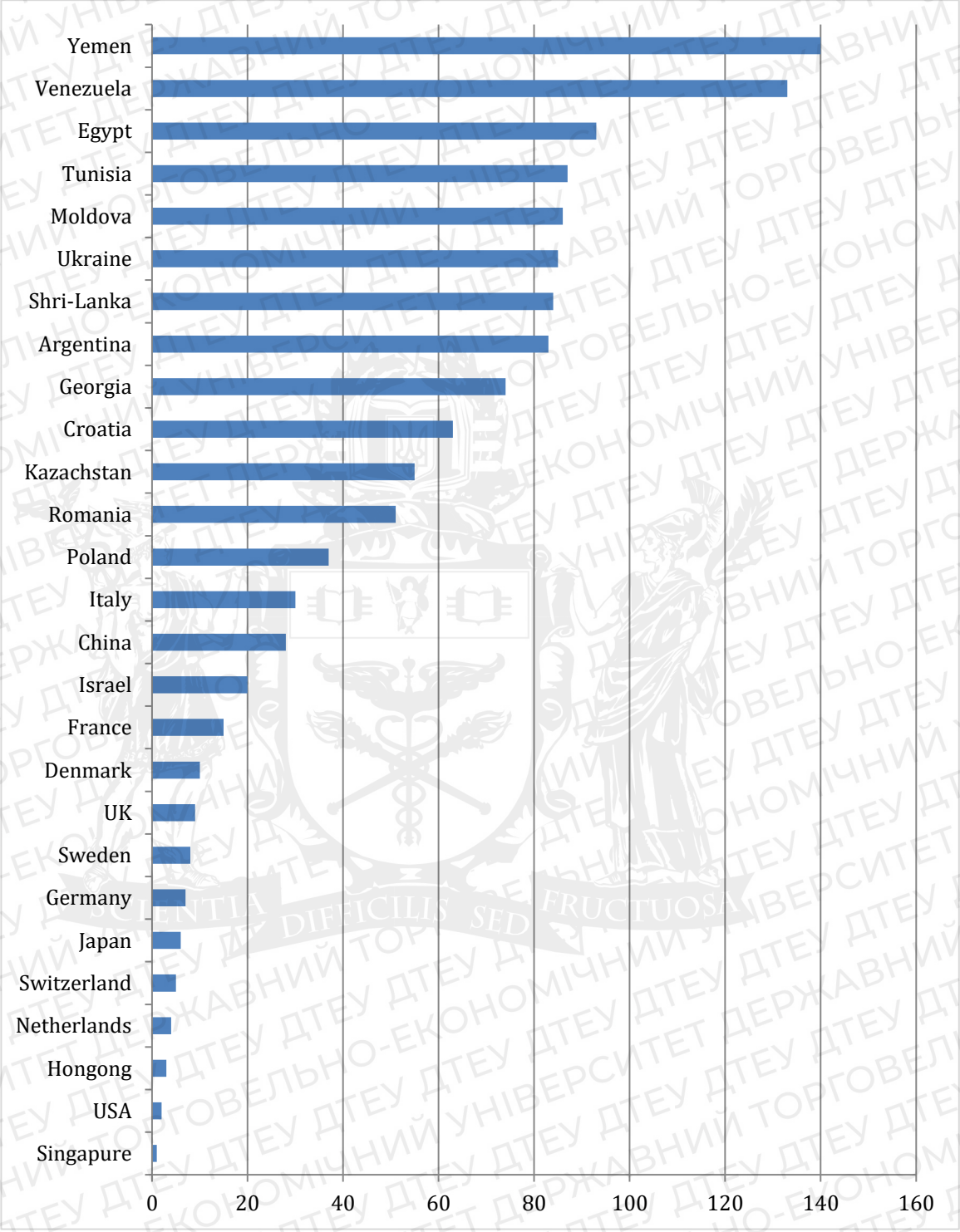


Fig. 2.4 Rating of Ukraine and other countries in the global competitiveness index, 2020

** Source: compiled by the author on the basis of statistical data.*

We will also analyze the Networked Readiness Index (NRI), which is a comprehensive indicator that characterizes the level of development of information and communication technologies in the world (Table 2.3).

Table 2.3

Rating of Ukraine and other countries of the world on the network readiness index (The Networked Readiness index 2020, (NRI))

Place	Country	Value
1	USA	6
2	Netherlands	6
3	Switzerland	5,8
4	Sweden	5,8
5	Finland	5,8
6	Singapore	5,8
7	UK	5,8
8	Norway	5,7
9	Luxembourg	5,7
10…	Germany	5,6
…70	Oman	4,2
71	**Ukraine**	**4,2**
72	India	4,2

** Source: compiled by the author on the basis of statistical data.*

The reason for Ukraine's rather low positions in the ranking is the lag behind the components that characterize the political and regulatory environment - 113 positions and the low level of ICT use by the government - 114 positions. There is also a low efficiency of Ukrainian legislatures (120 positions), the judiciary (131 positions according to the assessment of judicial independence and 123 - on the ease of challenging government actions by private business), problems with intellectual property protection (120 positions).

A factor hindering the development of IT in Ukraine is the low level of development of new technologies by business (100 position) and the low level of IT influence on the emergence of new business models (113 position) [7]. Next, let's analyze the ICT Development Index (ICT).

The index is based on 11 indicators covering access to ICT, ICT use and ICT skills. It is used by the International Telecommunication Union (ITU) to measure the level and evolution of ICT change and comparative analysis of the situation in different regions and countries.

Therefore, for the development of the IT industry in Ukraine, it is necessary to take a number of measures, including:

– create transparent and stable business rules;

– guarantee business security;

– promote the development of the internal market, in particular food companies;

– provide quality training for professionals in the IT industry;

– to form a positive IT image of Ukraine;

– create an adequate and healthy fiscal system, etc.

An important global factor influencing the development of IT in Ukraine is the signing of the Association Agreement with the EU. Within the framework of this agreement, it is necessary to ensure the implementation of a number of steps related to the IT sphere, in particular:

– implementation of the Convention on Cybercrime; recognition of European digital signatures;

– definition of computer services on the basis of the UN CPC Code84;

– development of a draft law aimed at adapting to the norms of European law in the field of IP (Internet Protocol);

– improvement of labor legislation;

– involvement of Ukraine in the COSME program (Competitiveness of enterprises and SMEs);

– introduction of e-government and individual elements (e-court, e-procurement, etc.) (in 2016, for example, Ukraine ranked 118th out of 138 countries in e-government readiness and 72nd place in government use of computer information technology [12];

– legislative stimulation of research centers and new IT enterprises;

– reducing the number of regulatory and supervisory bodies, eliminating duplication of their functions;

– development of cooperation in the field of innovation between the state, business entities, educational institutions and research institutions;

– definition at the legislative level of the concepts of «business center», «business incubator», «clustering», «subconstruction»;

– encouraging business entities to social responsibility of business;

– reforming tax policy (the first step is the adoption of laws "On state support for the development of the software industry" and amendments to the Tax Code of Ukraine, establishing a special tax procedure for the IT sector, etc. [12].

Thus, it is safe to say that only close cooperation and assistance from the state can ensure the sustainable development of Ukraine's IT industry.

PART 3 JUSTIFICATION OF THE MANAGEMENT DECISION ON FOREIGN TRADE TRANSACTIONS

3.1. Organizational support for the import of IT services

Nowadays, the domestic structure of foreign economic operations clearly has a predominance of imports over exports. This situation is due to the fact that economic entities of Ukraine are focused mainly on the purchase of certain products and raw materials, rather than on their own production, which requires improved material and technical base, high staff skills, significant investment and more. Imported goods are often cheaper and superior in quality compared to similar goods made in Ukraine.

The enterprise under analysis is not focused entirely on foreign economic activity, so we take data only in terms of foreign economic activity of the enterprise.

Rationale for choosing the type of foreign economic transaction FOP Rudenko Vadym Ivanovych are presented in table 3.1.

Table 3.1

Justification of the choice of the type of foreign economic operation

№	Factors determining the choice of type of foreign economic activity	Export	Licensing	Foreign investments
External factors				
Exit countries				
1	Low sales potential			
2	High sales potential	+	+	
3	Atomistic competition			+
4	Oligopolistic competition		+	
5	Low production costs			+
6	High production win	+		
7	Restrictive import policy		+	
8	Liberal import policy	+		
9	Restrictive foreign investment policy	+	+	
10	Liberal foreign investment policy		+	
11	Small geographical distance	+		+
12	Significant geographical distance			+
thirteen	dynamically developing economy	+		+

14	Economics with stagnant processes			
15	Tight currency control			+
16	Liberal monetary policy			+
17	Long-term prospects for the depreciation of the national currency			+
18	Long-term prospects for the growth of the national currency		+	
19	Minor differences in socio-cultural environment	+		+
20	Significant differences in socio-cultural environment	+		
21	Low political risk		+	
22	High political risk			+
	Home countries			
23	Large capacity of the domestic market			+
24	Limited domestic market capacity		+	
25	Atomistic competition			+
26	Oligopolistic competition			+
27	Low production costs			
28	High production costs		+	+
29	State support of exports	+		
30	Restrictions on investment abroad	+	+	
	Internal factors			
31	Differentiated products	+		
32	Standardized products			+
33	Significant need for after-sales service			+
34	High-tech products			
35	Low demand for adaipaiii products	+		+
36	Significant need to adapt the product to foreign market conditions		+	+
37	Limited resources	+		
38	High resource potential			+
39	High appreciation of the highest level of management of the importance of foreign activities		+	+
40	Low level of involvement of senior management in the management of foreign activities	+	+	
	Together	14	thirteen	19

** Source: compiled by the author on the basis of statistical data.*

An important step in the study of FOP Rudenko Vadym Ivanovych is the preparation of a competitive letter. Competitive letter - a method of determining the market price. Provides a comparison of price levels and parameters of similar services from different providers. It is a table that includes all the factors that determine the level of prices for similar products of competitors, as well as the commercial terms of transactions.

To characterize the work of the enterprise in the field of imports, its volumes for the reporting year are compared with the volumes of the previous year, presented in table 3.2:

Table 3.2

The volume of imports by country

Suppliers country	2019		2020		Deviation	
	Amount, UAH	Specific weight	Amount, UAH	Specific weight	+ / -	Points of structure
Austria	813307.5	60.1%	812191.5	44.6%	-1116.0	-15.6%
Spain	314979.8	23.3%	653834.7	35.9%	338854.9	12.6%
Germany	224339.0	16.6%	175580.6	9.6%	-48758.4	-7.0%
Belgium	-	-	180869.2	9.9%	180869.2	9.9%
Together:	1352626.3	100.0%	1822476.0	100.0%	469849.7	-

** Source: compiled by the author on the basis of statistical data.*

Thus, the company purchases goods in 4 countries.

The volume of imports increased by UAH 469849.77. In the state structure of imports, the increase in supplies from Spain and the attraction of a new foreign supplier from Belgium are noteworthy. The increase in Spanish supplies is due to some tax benefits from goods imported from Spain, which means lower operating costs and a possible increase in profits.

We can say that the largest share in the import of FOP Rudenko Vadym Ivanovych is software development for domestic companies - 49%, ancillary IT services - 25%, service 31% of total imports. Other services accounted for 5%.

Import of goods into the customs territory of Ukraine in the import regime provides:

1) submission to the customs authority of documents certifying the grounds and conditions of import of the service into the customs territory of Ukraine;

2) compliance with the requirements provided by law for non-tariff regulation measures and other restrictions;

3) the object of value added tax is the operations of taxpayers for the supply of services.

Documents required for registration of goods and vehicles under the customs regime of import:

1. Payment order for payment of customs duties.

2. Payment order confirming payment for services at the customs terminal.

3. Contract, specification, additional agreement.

4. Originals of the invoice

5. Accounting card of the subject of foreign economic activity

7. Certificate of declaration of currency values

8. Export declaration of the country of departure.

9. Permits

10. Documents confirming the cost and code of the service.

Analytical and synthetic accounting has been introduced to study and control the company's import operations.

Therefore, to study the mechanism of formation of the organization of enterprise operations, it is necessary to consider synthetic and analytical accounting of import operations of the enterprise.

Imported services are reflected in the accounting of the enterprise from the moment of their receipt at purchase or sale prices depending on the place of their storage, ie at accounting prices.

The accounting price for the same service may be different depending on the terms of delivery and location of the goods. Thus, under the terms of delivery, the initial book price will be the contract price of the supplier on the accepted invoices.

To settle accounts with foreign suppliers for purchased goods, the enterprise FOP Rudenko Vadym Ivanovych uses passive account 632 "Settlements with foreign suppliers".

Analytical accounting of settlements on import operations at the enterprise FOP Rudenko Vadym Ivanovych is carried out in terms of countries, and within them - in terms of suppliers, contract numbers and documents (invoices) to be paid [17].

Analytical accounting of imported deliveries at the enterprise FOP Rudenko Vadym Ivanovych is conducted by places of storage and accounting (commodity) parties, in determining the characteristics of which are taken into account: the nature of the goods, the possibility of storing the party during transportation, transshipment, storage. If there is an agreement with a foreign supplier to present an invoice for each transport batch, the batch issued by one supplier's invoice is accepted as the accounting batch.

The presence of highly qualified personnel, extensive experience in various areas of software, as well as the use of modern IT technologies, allows the company to be competitive not only in the domestic market, but also in the market of other countries.

In the process of developing a strategy for import activities, the mission and goals are determined enterprises, the assessment of external and internal factors environment with the involvement of appropriate tools, the potential of the enterprise is estimated, alternative import strategies are analyzed and their choice is made. The next step is to implement the chosen strategy as well analysis and control of its implementation.

One of the last stages of import activity at the enterprise is strategic control that allows you to identify mistakes, strengths and weaknesses, opportunities and threats at different stages of strategy implementation, coordinate actions for correction of situations that do not meet the strategic goals of the company.

Therefore, the import activity at the enterprise FOP Rudenko Vadym Ivanovych is carried out in accordance with the requirements of current legislation of Ukraine.

3.2. Forecast assessment of the effectiveness of the import operation

The effectiveness of the organization of import operations depends on the functioning enterprises as a whole, as well as the professionalism of sales managers, selected marketing policy, selection of suppliers, activities of agents with search for markets, product quality or raw materials, pricing policy, time delivery and costs of organizing import operations.

In organizing import activities, the company's management must clearly define the functional responsibilities of each unit for foreign economic operations and coordination of this work. In general, the management of international activities involves solving important tasks, such as:

– formation of the general strategy of development of the enterprise;

– determination of strategic directions of foreign economic policy;

– the choice of enterprise behavior in foreign markets;

– development of foreign trade plans;

– formation of the optimal organizational structure for the management of export-import operations;

– accounting and control of operations in foreign markets;

– information support for decision-making in relations with foreign partners.

Visually, this project is presented using a Gantt chart, which allows you to track the sequence and duration of operations in the project (Fig. 3.1).

Fig. 3.1. Gantt chart for the implementation import operation at FOP Rudenko Vadym Ivanovych

Source: made by the author based on company's data FOP Rudenko Vadym Ivanovych

An important condition of import activity is the solvency of the importer, which is manifested in the signing of an agreement with foreign counterparties. An import agreement, like any foreign trade operation, provides for the phasing of its implementation: preparation, signing of the contract and its implementation. Each of these stages has certain features. The implementation of the import agreement requires the buyer also [3]:

- obtaining licenses, certificates, permits;
- registration of the agreement passport;
- conducting the necessary contractual settlements;
- acceptance of goods at a specific place or port;
- customs clearance of goods;
- payment of customs duties and taxes;

– purchase of excise stamps from customs authorities and their insurance in case of import of excisable products.

Determine the effectiveness of import operations on FOP Rudenko Vadym Ivanovych using such indicators as:

– currency efficiency of imports,
– economic (absolute) efficiency of imports,
– economic effect of imports,
– profitability of imports.

Table 3.3

Indicators for assessing the effectiveness of import operations at the enterprise [28]

№	Indicator	Formula	Comments
1	Currency efficiency imports	Ev.i. = (CRVi * KLi) / (Ci * Kli) where Ev.i - currency efficiency of imports; CRVi - price i-th goods on internalmarket; KII - volume imports i-th goods; These - currency price i-th goods	Base comparison serves monetary course, although and is performed comparison with value course by direct quotations
2	Economic (absolute) efficiency imports	Eef.i = Vlv.r./Vi _ where Eef.i. - economic (absolute) import efficiency; VIv.r. _ - cost imported products oninternal market; You - the cost of purchasing imported products	Than more this indicator prevails unit team more efficient is imported activity for the enterprise
3	Economic effect imports	Ee.i. = VIv.r.- _ You, where Ee.i - economic effect imports; VIv.r. _ - cost imported products on internal market; You - costs on acquisition imported products	It is believed what than more the value of the indicator, the more the company makes a profit, therefore import activity is possible consider effective
4	Profitable - ness imports	Ri = Ee.i / Vi where Ri is the profitability of imports; Ee . - economic effect imports; You - the cost of purchasing imported products	Shows size profit from implementation imports on 1 UAH costs relative to him acquisition

The use of these indicators allows to provide information reliability and efficiency of the analysis of import activities, as well as assists in making managerial decisions in the system of foreign economic connections.

According to the data given in section 3.1, the most optimal providers of software development services for the private entrepreneur Rudenko Vadym Ivanovych are Austria and Spain. As Austria is the closest country to the importing country, we will develop a contract for the supply of imported services.

ALFA + started its work in 2018 and is quite powerful. Another factor of choice is the price of services. Since the company is new in Austria and is only looking for regular customers, this is why the manufacturer's pricing policy is quite loyal.

Thus, comparing the data of suppliers, we can conclude that by changing the supplier, the company FOP Rudenko Vady Ivanovich will receive more favorable conditions for cooperation, will significantly reduce the cost of purchasing services. Thus, the manufacturer will be able to reduce the cost of its own service and increase production capacity, gradually increasing sales. From this we can conclude that changes in the field of procurement logistics FOP Rudenko Vady Ivanovich will increase the efficiency of import activities.

CONCLUSIONS

The productivity of the enterprise primarily depends on its management system, the perfection of which is determined by many factors, among which are compliance with business conditions and the level of coordination of the management system. These factors are of particular importance, because the business environment has a certain dynamic of changes in the market situation, which increases the level of uncertainty of the external environment, and directly take into account the level of information support of the external environment on the enterprise.

Implementation by the enterprise foreign economic activity ensures its competitiveness on market, is beneficial for both the company and the end consumer, because in this In this case, he receives a product that meets his requirements and probably does not is held in the country.

A necessary condition for making a decision on implementation foreign economic activity at the enterprise is its efficiency, which is determined by comparing the achieved economic result with the costs of the enterprise for him obtaining. Establishing the level of efficiency import operations allows you to assess the possibility of their implementation by the company on foreign markets. During the implementation of import activities indicators of its effectiveness help to assess negative trends, which are an indicator for making certain management decisions about the need to adjust current activities or abandon it.

In first part the technical and economic condition and financial indicators of FOP Rudenko Vadym Ivanovych were analyzed; the foreign economic activity of this enterprise is investigated.

The Ukrainian company «FOP Rudenko Vadym Ivanovych» has a fairly large market share in the territory Ukraine, as well as established and verified foreign economic relations with many companies in the CIS and in the West. Thus, FOP Rudenko Vadym Ivanovych exports to countries such as Moldova (with it the most operations are carried out, and as a result the greatest income is received (50%), Azerbaijan (25%), Slovenia (14%), the Netherlands (10%) and Estonia (1%).

In second part the state and dynamics of the modern market of IT services are analyzed; the influence of the world market of IT services on the functioning of the Ukrainian market is determined.

The analysis of current trends in the ICT market provides an opportunity to predict the further development of the global segment of IT services, the pace of which will be the highest in the Chinese market. A problematic aspect of the ICT market, which slows down the global development of the hardware and software segment, is the reduction of investment.

In third part the essence and principles of organizational support of import of IT services by the researched enterprise are characterized; the effectiveness of the proposed measures is substantiated.

Thus, comparing the data of suppliers, we can conclude that by changing the supplier, the company FOP Rudenko Vady Ivanovich will receive more favorable conditions for cooperation, will significantly reduce the cost of purchasing services. Thus, the manufacturer will be able to reduce the cost of its own service and increase production capacity, gradually increasing sales. From this we can conclude that changes in the field of procurement logistics FOP Rudenko Vady Ivanovich will increase the efficiency of import activities.

Thus, having analyzed the main current trends in the development of the IT industry, it is determined that currently this industry is developing the fastest and is the most promising. The level of its development is one of the key aspects that determines the overall level of development of the country. However, in Ukraine, the support of the IT industry by the state is not effective enough, and this creates a number of problems, which in turn affect the position of Ukraine in the world rankings, where Ukraine is represented as a backward country.

Only close cooperation between the IT industry and the state, assistance and stimulation of the state in the development of this area can improve the current situation and promote involvement in the transformation of the country's economy, including in the direction of digitalization.

For the effective development of the IT market in Ukraine by the state it is necessary to have a holistic vision of the IT industry; identify the IT industry as a priority industry; to develop state incentives to support the development of enterprises in this industry. Associations, clusters and other associations of IT companies should be formed on the part of IT market representatives; delegate its representatives to the authorities; develop their own initiatives and promote them through relevant unions.

Prospects for further research in this area will focus on a deeper analysis of the development of IT enterprises and identify factors influencing their development and, on this basis, develop possible ways to successful development of domestic IT enterprises.

In general, in increasing international competitiveness under conditions of strengthening fierce competition in world markets, the role of information ensuring the foreign economic activity of enterprises is growing significantly. And therefore the importance of information systems development, their improvement and implementation is growing in the activities of managers in the field of foreign economic activity, which is an integral part of success enterprises.

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APPLICATIONS

Application A

C O N T R A C T No. _____

Kyiv _____ ___, 2022

The __(Austria) on behalf of the __, acting on the basis of the Statute, hereinafter referred to as the «Seller», on the one part, and the __ (Ukraine) on behalf of the__, hereinafter referred to as the «Buyer», on the other part, have concluded the Present Contract as follows:

1. SUBJECT OF THE CONTRACT

« ALFA+» - a company for the supply of functional films for use in the food industry

1.1. The company undertakes to provide barter to another company interested in the product:

- production of wooden products.

1.2. The seller undertakes to provide a return barter to the buyer interested in the services:

- processing of wooden products.

1.3. Specification of the Service is stipulated in the Enclosure №.1 to this Contract.

1.4. Enclosure №.1 makes an integral part of the present Contract.

1.5. The total value of the contract amounts to

US dollars 5000US dollars, 00 cents).

2. PRICE AND TOTAL AMOUNT OF THE CONTRACT

2.1. The prices are firm and are not the subject of any alterations.

2.2. The prices shall include:

cost of the Service, cost of packing, marking, goods preservation from damages, expenses related to certification of the Service, expenses related to the drawing up of shipping documents, loading of the goods on the board of vehicle, the costs of

custom procedures in the Seller's country, cost of insurance and delivery to the Buyer's plant.

3. PAYMENT TERMS

3.1. Contract currency – US Dollars.The payment for the Goods sold shall be made in US dollars.

3.2. The monetary funds, which amount 100% of the cost of the Goods shall be transferred to the Seller's settlement account by bank transfer in 60 (sixty) days after receiving the Goods to the Buyer's warehouse.

3.3.The date when the monetary funds are written-off from the Buyer's settlement account shall be deemed the payment date.

3.4. Bank fees, including fees to Correspondent banks are paid by the Seller.

3.5. First of all, let us remind you: barter (barter) transaction is a business transaction that involves settlements for goods (works, services) in non-monetary form within one agreement (paragraph 14.1.10 TCU).

3.6. Under a barter agreement, each of the parties undertakes to transfer ownership of one service to the other party in exchange for another service. At the same time, each of the parties to the contract is the seller of the service which it transfers in exchange and the buyer which it receives in return (Article 715 of the CCU, Article 293 of the CCU).

3.7. The contract may also specify a surcharge for a higher value service, which is exchanged for a lower value service (Article 293 of the Civil Code). In this case, the ownership of the exchanged services passes to the parties at the same time after the fulfillment of obligations to transfer property by both parties, unless otherwise provided by contract or law. In addition, the contract may establish the exchange of property for works or services (Article 715 of the CCU).

4. ORDER STATEMENT AND TERMS OF DELIVERY

4.1. The service is delivered on the terms of DAP / Kyiv / Buyer's warehouse, according to Incoterms 2010.

4.2. The service must be fully delivered by 15.04. 2022

4.3. Partial deliveries are allowed at the written request of the Buyer.

4.4. Ownership of the Service passes to the Buyer upon receipt of the Service at his warehouse in Kyiv (Ukraine).

5. PACKING AND MARKING

5.1. The Service is provided in accordance with the terms of the contract, which must ensure the full preservation of the Service and protect the Service from unauthorized actions.

5.2. The Seller is fully responsible for any violation of the terms of the Service, if such damage or loss is caused by improper or defective work.

6. PARTIES' RIGHTS AND OBLIGATIONS

6.1. The seller must:

6.1.1. To provide the Buyer with the Service of proper quality and in the quantity stipulated by this contract.

6.1.2. Ensure delivery under the conditions specified in clause 4.1. of this Contract.

6.1.3. Before shipment send to the Buyer by e-mail

_____

notification of the readiness of the service to send and copies of shipping documents, namely:

6.1.4. On the day of shipment, notify the Buyer of the shipment of the Goods to the address of the Buyer.

6.2. The buyer must:

6.2.1. Ensure acceptance of the Service in quantity and quality within 3 (three) days from the date of its receipt at the Buyer's warehouse.

6.2.2. Notify the Seller of any defects in the service sold during acceptance or operation, and provide a Certificate of Nonconformity drawn up by the Buyer's service that found the defect, signed by the Production Director / Technical Director.

6.2.3. Pay for the purchased Service within the time limits set forth in Section 3 of this Contract.

7. PARTIES' RESPONSIBILITY

7.1. For late delivery of the Service, the Seller shall pay the Buyer a penalty of 2% of the total value of the Contract for each subsequent week of delay, but not more than 8% of the total value of the Contract. Accrual of penalties from 15.04.2023.

7..2. The Seller is responsible for the defects of the Service, unless it proves that the defects of the Service arose after its transfer to the Buyer due to violation by the Buyer of the rules of use of the Service or its storage.

7.3. If there is no original Certificate of Origin among the documents accompanying the delivery, the Seller pays the Buyer a penalty of 3% of the total cost of the Service.

7.4. If all other documents required by Ukrainian law listed in paragraph 7.1.3 are incorrect, the Seller undertakes to pay the actual amount of the penalty upon receipt of the relevant invoice from the Buyer. The Buyer has the right to reduce by this amount any payment in favor of the Seller.

7.5. At the written request of the Buyer, the Seller is obliged to provide a price list and calculation of the price of the Service listed in the specification to the contract.

8.ARBITRATION

8.1. All disputes and differences which may arise out of the present Contract will be settled as far as possible by means of negotiations between the Parties.

8.2. Any dispute arising out of or in connection with this Contract should be submitted for settlement to International Commercial Arbitration Court at the Ukrainian Chamber of Commerce and Industry.

8.3. Both Parties agree that the Rules of Procedure of International Commercial Arbitrage in Ukrainian Chamber of Commerce and Industry should be used during an arbitration process. The quantity of arbitrators shall be one.

8.4. Both Parties agree that Ukrainian Substantive Law and English language should be used during an arbitration process.

8.5. The place of arbitration – Kyiv, Ukraine.

9.General conditions

9.1. The Contract becomes effective from the date of its signing by both parties and valid till 15.02.2022, but anywhere till the full execution of the obligations by the Parties.

9.2. The present Contract is made in 2 (two) copies each in the Ukrainian and English languages, both texts are authentic. In case of disputes English text prevails.

9.3. All amendments and additions to this Contract are valid only if made in writing and signed by both parties.

9.4. Scan copy of this contract is considered to be valid.

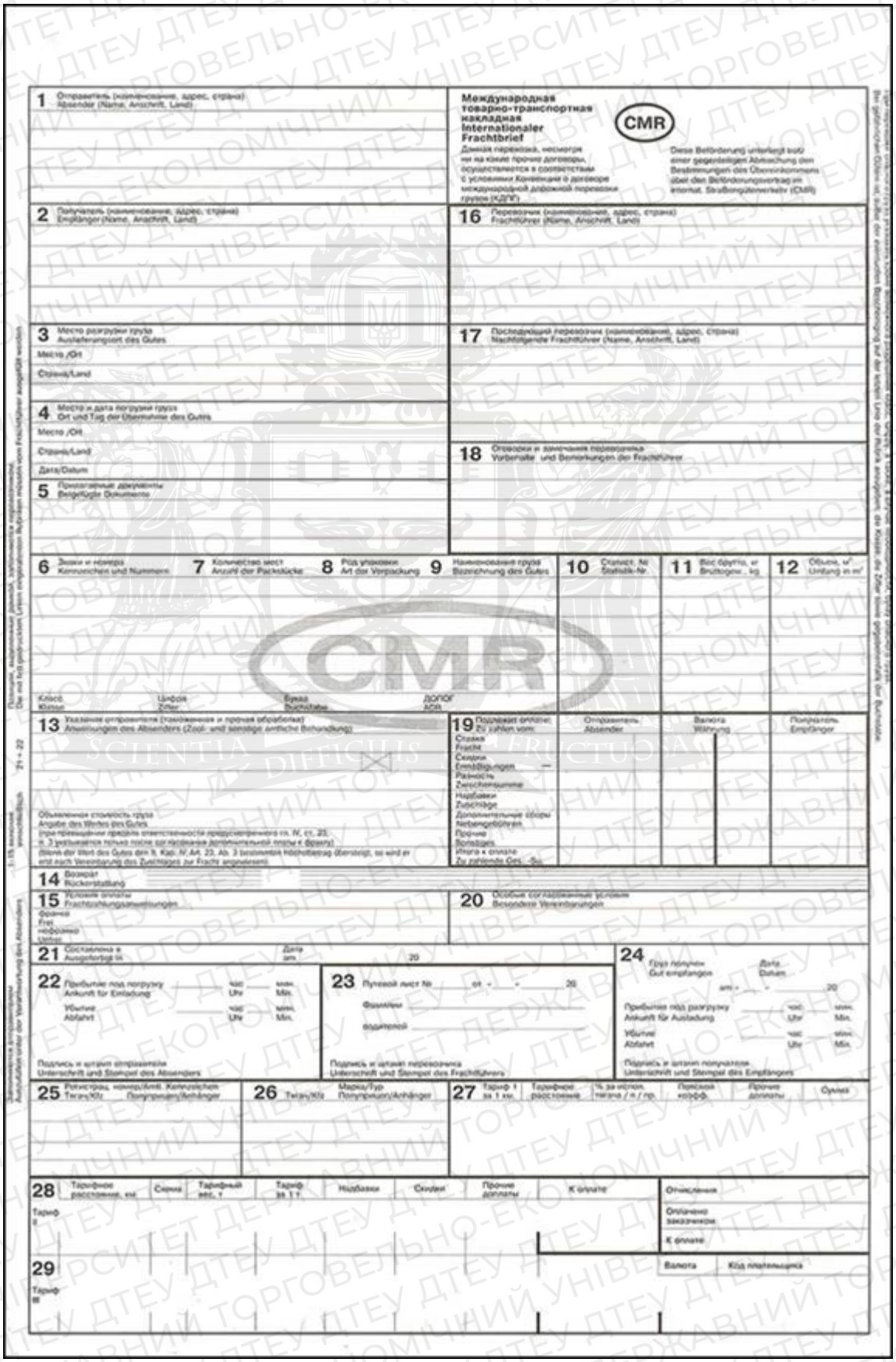
10. LEGAL ADDRESSES OF THE PARTIES

SELLER:

BUYER:

Application B

CMR



Application C

Ocean Bill of Lading

Shipper:		Booking Number: Forwarder:	FMC #:
Consignee:		Rate Reference Number	
		Temperature Control Range from:	°C
Notify Party		Dangerous Goods Consignments Require: ☐ Shipper's Declaration ☐ Container Packing Certificate ☐ Emergency Response Information	
Precarriage By:	Port of Receipt:		
Vessel:	Port of Loading:	Type of Movement (traffic routing)	
Port of Discharge:	Place of Delivery:	On Carriage By:	

PARTICULARS FURNISHED BY SHIPPER

Container & Seal Number(s) Marks/Numbers	Number of Packages	Description of Packages and Goods	Gross Weight in Kilos	

Application D

Form MD-2