

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

FINAL QUALIFYING PAPER

on the topic:

“Organization of import of construction materials”

(based on the materials of PJSC HC KYIVMISKBUD, Kyiv)

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

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Kyiv 2022

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“ ” 20

Task for the final qualifying work of the student

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1. Topic of a final qualifying paper: “Organization of import of construction materials” (based on the materials of PJSC HC KYIVMISKBUD, Kyiv)

Approved by the order of SUTE from 20/12/2021 № 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 the final qualifying paper is the organizational and economic mechanism of management of foreign economic activity at the enterprise level.

The subject of the final qualifying paper is the ways of dimprovement of import of the enterprise.

The purpose of the final qualifying paper: to propose and show the economic effect of implementing the improvement of import of construction materials of the enterprise.

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

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5. Time schedule of the final qualifying paper

№	Stages of the final paper	Terms of the final paper	
		plan	fact
1	2	3	4
2	Selection and approval of the topic	01.02.2022	01.02.2022
3	Approval of the content of the final paper	11.02.2022	11.02.2022
4	Collection of information	27.02.2022	27.02.2022
5	Writing and submitting for review the first chapter of the final paper	15.04.2022	15.04.2022
6	Writing and submitting for review the second chapter of the final paper	1.05.2022	1.05.2022
7	Writing and submitting for review the third chapter of the final paper	13.05.2022	13.05.2022
8	Check of the final paper	25.05.2022	25.05.2022
9	Completion of the final paper	3.06.2022	3.06.2022

6. Date of receiving the task: 11.02.2022

7. Scientific adviser of the paper Serova L.P.

8. Manager of educational program Pyankova O.V.

9. The task received by the student Nosov A.

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

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

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

Scientific adviser of a final qualifying paper Serova L. _____

11. Resume about a final qualifying paper

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

Manager of the educational program _____

Head of the Department Melnik T.M. _____

« _____ » _____ 2022

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INTRODUCTION

Foreign economic activity is a process of organization and development of economic ties between residents of different countries. In the context of the globalization of the world economy and the role of foreign economic activity, the most important task for the enterprise is the management of foreign economic activity, the introduction of new methods for assessing the activity and its improvement.

The effective development of foreign economic activity should be based, first of all, on the adaptation of the enterprise strategy to the requirements of the international market. Given the difficult financial and economic situation of many domestic agro-industrial enterprises and the high costs required to enter the foreign market, it becomes especially important to select priority areas that will most contribute to the achievement of success in the foreign market, to search for optimal options for improving the management of foreign economic activity. It is also very important to choose the right form of settlements with suppliers, which would reduce accounts payable and increase turnover.

The relevance of the study of calculations of foreign economic activity of any business entity is due to modern methods of conducting and operating the business in today's market. The foreign economic activity of the enterprise should be organized in such a way as to provide the enterprise with the maximum allowable income in relation to the investments made.

Analysis of recent research and publications. Problems and ways of increasing the efficiency of foreign economic activity of enterprises have always been the focus of research scientists. In Ukraine, such problems are addressed by such researchers as Tirpak I., Kredisov A., Derevyanko O., Zavyalov P., Shkurupii O., Kirichenko O., White V., Gubenko V., Lozenko A., Pavlenko F., Shcherbak V., A. Yakovlev, M. Yakubovsky and others

The object of study is the process of foreign economic activity of the enterprise.

The subject of study is theoretical and methodological approaches to assessment of foreign economic activity of PJSC HC KYIVMISKBUD and economic processes of the formation of foreign economic activity.

The purpose of the work is to substantiate recommendations for improving import.

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

- 1) evaluate the financial and economic activities of PJSC HC KYIVMISKBUD;
- 2) evaluate the effectiveness of import of PJSC HC KYIVMISKBUD;
- 3) development of measures to improve the organization and increase the efficiency of import operations of PJSC HC KYIVMISKBUD
- 4) analyze the economic effect of the proposed measures

The methodological basis of written work is scientific methods based on the requirements of an objective and complex factor analysis of the financial condition of an organization. Research methods of the final qualification work include methods of economic, theoretical, systemic and structural, economic and mathematical, economic and statistical, logical and comparative analysis, synthesis, a graphical method that will determine the development trends of the organization's foreign economic activity, assess their dynamics, identify imbalances and contradictions.

The information and empirical basis of the study, which ensures the representativeness of the original data, reliability, reliability and accuracy of conclusions, recommendations and proposals, is the balance sheet and financial statements of PJSC HC KYIVMISKBUD.

The scientific and practical novelty of the obtained results, which is significant for the subject of foreign economic activity. The elements of the novelty of the received results are research of practical aspects of financial and economic activity of the agricultural enterprise, the algorithm of an estimation of efficiency of foreign economic activity.

CHAPTER 1. RESEARCH OF ACTIVITY OF PJSC HC KYIVMISKBUD

1.1. General characteristics of PJSC HC KYIVMISKBUD

PJSC HC KYIVMISKBUD is the largest and the most reliable Ukrainian building company. It traces its history to 1955 and company has restored Ukrainian capital after the Second World War. In our days the city's housing fund is 9 times bigger than it was before the war. The scheme of the organizational structure of "PJSC HC KYIVMISKBUD" is shown in Figure 1.1. (appendix A). From fig. 1.1. it can be seen that PJSC HC KYIVMISKBUD has a linear-functional organizational structure that allows to organize management according to a linear scheme, and functional units help line managers in solving the relevant management functions. Functional managers have the right to directly influence performers.

The advantages of this organizational structure of PJSC HC KYIVMISKBUD are that it combines the advantages of linear and functional structures, provides relatively fast implementation of management decisions due to its hierarchy, provides better preparation of decisions and plans related to employee specialization, provides the opportunity to attract consultants and experts, clearly coordinates the work of functional managers.

The disadvantages of this organizational management structure of "PJSC HC KYIVMISKBUD" are: the complexity of regulating the relationship of line and functional managers, resists the implementation of changes in the organization. The company has a personnel department that deals with personnel management. The personnel department is an independent structural subdivision of the management staff and operates on the basis of a regulation approved by the head of the enterprise. He is subordinate to the head of the enterprise and in his work is guided by his orders and relevant legislation. The personnel department is responsible for hiring and firing staff, their selection, evaluation. The main summary indicator of the Report is the net profit that the company received during the reporting period (or losses incurred by it). In the period from 2018 to 2021, the company's net profit increased

from -20.3 thousand UAH. up to UAH 9.8 thousand For two years, starting in 2018. there was a declining dynamics of net profit of the enterprise. This is due to the fact that the company had higher costs for the sale of products, as well as costs associated with other operations. The analysis of absolute indicators of activity of PJSC HC KYIVMISKBUD is given in tab. 1.1.

Tab 1.1

Analysis of the main performance indicators of PJSC HC KYIVMISKBUD in 2017 - 2021, mln UAH

№.	Indicator	Years									
		2017	2018		2019		2020		2021		
		Fact	Fact	Growth rate (+) / decrease (-) (to the level of 2017), %	Fact	Growth rate (+) / decrease (-) (to the level of 2018), %	Fact	Growth rate (+) / decrease (-) (to the level of 2019), %	Fact	Growth rate (+) / decrease (-) (to the level of 2020), %	
1	Net income from sales of products (goods, works, services)	102,8	174,8	70,0	765,9	338,2	792,2	3,4	436,4	-44,9	
2	Other operating income	0,0	0,0	-	0,8	-	0,0	-100,0	8,0	-	
3	Other income	0,0	0,0	-	0,0	-	0,0	-	0,0	-	
4	Cost of goods sold (goods, works, services)	36,5	138,9	280,5	546,7	293,6	532,8	-2,5	187,5	-64,8	
5	Other operating expenses	36,3	56,2	54,8	169,4	201,4	249,9	47,5	244,9	-2,0	
6	Other expenses	0,0	0,0	-	0,0	-	0,0	-	0,0	-	
7	Financial result before	30,0	-20,3	-167,7	50,6	-349,3	9,5	-81,2	12,0	26,3	

	tax (profit, loss)									
8	Net profit, amount, thousand UAH	30,0	-20,3	-167,7	50,6	-349,3	7,8	-84,6	9,8	25,6

**compiled according to PJSC HC KYIVMISKBUD*

The analysis of the absolute performance of the company revealed a growing trend, but it should also be noted that there is a decline in 2021 compared to 2020. This is due to the fact that "PJSC HC KYIVMISKBUD" was in crisis, which contributed to a number of problems: products began to exceed demand, income from sales of imported products did not cover the costs of imports, sales of products in domestic markets did not bring the desired income, etc.

The company's net profit increased significantly in 2021 compared to 2017. In 2017, the company was unprofitable, and in 2021 the net profit increased to UAH 9.8 thousand. Today PJSC HC KYIVMISKBUD can be called a profitable enterprise.

For a more complete picture of the profitability of "PJSC HC KYIVMISKBUD" it is advisable to examine the relative indicators of balance sheet liquidity, financial stability and solvency of the enterprise. First of all, calculate the solvency of the enterprise, table. 1.2.

Table 1.2

Solvency ratio of PJSC HC KYIVMISKBUD during 2017-2021, UAH thousand

N.	№ Indicator	on 31.12									
		2017	2018		2019		2020		2021		
		actually	actually	Absolute deviation (from the level	actually	Absolute deviation (from the level	2018 year) +/-	actually	Absolute deviation (from the level	actually	Absolute deviation (from the level
1	Immediate (absolute) liquidity ratio (Cal)	91,50	2,94	-88,56	0,08	-2,87		0,20	0,12	0,04	-0,15
2	Total coverage ratio (current liquidity ratio) (Kpl)	2,69	0,61	0,61	1,10	0,50		1,10	0,00	1,10	-0,01
3	Intermediate coverage ratio (PPC)	0,97	2,81	2,81	0,48	-2,32		2,09	1,61	0,40	-1,70

**compiled according to PJSC HC KYIVMISKBUD*

The ratio of immediate (absolute) liquidity shows the share of current debt that the company is able to repay in the near future and evaluates the effectiveness of the use of free cash. Throughout the study period, PJSC HC KYIVMISKBUD has been short of the most liquid funds to cover its current liabilities, as the actual value of the liquidity ratio is below the lower limit of the criteria. To solve the problem of deficit it is necessary to perform a number of tasks:

1. Improve the efficiency of cash flow management through their effective planning in the enterprise
2. Search for reserves to increase the amount of capitalized profit by identifying reserves for enterprise revenue growth and cost optimization.

3. Restructuring of non-current assets: sale of unused or more efficient use of them.

The total coverage ratio provides an overall assessment of the solvency of the enterprise, its ability to cover short-term liabilities from all current assets during the year, an assessment of the creditworthiness of the enterprise. In 2018 and 2021, the excess of current assets over current liabilities, the coverage ratio was within the norm. This indicates that the company had a sufficient amount of free resources, which were formed due to its own sources. From the standpoint of creditors of the enterprise, this option of forming working capital is the most acceptable. Simultaneously, with the view of the manager, the accumulation of stocks at subordinate enterprises, the diversion of funds into receivables may be associated with effective asset management. At the same time, the company may not use its potential to hold loans. During 2018-2020, the coverage ratio was below the lower end of the criterion that the transfer of current assets of the enterprise was insufficient to make short-term commitments.

The intermediate coverage ratio shows how short-term liabilities can be repaid in cash as well as receivables. During the period under review, this indicator was not within the norm at the studied company. Only in 2020 the indicator has indicators close to the norm.

An important group of indicators are profitability indicators, calculations are given in table 1.3.

Profitability reflects the degree of profitability of its activities and is measured by the ratio of profit to the value of products, relevant resources or equity. Profitability indicators are relative indicators of financial performance of the enterprise.

Return on assets - an assessment of the effectiveness of asset management of the enterprise, a means of measuring the currency invested in property and characterizes the generation of income by the enterprise. During the analyzed period, the value of the indicator is negative with a positive trend, which means that "PJSC HC KYIVMISKBUD" effectively manages its own assets. The decline was

observed only in 2018. Return on non-current and current assets had the same tendency to change as the overall return on assets. The company effectively uses both current and non-current assets.

Table 1.3

Profitability indicators of PJSC HC KYIVMISKBUD during 2017-2021

N	№	Indicator	Year								
			2017	2018		2019		2020		2021	
			actually	actually	Absolute deviation (from the level 2017 year), +/-	actually	Absolute deviation (from the level 2018 year), +/-	actually	Absolute deviation (from the level 2019 year), +/-	actually	Absolute deviation (from the level 2020 year), +/-
1	Return on current assets (ROA)	1,64	-1,53	-0,65	0,16	1,69	0,02	-0,14	0,02	0,00019	
2	Net return (loss) of equity (RVK)	1,03	0,99	1,01	1,66	0,67	0,23	-1,43	0,23	0,00384	
3	Return on loan capital (RPC)	0,61	-2,52	-0,40	0,17	2,69	0,02	-0,15	0,02	0,00009	

*compiled according to PJSC HC KYIVMISKBUD

Return on assets - an assessment of the effectiveness of asset management of the enterprise, a means of measuring the currency invested in property and characterizes the generation of income by the enterprise. During the analyzed period, the value of the indicator is negative with a positive trend, which means that "PJSC

HC KYIVMISKBUD" effectively manages its own assets. The decline was observed only in 2018. Return on non-current and current assets had the same tendency to change as the overall return on assets. The company effectively uses both current and non-current assets.

Return on equity, return on borrowed capital are also positive, except in 2017 and 2018. Since 2019, there has been a maximization of positive values.

The increase in the values of the studied indicators indicates that the volume of imports and sales is growing.

Thus, we can conclude that the main indicators of financial and economic activity of "PJSC HC KYIVMISKBUD" underwent positive changes in 2021 compared to 2018. In this regard, the company's activities in the future should also be aimed at finding the most effective forms and methods of cooperation with business partners to ensure its profitability.

1.2. Assessment of foreign economic activity and financial condition of PJSC HC KYIVMISKBUD

- The company "PJSC HC KYIVMISKBUD" carries out foreign economic activity. "PJSC HC KYIVMISKBUD" carries out import operations:
- purchase of inventory from foreign suppliers on 100% payment within 90 days;
- importation of goods at the expense of centralized import purchases;
- acquisition of inventory and services from the non-cash form of payment.

The company carries out foreign economic activity in the areas and in the form of:

- establishment of direct production and scientific and technical relations with enterprises and organizations of other countries;
- conducting import operations by foreign companies and individuals;
- obtaining loans in foreign currency;

- direct conclusion of economic agreements and contracts with foreign partners; construction, acquisition, receipt and lease abroad of all kinds of movable and immovable property necessary for the performance of its activities;
- organization and participation in foreign auctions, exhibitions, sales, competitions, fairs, auctions;
- implementation of operations on import of goods and services, fulfillment of requests of enterprises and organizations for purchase of products of interest to them

Entering the foreign market of independent economic entities should contribute to the adaptation of the economy to the system of world economic relations, the formation of an open economy. The desire to make more profit than domestically encourages companies to enter the international market. According to the current legislation, the company has the right to determine the forms, methods and scope of work in the foreign market. The researched enterprise is a trading company, so it carries out exclusively import operations.

We show the dynamics of imports of the enterprise as a whole and in relation to sales revenue (Table 1.4).

In addition, the company carries out such types of trade and intermediary operations as:

- search for a contractor (by product, price, etc.);
- preparation and conclusion of the agreement (execution of necessary documents);
- carrying out transport and forwarding operations;
- fulfillment of customs formalities (for foreign economic transactions);
- implementation of maintenance;

Table 1.4

Indicators of the dynamics of imports of products of "PJSC HC KYIVMISKBUD" and its share in sales revenue in 2017 - 2021, thousand UAH

*

Indicator	2017	2018	2019	2020	2021	Growth rate 2018/2017, %	Growth rate 2019/2018, %	Growth rate 2020/2019, %	Growth rate 2021/2020, %
Revenue from sales of products, thousand UAH	102,8	174,8	765,9	792,2	436,4	338,20	3,40	-44,90	35,40
Volume of imports, thousand UAH	77,1	134,596	536,13	475,32	218,2	350,30	9,00	-43,50	26,30
The ratio of imports to sales revenue, %	75	36	37	39	40	2,80	5,40	2,60	-97,50

*compiled according to PJSC HC KYIVMISKBUD

Thus, the table shows that the share of imports in sales revenue increases from 36% in 2018 to 40% in 2018. The decrease in imports in some periods is due to a decrease in sales revenue of the enterprise, in particular, there is a significant decrease in imports in 2021.

The next step is to consider the dynamics and structure of imports at the enterprise.

Table 1.5

The structure of imports of products by product groups of "PJSC HC KYIVMISKBUD" by assortment groups for 2017 - 2021, mln UAH

Import range	2017		2018		2019		2020		2021	
	fact	Specific weight, %	fact	Specific weight, %	fact	Specific weight, %	fact	Specific weight, %	fact	Specific weight, %
Import including:	77,1	100,0	134,6	100,0	536,1	100,0	475,3	100,0	218,2	100,0
white cement, artificially colored or unpainted	65,5	85,0	69,5	51,6	62,0	11,6	55,2	11,6	49,0	22,5
Other cements	5,4	7,0	5,0	3,7	5,2	1,0	4,2	0,9	1,7	0,8
Aluminous cement	3,9	5,0	4,0	2,9	3,5	0,7	2,2	0,5	0,5	0,2
Other cement, hydraulic	2,3	3,0	56,1	41,7	465,4	86,8	413,7	87,0	167,0	76,5

**compiled according to PJSC HC KYIVMISKBUD*

Thus, the structure of imports of products of the investigated enterprise is quite uniform. Imports of heat meters in 2017 amounted to 48.3%, in 2018 it amounted to 49.73%, in the total amount of imports, in the following years - respectively 37.97%, 49.67%, 48.57%. Imports of construction materials in 2017 - 17.3%, in 2018 amounted to 14.68%, in subsequent years, respectively, 27.7%, 32.7% and 25.9%.

Imports of devices for installation in 2017 - 22.1%, in 2018 it was 27.84%, in the general structure of imports, then by years, respectively - 24.02%, 15.51%, 22.82%. The rest are imports of other products, in 2017 - 12.3%, in 2018 - 7.75%, in 2019 - 10.31%, in 2020 and 2021, respectively, 2.13% and 2.71%.

Thus, there is a decrease in imports of devices for installation and other products in a significant amount. There is also a slight increase in imports of construction materials.

The dynamics of product imports can be shown in the following table 1.6.

Thus, the table shows that imports of products of the surveyed company during 2017 - 2020 tended to increase, and in 2021 there was a significant decrease - by 43.50%, imports of white cement decreased in 2021 by 44.75%, imports other cements - by 55.25%, Imports of devices for installation - by 16.87%, imports of other products - by 28.12%.

The geographical structure of imports is also important, so the next step is to analyze it.

Table 1.6

The structure of imports of "PJSC HC KYIVMISKBUD" by groups of countries for 2017-2021, mln UAH

Country	2017		2018		2019		2020		2021	
	Fact	Specific weight, %	Fact	Specific weight, %	Fact	Specific weight, %	Fact	Specific weight, %	Fact	Specific weight, %
China	62,6	81,2	111,1	82,5	451,5	84,2	387,1	81,4	179,3	82,2
Turkey	9,2	11,9	16,5	12,3	67,2	12,5	60,6	12,7	27,6	12,7
Lithuania	0,8	1,1	1,4	1,0	5,7	1,1	9,2	1,9	4,0	1,8
Latvia	1,6	2,1	2,7	2,0	5,5	1,0	8,0	1,7	3,5	1,6
Austria	0,3	0,3	0,4	0,3	1,8	0,3	4,1	0,9	1,1	0,5
Словенія	0,1	0,2	0,2	0,2	0,8	0,2	2,8	0,6	0,6	0,3
Jordan	0,9	1,2	1,6	1,2	1,1	0,2	0,9	0,2	0,8	0,4
Estonia	0,2	0,2	0,3	0,2	1,1	0,2	1,2	0,3	0,5	0,2
Belarus	0,1	0,1	0,2	0,2	1,0	0,2	1,0	0,2	0,5	0,2
Canada	1,3	1,7	0,1	0,1	0,4	0,1	0,5	0,1	0,3	0,2
Total	77,1	100,0	134,6	100,0	536,1	100,0	475,3	100,0	218,2	100,0

**compiled according to PJSC HC KYIVMISKBUD*

Thus, the company mainly imports products from China. In 2018 by 82.53%, in 2019 by 84.21%, in 2020 by 81.44%, in 2021 - by 82.19%. Turkey and Lithuania also account for a significant share of imports. Turkey occupies 12.29% in 2018, 12.54% in 2019, 12.66% in 2021

Therefore, China remains the largest trading partner of PJSC HC KYIVMISKBUD. Its weight is 81.2% in 2017, 82.53% in 2018, 84.21% in 2019 and slightly decreased in 2021 to 82.19%. The company also buys significant volumes in Turkey - 11.9% in 2017, 12.29% in 2018, 12.54% in 2019, 12.66% in 2021, and Lithuania and Latvia.

Thus, the company conducts active foreign economic activity, which has a feature, because the company is a trade and intermediary firm. PJSC HC KYIVMISKBUD purchases components abroad and sells finished products in Ukraine. The main partners for PJSC HC KYIVMISKBUD are companies from China and Turkey.

CHAPTER 2. ANALYSIS OF THE MARKET OF CONSTRUCTION MATERIALS OF PJSC HC KYIVMISKBUD

2.1. Assessment of the favorable environment of international business of PJSC HC KYIVMISKBUD.

The construction industry is one of the key in the economy of any country and reflects the general state of its development. Construction has a close relationship with other sectors of the economy, is the locomotive and indicator of the state of the economy. The volume of construction depends primarily on the demand for construction sites, which is provided by the high purchasing power of citizens and the availability of sufficient funds to invest in expensive objects in business. In recent years, demand for construction has been low, and has only just begun to recover to pre-crisis levels. Figure 1 shows the indicators of the Volume Index of construction years in the period from 2010 to 2014.

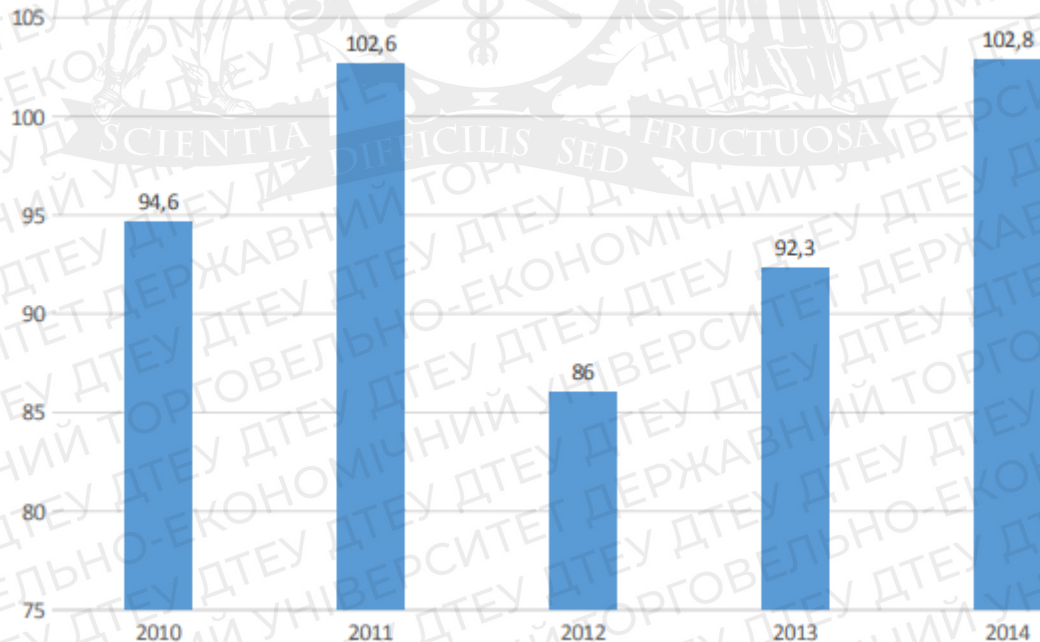


Fig. 2.1. Dynamics of the Index of volumes of work performed

As can be seen from the Figure, the volume of construction works decreased in 2010 and between 2012-2013. And if in the first case the decline can be explained by the consequences of the global financial crisis of 2008-2009, so in 2012 and 2013

Ukraine experienced domestic economic problems and declining construction signaled an economic downturn and investor confidence in Ukraine's favorable economic situation.

Decreased construction volumes have a direct impact on the demand for construction materials and can have two consequences:

1. reduction of production of construction materials;
2. reorientation of the sector to foreign markets.

It is obvious that the reduction of production is not in the interests of entrepreneurs and, in order to ensure the profitability of the business and its operation, will try to create conditions for finding new markets and entering them.

The European Union market is attractive for Ukrainian producers because:

1. the exchange rate of hryvnia against the euro will allow you to get a significant income at relatively low prices in foreign currency;
2. the countries of the European Union have a single strong market, with unified customs and technical requirements;
3. The geographical proximity of the EU countries allows to reduce logistics costs. On the other hand, there are technical obstacles - non-compliance of Ukrainian goods with European technical regulations and environmental standards. Some groups of goods require licensing, which increases the cost of entering the market and increases the cost of administering the process of selling goods.

According to Article 57 of the Ukraine-EU Association Agreement, the parties are obliged to sign an Agreement on Conformity Assessment and Acceptance of Industrial Goods in the near future. The agreement will stipulate that trade with Ukraine in certain groups of goods will be conducted on the same terms as trade between EU countries. The agreement will cover sectors such as electrical safety, electromagnetic compatibility, machinery and equipment operating under pressure.

Some other articles of the Association Agreement provide for the harmonization of environmental standards of Ukraine and the EU, the adoption of other legislative initiatives in Ukraine in the field of business and industry regulation. Thus, we can expect that in the coming years technical barriers will

disappear and Ukrainian producers will be able to freely place goods in foreign markets.

On January 1, 2016, the Ukraine-EU Free Trade Area came into force, which significantly relaxed customs restrictions for Ukraine on certain types of goods. Innovations include the establishment of zero customs rates and the gradual reduction of customs tariffs for other groups of goods.

According to the Ministry of Economic Development and Trade of Ukraine, the changes concerned 632 trade items of goods related to construction materials, of which more than 80% received zero customs duties. In general, the policy towards the EU to import raw materials is quite predictable and clear: the European Union restricts imports of finished products, encouraging imports of raw materials from which it is possible to make the following goods and create added value.

However, the EU is rightly not absolute. Through the customs regulation system, the EU is trying to protect its own producer and saturate the market with scarce goods. Table 3.1 shows the changes in customs rates for some items of goods.

Table 2.1.

Custom`s regulation of Ukraine, 2021

Code	Name	Current duty rate	Basic duty rate	Transition period, years	FTA rate
2523 21 00	white cement, artificially colored or unpainted	10	10	3	7,5
2523 29 0000	Other cements	10	10	3	7,5
2523 30 00	Aluminous cement	2	2	0	0
2523 90 00	Other cement, hydraulic	10	10	3	7,5

Source – made by the author based on [5]

As can be seen from Table 2.1, a zero rate was immediately introduced for alumina cement, the most expensive product in this product category. Other products are subject to customs duties.

In general, zero rates have raw materials - ores, primary chemical compounds, materials for the manufacture of construction mixtures and others. The manufacturer of finished products will have to face customs duties. However, the rate on most positions over the next 2-3 years will fall

In general, the EU-Ukraine Association Agreement has provided new opportunities for the import of Ukrainian raw materials, which may have both a negative effect and a situation in which Ukrainian raw materials will be imported to EU countries, processed and returned to the Ukrainian market as finished products.

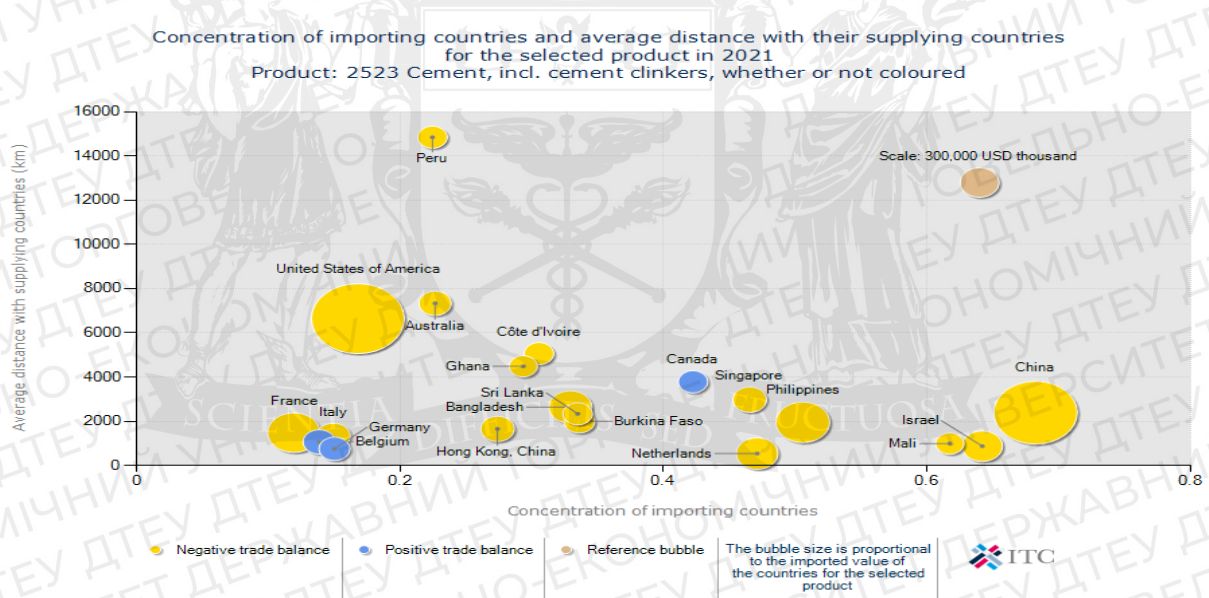


Fig. 2.1 Concentration of importing countries, 2021

Source

https://www.trademap.org/Country_SelProduct_Graph.aspx?nvpm=%7c%7c%7c%7c%7c2523%7c%7c%7c4%7c1%7c1%7c1%7c1%7c1%7c2%7c1%7c%7c2

As you can see, the biggest importers of cement are USA and China. While countries with positive trade balance are only Canada, Germany and Belgium.

Concentration of exporting countries and average distance with their destination countries
for the selected product in 2021
Product: 2523 Cement, incl. cement clinkers, whether or not coloured

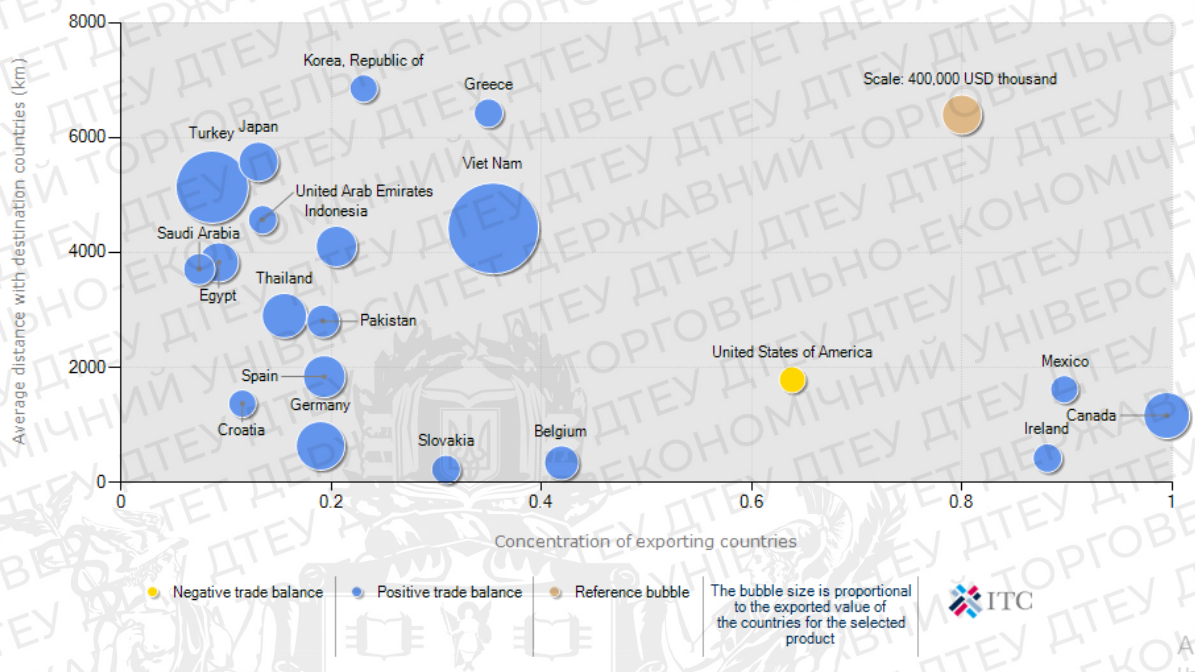


Fig. 2.2 Concentration of importing countries, 2021

Source

https://www.trademap.org/Country_SelProduct_Graph.aspx?nvpm=%7c%7c%7c%7c%7c2523%7c%7c%7c4%7c1%7c1%7c2%7c1%7c1%7c2%7c1%7c%7c2

Here is shown, that the biggest exporter of cement are Vietnam and Turkey. Most of the countries sustain positive trade balance, except for the USA.

growth of countries' exports
Product: 2523 Cement, incl. cement clinkers, whether or not coloured

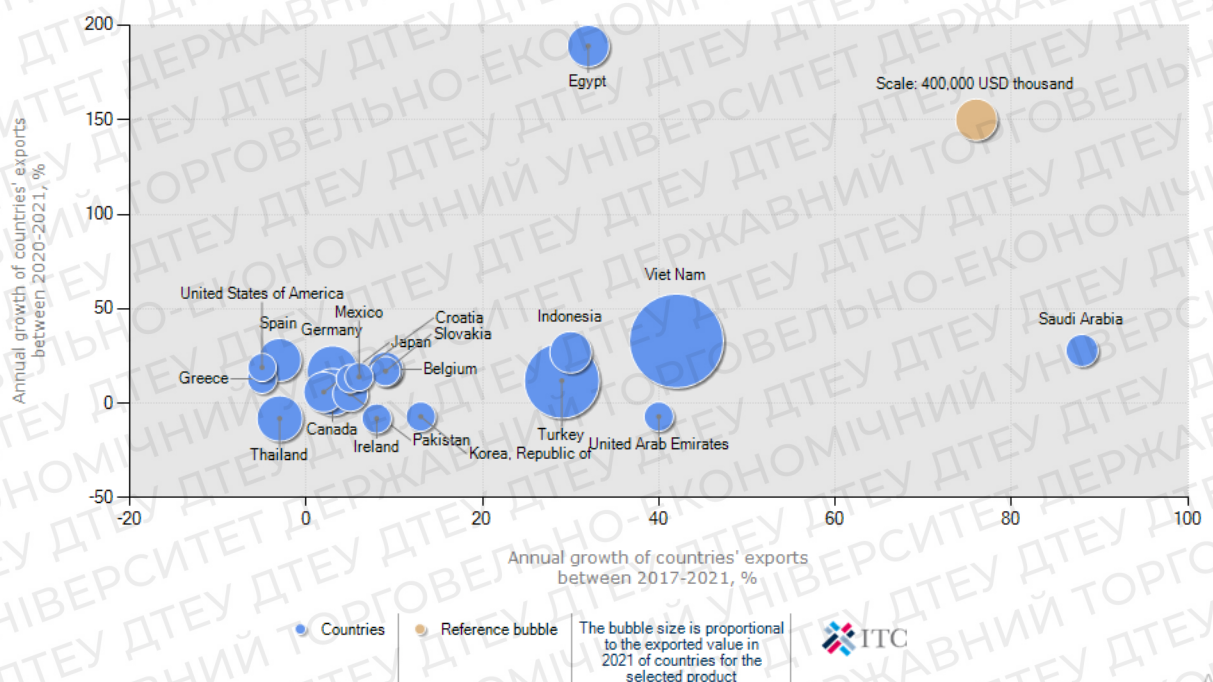


Fig.2.3 Annual growth of countries' imports, 2017-2021

Source

https://www.trademap.org/Country_SelProduct_Graph.aspx?nvpm=%7c%7c%7c%7c%7c2523%7c%7c%7c4%7c1%7c1%7c2%7c1%7c%7c2

Vietnam made a huge step-up in terms of exporting of cement from 2017 to 2021, same goes for Turkey. They both cover almost 25% of whole cement market.

Table 2.2

List of importers for the selected product in 2021

Product : 2523 Cement, incl. cement clinkers, whether or not coloured

importers	Select your indicators								
	Value imported in 2021 (USD thousand)	Trade balance in 2021 (USD thousand)	Quantity imported in 2021	Quantity Unit	Unit value (USD/unit)	Share in world imports (%)	Average distance of importing countries (km)	Concentration of importing countries	
World	12,857,692	-1,065,002	0	No quantity		100	2,867	0.04	
Viet Nam	2,145,688	2,132,999	38,592,915	Tons	56	16.7	4,420	0.35	
Turkey	1,368,120	1,360,711	32,878,692	Tons	42	10.6	5,138	0.09	
Germany	610,440	424,054	6,887,583	Tons	89	4.7	635	0.19	
Canada	535,319	361,773	5,266,674	Tons	102	4.2	1,163	1	
Thailand	501,890	436,639	11,754,721	Tons	43	3.9	2,901	0.16	
Spain	429,518	327,753	6,512,194	Tons	66	3.3	1,839	0.19	
Indonesia	407,383	403,240	12,048,445	Tons	34	3.2	4,104	0.2	
Egypt	393,802	391,248	0			3.1	3,828	0.09	
Japan	382,435	346,886	11,463,596	Tons	33	3	5,579	0.13	
Belgium	292,385	78,473	3,615,794	Tons	81	2.3	339	0.42	
Pakistan	271,453	266,616	7,412,039	Tons	37	2.1	2,802	0.19	

Saudi Arabia	245,697	230,538	5,195,228	Tons	47	1.9	3,709	0.07
Greece	205,241	176,007	4,173,780	Tons	49	1.6	6,426	0.35
Ireland	200,439	169,841	2,032,020	Tons	99	1.6	421	0.88
Slovakia	196,805	140,251	2,402,703	Tons	82	1.5	222	0.31
United Arab Emirates	195,598	184,549	3,019,832	Tons	65	1.5	4,569	0.13
Korea, Republic of	190,751	153,561	4,587,007	Tons	42	1.5	6,854	0.23
Croatia	186,577	139,376	1,891,750	Tons	99	1.5	1,370	0.12
Mexico	178,824	162,235	0	No quantity		1.4	1,618	0.9
United States of America	173,207	- 1,657,123	1,144,988	Tons	151	1.3	1,784	0.64
Italy	172,335	-46,784	2,070,605	Tons	83	1.3	835	0.17
Algeria	169,567	166,989	2,491,889	Tons	68	1.3	3,306	0.12
China	166,531	- 1,281,944	2,065,888	Tons	81	1.3	3,209	0.2

Sources: ITC calculations based on UN COMTRADE and ITC statistics.

The world aggregation represents the sum of reporting and non reporting countries. The data in orange represents mirror figures based on partner data. The quantities shown in dark green are estimated by ITC. For further information, please refer to the ITC explanatory note. The quantities shown in light green are estimated by UNSD. For further information, please refer to the UNSD explanatory note.

2.2. Identifying the host country in the context of import the construction materials of PJSC HC KYIVMISKBUD

In order to improve the import activity of PJSC HC KYIVMISKBUD, it is necessary to review the prospects of expanding its presence in the foreign market by

finding new markets. Geostrategic priorities for the development of import activities are the possibility of increasing sales to foreign markets in certain target product segments. In our opinion, the Finnish market is the most promising in the foreign market today.

Table 2.3

List of products at 4 digits level imported by Ukraine in 2021

Code	Product label	Select your indicators						
		Value imported in 2021 (USD thousand)	Trade balance 2021 (USD thousand)	Share in world imports (%)	Ranking in world imports	Average distance of supplying countries (km)	Concentration of supplying countries	Average tariff (estimated) applied by Ukraine (%)
TOTAL	All products	69,962,816	-4,092,540	0.3	48	3,255	0.06	2.6
2523	Cement, incl. cement clinkers, whether or not coloured	42,619	2,514	0.3	78	1,149	0.57	7.9
2519	"Natural magnesium carbonate ""magnesite" "; fused magnesia; dead-burned ""sintered"" magnesia, ...	37,667	-37,659	1.6	20	2,721	0.28	0.6
2503	Sulphur of all kinds (excluding sublimed sulphur, precipitated sulphur and colloidal sulphur)	30,364	-29,661	0.5	27	1,949	0.4	0.8

2510	Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic ...	23,310	-23,308	0.7	24	1,680	0.72	1.6
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Sources: ITC calculations based on [UN COMTRADE](#) statistics.

To conduct a study on the choice of the host country in the context of the realization of the import potential of PJSC HC KYIVMISKBUD, a necessary step is to diagnose the factors of the external environment of the enterprise. Diagnosis of environmental factors of indirect influence of PJSC HC KYIVMISKBUD on the Finnish market (as of 31.10.2019) is given in table. 2.4.

Table 2.4

Diagnosis of environmental factors of indirect influence of PJSC HC KYIVMISKBUD on the Finnish market (as of 31.10.2019).

Factor	Expert assessment					Average estimate of the probability of implementation	Weighting factor	Average assessment of the degree of impact
	1	2	3	4	5			
Political Factors							0,2	0,42
1. The level of political stability	3	2	4	3	3	3	0,05	0,15
2. The power of lobby groups	1	1	1	1	1	1	0,02	0,02
3. The direction of development of the political system	2	3	2	2	2	2,2	0,05	0,11
4. The nature of the political struggle	1	1	1	1	1	1	0,03	0,03
5. The degree of public support for the government's development program	2	2	2	3	2	2,2	0,05	0,11
Economic Factors							0,25	0,72
1. Economic development	3	4	3	3	3	3,2	0,07	0,22

2. Budget status	2	2	3	2	2	2,2	0,05	0,11
3. Unemployment rate	1	1	2	1	1	1,2	0,02	0,02
4. Plevel of taxation	3	3	3	4	3	3,2	0,06	0,19
5. Income level of the population	4	3	4	3	3	3,4	0,05	0,17
Demographic Factors							0,1	0,14
1. Population	1	1	2	1	1	1,2	0,03	0,04
2. Sex and age composition	2	1	1	1	1	1,2	0,03	0,04
3. Birth rate	2	2	1	2	2	1,8	0,04	0,07
Scientific and technical factors							0,15	0,49
1. Innovations in the field of goods	3	4	3	3	3	3,2	0,05	0,16
2. Innovations in technology	3	3	4	3	3	3,2	0,05	0,16
3. Innovations in the field of management	4	3	3	3	4	3,4	0,05	0,17
Natural Factors							0,2	0,42
1. The state of natural resources	1	1	1	1	1	1	0,02	0,02
2. Natural conditions	1	1	1	2	1	1,2	0,06	0,07
3. Environmental Factor	2	1	1	1	1	1,2	0,06	0,07
Socio-cultural factors							0,1	0,11
1. Level of education	2	2	1	1	1	1,4	0,03	0,04
2. The level of culture	1	1	1	1	1	1	0,03	0,03
3. Social living conditions	1	1	1	1	1	1	0,04	0,04

1-5: minimum impact assessment - 1, maximum impact assessment - 5

Source: compiled by the author based on PJSC HC KYIVMISKBUD data

The overall estimate of the impact of economic factors, taking into account the weighting factor, is 0.72. Thus, it should be emphasized that economic factors have a significant impact on the company. At the same time, the degree of influence of the factor of economic development and the level of taxation was estimated at 3.2 out of 5 possible; income level of the population - 3.4.

Significant influence among the factors is certainly caused by scientific and technical factors, the overall score of which is 0.49 points, taking into account the weighting factor. All factors were rated by experts at 3.2-3.4 points. Demographic and socio-cultural have a neutral impact. The average score of the factors is 1-2 points.

Impact of post-crisis phenomena, gradual change of legal framework, low level

of competitiveness of domestic products, constant growth of prices and tariffs of monopolies that own energy, restrain the development of domestic industry, there is a need for additional funds to develop new technologies, stimulate workers. However, all domestic reforms and hopes will not have an effect without appropriate state policy and a clear and consistent strategy for the development of the domestic economy.

The impact of the economic crisis in the country is still felt - the constant lack of funds, the need for technical re-equipment of enterprise equipment, which requires additional funds to modernize production, development of new technologies, incentives for workers involved in production. In addition, during 2015-2021, the national currency depreciated sharply against major world currencies. Complications of the political situation in the country have a significant impact on the country's economy and, in particular, on PJSC HC KYIVMISKBUD.

To summarize the results of the analysis of factors of direct influence and their evaluation, we will compile a table (Table 2.5).

Table 2.5

Diagnosis of environmental factors of direct influence of PJSC HC KYIVMISKBUD on the Finnish market (as of 31.05.2022).

Factor	Expert assessment					Average estimate of the probability of implementation	Weighting factor	Average assessment of the degree of impact
	1	2	3	4	5			
Consumers							0,3	0,85
1. The state of demand for products	3	3	4	3	3	3,2	0,08	0,26
3. Purchasing power of buyers	2	3	2	2	2	2,2	0,07	0,15
3. Purchasing power of buyers	3	2	3	2	2	2,4	0,07	0,17
4. The degree of commitment of buyers to the goods	3	4	4	3	3	3,4	0,08	0,27
Suppliers							0,3	0,50
1. Number of suppliers	2	3	2	2	2	2,2	0,07	0,15
2. Stability of contractual policy	2	1	1	1	1	1,2	0,06	0,07
3. Trust relationships with suppliers	2	3	2	2	2	2,2	0,07	0,15
4. Concentration of suppliers	1	1	2	1	1	1,2	0,05	0,06

5. The degree of attractiveness of suppliers	1	1	1	1	2	1,2	0,05	0,06
Intermediaries							0,15	0,16
1. The presence of profitable partners of the enterprise	1	1	2	1	1	1,2	0,07	0,08
2. Stable relations with partners (banks, audit firms, etc.)	1	1	1	1	1	1	0,08	0,08
Contact audiences							0,15	0,25
1. Support of local authorities	1	2	1	1	1	1,2	0,04	0,05
2. Support by public authorities	2	1	1	1	1	1,2	0,04	0,05
3. Cooperation with foreign companies	2	2	3	2	2	2,2	0,07	0,15
Competitors							0,1	0,12
1. Number of potential competitors	1	1	2	1	1	1,2	0,1	0,12

1-5: minimum impact assessment - 1, maximum impact assessment - 5

¹Source: compiled by the author based on PJSC HC KYIVMISKBUD data

From the table. 2.6 we see that the factors of direct environmental impact have a fairly large impact on PJSC HC KYIVMISKBUD. The most influential factors are consumers and suppliers, the overall assessment of the importance of factors is 0.6, which indicates that the degree of their commitment to the company's products is quite high.

The state of demand for products was estimated by experts at 3.2, the degree of customer loyalty to goods - 3.4, the purchasing power of buyers - 2.4, the degree of variability of customer needs - 2.2. Thus, the factors of the group Consumers have a significant impact on the company.

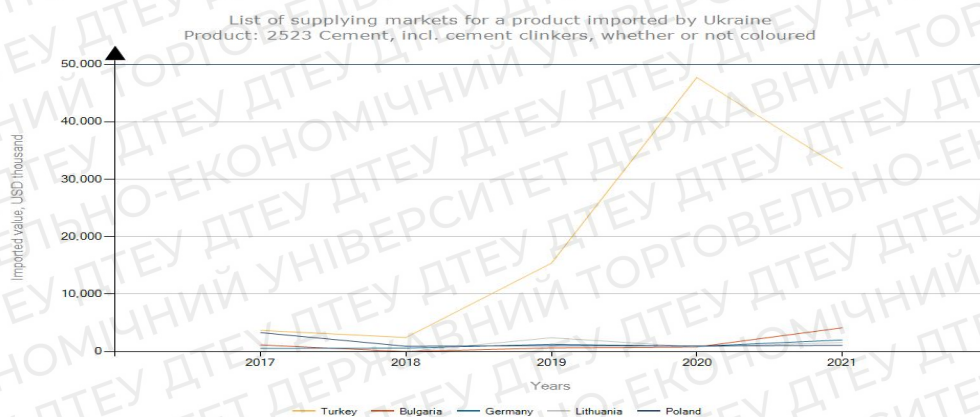


Fig. 2.4. List of supplying markets for a product imported by Ukraine, 2017-2021

Sources: ITC calculations based on UN COMTRADE and ITC statistics.

The factor suppliers received an estimate based on a weight of 0.50. The reason for the significant impact of this factor on the activity is - the high dependence of the company on suppliers. At the same time, the degree of influence of factors, the number of suppliers and trust with suppliers was estimated at 2.2 out of 5 possible; stability of contractual policy, concentration of suppliers and degree of attractiveness of suppliers - 1.2.

The group factor is less influenced by intermediaries and contact audiences.

The key task of the company is the absolute growth of its own sales. The strategic efforts of the company are aimed at strengthening measures to promote products, maintain the situation of benefits and consolidate market position.

The main methods of achieving these goals are:

- emphasis of marketing on the end user;
- keeping our consumers from switching to competitors by creating a favorable pricing policy for the buyer;
- Creation of active advertising to attract new consumers.

Table 2.6

PJSC HC KYIVMISKBUD Local Potential Assessment Table (31/05/2022)

№ з/п	Local potentials	Importance of potential (%)	Points(from 1 to 10)	Integral weighted value
1	2	3	4	$5 = 3 \times 4 / 100\%$
1	Organizational and managerial	10	9	0,90
2	Resource and raw materials	12	8	0,88
3	Informative	8	9	1,17
4	Marketing	11	7	0,70
5	Investment	8	5	0,45
6	Labor	13	9	1,17
7	Innovative	11	8	0,88
8	Industrial	14	7	0,56
9	Financial	13	9	1,17
	Total	100	–	7,88

¹Source: compiled by the author based on PJSC HC KYIVMISKBUD data

A score of 7.88 indicates a stable level of strategic potential. The results of the assessment of local potentials show that the most attractive strategic areas for the

company are production, labor, marketing, resource and financial. Information and investment potentials are the least favorable.

The next stage of the strategy development process involves choosing the best option for implementing a development strategy.

The next step is to assess the availability of the selected market for PJSC HC KYIVMISKBUD (Table 2.7)

Table 2.7

**Determining the level of attractiveness of the Finnish market for PJSC
HC KYIVMISKBUD (31.05.2022)**

Criterion, Factor	Characteristics of the Factor, criterion	Weighting factor	China
Market capacity	over 50, from 30 to 50, from 15 to 30, from 8 to 15, from 2 to 8	0,2	1
Attitude to the product	negative, neutral, indifferent, cautiously optimistic, favorable	0,3	1,5
Activity of competitors	price war, advertising attack, lack of competitors	0,2	1
Transport accessibility	convenient, inconvenient	0,2	0,4
Political situation	stable, unstable	0,1	0,5
The total amount		1,0	4,4

¹Source: compiled by the author based on PJSC HC KYIVMISKBUD data

The Finnish market is attractive for PJSC HC KYIVMISKBUD and promising. Among the favorable factors for which the Austrian market can be chosen as attractive are: high market capacity and the development of interstate cooperation. The study found that the strategic potential of the company is quite high, and the external environment - average, which means that the strategy of concentrated

market growth should be chosen at the corporate level. In this case, the responsibility for establishing the mission, goals, development of strategic plans lies with senior managers.

We will define in table 2.8 the essence of each stage of management of efficiency of foreign trade operations of PJSC HC KYIVMISKBUD and responsible persons.

Table 2.8

Stages of managing the efficiency of import potential PJSC HC KYIVMISKBUD and responsible persons

№	Stage of efficiency management of import operations PJSC HC KYIVMISKBUD	The essence of the stage	Responsible person
1	Planning of import activity of the enterprise	Formation of the plan of import of production according to the plan of sale	Head of Sales, CFO
2	Organization of import activities of the enterprise	Formation of documentation for import operations,	Customs department
3	Control of import activity of the enterprise	Comparison of actual and planned Indicators for import agreements	Customs department, financial director

¹Source: compiled by the author based on PJSC HC KYIVMISKBUD data

PJSC HC KYIVMISKBUD's foreign trade efficiency management system includes planning of the company's import activities; organization of import activity of the enterprise; control of import activity of the enterprise.

CHAPTER 3. DEVELOPMENT OF MEASURES TO INCREASE THE EFFICIENCY OF IMPORT OF PJSC HC KYIVMISKBUD

3.1. Development of a set of measures to increase the efficiency of product imports

The organization of foreign economic activity is a very complex and troublesome work. It requires careful consideration of issues such as market conditions, potential buyers and sellers, establishing business contacts with them, negotiations, signing agreements, etc. Therefore, for effective management of foreign economic activity at the enterprise level, an adequate management structure is needed. The structure of foreign trade management reflects the construction of a management system in this area, ie bodies, services, apparatus that manages foreign economic activity.

The organizational structure of the management of FEA "PJSC HC KYIVMISKBUD" is determined by the purpose and objectives that it is designed to solve. Its goal is to maximize long-term profits through effective participation in international business. The organizational structure of foreign trade management, as well as internal management, must be constantly evolving and improving, adapting to changes in the external environment and management. Its forms and methods cannot remain unchanged.

At PJSC HC KYIVMISKBUD, which takes an active part in foreign economic activity, foreign economic activity is structured as follows.

The Department of Foreign Economic Relations (VEZ) is not an independent structural unit of the enterprise. It is part of the management apparatus. Its main task is to manage foreign economic activity as an element of a single integrated system of internal management

The department consists of units (groups, sectors, bureaus and specialists). Each of the sectors (groups) has its own specific tasks and performs the corresponding functions. For example, the commercial sector must ensure the

fulfillment of obligations under international contracts and agreements, participation in the preparation and conduct of commercial negotiations, the organization of supplies under the contract and control over their implementation; review-complaints on imports, etc.

The economic sector is designed to provide forecasting and planning of foreign economic activity of the enterprise, analysis of the effectiveness of import operations, control over the implementation of the plan, currency control, etc.

The marketing sector as the leading service of the enterprise studies the situation in world commodity markets, participates in determining product prices, in the development and implementation of promotional activities, analysis of competitors, opportunities for product movement, etc.

In order to improve the organization and planning of its foreign economic activity, the following specific proposals should be offered for the researched enterprise: to carry out marketing activities, namely research of foreign markets, then carefully choose the country based on profitability and opportunities for cooperation with it. The next proposal is to evaluate the foreign partners with whom the researched enterprise will cooperate. Next, a comprehensive improvement of the mechanism of import activities, which includes the following main measures: the creation of a separate structural unit responsible for the success of foreign economic activity at the enterprise, marketing research of new markets if they enter, the choice of partners for foreign economic activity about them, conducting a SWOT-analysis to develop a strategy for enterprise development and improving the mechanism of foreign economic activity of the enterprise on the basis of relevant legislation. After that, the mechanism of strategic planning of foreign economic activity should be developed at the enterprise, the next step should be to consolidate specific functions for each of the elements of the organizational structure of foreign economic activity of the studied enterprise. Based on all these measures, the company should develop a transparent and effective strategy of foreign economic activity. All these measures will be justified below.

Marketing activities and analysis of foreign markets. An important place in the system of international marketing of PJSC HC KYIVMISKBUD is occupied by research of foreign markets, which, as a rule, means the process of search, collection, processing and analysis of data.

To successfully implement the tasks the company must develop various marketing strategies: coverage of markets and market segments, competitive, entering new markets, entering markets with new products, target, market demand, product policy, etc. Their content largely depends on the overall strategy of the enterprise, including in the field of foreign economic activity. The basis of planning the company's entry into foreign markets is the choice of the optimal way to penetrate these markets.

By organizing access to foreign markets, the company can significantly increase the efficiency of foreign trade. However, it is necessary to know well the conditions of activity in this country, its laws. On the basis of research, evaluation and selection of foreign markets, product, price, sales and other policies should be developed, ie measures of the marketing complex that are part of the strategic marketing program.

Definition of a partner country. It is very important to determine the country from which it is most profitable to import goods (services). When comparing options for entering the market of different countries, the company's management should take into account the following factors: political and economic stability; costs; transport infrastructure; state benefits and incentives; availability of both skilled and relatively cheap labor; market capacity of the country; the presence of trade restrictions; availability of necessary suppliers of raw materials. In addition to economic criteria, it is important to take into account the nature of trade and political relations with the country. Preference should be given to those with whom normal business relations have been established, confirmed by the legal basis.

Evaluation of international partners. In international practice, taking into account the generally accepted methods of evaluating potential partners, the

following principles are identified, which are important to consider when organizing this work:

1. Assessment of the degree of solidity of the potential partner.
2. Assessment of business reputation.
3. Taking into account the experience of past agreements.
4. Taking into account the position of the firm in the foreign market.

If the firm is an intermediary, then the choice of intermediary should be taken seriously. First of all, it is necessary to pay attention to her financial situation. And, in addition, to obtain information about its creditworthiness, to identify the nature of the goods sold, and sales, the availability of its own sales unit.

The process of preparation and successful implementation of a foreign trade operation should require detailed study not only of potential counterparties, but also of partner companies. Studying the activities of future partner firms is an integral part of the foreign trade operation. Therefore, all participants in international trade should pay close attention to this issue. It should be noted that when choosing an international counterparty, many domestic companies face a problem such as lack of information about their potential business partner. Managers of enterprises and relevant departments responsible for the success of foreign trade, should know that the most valuable information for the dossier in the current environment is the information obtained from personal acquaintance with the company.

Gathering information about business partners, in particular on such a specific type of it as conducting foreign economic activity is a very reasonable step if the firm aims to improve the organization of foreign economic activity in the enterprise.

Comprehensive improvement of the mechanism of import activity of enterprises should be carried out at the appropriate level with the help of relevant legislation. One of the promising ways to improve foreign economic activity at the enterprise in the future is to develop development strategies for the medium and long term. Effective development of these strategies is possible with the use of various methods of analysis, such as SWOT analysis.

At the present stage, many Ukrainian enterprises are actively involved in foreign economic activity. However, the efficiency of foreign economic activity of domestic enterprises is still quite low. This indicates a lack of clear foreign trade policy, weak sales channels, insufficient experience in foreign markets, the desire to return quickly by selling products that do not require much effort to promote it. This also applies to PJSC HC KYIVMISKBUD.

The study of the effective development of foreign economic activity indicates the prerequisites for such activity:

- active participation in foreign markets with constant capacity building;
- growth of economic activity;
- constant control over competitiveness;
- control and improvement of economic relations with partners.

To do this, special attention should be paid to the study of:

- reducing the cost of goods and services, ie reducing the amount of expenditure items;
- perfect study of market demand;
- increase labor productivity;
- timely implementation of business planning, taking into account the adopted strategy in the markets.

The outlined range of problems requires from the heads of domestic enterprises appropriate actions to improve the organization of foreign economic activity.

The implementation of the above measures will undoubtedly significantly improve the quality of the enterprise in the field of foreign economic activity.

Development of a mechanism for strategic planning of foreign economic activity. The mechanism of strategic planning of foreign economic activity, "PJSC HC KYIVMISKBUD" is proposed to consist of the following stages:

- initial - analysis of the external environment, forecasting the future development of the enterprise, identifying opportunities and threats, strengths and weaknesses, assessing competitiveness and forecasting its changes;

- at the second stage or in parallel (at the newly created enterprise - at the first) determine the mission, purpose and goals of foreign economic activity of the enterprise;
- at the third stage carry out strategic analysis, which consists in comparing the goals and objectives of foreign economic activity with the results of analysis of the environment of foreign economic activity, identifying and closing gaps between them and, most importantly, in developing alternative strategies - strategic development options;
- in the fourth stage, variable scenarios of development (optimistic, pessimistic and most probable) are modeled and the influence of each on the formulated alternative strategies of foreign economic activity is investigated. The competitiveness of the enterprise in case of realization of this or that strategy of foreign economic activity under a certain scenario is defined;
- at the fifth stage the choice of the most acceptable strategy of foreign economic activity from alternative is carried out;
- on the sixth - the final version of the strategic plan of foreign economic activity of the enterprise is being prepared;
- at the seventh stage on the basis of the strategic plan tactical medium-term plans of foreign economic activity are developed;
- in the eighth stage, operational plans and projects are developed, and the process of strategic planning of foreign economic activity is completed [30]. The process of implementation of the strategic plan (strategic management process) involves not only the organization of the strategy of foreign economic activity (9th stage) but also its practical evaluation, monitoring of implementation (10th stage) and feedback if errors, shortcomings in formation of a strategic plan at any stage. Sometimes such feedback implies partial changes in the mission and objectives of foreign economic activity, if they are to some extent unrealistic. Feedback is possible at any stage of strategy formation. All this indicates that both the formation and implementation of the strategy are the only process that is continuous, because the

environment of foreign economic activity, and hence the conditions of the enterprise are constantly changing, the strategic plan is regularly adjusted.

In order to outline the strategy of development of foreign economic activity of each enterprise, it is not enough to research information from the outside and inside, but also to be able to process it and select the most relevant and important facts. Particular attention of the enterprise in carrying out foreign economic activity should also be paid to its organizational structure. The established structure of the enterprise should not only reflect the most effective links between departments, but also be resilient to the crisis, increase the participation of all employees in the selection and decision-making process and the organization of work and implementation of strategies. This structure will allow to solve the problems in the shortest possible time and offer partners favorable conditions for existing agreements, as well as to continue cooperation. And the traditional respect for the individual and team spirit and belief in the competence of management, which are usually the basis of relations within the company, help the company to restructure the management structure to work more effectively in foreign and domestic markets.

The only strategic goal of the company, which is already engaged in foreign economic activity, is implemented by all departments and foreign branches, if any. Each unit must have in its management structure functional services (subsystems), subordinate to the head, who develop strategic plans and current measures for their implementation. The relevant department is responsible for each link, as the staff cannot have a full procedure. Each department has experienced staff who know their job well and have the appropriate responsibilities and rights, and cooperate with other departments, thus carrying out a stable and efficient procedure. If the company operates as a whole, then it has a healthy and solid foundation for development.

Assignment of specific functions for each of the elements of the organizational structure of the FEA of the studied enterprise. Each element of the organizational structure of the enterprise should be assigned certain functions that will contribute to the effective implementation of the strategy of its foreign economic activity. To do this, first of all, to determine the direction and coordinate the work of all services

of the enterprise, as well as timely identify and analyze the results of the planned actions.

In addition to the management, which establishes these areas and highlights the development strategy, it is necessary to outline the functions of individual departments of the enterprise, which play a direct role in the implementation of the strategy.

Important functions are performed by the advertising department, which not only conducts advertising campaigns abroad, but also acquaints a wide range of businessmen and entrepreneurs with the activities of the enterprise, primarily through participation in exhibitions and advertising campaigns. In addition, the company is building its image and maintaining a reputation as a reliable and honest partner. And one of the ways to achieve this is to implement an information policy in support of each individual business entity, as well as participation in exhibitions and forums.

The tasks of the commercial department are to provide financial support for foreign economic activity of the enterprise, to carry out commercial activities in foreign countries or with foreign customers, to resolve customs issues. The main task of the department is the sale of products, as all sales professionals must have favorable communication skills and qualified knowledge of products; the company needs to have a complete quality control system, control the process of purchasing products and inspect products; implement after-sales service for complete customer satisfaction.

The development department is not created at every large industrial enterprise, but its function is to create a favorable base for the organization of other units in Ukraine and other countries, in major cities, marketing research, expanding the list of imported goods, expanding the list of reliable partners and creating a dealer network. Each branch of the corporation has the same structure of departments, but in a particular situation there may be differences in the number of departments, depending on the direction of activities and business circumstances of each branch.

In terms of marketing, the use of tools which is crucial in the company's entry into foreign markets, the strategy of foreign economic activity is an internationalization strategy, which is the development of new, foreign markets, using not only expanding imports but also importing capital. produce goods in former importing countries, bypassing restrictive trade barriers and taking advantage of cheap labor and local raw materials.

The marketing strategy produces and implements the goals, objectives of the importing company for each individual market or market segment and each product for a specified period. As part of the development of marketing strategy, the company should carry out:

- assessment of the company's position in the markets of its presence;
- identification of competitive advantages of the company, its strengths and weaknesses in the face of threats and market opportunities;
- assessment of existing and identification of promising market segments;
- determining goals for markets and its segments;
- determining the company's position in the markets;
- development based on the company's position of alternative solutions for the marketing complex.

With these strategies, the company is fully able to solve the problem and achieve the goal.

Development of foreign trade strategy. The strategy of foreign economic activity is an integral part of the group of functional strategies, which is confirmed by the research of O. Kirichenko. Accordingly, the foreign economic strategy should be considered as a functional strategy, which in the hierarchy is related to competition, and resource, and product and other strategies of the enterprise. Therefore, there must be different characteristics for such a strategy. Therefore, we can identify certain features of strategic planning of foreign economic activity of enterprises.

The first of them is the focus on the external and internal environment of the enterprise.

The relationship with the internal environment justifies the need to take into account the economic situation of the enterprise for all types of resources in order to be confident in the resource base through which the enterprise will be able to successfully implement its strategy.

In terms of the relationship with the external environment, it is necessary to take into account the general economic situation in the market, the characteristics of partners with whom the company cooperates and the characteristics of consumers for whom products will be manufactured, and therefore the specifics of this product. In addition, the strategy of foreign economic activity is inextricably linked with the competitive strategy, which takes into account the potential of the enterprise.

Thus, the strategy of foreign economic activity takes into account the existence of the relationship between internal and external environment: the internal environment in terms of use of resource potential, and the external environment in terms of ability to compete in foreign markets.

The second feature of strategic planning of foreign economic activity is its complexity.

This feature of the strategy of foreign economic activity means its mandatory relationship with other types of enterprise strategies, namely competitive and functional.

The third feature of strategic planning is the need to take into account the limited variety of possible situations and factors that directly affect the strategy of foreign economic activity of the enterprise, its formation and implementation.

Since the number of factors in the internal and external environment is significant, the company's management is extremely important to choose those priority or relevant factors that can be key success factors. The fourth feature of strategic planning of foreign economic activity is the need to take into account the priority of foreign economic activity among other types of economic activity of the enterprise.

If the strategy of foreign economic activity refers to the company, which in general focuses on import operations, then it becomes possible to consider such a strategy as the main competitive or general economic strategy.

The fifth feature of strategic foreign economic planning is the relationship between hierarchy and heteroarchy strategy.

If the enterprise, for which foreign economic activity is not a priority, but nevertheless important, it is advisable to identify certain organizational units within the organizational structure of management, which will carry out the implementation of import operations. Therefore, such a strategy can be specific to the company as a whole and its individual units.

The successful operation of the enterprise in the market is achieved by timely response to internal and external factors in the market environment. And accordingly formulated, developed and defined strategy - the key to effective and efficient operation of the enterprise in the market.

The process of strategy formation and implementation is influenced by many different factors, among which are the following:

- features of supply, which are cost and time, which largely determines the timing of manufacture of a product;
- information base as a factor in shaping the strategy of the enterprise can play a significant role provided the timely collection of information about all the opportunities and threats that can expect the company when entering the foreign market. When collecting and analyzing information about the external environment of the enterprise, related activities in foreign markets, it is advisable to focus on economic, competitive, technological, social and political factors;
- financial capacity for budgeting, with the necessary cost items for the implementation of the strategy, which is an approved list of procedures for allocating resources, described in quantitative form, to achieve goals also presented in value terms, ie, to implement the strategy it is necessary to determine financial resources , which will be separately sent to work in foreign markets.

In the formation of foreign economic strategy and at the first stage of its implementation, these factors ambiguously affect the effectiveness of foreign economic activity, complicating or facilitating the implementation of foreign economic strategy. This is due to the fact that the influence of factors was largely taken into account and adjusted by the company in organizing activities in the domestic market with the requirements familiar to the company. Working in a new foreign market forces the company to adjust the influence of certain factors to ensure the success of its foreign economic strategy.

The success of foreign economic activity of the enterprise depends on many internal and external factors, among which one of the key is the formation and implementation of an effective strategy of foreign economic activity, which is a plan for enterprise development maintaining their positions. In addition, it is a set of management decisions that narrow the whole set of possible foreign economic actions of the enterprise to a set of the most effective in terms of long-term goals formulated in the overall strategy.

Thus, in the current conditions of globalization of economic relations before domestic enterprises there is a question of consolidation into the international economic space.

To achieve this goal, first of all, an effective strategy of foreign economic activity is needed, which should be developed only in combination with the general strategic plan of the enterprise. Only the development of a specific action plan will allow domestic companies to determine the main types of actions to enter foreign markets and strengthen their position as competitive businesses.

Among the problems of organization of import activities and analysis of import operations, which are characteristic of enterprises, the following were highlighted.

- Lack of organizational unity among the divisions of the enterprise, ie the same understanding of business - processes.
- Insufficient efficiency of data on financial and economic activities of units. Lack of prompt and truthful information on settlements with external suppliers and consumers, as a result of the difficulty of managing receivables and payables.

- In its activities, the Department of Foreign Economic Activity does not fully use new information technologies, which hinders the import of products.
- Formal problems at customs, which leads to an increase in the time of passage of goods through customs control. Opacity of information exchange processes, lack of centralized real-time control.
- Large amount of "manual" work in data transmission, the need for synchronous interaction of participants, which inevitably leads to errors and delays in logistics chains.

In order to improve the organization of import operations of "PJSC HC KYIVMISKBUD" it is necessary to implement a set of measures, which will include:

1. the correct selection of sales manager, because his qualifications depend on the correct organization of import operations;
2. the right choice of marketing policy;
3. the correct selection of agents to find markets;
4. research of product prices;
5. finding ways to minimize the cost of organizing import operations and their implementation.

Improving the efficiency of import operations for "PJSC HC KYIVMISKBUD" can also be achieved by:

1. search for more profitable suppliers;
2. application of currency risk insurance;
3. organization of the required delivery times;
4. organization of continuity of supply, if necessary for the effective operation of the enterprise;
5. organization of proper transport support;
6. compliance with the terms of the contract;
7. combating currency risks.

With the right organization of import operations, you can achieve good financial results. The main thing is to properly organize foreign economic activity.

Keep in mind that there are possible ways to improve import operations. To do this, you must consider all components of these operations. With proper analysis and study of individual factors, it is possible to develop an action plan that would be more satisfactory to the company and help to obtain better profits from foreign economic transactions, in our case - imports.

3.2. Ideas for measures to improve the efficiency of import activities of PJSC HC KYIVMISKBUD

Due to the need to attract financial resources and their limitations, the problem of forming a system of benchmarks of the enterprise is relevant today. The effectiveness of the process of assessing the effectiveness of the enterprise both from the standpoint of a potential investor and from the standpoint of the effective functioning of the enterprise, primarily depends on the system of its information support and methodological tools used.

The purpose of value-based management (VBM) is to create an information base for strategic and operational decisions using indicators that identify the increase or decrease in the value of the company. At the same time, all the tools of financial management and the process of making managerial decisions are subject to the task of maximizing the market value of the enterprise, and, accordingly, its investment attractiveness. That is, VBM is an approach to financial and economic decision-making, based on the priority of financial interests of owners (investors) and the need to maximize the value of the company, taking into account the goals of all stakeholders as an additional condition. According to the VBM approach, the main indicator for assessing the performance of the enterprise is its value. This indicator has a number of advantages for the investor or owner compared to traditional criteria for assessing the effectiveness of the company, such as, for example, net profit (Table 3.1)

Table 3.1

**Comparative analysis of criteria for evaluating the effectiveness of PJSC
HC KYIVMISKBUD**

№ п.п	Net financial result	The cost of the company
1	used to evaluate management decisions at the stage of current management	used to evaluate management decisions at the stage of strategic management, but the components of the Indicator (economic profit) allow you to assess the results of current management
2	is an estimated value that is formed in accordance with the accounting policy of the enterprise (easily manipulated)	cannot be artificially overstated or understated, as the Indicator's calculation is closely linked to the cash flow plan
3	does not allow to assess the level of solvency of the enterprise and investment activity	allows you to assess the level of solvency of the enterprise and investment activity
4	takes into account in the calculations only the cost of using borrowed capital	takes into account the costs in the calculations for the use of all sources of funding
5	does not take into account business and financial risks inherent in the activities of the enterprise	takes into account business and financial risks inherent in the enterprise

Source – made by the author

The key decision in building an effective system of measuring the value of the enterprise is the decision to choose the main indicator of the effectiveness of its activities, on the basis of which will be built and the system of assessing investment attractiveness.

After analyzing the main groups of indicators used in the concept of VBM, it is recommended to focus on the indicator of economic value added (EVA - Economic Value Added). The advantages of EVA are due to the fact that it is based on an integrated approach to three main areas of management: capital budgeting, evaluating the effectiveness of departments or enterprises as a whole, developing an optimal and fair system of management bonuses.

The essence of the EVA-based valuation method is that its capital must work with such efficiency as to provide the rate of return on invested capital that investors need. Investor rate of return is the barrier rate of return set by the investor, which is

required for the invested capital, taking into account the relevant investment risk. This is the rate of return that an investor could earn if he used the capital provided in alternative industries, but with the same level of risk.

The purpose of managing the value of the enterprise on the basis of EVA is to create such a value of the company for the investor, when operating profit (or profit before financial expenses and taxes) exceeds the weighted average cost of capital used in monetary terms.

EVA is an indicator of the quality of management decisions. Its positive value characterizes the efficient use of capital and indicates an increase in the value of the enterprise; if the value of EVA is zero, it characterizes a certain kind of achievement, as the owners of capital have actually received a rate of return that compensates for the risk; The negative value of EVA characterizes the inefficient use of capital and indicates a decrease in the value of the enterprise and its unattractive investment.

Thus, the main idea on which the expediency of using EVA is based is that the company's investors should receive a certain rate of return for the risk taken. If this does not happen, then the real profit of the owners of the enterprise is absent and they do not see in this case the benefits of investment attractiveness of the enterprise.

It is worth proposing to assess the investment attractiveness of the enterprise based on the integration of two modern management concepts: cost-oriented management (VBM) and performance measurement (RM). It is proposed to integrate the financial indicators of the VBM model and its key indicator of economic added value (EVA) into the Balanced Scoreboard (BSC), namely in its perspective "finance" as a key indicator of efficiency.

Table 3.2

The main financial indicators within the "VBM-EVA-BSC" model, included in the system of assessing the investment attractiveness of the company "PJSC HC KYIVMISKBUD"

Financial Indicator	Needed for		Reporting period	
	Investor (owner)	Financial Service	Strategic (annual)	Current (monthly)
Cost-Oriented Financial Indicator (VBM)				
Economic value added (EVA)	+	+	+	
Net operating income after taxes (NOPAT)		+		+
Weighted average cost of capital (WACC)	+	+	+	+
Financial Performance Indicator				
Return on assets (ROA)	+	+	+	+
Return on equity (ROE)	+	+	+	+
Earnings before interest, taxes, depreciation and amortization (EBITDA)	+	+		+

**compiled according to PJSC HC KYIVMISKBUD*

The list of basic and auxiliary financial indicators within the "VBM – EVA – BSC" model is developed, which is necessary for the investor and the financial service of the enterprise with their division into strategic and current. In addition, algorithms for calculating key financial indicators of investment attractiveness of the enterprise within the "VBM-EVA-BSC" model are provided.

Taable 3.3

Auxiliary financial indicators within the “VBM – EVA – BSC” model included in the system of assessing the investment attractiveness of the enterprise “PJSC HC KYIVMISKBUD” *

Financial Indicator	Needed for		Reporting period	
	Investor (owner)	Financial Service	Strategic (annual)	Current (monthly)
Financial Performance Indicator				
Return on assets (RONA)		+		+
Financial Indicator characterizing the business activity				
The period of turnover of receivables		+		+
Accounts payable turnover period		+		+
Operating cycle duration	+	+	+	+
The duration of the financial cycle	+	+	+	+
Indicator of financial stability and solvency				
The amount of working capital		+		+
Equity maneuverability ratio	+	+		+
Absolute liquidity ratio		+		+
Total coverage ratio		+		+
Coefficient of financial autonomy	+	+		+
Type of financial stability	+	+	+	+
Efficiency ratio of current assets based on net cash flow		+	+	+

*compiled according to PJSC HC KYIVMISKBUD

To determine the level of effectiveness of the organization and planning of foreign economic enterprise for each block of procedures should use the scale of evaluation of organization and planning of foreign economic enterprise by levels: low, medium, high, shown in table 2.4. Each block is evaluated by the sum of the points received by the procedures included in the corresponding block.

Table 3.4

Scale and results of evaluation of the effectiveness of the organization and planning of the foreign economic enterprise "PJSC HC KYIVMISKBUD" for 2022-2023

Directions for evaluating the effectiveness of the organization and foreign economic planning	Performance by score			Actual performance evaluation	
	<i>Low</i>	<i>Middle</i>	<i>High</i>	<i>Points</i>	<i>Quality</i>
Organization and planning of foreign economic activity:	5	6-10	11-15	10	Middle
Internal control of income from foreign economic activity	4	5-8	9-12	11	High
Internal control of costs of foreign economic activity	5	6-10	11-15	9	Middle
Internal control of financial results from foreign economic activity	5	6-10	11-15	9	Middle
Use of analytical procedures for development of forecast budgets of foreign economic activity	5	6-10	11-15	5	Low
Generalization and use of control results for management decisions	7	8-14	15-21	11	Middle
General assessment of the effectiveness of the organization and planning of foreign economic activity	4	5-8	9-12	8	<i>Middle</i>

**compiled according to PJSC HC KYIVMISKBUD*

The results of the assessment of the organization and planning of foreign economic activity of the company "PJSC HC KYIVMISKBUD", shown in table

3.4, indicate an insufficient level of effectiveness. The existing system of internal control is the most effective in the field of control of income from foreign economic activity. Along with this, we can identify areas for improving the effectiveness of control of foreign economic activity of the enterprise: the use of analytical procedures for the development of forecast budgets of revenues and expenditures from foreign economic activity of the enterprise; formation of a quality system of control over foreign economic activity of the enterprise. After the implementation of the proposed recommendations for organizational and methodological support of foreign economic activity of the company "PJSC HC KYIVMISKBUD" efficiency reaches a high level. The results of conformity assessment of control and evaluation information confirm the previously made conclusions about the effectiveness of control of foreign economic activity of the enterprise. The developed evaluation scale, presented in table 3.5, allows to determine the effectiveness of control of foreign economic activity of the enterprise by the criterion of compliance of control and analytical information to the requirements of achieving goals.

The general assessment of the conformity of control and analytical information is calculated based on the results of the assessment of blocks with a reverse transition from qualitative assessments (low, medium, high) to their quantitative expression (1 point, 2 points, 3 points). The results of conformity assessment of analytical and analytical information after the implementation of the proposed recommendations for improving the quality and effectiveness of control of foreign economic activity of the enterprise on the example of "PJSC HC KYIVMISKBUD", are shown in table 2.5 to develop forecast budgets of revenues and expenditures from foreign economic activity. This indicates an increase in the effectiveness of the control system of foreign economic activity of the enterprise.

Table 3.5

Scale and results of assessment of compliance of control and analytical information with the requirements of achieving the goals of control of foreign economic activity of the enterprise "PJSC HC KYIVMISKBUD"

Directions for assessing the compliance of control and analytical information	Evaluation compliance in			Actual conformity		Evaluation after	
	Low	Middle	High	Points	Quality	Points	Quality
1	2	3	4	5	6	7	8
Internal control of foreign economic activity in general	0-9	10-35	36-45	13	Middle	17	Middle
Internal control of monetary and financial support of foreign economic activity	0-13	14-39	40-65	7	Low	42	High
Internal control of customs clearance of supplies	0-14	15-42	43-60	15	Middle	34	Middle
Internal control of the organization of sales activities	0-13	14-39	40-65	10	Low	41	High
Compliance with internal control for the development of forecast budgets of revenues and expenditures from foreign economic activity	0-15	16-45	46-75	14	Low	40	High
General assessment of compliance of control information	0-5	6-10	11-15	7	Middle	13	High

**compiled according to PJSC HC KYIVMISKBUD*

Thus, the integrated approach to the assessment of control of foreign economic activity used at PJSC HC KYIVMISKBUD allows to determine the allowable values of the level of efficiency of the internal control system within certain limits at each

stage of control and in general. The use of the above system of scoring criteria allows to assess the effectiveness of control of foreign economic activity of "PJSC HC KYIVMISKBUD" and identify areas for quality assurance, which will ultimately increase the efficiency of organization and planning of foreign economic activity of the studied enterprise.

To substantiate the proposed measures to improve the pricing and product policy of the studied enterprise, we will build a product plan for the structure of the range. We can say that all the products of the studied enterprise are sold well, so the structure of the range will not change significantly.

The role of forecasting is constantly growing in connection with the acceleration of scientific and technological progress, and especially with the complexity of management tasks, increasing uncertainty associated with the transition to the market.

Forecasting (Greek - knowledge in advance) in a broad sense means a prediction that precedes the reflection of reality. According to the nature and strength of connections with the object, the forecast is between the hypothesis and the plan. The hypothesis serves as a scientific prediction at the level of general theory. The theory is the basis of the forecast, but it is more definite and reliable, has qualitative and quantitative parameters. Forecasting can be considered a planning stage, because it characterizes the contours of the future, without which it is impossible to develop a program of action.

In our case, there is planning and forecasting of values of controlled Indicators, based on the real conditions of functioning and development of foreign economic activity of the enterprise, as well as establishing deviations of actual results of controlled Indicators of foreign economic activity from established standards of values (standards). Indicators.

The company's management believes that the proposed measures will be effective and increase sales revenue by 12-15%. The company will not change the structure of the range, so the forecast for 2018 - 2020 will be made taking into account the continuity of trends in the structure of sales revenue.

The share of heat meters for sales of products of the surveyed company decreases in 2022 by 0.06%, construction materials 1.023%, the share of appliances for installation increases in 2022 by 0.55%, the share of sales of other products in 2022 is planned to decrease by 2.69% . In the following periods, ie in 2022 and 2023, these trends remain almost unchanged.

Let's make a forecast of Indicators of efficiency of foreign trade operations of the researched enterprise. The costs of import operations and resale of imported products will increase in proportion to the growth of the Import Indicator. The same trend applies to foreign trade operations. The only thing you plan to save on is the article "Other expenses", the number of which is planned to be reduced to a minimum.

Table 3.6

The main Indicator for the analysis of the effectiveness of resale of imported products PJSC HC KYIVMISKBUD during 2022 – 2024

№	Indicator of import activities of the enterprise	Years			
		2021	2022(preliminary data)	2023	2024
1	Volume of imports of goods, mln UAH.	218,2	230,9	258,0	273,0
2	Loading and unloading costs, mln UAH.	55,2	61,1	62,2	68,1
3	Warehouse costs, mln UAH.	34,5	36,7	34,4	39,3
4	Forwarding costs, UAH	14,2	16,1	15,9	19,8
5	Insurance costs, mln UAH.	8,2	9,7	10,2	14,4
6	Other Expense, mln UAH.	38,5	36,5	55,5	42,9
7	Financial result from import activities	67,6	70,7	79,8	88,5

**compiled according to PJSC HC KYIVMISKBUD*

From table 3.6 we see that the financial result from import activities will be in 2018 41.27 thousand UAH, in 2019 - 66.27 thousand UAH, in 2020 73.55 thousand UAH.

Therefore, we calculate the efficiency of import activities of the enterprise in the analyzed period and enter the results in the table.

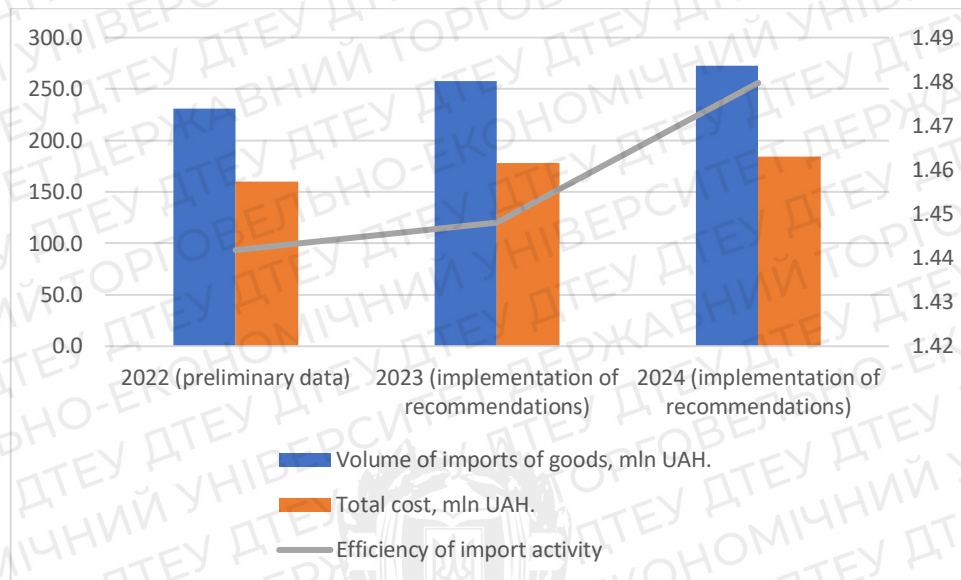


Fig. 3.1. Indicator of efficiency of import activity of PJSC HC KYIVMISKBUD during 2022 – 2024 (the result of implementations of proposals)

**compiled according to PJSC HC KYIVMISKBUD*

Thus, the most effective import activity is expected in 2019 - 1.50, in 2020 this Indicator according to experts will decrease, but slightly - to 1.48 and In general, the efficiency of resale of imported products in the forecast period will increase significantly.

Thus, the efficiency of import activity will increase in the forecast period, but the highest efficiency was observed in 2019 - 1.50, and in 2020 its value is planned at 1.48.

Conclusion

Summarizing the results of the study in the first and second sections, the following conclusions can be drawn. After analyzing the main features of the financial and economic activities of the researched enterprise PJSC HC KYIVMISKBUD, we came to the conclusion that, in general, over 5 years of research, the company has increased the volume of material and technical base and sales income. In 2019, the company has no opportunity to pay off debts in case of urgent need, in accordance with coefficient of own working capital, the company is significantly financially dependent on external creditors. As for advantages based on the analysis of the profitability of PJSC HC KYIVMISKBUD it can be concluded that the company is profitable, as evidenced by the positive value of the profitability of products. By the way, the share that is occupied by the import operations equals 40%.

The process of export management of an enterprise is a set of activities in the planning, organization, control and stimulation with a view to increasing efficiency. Planning of export operations allows substantiating the choice of the country of selling, and also to coordinate the volumes of export with the needs and capabilities of the importer.

Considering the main aspect of enterprises is the import of products, it is important to calculate the import efficiency of the company. It can be noted that the profitability of the company's foreign economic activity and the coefficient of the efficiency of export operations more than 1.

The analysis of the foreign economic activity of the enterprise gives grounds to show that the import volumes tend to decrease. In this case, we must set measures to improve import performance.

Thus, the main directions of supporting the import of construction materials of PJSC HC KYIVMISKBUD are:

1. development of cooperation at the international level;
2. efficient scheme of import;

3. cost reduction

From Chapter 3 we can see that in 2023-2024 the implementation of such improvement methods will give us an increase in import efficiency. With regard to the coefficient of efficiency of import operations and profitability of the import operations, both of them will also increase.



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Appendices

App.A



Fig. 1.1. Organizational structure of PJSC HC KYIVMISKBUD

* compiled according to PJSC HC KYIVMISKBUD



App. B

Код товару : 2523 10 00 00
станом на 20.06.2022

Портландцемент, глиноземистий цемент, цемент шлаковий, сульфатостійкий цемент і подібні гідравлічні цементні
 - клінкери цементні

Основна одиниця виміру: **кг (код 166)**

Додаткова одиниця виміру: **немає**

- ІМПОРТ
- ЕКСПОРТ
- ТРАНЗИТ

1. Ввізне мито

Являє собою податок на переміщення товарів через митний кордон України. Див. додатково "Код митної території України", затверджений наказом Мінфіну від 20.09.2012 року № 1011.

Пільгова ставка	10%
Повна ставка	10%
Діє	з 03.07.2020

Підстава:

- **Закон України ВР № 674-IX від 04.06.2020**
 Про Митний тариф України

Коментарі:

Портландцемент, глиноземистий цемент, цемент шлаковий, сульфатостійкий цемент і подібні глиноземисті цементні клінкери цементні

2. Антидемпінгове ввізне мито

Особливий вид мита, що справляється у разі ввезення в Україну товару, який є об'єктом застосування антидемпінгових заходів.
 Справляється незалежно від сплати інших податків і зборів (обов'язкових платежів), у тому числі з мита міжнародної торгівлі.

Ставка	114.95%
Діє	з 28.06.2019 до 29.06.2024

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 28.05.2019**
 Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу походження з Російської Федерації

Коментарі:

З Російської Федерації

-Для виробника ЗАТ "Осколцемент" та експортера ЗАТ "Євроцемент трейд"

-Цемент, зокрема клінкери цементні та портландцемент

Ставка	114.95%
Діє	з 28.06.2019 до 29.06.2024

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 28.05.2019**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Російської Федерації

-Для інших виробників/експортерів товару

-Цемент, зокрема клінкери цементні та портландцемент

Ставка	57.03%
Діє	з 28.06.2019 до 29.06.2024

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 28.05.2019**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Республіки Білорусь

-Цемент, зокрема клінкери цементні та портландцемент

Ставка	94.46%
Діє	з 28.06.2019 до 29.06.2024

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 28.05.2019**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Республіки Молдова

-Для виробника/експортера "Рибницький цементний комбінат"

-Цемент, зокрема клінкери цементні та портландцемент

Ставка	94.46%
Діє	з 28.06.2019 до 29.06.2024

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 28.05.2019**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Республіки Молдова

- Для інших виробників/експортерів
- Цемент, зокрема клінкери цементні та портландцемент

Ставка	114.95%
Діє	з 28.06.2019 до 29.06.2024

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 28.05.2019**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу походженням

Коментарі:

Без сертифіката про походження або інших документів про походження товару

- Цемент, зокрема клінкери цементні та портландцемент

Ставка	40.73%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу походженням

Коментарі:

З Турецької Республіки

- для виробника-експортера *Adocim Cimento Beton Sanayi ve Ticaret A. S. (Dereboyu Cad. Meydan Sok.)*
- клінкери цементні та портландцемент

Ставка	32.64%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу походженням

Коментарі:

З Турецької Республіки

- для виробника-експортера *Bartın Cimento Sanayi ve Ticaret A. S. (Golbucagi Mahallesi, 11*

- *Cadde, No:*

72/8 74200 Bartın, Turkey)

- клінкери цементні та портландцемент

Ставка	32.64%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Турецької Республіки

-для експортера Sanko Dis Ticaret A. S. (Burak Mah. Sani Konukoglu Bulvari No:223 Sehitkamil, Gazici Ticaret A. S. (Golbucagi Mahallesi, 11

- Cadde, No:

72/8 74200 Bartin, Turkey)

-клінкери цементні та портландцемент

Ставка	36.91%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Турецької Республіки

-для виробника-експортера AKCANSА Cimento Sanayi ve Ticaret A. S. (Barbaros Mah., Kardelen Sok.

-клінкери цементні та портландцемент

Ставка	36.91%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Турецької Республіки

-для виробника-експортера KAVCIM CIMENTO SANAYI VE TICARET A. S. (Bekdemir Mah.Yukari Be 53-1 Kavak-Samsun, Turkey)

-клінкери цементні та портландцемент

Ставка	36.91%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Турецької Республіки

-для експортера ASKALE CIMENTO PAZARLAMA SANAYI VE TICARET A. S. (Yesilova Mah. Trabzon

- *Km Askale / Erzurum / Turkey*) стосовно експорту товару виробника *KAVCIM CIMENTO SANAYI 53-1 Kavak-Samsun, Turkey*)
-клінкери цементні та портландцемент

Ставка	36.91%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**
Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Турецької Республіки

-для виробника-експортера *BURSA CIMENTO FABRIKASI A. S. (Yeni Mahalle Uludag Caddesi No:17*
-клінкери цементні та портландцемент

Ставка	36.91%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**
Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Турецької Республіки

-для виробника-експортера *CIMSA Cimento Sanayi ve Ticaret A. S. (Kucukbakkalkoy Mahallesi, Kayis*
-клінкери цементні та портландцемент

Ставка	36.91%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**
Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу поход

Коментарі:

З Турецької Республіки

-для виробника-експортера *VEZIRHAN CIMENTO MADENCILIK SANAYI VE TICARET A. S. (Minare*
-клінкери цементні та портландцемент

Ставка	36.91%
Діє	з 15.10.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 14.09.2021**

Про застосування остаточних антидемпінгових заходів щодо імпорту в Україну цементу походження

Коментарі:

З Турецької Республіки

-для виробника-експортера OYAK Cimento Fabrikalari A. S. (Cukurambar Mahallesi 1480 Sokak No:2

-клінкери цементні та портландцемент

Ставка	36.91%
Діє	з 25.12.2021 до 14.10.2026

Підстава:

- **Повідомлення Міжвідком. міжнародної торгівлі від 24.12.2021**

Про внесення змін до деяких рішень Міжвідомчої комісії з міжнародної торгівлі

Коментарі:

З Турецької Республіки

-для виробника-експортера BURSA FABRIKASI A. . (Haci ilyas Mahallesi, Ulubatli Hasan Bulvari No: 106 16250 Osmangazi /Bursa

-Trkiye; Yeni Mahalle Caddesi No:170 Kestel / Bursa)

-клінкери цементні та портландцемент

3. Зменшення ставок ввізного мита (ЄАВТ)

Преференція по миту: "403".

Товари, вказані у коментарі, що ввозяться в Україну згідно з міжурядовою угодою України з де

Ставка	0 %
Діє	з 03.07.2020

Підстава:

- **Міждержавна угода від 24.06.2010**

Угода про вільну торгівлю між Україною та державами ЄАВТ

- **Міждержавна угода від 24.06.2010**

Угода про сільське господарство між Україною та Ісландією

Коментарі:

Міждержавна Угода з Ісландією

Ставка	0 %
Діє	з 03.07.2020

Підстава:

- **Міждержавна угода від 24.06.2010**

Угода про вільну торгівлю між Україною та державами ЄАВТ

- **Міждержавна угода від 24.06.2010**

Угода про сільське господарство між Україною та Королівством Норвегія

Коментарі:*Міждержавна Угода з Королівством Норвегія*

Ставка	0 %
Діє	з 03.07.2020

Підстава:

- **Міждержавна угода від 24.06.2010**
Угода про вільну торгівлю між Україною та державами ЄАВТ
- **Міждержавна угода від 24.06.2010**
Угода про сільське господарство між Україною та Швейцарською Конфедерацією

Коментарі:*Міждержавна Угода з Князівством Ліхтенштейн*

Ставка	0 %
Діє	з 03.07.2020

Підстава:

- **Міждержавна угода від 24.06.2010**
Угода про вільну торгівлю між Україною та державами ЄАВТ
- **Міждержавна угода від 24.06.2010**
Угода про сільське господарство між Україною та Швейцарською Конфедерацією

Коментарі:*Міждержавна Угода з Швейцарською Конфедерацією***4. Зменшення ставок ввізного мита (ЄС)**

Преференція по миту: "410".

Вказані у коментарі товари, що ввозяться в Україну та походять з країн ЄС, знаходяться у переліку передбачених Угодою про асоціацію між Україною та ЄС.

Ставка	0 %
Діє	з 01.01.2022 до 31.12.2022

Підстава:

- **Міждержавна угода від 27.06.2014**
Угода про асоціацію між Україною, з однієї сторони, та Європейським Союзом, Європейським співтовариством з атомної енергії і її державами, з іншої сторони
- **Лист Держмитслужби № 15-03/1677 від 22.12.2021**
Про графіки зниження ввізних та вивізних (експортних) мит

Коментарі:*клінкери цементні*

5. Зменшення ставок ввізного мита (Канада)

Преференція по миту: "420".

Відповідно до положень Угоди про вільну торгівлю між Україною та Канадою на вказані у ком. ДФСУ від 24.07.2017 № 19504/7/99-99-19-04-17).

Ставка	0 %
Діє	з 01.01.2022 до 31.12.2022

Підстава:

- Міждержавна угода від 11.07.2016
Угода про вільну торгівлю між Україною та Канадою
- Лист Держмитслужби № 15-03/1677 від 22.12.2021
Про графіки зниження ввізних та вивізних (експортних) мит

Коментарі:

клінкери цементні

6. Зменшення ставок ввізного мита(Ізраїль)

Преференція по миту: "422".

Відповідно до положень Угоди про вільну торгівлю між Кабінетом Міністрів України та Урядом Ізраїлю знижено ставки ввізного мита.

Ставка	3.3%
Діє	з 01.01.2022 до 31.12.2022

Підстава:

- Міждержавна угода від 21.01.2019
Угода про вільну торгівлю між Кабінетом Міністрів України та Урядом Держави Ізраїль
- Лист Держмитслужби № 15-03/1677 від 22.12.2021
Про графіки зниження ввізних та вивізних (експортних) мит

Коментарі:

клінкери цементні

7. Зменшення ставок ввізного мита(Британія)

Преференція по миту: "424".

Відповідно до положень Угоди про політичне співробітництво, вільну торгівлю і стратегічне партнерство між Україною та Північної Ірландії на вказані у коментарі товари, походженням з Сполученого Королівства Великої Британії та Північної Ірландії.

Ставка	0 %
Діє	з 01.01.2022 до 31.12.2022

Підстава:

- Міждержавна угода від 08.10.2020
Угода про політичне співробітництво, вільну торгівлю і стратегічне партнерство між Україною та Північної Ірландії

- Лист Держмитслужби № 15-03/1677 від 22.12.2021
Про графіки зниження ввізних та вивізних (експортних) мит

Коментарі:

клинкери цементні

8. Податок на додану вартість

Податок на додану вартість - непрямий податок, який нараховується та сплачується відповідно

Об'єктом оподаткування (див. статтю 185 Податкового кодексу України) є операції платників

- ввезення товарів на митну територію України в митних режимах імпорту або реімпорту, в тому числі в митного складу або спеціальної митної зони для їх подальшого вільного обігу на території України;
- вивезення товарів у митному режимі експорту або реекспорту, в тому числі постачання товарів в магазин безмитної торгівлі, митний склад або спеціальна митна зона.

При ввезенні товарів на митну територію України **базою оподаткування** є договірна (контрактна) ціна, за якою товар ввезений на територію України, з урахуванням акцизного податку, що підлягають сплаті, за винятком податку на додану вартість, що включаються до ціни (України).

Ставка	20%
Діє	з 01.01.2011

Підстава:

- Кодекс ВР № 2755-VI від 02.12.2010
Податковий кодекс України

9. Єдиний збір в пункті пропуску

Єдиний збір справляється з транспортних засобів, визначених у ст. 5 Закону України від 04.11.99 пропуску митного (у разі транзиту вантажу і транспортного засобу) контролю вантажу і транспортних засобів, що здійснюють проїзд автотранспорту з перевищенням встановлених загальної маси, осевих навантажень та (або) швидкості.

Не справляється у разі: перетинання державного кордону авіаційними та водними транспортними засобами; пасажирськими вагонами, легковими автомобілями; транзиту вантажу, що не підлягає пропуску через митний контроль пункту пропуску, який є одночасно пунктом ввезення та вивезення цього вантажу; через держкордон без перетинання митного кордону; переміщення товарів трубопровідним транспортом.

Діє	з 01.01.2008
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Підстава:

- Закон України ВР № 1212-XIV від 04.11.1999
Про єдиний збір, який справляється у пунктах пропуску (пунктах контролю) через державний кордон України;
- Постанова КМУ № 1569 від 24.10.2002
Про затвердження Порядку справляння єдиного збору у пунктах пропуску (пунктах контролю) через державний кордон України;

10. Вільна торгівля (імпорту)

Преференція по миту: "400" - країни СНД;

Преференція по миту: "401" - Республіка Грузія;

Преференція по миту: "402" - Республіка Македонія.

В рамках діючих міждержавних угод про вільну торгівлю (з країнами СНД, Республікою Грузія, Республікою Македонія) вказаного у коментарі товару. Таке звільнення здійснюється при дотриманні умов (наявність сертифікату про вільну торгівлю), що встановлені кожною окремою угодою.

Азербайджан

- **Міждержавна угода від 28.07.1995**
Угода між Урядом України та Урядом Азербайджанської Республіки про вільну торгівлю
- **Лист ДМСУ (до 2012) № 11/2-14-10197-ЕП від 04.07.2003**

Діє за умови:

- *Підтвердження походження товарів шляхом подання сертифікату СТ-1*
- *Дотримання правил "Безпосередньої закупівлі"*
- *Дотримання правил "прямого відвантаження"*

Грузія

- **Міждержавна угода від 09.01.1995**
Угода між Урядом України та Урядом Республіки Грузія про вільну торгівлю
- **Лист ДМСУ (до 2012) № 11/2-14-10197-ЕП від 04.07.2003**

Діє за умови:

- *Підтвердження походження товарів шляхом подання сертифікату СТ-1(7006) або сертифікату СТ-1*
- *Дотримання правил "Безпосередньої закупівлі"*
- *Дотримання правил "прямого відвантаження"*

Молдова

- **Міждержавна угода від 29.08.1995**
Угода між Урядом України та Урядом Республіки Молдова про вільну торгівлю
- **Лист ДМСУ (до 2012) № 11/2-14-10197-ЕП від 04.07.2003**

Діє за умови:

- *Підтвердження походження товарів шляхом подання сертифікату СТ-1*
- *Закупівлі товару резидентом однієї з держав учасниць Угоди про створення зони вільної торгівлі*

Узбекистан

- **Міждержавна угода від 29.12.1994**
Угода між Урядом України та Урядом Республіки Узбекистан про вільну торгівлю
- **Лист ДМСУ (до 2012) № 11/2-14-10197-ЕП від 04.07.2003**
- **Лист ДМСУ (до 2012) № 13/13-2101-ЕП від 25.04.2001**

Діє за умови:

- *Підтвердження походження товарів шляхом подання сертифікату СТ-1*
- *Дотримання правил "Безпосередньої закупівлі"*
- *Дотримання правил "прямого відвантаження"*

Туркменистан

- **Міждержавна угода від 05.11.1994**
Угоду між Урядом України та Урядом Туркменистану про вільну торгівлю
- **Лист ДМСУ (до 2012) № 11/2-14-10197-ЕП від 04.07.2003**

Діє за умови:

- *Підтвердження походження товарів шляхом подання сертифікату СТ-1*
- *Дотримання правил "Безпосередньої закупівлі"*
- *Дотримання правил "прямого відвантаження"*

Казахстан

- **Міждержавна угода від 17.09.1994**
Угода між Урядом України та Урядом Республіки Казахстан про вільну торгівлю
- **Лист ДМСУ (до 2012) № 11/2-14-10197-ЕП від 04.07.2003**
- **Лист ДМСУ (до 2012) № 14/1-2869-ЕП від 26.11.1998**

Діє за умови:

- *Підтвердження походження товарів шляхом подання сертифікату СТ-1*
- *Дотримання правил "Безпосередньої закупівлі"*
- *Дотримання правил "прямого відвантаження"*

Киргизстан

- **Міждержавна угода від 26.05.1995**
Угода між Урядом України та Урядом Киргизької Республіки про вільну торгівлю
- **Лист ДМСУ (до 2012) № 11/2-14-10197-ЕП від 04.07.2003**

Діє за умови:

- *Підтвердження походження товарів шляхом подання сертифікату СТ-1*
- *Дотримання правил "Безпосередньої закупівлі"*
- *Дотримання правил "прямого відвантаження"*

Таджикистан

- **Міждержавна угода від 06.07.2001**
Угода між Кабінетом Міністрів України та Урядом Республіки Таджикистан про науково-технічну співпрацю

Діє за умови:

- *Підтвердження походження товарів шляхом подання сертифікату СТ-1*
- *Дотримання правил "Безпосередньої закупівлі"*
- *Дотримання правил "прямого відвантаження"*

Чорногорія

- **Міждержавна угода від 18.11.2011**
Угода про вільну торгівлю між Урядом України та Урядом Чорногорії
- **Лист ДМСУ (до 2012) № 16/1-16.1/2472-ЕП від 08.11.2012**

Діє за умови:

Сертифікат про походження EUR.1

Білорусь

- **Міждержавна угода від 18.10.2011**
Договір про зону вільної торгівлі
- **Лист ДМСУ (до 2012) № 11.1/1.2-16.1/10114-ЕП від 07.09.2012**

Діє за умови:

- *Підтвердження походження товарів*
- *Дотримання правил "Безпосередньої закупівлі"*
- *Дотримання правил "прямого відвантаження"*

Вірменія

- **Міждержавна угода від 18.10.2011**
Договір про зону вільної торгівлі
- **Лист ДМСУ (до 2012) № 16/2-16.1/2283-ЕП від 19.10.2012**
Щодо набрання чинності Договору про зону вільної торгівлі для Республіки Вірменія

Діє за умови:

- Підтвердження походження товарів
- Дотримання правил "Безпосередньої закупівлі"
- Дотримання правил "прямого відвантаження"

Казахстан

- Міждержавна угода від 18.10.2011
Договір про зону вільної торгівлі
- Лист ДМСУ (до 2012) № 11.1/1.2-16.1/10114-ЕП від 07.09.2012

Діє за умови:

- Підтвердження походження товарів
- Дотримання правил "Безпосередньої закупівлі"
- Дотримання правил "прямого відвантаження"

Молдова

- Міждержавна угода від 18.10.2011
Договір про зону вільної торгівлі
- Лист ДМСУ (до 2012) № 11.1/1.2-16.1/10114-ЕП від 07.09.2012

Діє за умови:

- Підтвердження походження товарів
- Дотримання правил "Безпосередньої закупівлі"
- Дотримання правил "прямого відвантаження"

Македонія

- Міждержавна угода від 18.01.2001
Угода про вільну торгівлю між Республікою Македонія та Україною
- Лист Держмитслужби № 15/15-03/7/814 від 21.04.2021
Про Угоду про вільну торгівлю між Україною та Республікою Македонія

Діє за умови:

- Підтвердження походження товарів
- Дотримання правил "Безпосередньої закупівлі"
- Дотримання правил "прямого транспортування"

11. Супроводження сертифікатом походження

Обов'язковою підставою для митного оформлення ввезення на територію України вказаного у к

Один з документів:

- "0865" - форми А;
- "0954" - форми EUR.1;
- "7006" - форми СТ-1;
- "7007" - загальної форми Україна;
- "0861" - загальної форми іноземної країни;
- "7012" - декларація інвойс;
- "7016" - декларація інвойс.

Сертифікат вимагається для визначення необхідності застосування спеціальних заходів щодо ім

Діє

з 01.07.2019 до 31.12.2022

Підстава:

- **Постанова КМУ № 1147 від 30.12.2015**

Про заборону ввезення на митну територію України товарів, що походять з Російської Федерації

Коментарі:

Портландцемент, глиноземистий цемент, цемент шлаковий, сульфатостійкий цемент і подібні
 - У відповідності з п.2, ч. 3 Статт. 44 Митного кодексу України від 13/03/2012 N 4495-VI, при митному
 обов'язковим

12. Заборона ввезення

Ввезення в Україну вказаного у коментарі товару заборонено відповідним законодавчим актом.

Діє

з **12.04.2022**Підстава:

- **Постанова КМУ № 426 від 09.04.2022**

Про застосування заборони ввезення товарів з Російської Федерації

Коментарі:

Товари, що походять з Російської Федерації

- У відповідності з п.2, ч. 3 Статті 44 Митного кодексу України від 13/03/2012 N 4495-VI, при митному
 обов'язковим

13. Умови, що визначають країну походження товару

Вказаний у коментарі товар міститься у Переліку умов виробничих та технологічних операцій, вони мали місце. Це стосується товарів, які є об'єктом зовнішньоекономічних угод в рамках країн

Діє

з **14.09.2011**Підстава:

- **Міждержавна угода від 20.11.2009**

Угода про Правила визначення країни походження товарів у Співдружності Незалежних Держав

- **Лист ДМСУ (до 2012) № 16/1-16.1/1269-ЕП від 13.09.2011**

Про введення в дію нових Правил про визначення країни походження товарів країн СНД

Коментарі:

*Виготовлення з матеріалів будь-яких позицій в умовах спеціалізованого виробництва відповідно до
 твердих кристалів, обрізання, кальцинування*

14. Нормативи відбору проб і зразків

У разі, якщо відповідним нормативно-правовим актом встановлено потребу проводити лабораторні
 досліджень (аналізу, експертизи) здійснюється у межах, встановлених нормативами відбору проб

Діє

з 13.01.2017

Підстава:

- **Наказ Мініну № 1058 від 02.12.2016**

Про затвердження Порядку взаємодії структурних підрозділів та територіальних органів ДФС час проведення досліджень

Коментарі:

Сіль; сірка; землі та каміння; штукатурні матеріали, вапно та цемент.

15. Товари ризику в Харківській митниці

До вказаного в коментарі товару Харківською обласною митницею встановлено посилені заходи підрозділу тарифів та вартості митниці тощо).

Діє

з 17.03.2010

Підстава:

- **Наказ Харківської митниці № 190 від 17.03.2010**

Про внесення змін і доповнень до наказу Харківської митниці від 08.09.2008 N 874

Коментарі:

Згідно перехідних таблиць від УКТ ЗЕД 2008-2010 до УКТ ЗЕД оригінальний код : 2523100000 Контроль за правильністю визначення митної вартості

App. C

INVOICE

№ ...

SHIPPER

Company Name: «...»

Address: ...

City/Postal Code: ...

Country: Vietnam

Tel./Fax: 720-212-123 45 67

CONSIGNEE

Company Name: "HERMES"

Address: Suvarova Street 4

City/Postal Code: 69035, Zaporizhzhya

Country: Ukraine

Tel./Fax: +380997518561

Currency of invoice: USD**Date of invoice: 18.03.2019**


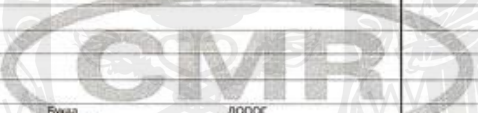
Full description of goods	Country of origin	Quantity, pcs	Unit value, USD/pcs	Sub Total Value in USD
Polished rice
Total				...

Gross weight:	...
Net weight:	...

Terms of delivery: ... (CIF- UA Odessa INCOTERMS-2010)

I declare that this shipment does not contain prohibited items and the above information is true and correct to the best of my knowledge.

I am notified that the shipment is subject to customs clearance, possible customs taxes and VAT in the destination country.

1 Отправитель (наименование, адрес, страна) Absender (Name, Anschrift, Land)		Международная товарно-транспортная накладная Internationaler Frachtbrief  Данная перевозка, несмотря на то, что она осуществляется в соответствии с условиями Конвенции о договоре международной дорожной перевозки груза (ВДПГ),		Diese Beförderung unterliegt trotz der gegenseitigen Abmachung den Bestimmungen des Übereinkommens über den Beförderungsvertrag im internationalen Straßengüterverkehr (CMR)	
2 Получатель (наименование, адрес, страна) Empfänger (Name, Anschrift, Land)		16 Перевозчик (наименование, адрес, страна) Frachtführer (Name, Anschrift, Land)			
3 Место разгрузки груза Auslieferungsort des Gutes Место / Ort Страна / Land		17 Последующий перевозчик (наименование, адрес, страна) Nachfolgender Frachtführer (Name, Anschrift, Land)			
4 Место и дата погрузки груза Ort und Tag der Übernahme des Gutes Место / Ort Страна / Land Дата / Datum		18 Оговорки и замечания перевозчика Vorbehalte und Bemerkungen der Frachtführer			
5 Прилагаемые документы Beigefügte Dokumente					
6 Знаки и номера Kennzeichen und Nummern		7 Количество мест Anzahl der Packstücke		8 Вид упаковки Art der Verpackung	
9 Наименование груза Bezeichnung des Gutes		10 Статус, № Status, Nr.		11 Вес брутто, кг Bruttogewicht, kg	
12 Объем, м³ Umfang, m³					
					
13 Условия отправки (таможенная и прочая обработка) Anweisungen des Absenders (Zoll- und sonstige amtliche Behandlung)		19 Подлежит оплате: Zu zahlen vom:		Отправитель Absender	
Объявленная стоимость груза Angabe des Wertes des Gutes (при превышении предела ответственности предусмотренного п. IV, ст. 23, п. 3 указывается только после согласования дополнительной платы в франки) (Wenn der Wert des Gutes den in Kap. IV, Art. 23, Abs. 3 bestimmten Höchstbetrag übersteigt, so wird er erst nach Vereinbarung des Zuschlages zur Fracht angegeben)		Ставка Fracht Сборы Ermäßigungen Разность Zuschlagsumme Надбавки Zuschläge Дополнительные сборы Nebengebühren Прочие Sonstiges Итого x оплате Zu zahlende Ges.-Summe		Валюта Währung	
14 Возврат Rücksendung		20 Особые соглашения Besondere Vereinbarungen		Получатель Empfänger	
15 Условия отправки Frachtabrechnungsanweisungen Франко Frei Адванс Voran					
21 Составлена в Ausgegeben in		Дата am		24 Груз получен Gut empfangen	
22 Прибытие под погрузку Ankunft für Einladung		23 Путевой лист № _____ от _____ 20____ Фамилия _____ Подпись _____		Дата Datum	
Подпись и штамп отправителя Unterschrift und Stempel des Absenders		Подпись и штамп перевозчика Unterschrift und Stempel des Frachtführers		Подпись и штамп получателя Unterschrift und Stempel des Empfängers	
25 Перевозчик, номер/Авт. Kennzeichen Träger/Kfz		26 Тара/Клз Marke/Typ Полиция/Anhänger		27 Тариф I за 1 км Tarifnummer Тарифное расстояние % за испол. % für p.p. Поисковый коэфф. Suchkoeff. Прочие Sonstige Сумма	
28 Тарифное расстояние, км Tarifentfernung, km		Схема Schema		Тарифный вес, т Tarifgewicht, t	
Тариф за 1 т Tarif pro 1 t		Надбавки Zuschläge		Сетки Netze	
Прочие Sonstige		К оплате Zahlung		Отчисления Abgaben	
29 Тариф II		Тариф III		Оплачено заказчиком Zahlung durch Auftraggeber	
Валюта Währung		Код платежника Zahlungsmittel			

При оформлении накладной (то есть, указав в ней наименование, адрес, страну, а также, в случае необходимости, дату отправки груза), отправитель гарантирует, что груз не является опасным грузом, и что он не содержит в себе никаких веществ, которые могут представлять опасность для здоровья или окружающей среды.

Shipper:		Booking Number:	
		Forwarder:	FMC #:
Consignee:		Rate Reference Number	
		Temperature Control Range from: °C	
Notify Party		Dangerous Goods Consignments Require:	
		<input type="checkbox"/> Shipper's Declaration <input type="checkbox"/> Container Packing Certificate <input type="checkbox"/> 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:	

[illegible]