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спеціальності 073 «Менеджмент»

ОПП «Менеджмент зовнішньоекономічної діяльності»

Тема: Формування системи управління зовнішньоекономічною діяльністю
ТОВ “Антип”

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Management of Foreign Economic Activity of Enterprises Department

ALLOW TO THE DEFENSE

Head of the Department

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“ _____ ” _____ *2023*

QUALIFICATION WORK
(EXPLANATORY NOTE)

Topic: Formation of the system of management of foreign economic activity of Antip LLC

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Scientific adviser: Ph.D. in Economics, assoc. prof. Kovalenko Yuliya Olexandrivna

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Educational level Master

Speciality: 073 "Management"

Educational Professional Program: "Management of Foreign Economic Activity"

APPROVED

Head of the Department

Oksana KYRYLENKO

“ ” 2023

TASK

to perform Qualification work by student

Kurochka Oleh Mykhaylovich

(surname, name, patronymic)

1. Topic of qualification work: Formation of the system of management of foreign economic activity of Antip LLC

approved by the Rector order of 10.10.2023, № 2079/cm

2. Deadline of qualification work: from "02" 10 2023 to "31" 12 2023

3. Initial data for qualification work: Financial and management reports of Antip LLC; statute of Antip LLC, data of the State Statistics Service of Ukraine, scientific works, Internet resources.

4. The content of the explanatory note (list of issues to be developed):

Required: to determine essence and prerequisites for the formation of the system of management of foreign economic activity, the approaches to the formation of the system of management of foreign economic activity of enterprises; to classify general characteristics of Antip LLC, to make analysis of financial and economic indicators of this enterprise and to investigate the specifics of development of system of management of foreign economic activity of Antip LLC; to ground the priority directions of optimization of system of management of foreign economic activity of Antip LLC and assessing of the efficiency of the proposed measures.

The list of mandatory graphic material:

Theoretical part: tables –9,

Analytical and research part: tables – 20, fig. – 10,

Project and advisory part: tables – 8, fig. – 2

SCHEDULE

№	Stages of Qualification Work performing	Deadline of stages	Comment
1.	Collection and analysis of necessary information about Antip LLC according to the topic of the Qualification Work	02/10/2023-08/10/2023	done
2.	Study and analysis of theoretical basis of management of foreign economic activity	09/10/2023-15/10/2023	done
3.	Design of the references used in the analysis of aproacts to formation of the system of management of foreign economic activity	till 17/10/2023	done
4.	Preparation and presentation of the theoretical part	till 22/10/2023	done
5.	Preparation and execution of analytical and research part of the Qualification Work	till 02/11/2023	done
6.	Developing directions of optimizing the system of management of foreign economic activity of Antip LLC	till 18/11/2023	done
7.	Design of recommendatory part of the Qualification Work	till 25/11/2023	done
8.	The final design of the Qualification Work (contents, introduction, conclusions, appendices, etc.)	till 01/12/2023	done
9.	Report and presentation preparation	till 05/12/2023	done
10.	The signing of the necessary documents in the established order, preparing to defend the Qualification Work and preliminary Qualification Work defence on graduating department meeting	till 15/12/2023	done

Student _____(Oleh KUROCHKA)

Scientific adviser of Qualification Work _____(Yuliya KOVALENKO)

LIST OF SYMBOLS

LLC – limited liability company

FEA – foreign economic activity

SWOT analysis – Strengths – Weaknesses – Opportunities – Threats

PEST analysis – Political – Economic – Social – Technological factors

UAH – hryvna, Ukrainian currency

USD – United States dollar, currency

e.g. – for example

Fig. – figure

km – kilometer (kilometers)

АНОТАЦІЯ

Кваліфікаційна робота присвячена дослідженню напрямів формування системи управління зовнішньоекономічною діяльністю ТОВ “Антип”.

У вступі визначено актуальність обраної теми кваліфікаційної роботи, об’єкт, предмет, мету та завдання дослідження.

У першому розділі досліджено сутність та складові зовнішньоекономічної діяльності підприємства, підходи до формування системи менеджменту зовнішньоекономічної діяльності підприємства, проаналізовано світовий досвід управління зовнішньоекономічною діяльністю.

У другому розділі визначено основні характеристики ТОВ “Антип”, що дають уявлення про його діяльність, проведено аналіз фінансово-економічних показників розвитку ТОВ “Антип”, досліджено специфіку системи управління зовнішньоекономічною діяльністю ТОВ “Антип”.

У третьому розділі обґрунтовано напрями удосконалення системи управління зовнішньоекономічною діяльністю ТОВ “Антип” з урахуванням факторів зовнішнього впливу та проведено оцінку ефективності запропонованих заходів.

У висновках зазначено основні результати дослідження та надано конкретні пропозиції щодо впровадження результатів кваліфікаційної роботи.

Ключові слова: зовнішньоекономічна діяльність, менеджмент зовнішньоекономічної діяльності, система управління зовнішньоекономічною діяльністю, удосконалення системи управління зовнішньоекономічними операціями.

ABSTRACT

The qualification work is devoted to research of directions for the formation of the system of management of foreign economic activity of Antip LLC.

The introduction determines the relevance of the chosen topic of the qualification work, object, subject, purpose and objectives of the study.

The first section examines the essence and components of the system of management of foreign economic activity of enterprise's, approaches to the formation of the system of management of foreign economic activity of enterprises, and analyzes the global experience of managing the foreign economic activity.

In the second section, the main characteristics of Antip LLC are defined, which give an idea of its activities, an analysis of the financial and economic indicators of Antip LLC is carried out, and the specifics of the system of management of foreign economic activity of Antip LLC are investigated.

In the third section, directions for improving the system of management of foreign economic activity of Antip LLC based on factors of external influence are substantiated and an assessment of the effectiveness of the proposed measures is carried out.

The conclusions indicate the main results of the study and provide specific suggestions for the implementation of the qualification work.

Keywords: foreign economic activity, management of foreign economic activity, system of management of foreign economic activity, improvement of the system of management of foreign economic operations.

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INTRODUCTION

The rapid and unceasing development of competition on the world market creates the need to study the problems of effective business management in the conditions of a changing external environment. In this complex process, a particularly important place is occupied by the management of foreign economic activity, the further study of which is a prerequisite for increasing the efficiency of domestic companies on international markets.

Enterprises entering foreign markets force them to participate in competition, take care of the technical level and other parameters of the quality of their products, study the world market and implement modern methods of sales and service. The new stage of scientific and technical progress, the internationalization of world economic cooperation and the significant spread of specialization and cooperation require profound changes in the mechanism of foreign economic activity.

But it is important to note that the restructuring of foreign economic relations in the country began rather cautiously and did not lead to drastic changes. For a long time, economic science believed that foreign economic activity is a relatively independent area of economic relations, and this approach was conditioned by the principle of a state monopoly on foreign trade. Therefore, it was believed that some changes in the mechanism of foreign economic activity and the transition to a more open economy and progressive changes in foreign trade will occur automatically.

The relevance of the study is determined by the need for further study of the problems of foreign economic activity of enterprises and improvement of foreign economic activity in the context of market relations.

The analysis of existing scientific approaches to the management of foreign economic activities of companies in the face of external environmental challenges is limited in the scientific literature. Some famous authors, such as Babets E.K. and Shalatsky V.I., focus on the development of consistent plans for managing foreign economic activity. However, it should be noted that there are other interesting scientific works that are worth studying. For example, the work of Psyk-Kowalska

O.O. determined the general goals of foreign economic activity of companies and opened perspectives for further research on the planning of this activity. In this context, it is worth noting the work of H. M. Drozdova, who devoted her research to the management and organization of foreign economic activities of enterprises. She singled out the main stages of planning and organizing the foreign economic activity of companies, described the structure of divisions that are aimed at this activity, and specified specific types of foreign economic activity depending on the types of activity of companies and much more.

The purpose of the qualification work is to increase the efficiency of the foreign economic activity of the subject of foreign economic activity in order to optimize costs.

To achieve this goal, we set ourselves the following tasks:

- determine the essence and components of the enterprise's foreign economic activity;
- justify the approaches to the formation of the system of management of the foreign economic activity of the enterprise;
- describe the global experience of managing foreign economic activity;
- carry out a general description of the activity "Antip" LLC;
- to analyze financial and economic indicators of activity of Antip LLC;
- to investigate the specifics of managing the foreign economic activity of Antip LLC;
- describe the priorities for improving the management system of foreign economic operations of enterprises in Ukraine;
- determine the directions for improving the management system of foreign economic activity of Antip LLC, taking into account factors of external influence;
- spend about the price of the effectiveness of the proposed measures.

The subject of the study is the problems of foreign economic activity at Antip LLC, as well as the relationship between the enterprise and foreign counterparties, banks and trade intermediaries.

The object of the study is the activity of Antip LLC.

The scientific novelty consists in the study of the effectiveness of the foreign economic activity of the foreign economic entity in the conditions of the challenges of the external environment.

The practical significance is that the theoretical and methodological provisions of our work can be used to assess the effectiveness of the foreign economic activity of the foreign economic activity and determine the influence of both internal and external factors on it.

The information base of the research consists of the Constitution of Ukraine, the laws of Ukraine, acts of the President of Ukraine, the Cabinet of Ministers of Ukraine and other normative legal acts of the central state authorities of Ukraine, as well as international law documents related to the regulation of foreign economic activities of enterprises.

The research methods used during the writing of the work consist of a set of general scientific (dialectical, historical-legal, methods of analysis, synthesis, induction, deduction) and special legal (comparative-legal and systemic-structural) scientific methods.

The structure of the work consists of an introduction, three main sections, conclusions, a list of used sources and appendices. The total volume of the work is 138 pages of typewritten text, of which 115 pages are the main material, including 29 tables, 19 figures. The work contains 3 appendices laid out on 6 pages.

CHAPTER 1

THEORETICAL AND METHODOLOGICAL PRINCIPLES OF MANAGEMENT OF THE EXTERNAL ECONOMIC ACTIVITY OF THE ENTERPRISE

1.1. The essence and components of the enterprise's foreign economic activity

In the context of the intensification of globalization processes and the recessive nature of development, an important aspect for the further successful functioning of the enterprise is its ability to adapt. Enterprises operating in the foreign market are forced to review their strategies and approaches to doing business, in particular, to the implementation of foreign economic activity (FET).

Foreign economic activity (FET) is an important factor in the country's economic development and includes relations between the economic entities of the state and foreign economic entities, which are carried out both on the territory of the country and outside its borders. Foreign trade is a system of economic relations that arises as a result of the movement of goods and financial resources.

It is important to note that foreign trade is an important factor in the growth of the national economy and contributes to the integration of the economies of individual countries into the world economy. Foreign Economic Relations covers foreign economic relations at the level of production structures, such as enterprises, firms, organizations, etc.

The author V. V. Oliynyk points out that the foreign economic activity is a system of economic and production activity of the enterprise, which also includes organizational, commercial and other tasks that precede the implementation of the enterprise's foreign economic activity [53, with. 187].

It is also important to note that there are different approaches to defining the concept of "foreign economic activity", and an analysis of some of them is given in Table 1.1. From the conducted analysis, it can be concluded that there is no single

approach to the definition of foreign economic activity. The positions of researchers differ in their understanding of this issue by such categories as participants, forms and types of ED.

Table 1.1

The essence of the concept of "foreign economic economic activity"

Author, source	Definition	Key characteristic
1	2	3
Glossary of terms [92]	The sphere of economic activity of enterprises, firms, companies and the state, related to foreign trade, foreign loans and investments, implementation of joint projects with other countries, etc.	Implementation of economic activity of state subjects with by foreign entities.
Smirnov V.V. [81]	The set of production-economic, organizational-economic and operational-commercial functions of the enterprise, related to its entry into the foreign market and participation in foreign economic operations.	A set of functions related to entering the foreign market.
Dakhno I.I. [16]	The process of implementing foreign economic relations, i.e. trade commonentrepreneurship, providing services, ppart time	Process.
Bakhramov Yu.M., Glukhiv V.V. [4]	This is a set of foreign economic operations in the field of economic activity, which the enterprise carries out with the aim of obtaining profit through the creation and realization of competitive advantages as a result of exit to the world market.	The set of operations carried out as a result of entering the foreign market.
Mazaraki A.A.[27]	It is a system with its specific organizational, economic and legal mechanisms of functioning, as well as a component of a single national complex.	System.
Bagrova I.V. [3]	The activities of economic entities (most often enterprises) and foreign economic entities (foreign enterprises) are based on mutual relations and are carried out either on the territory of the country or outside its borders.	Activity of subjects onthe territory of the country or outside its borders.
Reshetnyak K. [73]	Part of its joint activity, which is defined as a set of production-economic, organizational-economic and operational-commercial functions of the enterprise in accordance with the foreign economic relations of the state, related to the entry of the enterprise to the foreign market and participation in foreign economic operations, directions, forms and methods which are summarized in accordance with the production process according to the goals and objectives of the enterprise	Activities related to the entry of the enterprise to the foreign market.

	for its functioning and development.	
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*Compiled by the author based on [73,3,4,16, 42, 49]

The study of legislative acts and approaches to the essence of the concept made it possible to give the following definition: foreign economic activity is one of the spheres of economic activity of the state, enterprises, firms, closely related to foreign trade, export and import of goods, foreign loans and investments, implementation of joint ventures with other project countries.

However, the generally accepted approach to the definition of the concept of "ZED" is its emphasis on the conduct of activities that take place both on the territory of the country and outside its borders [8, with. 147]. In addition, it is necessary to distinguish the main approaches to the definition of the concept: process, system, functional, operational, economic, etc.

Based on the above, economic activity is economic activity (with a certain mechanism, set of functions, operations) of economic entities both on the territory of the state and outside its borders, which is carried out with the aim of effectively using the advantages of the international division of labor.

Let's emphasize that the enterprise as a participant of the ZED is an independent legal entity that has separate property, that has the right to acquire property and personal non-property rights on its own behalf, to bear obligations, as well as to be a plaintiff in court, arbitration and arbitration. Being a participant of the ZED, the enterprise must have clearly defined goals of activity, which are defined in its founding documents.

The goals and objectives of the international economic agreement should not conflict with what is defined in the charter or other constituent documents of the

enterprise. Non-governmental organizations and associations can also be subjects of the ZED. They can join international non-governmental associations, maintain direct international contacts, conclude relevant agreements [6, with. 149-150].

Economists in their numerous publications distinguish five main forms of foreign economic activity [16, with. 78]:

- foreign trade;
- production cooperation and cooperation;
- scientific and technical cooperation;
- investment cooperation;
- international credit and currency-financial relations.

Many types of foreign economic activity are distinguished within each of the listed forms.

Foreign trade or, in other words, foreign trade activity, is the basis of all foreign economic activity and includes the export and import of various goods, works, services, information, results of intellectual activity in interaction with foreign counterparties [9, with. 32]. Modern foreign trade operations are very diverse, so it is impossible to propose a single criterion, according to which it is possible to give an exhaustive classification of foreign trade deals. The study of economic literature made it possible to systematize the types of foreign trade operations in table 1.2.

Table 1.2

Types of foreign trade operations

A sign of classification	Types of foreign trade operations
Trade directions	Export, import, re-export re-import.
Degree of readiness products	Finished products, separate equipment, complete equipment.
Forms of trade	Barter operations, counter-purchases, compensation agreements, giving scheme, industrial cooperation.
Trading methods	Direct trading method, indirect trading methods, trading firms and houses, agency agreements, brokerage operations, international trading exchanges, international auctions, financial leasing.
Types of goods and services	Engineering products, raw materials, scientific and technical products, food products, consumer goods, trademarks, consulting, engineering services.

*Compiled by the author based on data[4;9]

International production cooperation and cooperation, as a type of foreign economic activity, is the cooperation of partners from different countries in the production of any product, based on the international division of labor, the specialization of individual firms in the production of certain products or parts of products with the cooperation of manufacturers for the joint production of final products. The main types of international industrial cooperation and cooperation are [24]:

- implementation of joint agreed programs, which is carried out in two forms: contractual cooperation and joint production;
- contractual specialization, under which the production programs of partners are demarcated by mutual agreement;
- when the capital of several participants is combined under a single organizational form to achieve jointly agreed goals.

Another form of foreign exchange is international scientific and technical cooperation (STC), which is the joint development of scientific and technical problems, mutual exchange of scientific achievements, production experience and training of qualified personnel. Types of MNTS are presented in table 1.3.

Table 1.3

Types of international scientific cooperation

Types of MNTS	Forms of implementation
Coordination	International programs in the field of joint scientific and technical activities.
Cooperation	International agreement or joint program.
Association	Scientific associations, groups, movements.
Harmonization	International legal act, contract.
Regional integration	Unification of countries, establishment of uniform requirements in the field of science and higher education in these countries educational programs.

*Compiled by the author based on[44]

The ultimate goal of MNTS is the creation of any product or its improvement for the needs and implementation in the world market. MNTS is divided into such types as the sale of patents and licenses for intellectual property objects; joint

research in the field of science and technology; franchising; provision of consulting services, etc.

The next form of interaction with foreign partners is international investment cooperation, the purpose of which is to expand the base of development and production of export products, its systematic renewal based on competitiveness criteria and facilitating the processes of its implementation on the foreign market [69]. International investments, like investments in general, are investments with the expectation that they will be returned in full, and even that they guarantee additional profits in the long run. The main difference between international investments and ordinary ones is that these investments will change with participation in the economic processes of several states. The classification of types of international investment cooperation is given in table 1.4.

Table 1.4

Types of international investment cooperation

Sign classification	Classification of international investments
According to the form of international investments	<ol style="list-style-type: none"> 1. Private international investments - funds received from private individuals, residents of foreign countries. 2. State international investments are funds received by the decision of the bodies of foreign states. 3. Mixed international investments.
According to the form of assets	<ol style="list-style-type: none"> 1. Real international investments are financial funds invested by foreign investors in equipment. 2. Intangible international investments - assets, rights, patents, licenses, etc. 3. Financial international investments - securities, shares.
According to the nature of the object of capital placement	<ol style="list-style-type: none"> 1. International direct investment is the most common option, the essence of which is that the investor himself invests funds and monitors the investment process. 2. International portfolio investment - purchase of shares in order to receive the appropriate dividends from them. 3. Other international investments (for example, a loan received from a foreign country).
According to the method of use	<ol style="list-style-type: none"> 1. Loan international investment is a loan of funds made by an investor with the sole purpose of receiving interest. 2. Entrepreneurial international investment is the transfer of financial resources by the investor with the aim of receiving dividends from the profit in the future.

*Compiled by the author based on[81]

Currency and financial and credit transactions, as a form of foreign economic activity, are one of the main aspects of the foreign economic activity of any enterprise. It is these operations that accompany the agreements, which are related to the provision of payment for the delivered products (works, services) through specific forms of calculation. In addition, international monetary and financial and credit relations are a means of migration (movement) of capital abroad in commodity or monetary form for the purpose of obtaining profit from business activities or receiving interest.

Export of entrepreneurial capital is a long-term foreign investment that leads to the creation of branches, subsidiaries and joint ventures abroad. Capital investments of foreign enterprises, which ensure control over them by the investor, are called foreign direct investments. Their driving motive is obtaining access to the latest technologies, bringing production closer to sales markets, bypassing protectionist barriers, saving on tax payments, reducing costs for environmental protection, and other motives [73, with. 31].

Types of international credit relations are presented in table 1.5.

Table 1.5

Types of international credit relations

Sign classification	Types of international credit relations
Credit form	<ul style="list-style-type: none"> – providing loans for export-import operations – purchase of equipment on credit – issuance of debt obligations on international capital markets – joint venture – co-financing – leasing – project financing
Sources of credit	<ul style="list-style-type: none"> – private – government (state) – mixed (private-public) – loans of international institutions
Types of credit	<ul style="list-style-type: none"> – goods – currency
Return terms	<ul style="list-style-type: none"> – short-term (up to 1 year) – medium-term (up to 5 years) – long-term (more than 5 years)

*Compiled by the author based on [74]

Participants in international economic activity are a set of legal entities and individuals who carry out foreign trade at their own will in accordance with the legislation of the country [73, with. 31]. It is they who exchange the products of their intellectual activity, manufactured goods, and also provide each other with services in various forms and types, which were considered earlier.

In a generalized form, the participants of the ZED can be defined in fig. 1.1.

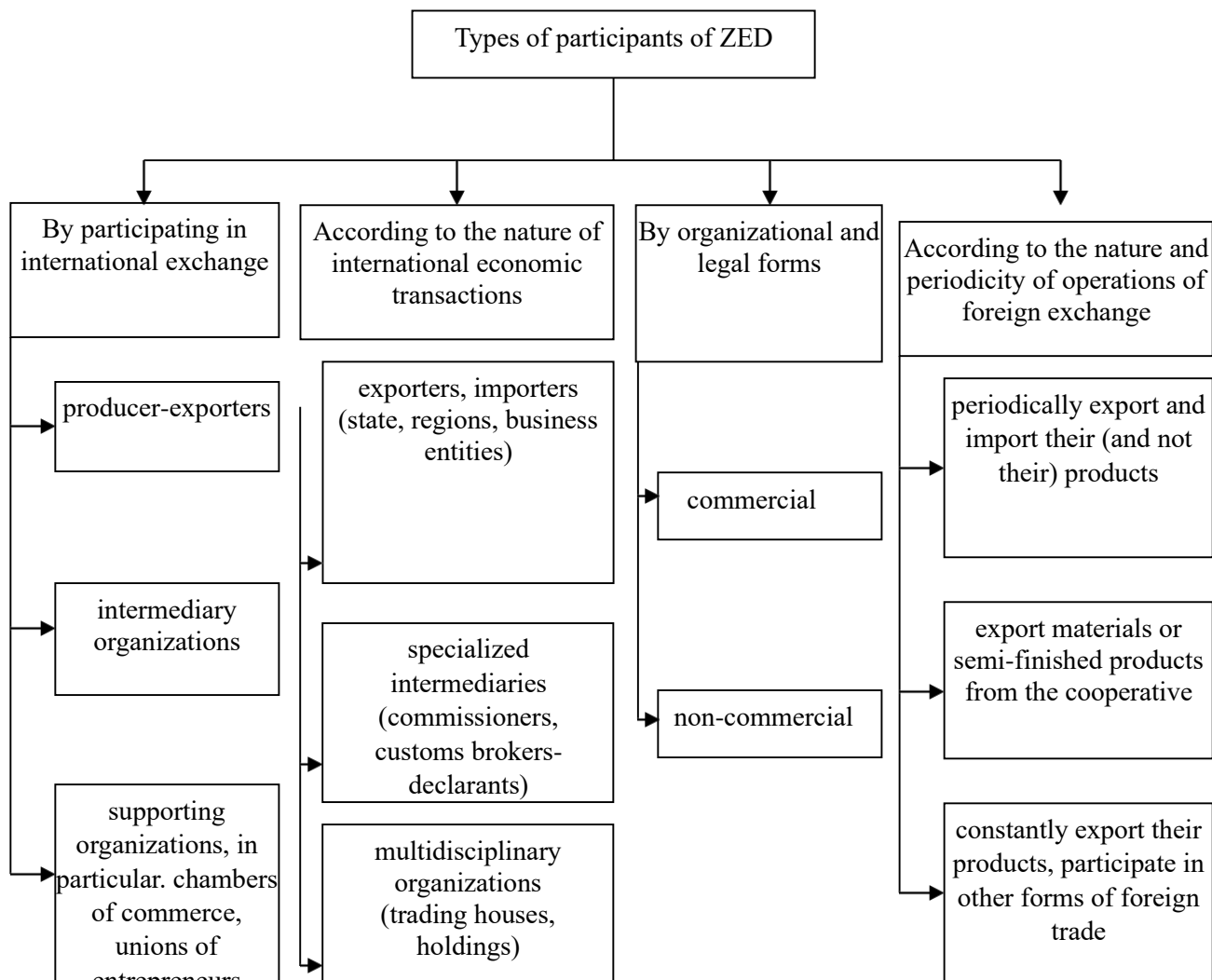


Fig. 1.1. Participants of foreign economic activity

*Compiled by the author based on[78]

According to the nature of the international trade operations, the following participants of the FTA are distinguished [81, with. 73]:

1) Exporters are various subjects of foreign economic activity, including producers of export goods, sectoral foreign economic associations and other participants in international economic activity.

2) Importers can be:

- state organizations that make decisions regarding the purchase of critical imported goods necessary for the functioning of the country;
- local self-government bodies, which can carry out import purchases for the development of their region and to meet the needs of the domestic market;
- commercial structures that specialize in import purchases.

3) Specialized intermediaries in the field of foreign economic activity can act as commissioners who formalize relations with foreign partners, as well as international projects and cooperation between enterprises. Sectoral foreign economic associations and organizations also act as foreign trade intermediaries.

In fig. 1.2 shows the dynamics of imports of goods and services, taking into account the average annual exchange rate of the NBU.

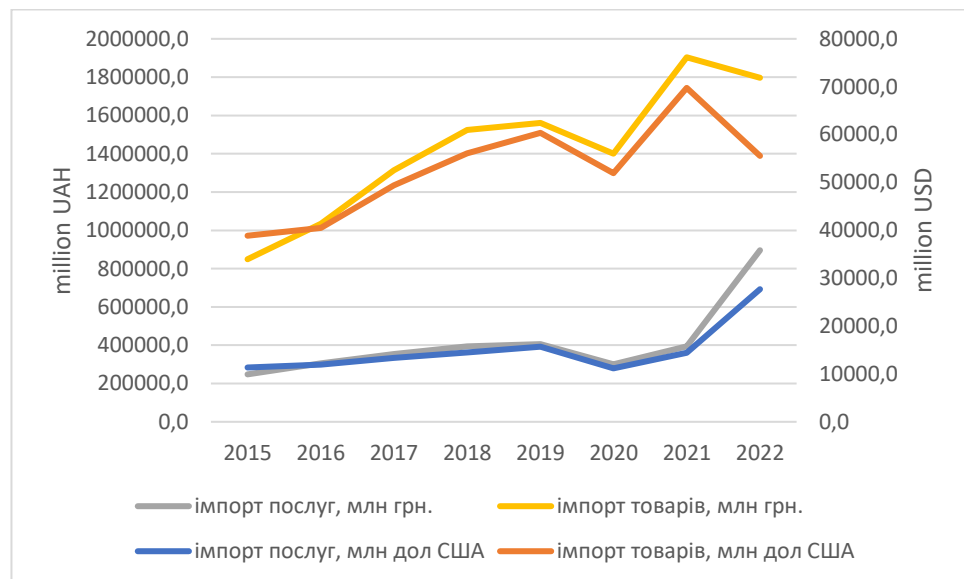


Fig. 1.2. Dynamics of imports of goods and services for 2015-2022, million UAH, million USD

*Compiled by the author based on[29]

From 2015 to 2022, there is a general trend of increasing import of services. The value increased by 44.4% from the initial year (2015) to the latest (2022). However, there have been some fluctuations, including a downturn in 2020 and a subsequent recovery in 2022. This may be due to changes in economic conditions, including changes in international trade in services and the impact of the COVID-19 pandemic.

Overall, merchandise imports also show growth from 2015 to 2022. The value increased by 94.5% during this period. Steady growth is observed until 2019, but a decline is observed in 2020, likely due to global economic instability due to the pandemic. However, there was significant growth in 2021, possibly due to the recovery of the economy and increased demand for imported goods.

In general, the import of services in the national currency also shows an upward trend from 2015 to 2022. The value increased by 83.8% during this period. Similarly to the import of services in US dollars, fluctuations are observed in different years, but the overall trend is positive.

Imports of goods in national currency also show an increasing trend from 2015 to 2022. The value increased by 146.2% during this period. Similar to US dollar goods imports, steady growth is observed until 2019, decline in 2020 and growth in 2022.

It can be concluded that the import of services and goods to Ukraine shows an upward trend over the past few years. Fluctuations related to economic and global factors, including changes in international agreements and the impact of the COVID-19 pandemic, are observed.

However, the war completely changed the conditions for foreign trade and already according to the results of the first quarter. In 2022, we can see a sharply negative dynamic of export-import activity in Ukraine: the export of goods amounted to 14,100.7 mln. dollars USA or 102.9% compared to the corresponding period of 2021, import of goods - 14,132.3 million dollars or 94.4%. Negative balance according to the results of the 1st quarter. in 2022 amounted to 31.6 million dollars

[31]. Trade in services is almost completely impossible due to newly created circumstances.

Martial law is a specific legal regime under which not all market instruments of influence on foreign economic activity are appropriate and effective. Legal levers of influence become the basis of the regulatory mechanism. Therefore, back in 2015, the Law of Ukraine "On the Legal Regime of Martial Law" No. 389-VIII (hereinafter - Law No. 389) was adopted [65], which does not contain any direct restrictions or bans on export-import for the period of martial law. However, considerable attention in the legislation is paid to the regulation of trade with the aggressor state and/or the occupying state. Actually, the main tool needed to limit the cooperation of states (currently Ukraine and the aggressor state, the Russian Federation) is an embargo.

As early as February 24, 2022, the State Customs Service of Ukraine published information regarding the suspension of the operation of certain customs checkpoints on the border with Russia and Belarus, the key aspects of this appeal were systematized and published in the Order of the Cabinet of Ministers of Ukraine No. 188 of February 26, 2022 [68]. It contains information on the official temporary closure of a number of state border crossing points and control points (mainly those located on the border with Russia and Belarus, or in the immediate vicinity of areas where active hostilities are taking place), which indicates the actual cessation of customs clearance goods from the two above-mentioned countries.

It is an undeniable fact that the share of Ukraine's trade with the Russian Federation was quite high, but the main tasks for our country at the moment are not only limited cooperation and trade with the aggressor, but also the formation of a legal basis for the development of free trade with other states, in particular by the EU states, since it is the European market in the context of current events that is promising.

As practice shows, business entities should remember that being participants of the Economic and Social Development Agreement, they should remain attentive to updates of the legal framework in the state. The nature of the trends in the organization of procedures and the choice of instruments for the regulation of foreign

trade is dynamic and prone to rapid changes in accordance with the transformations that the market undergoes in war conditions, in particular not only national, but also global. Under the conditions of the slowdown in the development of international trade in Ukraine, the question of improving the instruments of influence on foreign trade and activation arises export-import operations, as much as it is possible in current conditions. Back in 2017, the Export Strategy of Ukraine (hereinafter referred to as the Strategy) was adopted [67], which, unfortunately, was mainly theoretical rather than practical in nature. The provisions of the Strategy determined priority vectors for the development of export activity for Ukraine, which are updated in the conditions of martial law and, in the future, at the stage of post-war recovery. It is worth noting that the reorientation of exports from raw materials to goods, in particular products that can be defined as knowledge-intensive, high-tech, innovative and with high added value, can positively affect the dynamics of foreign exchange indicators and change the level of competitiveness of both the state and domestic products on the world market space

Therefore, foreign economic activity is an important component of the economic activity of the state and various enterprises and firms. It includes such aspects as foreign trade, industrial cooperation, scientific and technical cooperation, investment activities, as well as international financial and credit relations. Participants in foreign economic activity can be various Ukrainian and foreign entities that have the right to carry out such activity in accordance with the legislation of Ukraine.

1.2. Approaches to the formation of a system of management of the foreign economic activity of the enterprise

In modern conditions of operation, which are characterized by high dynamism, instability and intensifying competition in the domestic market, only stimulating the development of foreign economic activity of enterprises can ensure their successful operation and create new competitive advantages. This development should cover all

key aspects of business entities' activities, be aimed at achieving strategic and tactical goals, respond to changes in the operating environment and anticipate them, as well as contribute to progressive transformations in all directions. Such transformations should be based on certain well-founded principles that allow to ensure the appropriate level of effectiveness of the enterprise's environmental protection.

In the economic context, the term "principle" means the main starting position and rule of the organization's activity in any field [92]. Therefore, enterprises carrying out FEE must be guided by specific rules, regulations and provisions that regulate relations between subjects of FEE at the national and international levels. Scientists distinguish general principles of enterprise development and special principles of enterprise development.

For example, Khrupovych S.E. distinguishes five groups of principles for ensuring the sustainable development of socio-economic systems, among which such important ones as organization in space and time, ensuring stability and balance, the direction of development and the existence of a driving force are important. Scientists include sustainable, social, economic, technological and innovative development in the general principles of enterprise development. Thus, the specific principles of the development of the enterprise's economic development require a separate definition and study [93]:

- a) not exceeding ecological thresholds, unity of nature use;
- b) nature reproduction;
- c) unity of economic and environmental goals.

The principles of the direction of development provide for:

- a) humanization of the environment;
- b) democratization of choice;
- c) informatization of consumption, etc.

The principles of the presence of a driving force include the principles of development impulses (developing structures, social diversity, the priority of positive motivation) and the principles of environmentalization (future orientation, environmentalization of motivational tools, etc.).

Therefore, the general principles of organizing the activities of subjects of foreign economic activity are a limited number of generally recognized rules that have become universally known truths and are observed by all participants in international business operations. Taking into account the analysis of literary sources and the study of the practice of development of enterprises, there is a need to highlight the principles of development of entities of economic development as a separate type of development, which is characteristic of the vast majority of large and medium-sized organizations.

The general principles of economic development can be reduced to three main principles: scientificity, systematicity and mutual benefit. The principle of scientificity in economic development assumes that the development of this activity is carried out in accordance with objective economic laws. The principle of systematicity means that there are strong interrelationships between the individual components of the ED. The principle of mutual benefit in foreign trade implies that each partner, participating in international operations, receives his profit [81, with. 79].

Table 1.6

General principles of the organization of the enterprise's trade fair

Principle	Deciphering the principle
1	2
Purposefully- vanity	All transformations of a systemic or local nature are implemented at enterprises in accordance with established long-term, medium-term and short-term goals. Accordingly, the organization of the MES of the enterprise has a target nature, while the goals must be clearly structured, specific, parameterized, described in time and space, fixed by responsible managers and structural units.
Flexibility	Despite the fact that enterprises are open systems and actively interact, depending on the influence of factors of the external environment of operation, the strategies, directions and plans of the organization of the enterprise's economic development should be coordinated in accordance with significant changes in the environment of operation, i.e. provide certain corrective actions.
Balance	Regardless of the level at which organizational changes are implemented (local or organizational), they must meet the goals and needs of the enterprise, as well as the overall corporate strategy. In other words, the ZED of an elemental organization should not enter into a confrontation with the overall organizational development.

Optimality	The organization of the MES of the enterprise should take place under optimal conditions, which involves the accounting and ratio of the factors of time, costs, risks, and achieved results. It is about the fact that when planning its own development, each company must analyze all alternative options and choose the most acceptable one according to the set of established criteria.
Efficiency	The organization of the enterprise's economic development should provide for the improvement of its quantitative and qualitative parameters, and all transformations should increase the effectiveness of the organization's functioning in various areas (improvement of parameters of profitability, liquidity, solvency, financial independence, turnover, use of property, investment attractiveness, competitiveness, etc.).

Continuation of the table. 1.6

Continuity	Each enterprise from the beginning of its creation until its liquidation is in a state of continuous development, because its quantitative and qualitative characteristics change every day, states are transformed, and the configuration of interaction of subsystems within the organization and with the external environment is modified.
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*Compiled by the author based on[81]

In addition to the general principles of the organization of trade fairs, there are specific principles that are enshrined in relevant international legal acts and are mandatory for all states that have signed this or that act.

In order to organize the existing information in the scientific literature and bring to a common denominator all the provisions on the principles of economic development, we will group them according to the following categories: general, special, national (Table 1.7).

Table 1.7

A system of principles for the organization of the enterprise's trade fair

general	Special	National and international
1	2	3
Systematic and scientific	Coordination and interaction/ Controllability	State protection of the rights and legitimate interests of participants in international economic activity, as well as the rights and legitimate interests of producers and consumers of goods and services.
Competence	Profitability	Equality and non-discrimination of participants.
Mutual benefit	Specialization	Reciprocity towards another state (group of states).

Purposefulness	A combination of publicity and privacy	Ensuring the fulfillment of the state's obligations under international treaties and the exercise of rights arising from these treaties.
Flexibility/ Variability	Performance	Selection of measures of state regulation of international economic activity.
Balance	Reasonable sufficiency	Publicity in the development, adoption and application of measures of state regulation of international economic activity.
Optimality	Focus on the strategic goals of the organization	The validity and objectivity of the application of measures of state regulation of international economic activity.

Continuation of the table. 1.7

Efficiency	Coordination of economic interests of the enterprise with external and internal environment	Exclusion of unjustified intervention of the state or its bodies in international economic activity and harming the participants of international economic activity and the country's economy.
Continuity	Exchange equivalence	Ensuring the country's defense and state security.
Economic feasibility and legality	Regional profitability/ Strategic orientation	Ensuring the right to appeal in a court or other procedure established by law against illegal actions (inaction) of state bodies and their officials, as well as the right to appeal normative legal acts of the state that limit the right of a participant in international economic activity to conduct international economic activity.
Adequacy of response	Accounting of objective conditions inside and outside the enterprise	The unity of the system of state regulation of foreign trade activity.
Activity	Inadmissibility of dumping during import and export of goods	Uniform application of methods of state regulation of international economic activity throughout the country.

*Compiled by the author based on [23]

Therefore, among the general principles of organizing the activities of subjects of foreign economic activity, special attention should be paid to the principles of scientificity, systematicity and mutual benefit. The specific principles of ZED correspond to the nature of the activity itself. National and international principles are regulated by relevant normative legal acts of the state and international documents and are mandatory for compliance by all states that have signed them.

The main goal of ensuring a successful economic development of the enterprise is the creation of an organizational structure that meets the general goals of the enterprise and the formation of economic incentives for the implementation of economic development. At the same time, the provision of the enterprise's economic security must take into account the following principles:

- a) priority of the consumer before the producer;
- b) priority of spending on economic development;

- c) the economic and social expediency of the FZ;
- d) complexity and consistency of the planning of the economic development;
- e) stimulation of the Ministry of Foreign Affairs in accordance with the level of the material and technical base and requirements for the quality and competitiveness of products on international markets;
- f) marketing orientation and economic efficiency of the FZ.

Considering the above, it is important to note that FDI, like any form of activity, is based on certain principles. However, the list of such principles of the organization of the enterprise's EZ is conditional and not exhaustive, as it may change depending on the specific type of EZ.

It is important to consider the interaction of the elements of the organization of the company's EZ, which can be schematically depicted in Figure 1.3.

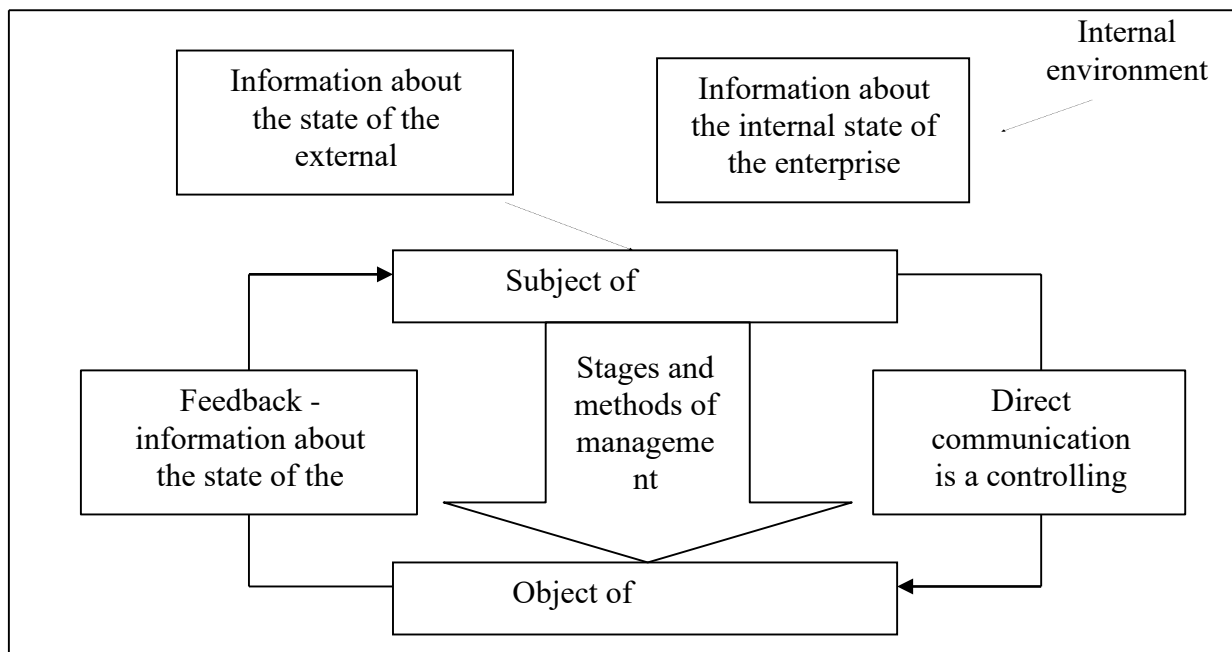


Fig. 1.3. Organization of international economic activity of the enterprise

*Compiled by the author based on[23]

The management of ZED, like any process, is a set of successive stages. The study of economic literature on the organization of the international economic activity of enterprises made it possible to identify the following main stages of such management [27, with. 134]: goal setting; planning; implementation; accounting; CONTROL; analysis and adjustment.

In our opinion, in the conditions of the Ukrainian economy, enterprises-subjects of foreign trade usually carry out foreign economic activities spontaneously, which does not allow planning their activities.

There are problems in the organization of import activities of import-oriented enterprises shown in table 1.8.

Table 1.8

Problems of organization of import activities of Ukrainian enterprises

No	Problems of organizing import activities	Characteristic
1	Lack of organizational unity among the divisions of the enterprise, that is, the same understanding of business processes	The collection of information in the form of official documents and working materials is carried out in each unit independently. Employees turn to the repository for information quite rarely and make direct contacts with colleagues to obtain the necessary data at the level of personal contacts. The management accounting system does not provide an opportunity to: quickly combine disparate information on logistics costs; to reliably determine the influence of centers of income and expenses on the overall financial result.
2	Not fully using new information technologies	It is typical for companies that are in the stage of formation of information flows. Data on the state of the market, resources, products, services, sales opportunities, storage, transportation are collected and analyzed unsystematically.
3	Formal problems at the customs, which leads to an increase in the time for the cargo to pass through customs control	Non-transparency of information exchange processes, lack of centralized control in real time.
4	A large volume of "manual" work during data transfer, the need for synchronous interaction of participants, which inevitably leads to errors and delays in logistics chains and their storage conditions	The following problems arise: periodic downtime of equipment and equipment, lying between operational stocks (work-in-progress). These problems are due to inefficient organization of changes in operations in the production process, incorrect calculations of the volumes of interoperational stocks (work-in-progress).
5	Lack of a sufficient number of qualified specialists	The following problems exist at the enterprise: low-quality work of employees, unwillingness of managers to reveal and use the talents of employees, poor relations between managers and employees, strained relationships in the team, insufficient motivation and interest of employees. Solving this problem: attracting qualified personnel to the border subjects of the country, as well as their training and retraining in combination with the need to solve all social security issues.

Continuation of the table. 1.8

6	The weak development of the information customs infrastructure is closely related to the development of the transport and logistics infrastructure	Caused by the following factors: inefficiently organized work of internal transport, lack of centralized management, disparity of logistics functions, violation of the principle of unity of command, which leads to conflicts between units
7	Absence of electronic declaration	An important problem is the need to implement electronic declaration via the Internet for customs authorities and organizations engaged in customs clearance of goods. It is expedient to do this in order to simplify the work of the enterprise, namely to send the declaration and documents required for customs clearance to the customs office by e-mail, instead of submitting the documents in person. This saves time and resources (forms of documents, stationery, car depreciation, gasoline). As a result, it is advisable to implement the "Electronic Customs" system.

*Compiled by the author based on [28]

The creation of specialized departments for work with customs and other state bodies, which control the movement of goods across the state border, leads to the appearance of time and money savings at enterprises, as shown in table 1.9.

Table 1.9

Saving time and money when creating customs departments at enterprises

No	Saving	Characteristic
1	time	Employees of the customs department independently, without the participation of intermediaries, provide all necessary documents to the customs office and the forwarding company by means of electronic communication, with the help of special programs they control the transit of the cargo and complete receipt of the cargo by the customer
		Reduction of time for conclusion of contracts, agreements and coordination of all points with customs brokers and customs inspectors
2	Money	Absence of costs for the involvement of customs brokerage enterprises
		No costs for regular use of a vehicle with a driver for regular trips, for car fuel
		No costs for the purchase of large volumes of paper and commissions for all involved
		Reduction of costs for customs clearance

*Compiled by the author based on [3]

Thus, saving time and money when creating customs departments at domestic enterprises, which is possible at medium and large enterprises, and creating the position of customs logistics manager at small enterprises, creates an additional

opportunity to fulfill a larger number of batches of orders in the field of foreign economic activity

The goal of the enterprise when entering the foreign market and carrying out import operations is to reduce the cost of raw material supply, otherwise the costs of organizing import operations are impractical and ineffective.

The transport component is of great importance in export-import operations. The organization of transportation of foreign trade cargo is a complex logistics process that affects many key aspects of the activities of not only the carriers themselves, but also other entities that ensure their organization and control of execution. The implementation of each functional stage of this process leads to the emergence of material, information and financial flows and, as a result, to costs, which ultimately determines the level of prices for export goods. According to experts, transport costs make up from 40 to 60% of the total price of products.

Reducing the level of these costs is one of the most important tasks of managing the foreign economic activity of the enterprise, which is engaged in solving the optimization tasks of moving the necessary amount of products to the right place outside of Ukraine, by the best route in the required time and with the lowest costs.

The decision to enter the foreign market and the choice of certain forms of international entrepreneurship should be based on the development of the target function of foreign economic activity. The process of goal setting in international economic activity should take place in a series of successive stages.

In the first stage, long-term goals are selected. When entering the foreign market, the main goal of the enterprise is to maximize the mass and rate of profit, taking into account the use of the advantages of the international division of labor. Achieving this goal is usually carried out by solving the following tasks [38]: expansion of sales of its products with the help of development of new markets there; minimization of production costs; reducing the cost of selling goods by choosing the right sales strategy; provision of needs for procurement of raw materials, component products, the latest technologies, equipment and know-how, engagement of

engineering services for production needs based on their uniqueness, higher quality and low prices compared to the domestic market and others.

At the second stage of the organization of the international economic activity of the enterprise, planning of this activity is carried out. Planning international economic activity means a sequence of steps and decision-making that ensure the achievement of the long-term goals of the enterprise through the means of international economic activity [23].

One of the key documents defining the company's development strategy when entering foreign markets,—it is a business plan that contributes to a better understanding of the general state of affairs during the implementation of international economic activities. The section of the business plan related to the organization of international economic activity can be structured as follows:

Organizational support of ZED. This section defines the structure of legislation that regulates international economic activity, including the processes of registering an enterprise as a participant in international economic relations, declaring goods when they cross the border, terms and procedures for registration and movement of products, as well as features of licensing in the field of international activity of an enterprise, as well as legal environment of the partner country.

Economic support of ZED. This section of the business plan usually provides information on the specifics of calculations, the specifics of regulating barter transactions during international economic activity, the rules for charging duties, the prospects for regulating tariffs for this type of business, and other economic aspects.

Forms and methods of entering foreign markets. In world practice, three main strategic directions for consideration of this process are distinguished [44, with. 154]:

Hierarchical business organization, which is also known as the investment method of business expansion, involves full control of the business in the foreign market, namely full ownership of the firm in the target country. This business can be represented in the form of a branch or as a separate independent enterprise.

Export activity covers the production of goods and services in the enterprise's domestic market and their subsequent sale in the target foreign market. When

considering the choice of an export method of entering the foreign market, the enterprise must decide which functions of product promotion it will keep for itself and which functions it will transfer to intermediaries in foreign markets. The degree of delegation of authority determines the level of responsibility and risks. Export activity can take three possible directions: direct export, indirect export and joint export.

Intermediation, as one of the forms of entering the foreign market, is a type of activity in foreign markets that involves joint management of a company that carries out its activities in a foreign market, but with partial delegation of responsibility and control. The enterprise transfers its knowledge, experience, skills and part of the resources to the intermediary, receiving from him guarantees of translation of a certain strategy to the target foreign market and certain guarantees of sales. This collaboration can take many forms, such as licensing, franchising, contract manufacturing or joint ventures.

At the stage of implementation, which is one of the critical stages of the organization of international economic activity, actual actions are taken to achieve the parameters determined at the previous stages of management. This includes the translation of technical and financial documentation necessary for the transportation of goods through the customs point, payment for goods, works, services or receiving advance payments during export operations and other necessary actions.

Accounting, as one of the stages of the organization of international economic activity, includes actions aimed at identifying, measuring, collecting, registering, interpreting, summarizing, preparing and providing data on the foreign economic operation being carried out for management analysis. For this purpose, the company keeps various types of records, including accounting, tax, management, operational, statistical [71]. Information collected and registered in accounting and reporting is the main source for the analysis of international economic activity.

The next stage in the process of organizing the international economic activity of the enterprise is control, which includes ongoing monitoring of the implementation and implementation of annual, medium-term and long-term plans of foreign

economic activity. Also, this stage involves the organization of relevant audits regarding the implementation of international economic and marketing strategies. The control process includes the monitoring of events occurring at the level of officials or divisions of the enterprise in order to avoid the negative consequences of international economic transactions. Usually there are two types of control: external and internal. External control is carried out by state authorities, the National Bank of Ukraine and authorized banks. Internal control is carried out by the company's accounting department and audit committee.

The last stage in the process of organizing international economic activity is analysis and adjustment. At this stage, deviations that do not meet the established norms and standards are identified and eliminated, and, if necessary, the standards themselves are adjusted. The adjustment is made on the basis of the analysis, which is an integral part of this stage of the organization of international economic activity.

The purpose of the analysis of the international economic activity of the enterprise is to determine the impact of international economic operations on the organization's financial and economic indicators and to assess its development prospects. The main tasks of the analysis are the study of the level and quality of the fulfillment of the company's obligations under contracts with foreign partners, the assessment of the dynamics of the company's export-import operations, the rationality of the use of funds, the assessment of financial results in relation to international economic activity and the impact of these operations on the financial position of the company, its solvency and profitability.

The technical and economic justification is as follows: calculation of the price of the product, calculation of the profitability of the deal, taking into account all costs, taxes and duties.

When concluding a foreign trade contract, its structure and content are largely determined by the type of foreign trade operations, purpose, type of goods and services, as well as the nature of the agreement.

In some cases, separate sections of the contract are combined. It depends on the degree of detailing of the contractual relations of the partners. The signing of a

foreign trade contract is preceded by negotiations with a foreign partner. This stage, as a rule, is carried out by the managers of enterprises and firms. It includes the following:

- preparation of a plan of events for the reception of foreign specialists;
- preparation of the protocol;
- signing the contract.

Currency regulation in foreign economic activity requires knowledge of normative acts on conducting currency transactions, as well as informational and methodological materials on the organization of international settlements.

Upon completion of a foreign trade agreement, the actual rate of return is calculated based on accounting data. At the same time, all types of taxes, payments for foreign economic activities, as well as all types of costs related to foreign trade agreements are taken into account.

It is important to note that it is necessary to develop a strategy for managing the foreign economic activity of enterprises for a period of at least 10-15 years and to include it in the company's development strategy for this period as a full-fledged component. The main blocks of the strategy should be: formation of basic requirements, goals and tasks for the block of management of foreign economic activity for the long term; purposeful work with suppliers; long-term program of modernization and development of freight channels.

1.3. World experience in managing foreign economic activity

In the modern period of the formation of independent Ukraine, the legislative and executive authorities must recognize that increasing the international competitiveness of the national economy and foreign economic activity is one of the main goals of Ukraine's economic policy.

At the new stage of integration into the world economy, significant efforts are needed both by individual enterprises and the state as a whole. Not only the dynamics of foreign trade depends on this, but also the possibility of further economic and

social development of the country within the framework of the world economic system.

Certain mistakes and shortcomings were made on the path of Ukraine's integration into European and international structures. First of all, the lack of highly qualified specialists in foreign economic activity, especially in regional aspects, becomes an impeding factor for the advancement of our country to the civilized world community.

Recently, this problem has become quite urgent, especially taking into account the new market requirements for professional specialization and experience in managing foreign economic activities in modern conditions.

During the 20th century, an extensive system of tools for regulating export-import relations emerged in the world, which allow states to influence the competitiveness of their producers both on domestic and international markets. To support and stimulate production for export and provide the necessary production resources, some countries use various mechanisms, such as special discount systems (for example, Taiwan), compensation of duty paid (as used by South Korea), temporary duty-free import schemes (as adopted by Mexico and Morocco), exemption from customs payments (practiced in Indonesia and Thailand) or issuance of licenses to import all necessary production resources if companies export their products (as is the case in Indonesia, India and Turkey).

The system of regulation of foreign trade activities is constantly being improved and adapted in accordance with structural changes in the economy and coordination of various rules of international trade. This leads to the emergence of new and more effective forms and methods of fiscal regulation of export-import activities. Also, countries often use technical, environmental, sanitary and phytosanitary standards and requirements to protect their domestic market and consumer rights from unwanted foreign competition.

One of the most desirable results of the state's fiscal policy in the field of international trade for most countries of the world is an increase in the level of attraction of foreign direct investment into the national economy. In some countries,

there are restrictions or a complete ban on the activities of foreign investors in certain sectors of the economy, such as transport, communications and utilities (for example, the USA, France, Germany, Great Britain, Italy, Brazil, Mexico), the defense complex (the USA, Japan, France, Canada, Italy, China), nuclear energy (USA, Japan, France, Mexico), banking (Brazil, Italy, Canada, Japan), and insurance (Canada). These restrictions in strategically important sectors of the economy were introduced to protect economic interests and increase the level of economic security.

In other sectors of the economy, there is a tendency to simplify procedures for attracting foreign direct investment. Governments of countries try to attract investments in areas that have prospects for further development or, on the contrary, lag behind the general indicators of the country's economy. Foreign investments are actively directed to export-oriented industries (for example, Guinea, India, Mexico, Senegal), new priority sectors (for example, Malaysia), agriculture (for example, South Korea), backward areas (for example, Great Britain, Mexico, Italy, China), as well as to support R&D (e.g. Great Britain, Mexico, Germany, Singapore, USA, Japan) and to create new jobs (in most countries).

In foreign countries, where the tax system functions on the basis of the principles of fiscal federalism, it is possible to transfer taxable income, property and ownership between different administrative and territorial units even within the same state. For example, about half of state budget revenues in the United States come from special excise taxes and general excise taxes such as sales tax. In 45 of the 50 states (excluding Alaska, Delaware, Montana, New Hampshire, and Oregon), the tax is calculated based on the purchase price. Sales tax rates range from 2.9% (in Colorado) to 8.25% (in California) as of early 2017. Some states also apply reduced rates (1–2.5%) to food and drugs.

In addition to the sales tax, a corresponding fiscal charge, known as the use tax, is calculated at the same rates. This form of taxation applies when goods purchased by a resident of one state (such as Texas) are used in another state (such as Oregon) that has no or lower sales tax (such as Maine - 5%, whichever is less, than 6.25% in Texas). The purpose of the use tax is to harmonize the tax conditions for buyers in a

particular state and sellers outside of that state. This mechanism helps to avoid tax competition between states and to emphasize the financial autonomy of states.

The modern world shows the significant development of China's foreign economic relations, which is one of the most sensational events for the international community. Over the last quarter of a century, China has achieved extremely high rates of economic growth and has become one of the most powerful countries in the world. The country maintains a positive foreign trade balance and practically controls the markets of East Asia, actively expanding into the markets of Eastern Europe, Russia and America. This success became possible thanks to China's open foreign economic policy, which is aimed at strengthening economic ties with international partners, attracting foreign capital and creating special economic zones and open economic regions. In the context of China's introduction of the WTO, foreign economic policy has become even more liberal, reducing tariff and non-tariff barriers and creating favorable conditions for attracting foreign investment. The presence of a significant domestic market and a liberal investment policy allowed China to become the second largest source of foreign investment in the world, after the United States.

After China, the third place in the world in terms of goods trade is occupied by Germany. Foreign trade is one of the most dynamic branches of the German economy and one of the key factors of its economic growth, turning the country into one of the world's leading exporters and importers. Germany actively promotes its exports thanks to the developed system of financing and insurance of foreign economic activities. In addition, in order to support the foreign economic activities of German companies, state financial support is provided for their participation in international exhibitions and fairs, which contributes to the initiation of about 20% of the total German exports and expands the network of German foreign trade chambers.

Germany is also one of the largest countries in the world in terms of capital exports. German companies occupy the third place in the international ranking of the OECD in terms of the volume of investments abroad. The share of direct investment of German companies abroad as a percentage of the total volume of foreign

investment has been between 25% and 35% in recent years, while a similar figure for foreign investment in the German economy does not exceed 5%.

Credit institutions, investment and insurance companies are the main investors in Germany. The German government provides guarantees for direct investments of German companies abroad, which contributes to their expansion in the world market. In practice, the initial model is subject to "global fiscal regulation" and monetary supply regulation. Many basic elements, such as tariff autonomy and the mandatory insurance system, significantly reduce the efficiency of the economy. A deep reform of the model is needed to restore it to a new level according to the original principles.

Japan is a typical example of fiscal regulation of foreign economic activity (FET) with a developed regulatory and legal framework. The system of measures of legislative and administrative regulation includes a hierarchical pyramid, culminating in the law on currency exchange and foreign trade. This law defines the general concept of state regulation and is generalizing. It delegates the authority for detailed fiscal regulation of the FEZ to by-laws. Japan believes that this will allow better consideration of changes in the international legislative situation and new aspects in the development of the national economy.

The legislation also provides for laws regulating the main aspects of fiscal regulation of foreign trade, such as export-import operations, customs and tariff sphere, foreign trade service, standards and technical requirements, intellectual property rights and many others. Customs regulation of foreign trade in Japan is closely related to the tasks of structural reorientation of the economy and provides more reliable protection of domestic products during world price fluctuations or the importation of cheap imported goods. Most imported goods are subject to ad valorem duties, accounting for approximately 95% of all categories of imports into Japan.

The import of certain agricultural goods into Japan is subject to regulation through tariff quotas. Usually, tariff quotas are determined by subtracting the volume of domestic production from the volume of demand for a specific product within the country. Tariff quotas are established annually by a special decision of the Cabinet of Ministers. Japan has a system of special duties, which includes countervailing duties,

anti-dumping duties and extraordinary duties. For example, in February 1993, Japan first applied anti-dumping duties to imports of ferrosilicon manganese from China. Until now, Japan has not used compensatory and extraordinary duties.

Japan applies a system of tariff rates, which aims to protect national industry, develop trade, science, social security and prevent double taxation. Japan also has an import regulation system based on the principles of free trade.

Japan also uses seasonal tariffs for certain goods that change depending on the time of year. Today, seasonal tariffs apply to imports of fresh and pre-processed oranges and bananas, as well as fresh grapes.

France is a vivid example of successful fiscal regulation in foreign countries. Foreign trade activity is one of the most dynamic branches of the French economy and the main form of its participation in the world economy and international economic relations.

The French government has been increasing protectionist tariffs for some time, despite the country's preference for imported goods. The decrease in the volume of exports by 1.6 times was due to the free development of the economy. Subsequently, the growth of the level of openness of the French economy is manifested in the increase in the export orientation of production in the leading industries. The export quota in the manufacturing industry exceeds 36%, especially due to the dominance of the electrical engineering and transport engineering industries [76, with. 117].

During the analysis of the French model of fiscal regulation of foreign exchange, it can be noted that it is characterized by an extremely wide scale of state activity for a market economy. Market regulators in the country are traditionally weak compared to other developed countries. Today, the role of the state in the economy is very large, and the activities of enterprises are strongly regulated [59].

In the 1940s, Great Britain, which had always played a key role in world trade, adopted a policy of free trade and moderate protectionism, aiming to establish its economic leadership in the world. However, the trade policy regime of the world market had a negative impact on the development of the country's foreign trade relations. The UK's trade balance is passive, which means imports outweigh exports.

However, the general balance of payments, which takes into account all aspects of foreign economic relations, is active.

With the increase in imports, there was a need for active measures to stimulate exports. However, despite these measures, Great Britain lagged behind other developed countries in terms of export growth, and its share of world exports was declining. To date, the export of engineering products accounts for approximately 40% of the total volume of exports. One of the key tasks of British multinational corporations is to capture sales markets in developing countries.

When analyzing the features of the fiscal regulation of Italy's external economic activity, it should be noted that the Italian model is characterized by typical features of the Southern European socio-economic model common to the Mediterranean countries. Among them, the following features can be distinguished: the predominance of the "family" type of ownership, which is accompanied by a high level of capital concentration in the upper link of the production structure, while the lower, basic level remains scattered; active participation of the state in the production process, including even management; specialization in the export of industries of medium technological level, including some types of services, such as tourism, which leads to a negative balance in the exchange of technologies with the leading countries [71, with. 18].

Regarding foreign economic regulation in EU countries, it should be noted that the establishment and development of state regulation of foreign economic relations in EU countries have undergone a long evolution. For many centuries, these countries have taken measures aimed at regulating international trade with the participation of the state government. Given the current position of these countries on the world market, we can conclude that their methods of regulating foreign trade have proven to be effective and continue to be constantly improved [76, with. 98].

In the past decades, integration and globalization processes contributed to the increase in the volume of international trade and economic relations and led to the creation of appropriate global regulatory systems for the exchange of companies and services. Within these systems, taking into account the growth of liberalization, the

use of some protectionist tools and methods of regulating international trade is gradually being limited, limiting the ability of countries to protect their national economic interests in foreign markets, which requires a review of their regulatory policy. In modern conditions, the use of tariff measures is significantly limited thanks to agreements concluded within the framework of trade organizations and unions [53, with. 119].

Customs and tariff regulation of export-import operations in the EU countries mainly corresponds to the recommendations of international organizations. Incentives for capital inflows on income with a duty are taxed only on imports, while export duty does not apply. In general, most of the EU countries at various stages of their development used a similar foreign economic policy aimed at stimulating the export of finished products, limiting the export of raw materials and promoting the import of component materials for the development of their own industry.

Customs and tariff regulation as a means of stimulating exports can be successfully applied in many countries of the world. The customs tariff is used as a tool to support the production and export of products with a high level of added value. This is achieved thanks to the principle of tariff escalation, in which duty rates increase depending on the degree of processing of goods, and this difference can reach even 10 times [73, with. 31-32].

The application of non-tariff measures is usually limited by the relevant norms and rules of trade organizations. But there are so-called "gray zone" non-tariff measures that are not formalized within the framework of the WTO. They can harm domestic producers and are difficult to identify. For example, the system of non-tariff regulation of the European Union reflects the desire of European countries to ensure the competitiveness of their companies on the world market and to protect them in "sensitive" sectors of the economy [76, with. 88].

Modern world economic development is characterized by the integration of individual countries into the single world market, the increase in international trade, the specialization of countries and the deepening of their economic interdependence.

In order to achieve national economic interests, states regulate foreign trade activity, taking into account various stages and aspects of this process [78, with. 131].

Ukraine can use the positive experience of foreign countries in the field of foreign trade activity, noting that it is necessary to adapt this experience to the modern conditions of the country. It is important to note that the management of foreign trade activities should be prudent and balanced, as quick measures may not have the expected impact on the economy in the short term [71, with. 22-24].

Analysis of the international experience of fiscal federalism indicates the possibility of achieving fiscal regulation through various measures, such as open or hidden no-bailout clauses, constitutional restrictions and disciplinary measures taken by financial markets to control public debt. With non-assistance clauses in place, overall fiscal discipline can be enforced, allowing subnational governments to retain significant fiscal independence. This independence is supported by a system of rules that control their fiscal activity at a stable level. In "fiscally successful" countries, the system of budgetary discipline is the result of gradual improvement through a process of "trial and error". In the case of moral hazard, the central government should signal to the regional governments about compliance with the agreements.

CONCLUSION TO CHAPTER 1

The study of the theoretical and methodological principles of the management of the foreign economic activity of the enterprise allows us to draw the following conclusions:

First, foreign economic activity is one of the branches of economic activity closely related to foreign trade, export, import of goods, foreign loans and investments, as well as joint projects with other countries. The main forms of foreign economic activity are foreign trade, industrial cooperation, scientific and technical cooperation, investment cooperation, as well as international credit and currency-financial relations. Participants in foreign economic activity in Ukraine can be both Ukrainian and foreign persons who have the right to carry out foreign trade activities.

An analysis of the current situation in Ukraine shows that the country is going through a difficult period due to war events. The trends of this period can be characterized as dynamic, accompanied by the irreversible collapse of the national economy. Such a situation requires a review of the tools for managing economic processes, including foreign economic activity. The introduction of new legal acts aimed at regulating the export-import activities of business entities under martial law is noted.

Secondly, the purpose of ensuring the foreign economic activity of the enterprise is to create an organizational structure that meets the general goals of the enterprise, as well as to stimulate economic efficiency. At the same time, it is important to adhere to such principles of ensuring foreign economic activity as the priority of the consumer before the producer, economic and social expediency, comprehensiveness and continuity of planning, marketing orientation and compliance of the level of the material and technical base with the requirements for quality and competitiveness on international markets.

Thirdly, rational aspects of fiscal regulation of foreign trade activities, borrowed from world experience, can be successfully implemented in Ukraine, taking into account the peculiarities of its economy and national conditions. The need to strengthen the role of the state in the regulation and coordination of foreign trade matters is clear, especially during crisis, transition and stabilization periods. The experience of successful countries in the field of organizing fiscal regulation of foreign trade activities and their evolution are of great importance for Ukraine, as it will help to use the potential of the domestic economy more effectively. Competent use of global experience in regulating foreign trade activities will help to increase the economic stability of the national economy, increase its attractiveness for investors and increase the competitiveness of domestic goods and services, as well as provide access to modern technologies and the best management methods. Therefore, the experience of the EU countries in the field of state management of foreign trade activities provides an opportunity to determine which management measures are the

most effective and efficient, and to emphasize the need to improve the system of state management of foreign trade activities of Ukraine.

SECTION 2

MECHANISM FOR FORMATION OF THE FOREIGN ECONOMIC ACTIVITY MANAGEMENT SYSTEM OF "ANTIP" LLC

2.1. General characteristics of Antip LLC activity

"ANTIP" LLC has been actively operating on the Ukrainian market for over 20 years. The history of the development of this company began with the sale of products of such well-known breweries as PJSC "Obolon", Brewery No. 2 (known as "Pyvzavod na Podoli"), Chernihiv Brewery "Desna" (brand "Chernihivske"), PJSC "Pyvobezakoholny Kombinat "Slavutich", Kharkiv Brewery "Rogan" and PJSC "Donetsk Brewery" (known as "Sarmat"). At that time, these beer brands were produced according to classical technology and were popular within the region.

The company's advantages include:

- An individual approach to each client;
- affordable prices;
- the convenient location of the enterprise, located at the intersection of highways;
- consultations from specialists and provision of complete technological information about each type of product;
- availability of a certified laboratory;
- availability of certificates and quality passports for products.

In the structure of "ANTIP" LLC, there are subdivisions, which are presented in the diagram of the organizational structure (Fig. 2.1). In general, the enterprise uses a linear management structure aimed at solving relatively simple and stable tasks. This approach is effective due to the simplicity of the organizational structure, clear tasks and powers of different levels of management.

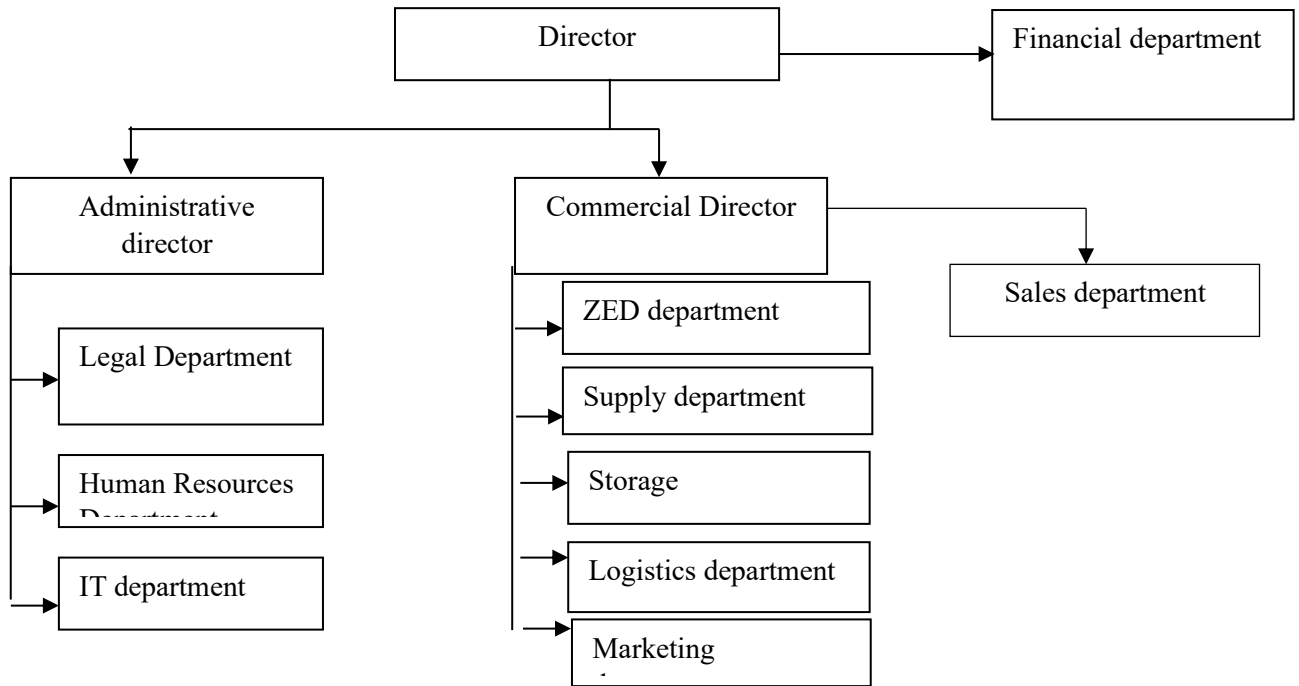


Fig. 2.1. Organizational structure of "Antip" LLC

x Compiled by the author based on data from Antip LLC

"Antip" LLC uses a traditional organizational structure, namely a linear one, which is described in detail in fig. 2.1. In this structure, a direct connection between the heads of the upper, middle and lower levels of management is clearly established. For this enterprise, such an organizational structure is partially optimal, as it contributes to the unity of management from top to bottom, the establishment of clear, simple and harmonious relationships and interactions, as well as the full responsibility of the manager for work results, etc. However, this organizational structure has certain disadvantages, such as the length of information transfer between different levels of management and the lack of flexibility.

The executive body of the Society is the director, who makes all decisions related to its activities, with the exception of those that are within the competence of the members' meetings. The director acts on behalf of the Company within the limits established by the current legislation and the charter, and has a number of powers, such as managing the Company's economic activities, opening bank accounts, issuing orders and instructions on the Company's activities, disposing of property and

resources, approving the Company's staffing schedule, determining the forms and amounts of remuneration of employees, hiring and firing employees, incentives and disciplinary sanctions and much more.

The activity of the director is monitored by submitting reports to the meeting of the founders of the company at least twice a year.

The workforce consists of employees who take an active part in the company's activities. The process of hiring and firing employees is carried out by the director on a contractual basis, and their powers and duties are determined by job instructions.

The enterprise uses a proportional and functional organizational management structure. The management bodies of the enterprise are the Board of Founders (Board) and the Director. The director is responsible for the management of "Antip" LLC and performs his duties within the limits of the law and the company's charter.

The duties of the director include the following:

- to manage the work of the enterprise in accordance with the legislation of Ukraine.
- to organize and constantly improve the work taking into account the needs of legal entities and individuals in Ukraine regarding various goods, services and industrial products.
- to organize the economic activity of the enterprise.
- to implement the decisions of the general meeting of the founders.
- constantly improve the management system.

The linear functional structure of management at "Antip" LLC has its advantages. Thanks to the hierarchical organization, we can quickly make and implement management decisions. This structure promotes specialization and increasing the efficiency of the work of functional divisions and allows you to quickly maneuver with different types of resources. Each employee can receive mandatory instructions from his manager at the technical, technological and organizational level. However, with line-functional systems, problems often arise in the relationship between line managers and specialists, such as irresponsibility in making managerial decisions.

Despite this, this structure has its advantages:

- linear-functional structure allows effective management of production processes according to a linear scheme.
- functional divisions provide methodical support and perform various management tasks for the respective line managers.

The founding document of LLC "Antip" is the charter, which contains information about the name of the legal entity, the purpose and object of economic activity, the amount and procedure for the formation of authorized capital and other funds, the rules for the distribution of profits and losses, information about the management and control bodies, their competence, the procedure decision-making, as well as the terms of reorganization and liquidation of the business entity and other important aspects related to "Antip" LLC as an organizational and legal form of economic activity.

The director of Antip LLC is appointed by the founders of the limited liability company, and this procedure is formalized in a protocol. The director of "Antip" LLC can be either one of the founders or a person working under an employment contract. The director's actions are based on the provisions of the Antip LLC charter.

The director acts as a representative of the interests of Antip LLC in relations with state authorities, local governments, other enterprises, institutions and organizations of any form of ownership without the need to obtain a power of attorney. He also performs organizational and administrative functions and manages "Antip" LLC in accordance with the provisions and procedure defined by the statutory documents.

Considering the features of Antip LLC as an organizational and legal form, we can identify several advantages:

- absence of requirements for a significant amount of authorized capital.
- "Antip" LLC has all the necessary opportunities to carry out business activities, both as a private enterprise and as an individual entrepreneur.
- founders of "Antip" LLC can be both natural persons and legal entities.

Therefore, the organizational and legal form of LLC "Antip" is one of the most

common in Ukraine for conducting business activities.

Control as a management subsystem of "Antip" LLC includes planning, analysis, control, adaptation and information support. This process includes the following stages:

1) Justification of planned indicators that are subject to control, such as turnover, market share, etc.

2) Monitoring of the actual results of the activity, including both the general activity of the enterprise and individual product lines and units.

3) Comparison of actual and planned indicators.

4) Analysis of possible deviations of the actual indicators from the planned ones.

5) Development of measures to adapt the company's activities in accordance with detected deviations, including the development of new flexible plans and correction of existing ones.

We note that the organizational structure of Antip LLC cannot be defined as linear in its entirety, as it has elements of a matrix structure. This is due to permanent investment projects that require concentration of resources and flexibility in work, especially when some departments have to perform routine work, combining it with work on projects. This approach facilitates the operational maneuvering of resources and creates flexibility in work, which is important in this enterprise.

Let's analyze the changes in the amount of the company's assets over three years.

Table 2.1

Dynamics of the volume of assets of "Antip" LLC for 2020-2022

Indexes	2020	2021	2022	Chain growth rates, %	
				2021	2022
Assets, thousand hryvnias	89477.7	92296.7	80785.7	103.15	87.53

*Created by the author based on the reporting data of "Antip" LLC

From the analysis of table 2.1, we note the following. In 2020, the company's assets amounted to UAH 89,477.7 thousand. In 2021, there was an increase in the

volume of assets to UAH 92,296.7 thousand, which indicates an increase in assets by 3.15% compared to the previous year. However, in 2022 there was a big decline, and the volume of assets decreased to UAH 80,785.7 thousand, which is 87.53% of the level of 2021.

According to chain growth rates, it can be noted that the company's assets grew by 3.15% from 2020 to 2021, but significantly decreased by 12.47% from 2021 to 2022.

So, it can be concluded that after a year of asset growth in 2021, there was a big downturn in 2022. This is due to various factors, such as military actions, changes in the company's strategy or other circumstances.

We will analyze the correspondence between asset growth rates and sales revenue growth rates using the example of Antip LLC for the period from 2020 to 2022.

Table 2.2

The dynamics of the ratio of growth rates of assets and income from sales "Antip" LLC for 2020-2022

Indexes	2020	2021	2022	Chain growth rates, %	
				2021	202
Assets, thousand UAH	89477.7	92296.7	80785.7	3.15	-12.47
Realization, thousand UAH	242067.7	248801.4	241447.3	2.78	-2.96
The ratio of asset growth to sales revenue growth				1.13	4.22

*Created by the author based on the reporting data of "Antip" LLC

Analyzing table 2.2, we see the following trends. From 2020 to 2021, assets increased by 3.15%, which indicates positive dynamics. However, from 2021 to 2022, assets decreased significantly by 12.47%, which is a notable decline.

Implementation also showed growth from 2020 to 2021, namely by 2.78%. However, from 2021 to 2022, realization decreased by 2.96%.

An important aspect is the ratio of asset growth to sales revenue growth. From 2020 to 2021, this ratio was 1.13, which can be considered a moderate growth in assets compared to sales revenue. However, from 2021 to 2022, this ratio increased

significantly to 4.22, indicating a significant decline in assets relative to income.

Therefore, it can be concluded that in 2022 Antip LLC experienced a large decrease in assets and sales, and during this period assets grew relatively more than sales revenue.

Let's consider the dynamics of asset growth rates compared to equity growth rates for the period 2020-2022 (Table 2.3).

Table 2.3

The dynamics of the ratio of asset growth rates and equity growth rates of Antip LLC for 2020-2022

Indexes	2020	2021	2022	Chain growth rates, %	
				2021	2022
Assets, thousand UAH	89477.7	92296.7	80785.7	3.15	-12.47
Equity	72482.8	63638.4	65531.3	-12.20	2.97
The ratio of asset growth to equity growth				-0.26	-4.19

*Created by the author based on the reporting data of "Antip" LLC

From table 2.3, we draw the following conclusions. From 2021 to 2022, the company's assets decreased by 12.47%, and equity increased by 2.97%.

The increase in assets in both periods exceeds the increase in equity.

The ratio of asset growth to equity growth in 2021 is -0.26, which may indicate some disproportion between asset growth and equity change during this period.

In 2022, the ratio of asset growth to equity growth was -4.19, which also indicates a lack of proportional growth in assets and equity.

Therefore, the analysis of Table 2.3 shows that the size of the company's assets changed more dynamically than the size of the equity capital, and this may indicate possible instability in the company's financial condition in the considered period.

Let's consider the composition of current and non-current assets in "Antip" LLC (Table 2.4).

Table 2.4

Dynamics of the asset structure of the balance sheet of Antip LLC for 2020-2022

Indexes	2020	2021	2022	Deviation 2022/2020	
				absolute, +,-	relative, % points
1. Asset balance of all	89477.7	92296.7	80785.7	-8692	-9.71
2. Non-current assets	915.4	579	348.1	-567.3	-61.97
in % to the assets of the balance sheet	1.02	0.63	0.43	-0.59	-57.88
3. Current assets	88562.3	91717.7	80437.6	-8124.7	-9.17
in % to the assets of the balance sheet	98.98	99.37	99.57	0.59	0.60
3.1 Tangible current assets	54105.6	54008.6	52268.2	-1837.4	-3.40
in % to current assets on the balance sheet	61.09	58,89	64.98	3.89	6.36
3.2 Cash and short-term investments	220.2	543.4	289.1	68.9	31,29
in % to current assets	0.25	0.59	0.36	0.11	44,55
3.3 Accounts Receivable	30374.2	37159.4	23832	-6542.2	-21.54
in % to current assets	34,30	40,51	29.63	-4.67	-13.61

*Created by the author based on the reporting data of "Antip" LLC

Analyzing the table of dynamics of the asset structure of the balance sheet of Antip LLC for 2020-2022, we can draw the following conclusions. The total assets of the company's balance sheet decreased by 9.71%, or by UAH 8,692,000. for two years.

Non-current assets were significantly reduced, giving greater priority to current assets. Non-current assets decreased by 61.97% compared to 2020.

Current assets also suffered losses, decreasing by 9.17%, or by UAH 8,125,000. for two years.

According to the structure of current assets, it can be seen that tangible current assets remain the dominant component, but their share has relatively increased, becoming 64.98% of current assets in 2022, which indicates the increased importance of these assets for the enterprise.

Cash and short-term investments increased by 31.29% of current assets in

2022, which may indicate more active liquidity management. Accounts receivable decreased significantly by 21.54%, or by UAH 6,542,000. this could be as a result of improving the debt control process.

Summarizing, we can say that the company "Antip" LLC prefers current assets and material current assets, which indicates active economic activity and focus on resource optimization.

Let's consider the composition of liabilities in "Antip" LLC (Table 2.5).

Table 2.5

Dynamics of the liability structure of the balance sheet of "Antip" LLC for
2020-2022

Indexes	2020	2021	2022	Deviation 2022/2020	
				absolute, +,-	relative, % points
1. Liabilities of the balance of everything	89477.7	92296.7	80785.7	-8692	-9.71
2. Own capital	72482.8	63638.4	65531.3	-6951.5	-9.59
in % to all liabilities	81.01	68.95	81.12	0.11	0.14
2.1. Own working capital	71567.4	63059.4	65183.2	-6384.2	-8.92
in % to equity capital	98.74	99.09	99.47	0.73	0.74
3. Long-term and current liabilities	16994.9	28658.3	15254.4	-1740.5	-10.24
in % to all liabilities	18.99	31.05	18.88	-0.11	-0.58
3.2 Accounts Payable	15691.7	27151.9	13485	-2206.7	-14.06
in % to long-term and current liabilities	92,33	94.74	88.40	-3.93	-4.26

*Created by the author based on the reporting data of "Antip" LLC

Analyzing the table of dynamics of the liability structure of the balance sheet of Antip LLC for 2020-2022, we can draw the following conclusions. The total liabilities of the company's balance sheet decreased by 9.71% or UAH 8,692 thousand. for two years.

The company's equity decreased by 9.59%, or by UAH 6,951.5 thousand. However, its share relative to all liabilities increased by 0.14 points and is 81.12% in

2022. This may indicate the stability of the company's financial condition.

Own working capital decreased by 8.92% relative to equity, but remains a significant part of liabilities, accounting for 99.47% of equity in 2022.

Long-term and current liabilities also decreased by 10.24%. Accounts payable relative to long-term and current liabilities decreased by 4.26 points.

Summarizing, we can say that the company "Antip" LLC has maintained a stable financial position and stable equity, which is a positive indicator for the company's activity. Also, a reduction in liabilities may indicate more effective management of finances and risks.

Consider the share of capital in the sum of assets (Table 2.6).

Table 2.6

Dynamics of own working capital for 2020-2022

No	Indicator	2020	2021	2022	Deviation 2021/2020 (+, -)	Deviation 2022/2021 (+, -)
1	The total amount of current assets	88562.3	91717.7	80437.6	3155.4	-11280.1
2	The total amount of current liabilities	15691.7	27151.9	13485	11460.2	-13666.9
3	Amount of own working capital	72870.6	64565.8	66952.6	-8304.8	2386.8
4	Share in total current assets, %:					
	- own capital	82.28	70.40	83,24	-11.89	12.84
	(row 3 : row 1) × 100					
	- loan capital					
	(row 2 : row 1) × 100	17.72	29.60	16.76	11.89	-12.84

*Created by the author based on the reporting data of "Antip" LLC

Analyzing the dynamics of own working capital for 2020-2022, the following conclusions can be drawn. The total amount of current assets increased by UAH 3,155.4 thousand in 2021, but decreased by UAH 11,280.1 thousand in 2022 compared to 2021. This may indicate changes in the structure of the company's assets and the possible influence of external factors on its activities.

The total amount of current liabilities increased significantly in 2021 (by UAH

11,460.2 thousand) and decreased in 2022 (by UAH 13,666.9 thousand) compared to 2021. These dynamics may indicate changes in the company's financial obligations and its ability to reduce external debts.

The amount of own working capital first decreased by UAH 8,304.8 thousand in 2021 compared to 2020, but later increased by UAH 2,386.8 thousand in 2022. This dynamic may indicate a certain instability in the company's financial resources.

The share of own working capital in the sum of current assets fell in 2021 (by 11.89 percentage points) and grew significantly in 2022 (by 12.84 percentage points) compared to 2021. These dynamics indicate changes in the financial structure of the enterprise and its dependence on equity and loan capital.

Ensuring the efficiency of economic activity requires optimal use of various types of resources. Proper use of material, labor and financial resources is important for the normal functioning of the enterprise. The assessment of the effectiveness of the use of these resources is given in table 2.7.

Table 2.7

Dynamics of efficiency of resource use "Antip" LLC for 2020-2022

Indexes	2020	2021	2022	Deviation 2022/2020	
				absolute, +,-	relative, % points
1. Average annual cost of fixed assets, thousand UAH.	1113.2	609.8	168.4	-944.8	-84.87
2. Average annual number of employees, people.	37	36	33	-4	-10.81
3. Volume of sold products, thousand UAH.	242067.7	248801.4	241447.3	-620.4	-0.26

Continuation of the table. 2.7

4. Profit from the sale of products, thousand UAH.	4568.6	-7070	3421.8	-1146.8	-25.10
5. Funding thousand hryvnias. / person..	30.09	16.94	5,10	-24.98	-83.04
6. Fund return, hryvnias/hryvnias	217.45	408.00	1433.77	1216.32	559.35
7. Capital capacity, hryvnias/hryvnias	0.005	0.002	0.001	-0.004	-84.83
8. Profitability of funds, kopecks/UAH.	4.10	-11.59	20,32	16,22	395.11

*Created by the author based on the reporting data of "Antip" LLC

Analyzing the dynamics of resource utilization efficiency for 2020-2022, the following conclusions can be drawn and possible reasons for changes identified:

The average annual cost of fixed assets decreased by 84.87%, or UAH 944.8 thousand, from 2020 to 2022. This may be due to the reorganization or optimization of the company's assets, as well as the possible depreciation of the equipment or its sale.

The average annual number of employed workers decreased by 10.81% from 2020 to 2022. This is connected with the reorganization of the enterprise, automation of production.

The volume of sales was almost unchanged, decreasing by 0.26% from 2020 to 2022. This happened as a result of the competitive situation on the market.

Profit from product sales decreased by 25.10% from 2020 to 2022. Such a change may be the result of an increase in costs or a decrease in product prices.

Assets decreased significantly, by 83.04%, which may be the result of a decrease in the cost of fixed assets and the number of employees. Fund return increased by 559.35% from 2020 to 2022, which may indicate a more efficient use of resources for production. Capital capacity decreased by 84.83%, which may indicate optimization of processes and cost reduction.

Return on assets significantly increased by 395.11% from 2020 to 2022, which can be a result of improved production activities and reduced costs.

The general reason for these changes was the optimization of business processes, as well as the impact of external factors on the company's activities, such as changes in demand for products, full-scale invasion of the country, investments in technology, etc.

2.2. Analysis of financial and economic indicators of Antip LLC activity

Let's consider the financial and economic activity of LLC "Antip" with the help of a system of indicators. First, consider the property status of the enterprise (Table 2.8).

Table 2.8

Property status of "Antip" LLC for 2020-2022

Indexes	2020	2021	2022	Deviation 2022/2020	
				absolute, +,-	relative, % points
The total amount of economic assets at the disposal of the employer	89477.7	92296.7	80785.7	-8692.0	-9,714
Share of non-current assets in assets	1,023	0.627	0.431	-0.592	-57,881
Share of fixed assets in assets	1,019	0.333	0.036	-0.983	-96,454
Share of basic funds in irreversible assets	99,629	53,126	8,388	-91,240	-91,580
Depreciation rate of fixed assets	74,513	91,613	99,220	24,707	33,158
Suitability factor	25,487	8,387	0.780	-24,707	-96,941

*Created by the author based on the reporting data of "Antip" LLC

Analyzing the property status of "Antip" LLC for 2020-2022, the following conclusions can be drawn:

The total amount of economic assets decreased by 9.714% or by UAH 8,692 thousand. from 2020 to 2022. Such a trend may be the result of the sale of part of the assets or their depreciation.

The share of non-current assets in assets has significantly decreased by 57.881% from 2020 to 2022. This indicates a decrease in the importance of non-current assets in the structure of assets.

The share of fixed assets in assets decreased significantly by 96.454%, and their contribution to non-current assets fell by 91.580%. Such changes indicate the sale or depreciation of a significant part of fixed assets. The rate of depreciation of fixed assets increased by 33.158%. This is the result of wear and tear. The suitability ratio fell by 96.941%, which indicates a significant decrease in the ability of assets to be used in production or economic activity.

Let's graphically present the obtained tables. 2.8 in fig. 2.1.

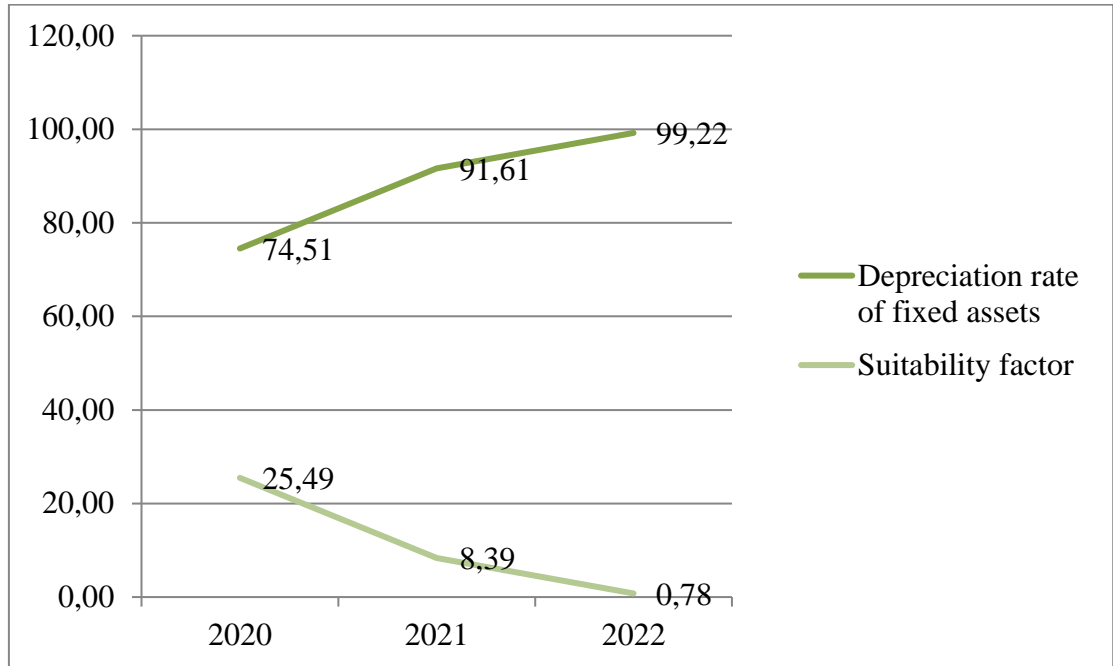


Fig. 2.1. Dynamics of indicators of wear and suitability for 2020-2022

*Created by the author based on the reporting data of "Antip" LLC

In general, the property status of "Antip" LLC shows a significant decline in the volume of assets and their significance.

Financial and economic activity is closely related to indicators of liquidity and profitability, so let's consider the indicators of liquidity of the enterprise (Table 2.9).

Table 2.9

Liquidity and solvency indicators of Antip LLC for 2020-2022

Indexes	Normative value	2020	2021	2022	Deviation 2022/2020	
					absolute, +,-	relative, %
Working capital	> 0	72870.6	64565.8	66952.6	-5918	-8,121
Own working capital (working capital)	> 0	72870.6	64565.8	66952.6	-5918	-8,121
Coefficient of maneuverability of operating capital		0.003	0.008	0.004	0.001	42,895
The coefficient of turnover of working capital	-	3,322	3,853	3,606	0.284	8,560
Coverage ratio (total liquidity)	2.0-2.5	5,644	3,378	5,965	0.321	5,689
Quick liquidity ratio	0.8-1.5	2,196	1,389	2,089	-0.107	-4,869
Absolute liquidity ratio	0.25-0.3	0.014	0.020	0.021	0.007	52,774
The share of current assets in the assets of the company		0.990	0.994	0.996	0.006	
Share of own working capital in current assets		0.823	0.704	0.832	0.010	
Share of production stocks in current assets		0.611	0.589	0.650	0.039	
The share of own working capital in covering stocks and costs		1,347	1,195	1,281	-0.066	

*Created by the author based on the reporting data of "Antip" LLC

Analyzing table 2.9, the following conclusions can be drawn. The working capital of "Antip" LLC in 2022 amounted to UAH 66,952.6 thousand, which is 8.121% less than in 2020. This indicates a decrease in liquid assets and may signal a worsening of the company's solvency.

The coefficient of maneuverability of working capital increased by 42.895%, which may indicate a more efficient use of working capital in the company's operational activities.

The working capital turnover ratio increased by 8.560% from 2020 to 2022, indicating a more efficient use of current assets.

The coverage ratio (total liquidity) in 2022 is 5.965, which is above the regulatory value. This indicates that the company can easily repay its current liabilities.

The quick liquidity ratio in 2022 was 2.089, which is also above the regulatory value. This means that the company has enough liquid assets to meet its current obligations.

The coefficient of absolute liquidity in 2022 is higher than the normative value, which also indicates the ability of the enterprise to fulfill its obligations even in the event of the loss of all liquid assets.

The share of current assets in the company's assets practically did not change during the period. The share of own working capital in current assets also remained stable. The share of production stocks in current assets increased by 0.039 points, which may indicate an increase in the volume of stocks. The share of own working capital in covering inventories and costs has slightly decreased, but remains at an acceptable level.

In general, the indicators of liquidity and solvency of "Antip" LLC indicate that the company has enough liquid assets and the ability to fulfill its financial obligations. However, it is important to monitor changes in the structure of current assets and inventories, as this may affect liquidity in the future.

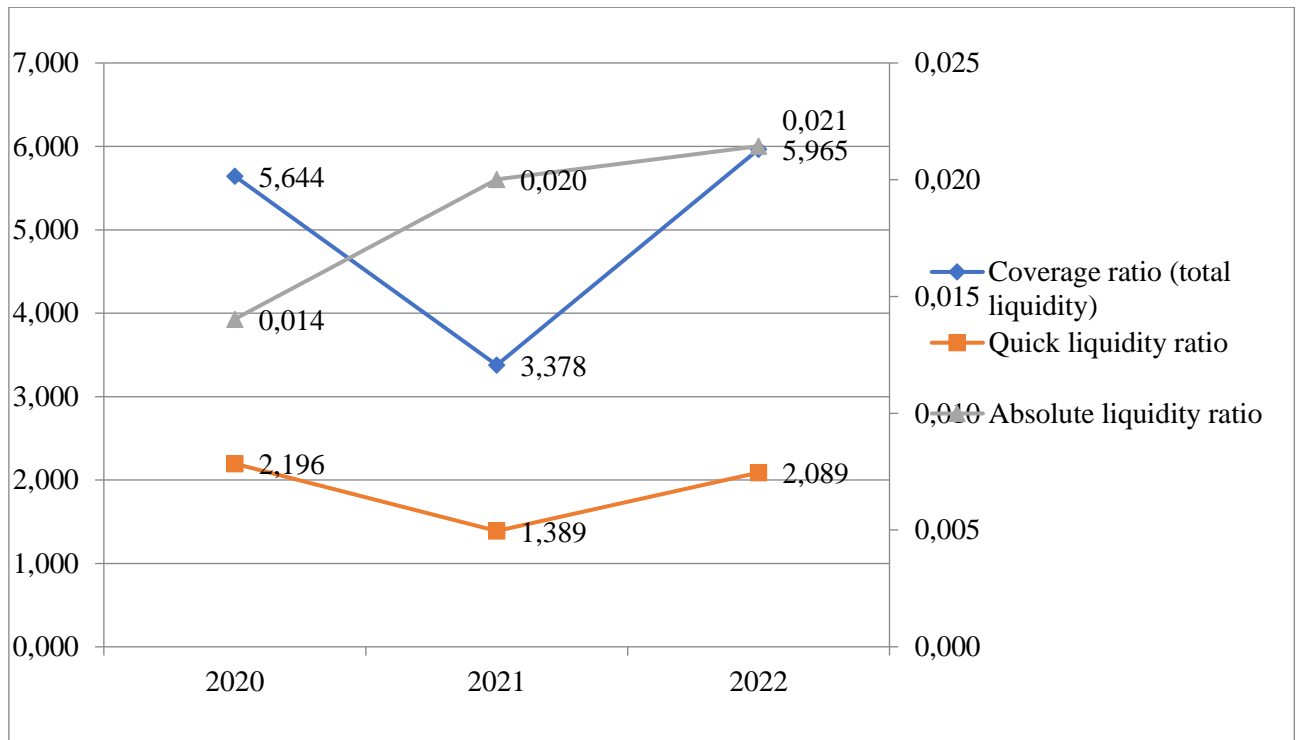


Fig. 2.3. Dynamics of liquidity indicators of Antip LLC for 2020-2022

*Created by the author based on the reporting data of "Antip" LLC

Consider the liquidity of the balance sheet of Antip LLC (Table 2.10).

Table 2.10

Grouping of assets of "Antip" LLC according to their liquidity at the end of the period for 2020-2022

Assets	2020	2021	2022	Passiv	2020	2021	2022	Payment surplus or shortage		
								2020	2021	2022
A1	220.2	543.4	289.1	P1	15691.7	27151.9	13485	-15471.5	-26608.5	-13195.9
A2	34236.5	37165.7	27880.3	P2	0	0	0	34236.5	37165.7	27880.3
A3	54105.6	54008.6	52268.2	P3	1303.2	1506.4	1769.4	52802.4	52502.2	50498.8
A4	915.4	579	348.1	P4	72482.8	63638.4	65531.3	-71567.4	-63059.4	-65183.2

*Created by the author based on the reporting data of "Antip" LLC

Analyzing the table. 2.10, the following conclusions can be drawn.

Asset groups A1, A2, and A3 represent liquid assets, such as cash, short-term investments, and tangible current assets. Group A1, which includes cash and short-term investments, had a large increase in 2021, but has declined significantly in 2022.

Group A3, which includes tangible current assets, remained stable with a slight decrease over three years.

Group A4 represents non-current assets, such as fixed assets. It has the lowest level of liquidity among all asset groups and had little growth in 2022. However, equity to cover these assets also increased during this period.

From the perspective of liabilities, groups P1 and P4 include current and long-term liabilities, respectively. Group P2 has no liabilities, and this may be due to the fact that the company may not have current debts in this period.

The payment surplus or deficit indicates the difference between the amount of assets and liabilities in each year. In 2020 and 2021, the company had a significant shortfall (a negative difference between assets and liabilities), but in 2022 this difference became smaller, indicating an improvement in the financial condition of the company.

In general, the grouping of assets and liabilities of Antip LLC shows how various types of assets and liabilities have developed over three years. The main assets of the enterprise are less liquid, but are covered by equity. In general, the payment surplus decreased from year to year, but in 2022 it became less negative, which can be a positive sign for the financial stability of the enterprise.

We will determine the type of liquidity of "Antip" LLC during 2020-2022 (Table 2.11).

Table 2.11

Determination of the type of liquidity of "Antip" LLC for 2020-2022

	31.12.2020	31.12.2021	31.12.2022
A1>=P1	-	-	-
A2>=P2	+	+	+
A3>=P3	+	+	+
A4<=P4	+	+	+

*Created by the author based on the reporting data of "Antip" LLC

Let's draw the following conclusions based on the data in the table. 2.11. In 2020-2022, the type of liquidity of the enterprise is unstable. Groups A2, A3, and A4

correspond to groups P2, P3, and P4, which indicates that liquid assets are already sufficient to cover current and long-term liabilities. This is a positive sign and may indicate an improvement in the company's financial stability during this period.

Therefore, in 2020-2022, "Antip" LLC has liquidity, which allows it to cover its obligations with the help of liquid assets.

We will analyze the solvency of Antip LLC for the final period using Table 2.12. The normative value of the integral indicator should be more than 3.0, which indicates the compliance of the level of all its component features.

Table 2.12

Analysis of the solvency of "Antip" LLC for 2020-2022

Indicator	2020	2021	2022
Absolute solvency, $A_p = A1/P1$	0.01	0.02	0.02
Intermediate solvency, $\Pi\Pi = (A1+A2)/\Pi1$	2.20	1.39	2.09
Total solvency, $Z_p = (A1+A2+A3)/P1$	5.64	3.38	5.96
Integral index of solvency, $IP = A_p/0.2+\Pi\Pi/0.5+3\Pi/1.0$	10,11	6.26	10.25
The general indicator of solvency in relation to all external obligations, $P_z = (A1+A2+A3)/(P1+P2+P3)$	5.21	3.20	5.27

*Created by the author based on the reporting data of "Antip" LLC

Let's analyze the obtained indicators according to the data in the table. 2.12. Absolute solvency (A_p) increased from 0.01 in 2020 to 0.02 in 2021 and 2022. Such fluctuations indicate a certain improvement in the company's ability to pay its obligations from its own reserves.

Interim Solvency Ratio (SSP) fluctuated, falling from 2.20 in 2020 to 1.39 in 2021, but then increased again to 2.09 in 2022. This may indicate that the company is becoming less dependent on interim reserves to pay off liabilities.

Total Solvency (GSP) also fluctuated, falling from 5.64 in 2020 to 3.38 in 2021, but then rising again to 5.96 in 2022. This means that the overall ability of the enterprise to pay its obligations, taking into account all available reserves, has also improved.

The Solvency Index (SPI) showed some volatility, rising from 10.11 in 2020 to 10.25 in 2022. This indicator combines various aspects of solvency, and the

improvement of IP indicates a tendency to improve the overall financial stability of the enterprise.

The total solvency ratio for all external liabilities (Pz) also increased from 5.21 in 2020 to 5.27 in 2022, indicating an increased ability of the enterprise to pay all external liabilities.

Therefore, the general trend of solvency indicators indicates an improvement in the financial stability of "Antip" LLC during the analyzed period.

In the future, we will analyze the assessment of the financial stability of the enterprise (Table 2.13 and Fig. 2.4). It is aimed at an objective analysis of the size and structure of its assets and liabilities in order to determine the level of financial stability and independence, as well as compliance of financial and economic activity with the goals defined in the statute. It is recommended to carry out an assessment of the financial stability of "Antip" LLC in stages, using a set of indicators for a more objective analysis.

Table 2.12

Coefficients of financial stability of "Antip" LLC for 2020-2022

Indexes	Normative value	2020	2021	2022	Deviation 2022/2020	
					absolute, +,-	relative, %
Coefficient of financial independence (autonomy)	0.5-0.8	0.810	0.689	0.811	0.001	0.137
Concentration ratio of the capital involved	0.2-0.5	0.190	0.311	0.189	-0.001	-0.584
Coefficient of independence (2)	1.0-4.0	4,265	2,221	4,296	0.031	0.725
The coefficient of the ratio of borrowed and equity capital	0.25-1	0.234	0.450	0.233	-0.002	-0.720
Coefficient of financial dependence	1.25-2.0	1,234	1,450	1,233	-0.002	-0.137

Continuation of the table. 2.13

Equity maneuverability coefficient	0.05-0.10	1,005	1,015	1,022	0.016	1,625
The coefficient of the structure of the capital involved		0.077	0.053	0.116	0.039	51,265
Investment ratio	>1.0	79,182	109,911	188,254	109,073	137,750
The coefficient of coverage of stocks and costs with own working capital	0.6-0.8	1,323	1,168	1,247	-0.076	-5,719
Bankruptcy prediction coefficient	in dynamo	0.814	0.700	0.829	0.014	1,764
Coefficient of financial stability		4,619	2,344	4,860	0.240	5,204
The ratio of Dt- and Kt- debt	< 1.0	1,936	1,369	1,767	-0.168	-8,699

*Created by the author based on the reporting data of "Antip" LLC

Analyzing table 2.13, we can draw conclusions.

The coefficient of financial independence (autonomy) remains within the norm, which indicates the ability of the enterprise to independently finance its projects and needs. However, a slight decrease in this ratio in 2022 may require attention to maintaining financial independence.

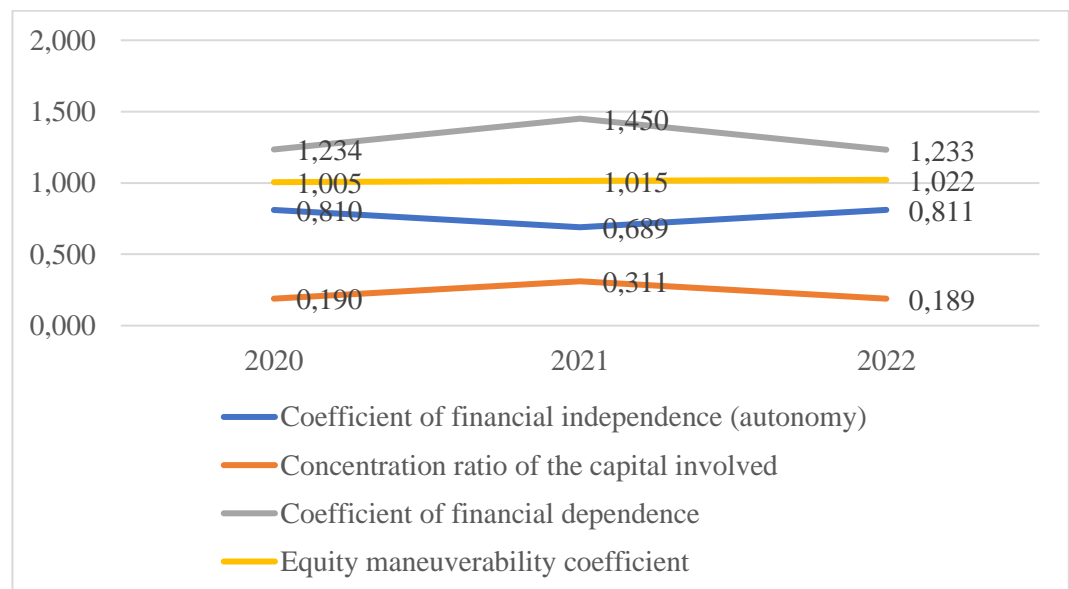


Fig. 2.4. Dynamics of indicators of financial stability of "Antip" LLC for 2020-2022

*Created by the author based on the reporting data of "Antip" LLC

The ratio of the concentration of the capital involved remains within the regulatory limits, indicating the rational use of own and borrowed funds. However, a slight decrease in 2022 may indicate an increase in the use of external sources of financing.

The coefficient of independence (2) exceeds the upper limit of the norm, which may indicate significant financial independence and low dependence on external sources of financing. However, it is necessary to take into account the possible risk of low liquidity in case of need for additional financing.

The coefficient of the ratio of borrowed and equity capital is decreasing, which may indicate an increase in dependence on external sources of financing. This may cause risks associated with an increase in mandatory payments and an increase in the level of financial dependence.

The coefficient of financial dependence remains within regulatory limits, indicating the reasonable use of financial leverage to ensure the company's activities.

The coefficient of maneuverability of own capital is growing, which indicates the increased readiness of the enterprise to take risks and the possibility of investing in new opportunities and development.

The leveraged capital structure ratio changed significantly in 2022, which indicates strategic changes in the financing structure that require detailed analysis and planning.

The investment ratio shows a significant increase in 2022, which may indicate active development and investment activity, but also needs attention to the balance of investment and financial risks.

The ratio of coverage of inventories and expenses with own working capital decreased in 2022, which may indicate reduced liquidity to cover working expenses.

The coefficient of the bankruptcy forecast remains within the norm, not signaling a negative forecast of the company's financial condition.

The coefficient of financial stability increased in 2022, which indicates positive financial development and increased stability of the enterprise.

The ratio of Dt- and Kt- debt exceeds the normative value, which may indicate

deterioration of creditworthiness and may require attention to liability management.

Therefore, the general picture of the financial stability of "Antip" LLC improved during the analyzed period, but there are certain indicators that require attention and may be the object of further analysis and management decisions. It is important to constantly improve the financial management strategy and monitor the financial condition to ensure the stability and sustainability of the enterprise in conditions of market instability.

Let's further analyze the financial stability of "Antip" LLC in the table. 2.14.

Table 2.14

Assessment of the type of current financial stability of "Antip" LLC for 2020-2022

Indexes	2020	2021	2022	Deviation 2022/2020	
				absolute, +,-	relative, %
1. Availability of own working capital for the formation of reserves - H1	71567.4	63059.4	65183.2	-6384.20	-8.92
2. Availability of own and long-term loan capital for the formation of reserves. – H2	72870.6	64565.8	66952.6	-5918.00	-8,12
3. Availability of own working and long-term and short-term loan capital for the formation of reserves. – H3	72870.6	64565.8	66952.6	-5918.00	-8,12
4. Reserves. – H4	54105.6	54008.6	52268.2	-1837.40	-3.40
5. Surplus (+), shortage (-) of own working capital for the formation of reserves. – E1	17461.8	9050.8	12915	-4546.80	-26.04
6. Surplus (+), shortage (-) of own and long-term loan capital for the formation of reserves. – E2	18765	10557.2	14684.4	-4080.60	-21.75
7. Surplus (+), shortage (-) of own working, long-term and short-term loan capital for the formation of reserves. – E3	18765	10557.2	14684.4	-4080.60	-21.75

*Created by the author based on the reporting data of "Antip" LLC

Let's analyze the obtained indicators in the table. 2.14.

1) Availability of own working capital for the formation of reserves (H1): for the period of 2020-2022, there is a deterioration of the financial stability of the availability of working capital for the formation of reserves.

2) Availability of own and long-term loan capital for the formation of reserves (H2): similarly to H1, no increase in financial stability is observed for the period 2020-2022.

3) Availability of own working and long-term and short-term loan capital for the formation of reserves (H3): the specified category also reflects the deterioration of financial stability during 2020-2022.

4) Reserves (H4): from 2020 to 2022, there is a decrease in reserves by UAH 1,837.4 thousand or 3.40%. A decrease in the amount of stocks may indicate a desire to reduce the risk associated with keeping a large amount of material assets in the warehouse.

5) Surplus (+), shortage (-) of own working capital for the formation of reserves (E1): in 2020, the surplus amounted to UAH 17,461.8 thousand. However, in 2022, the surplus lost a large part of its value and amounts to UAH 12,915,000. The deviation was -4546.8 thousand UAH, or -26.04%. This indicates a decrease in the company's ability to cover its stocks at the expense of its own working capital.

6) Excess (+), shortage (-) of own and long-term loan capital for the formation of reserves (E2): similar to E1, E2 also reflects a decrease in financial stability for the period 2020-2022.

7) Excess (+), shortage (-) of own circulating, long-term and short-term loan capital for the formation of reserves (E3): shows the deterioration of the financial stability of the availability of all types of capital for the formation of reserves.

During 2020-2022, normal sources of financing covered the total amount of reserves. In other words, according to the type of financial stability, it can be said that it is absolute.

The general trend based on this table shows that during 2020-2022 the financial stability of Antip LLC has deteriorated. This indicates that the company may have limited ability to finance its inventory and may be more vulnerable to adverse changes in financial conditions. Attention should be paid to improving financial management and attracting additional capital to ensure the sustainability of the enterprise.

Let's consider the indicators of business activity of the enterprise in the table.

2.15.

Table 2.15

Dynamics of indicators of business activity of "Antip" LLC for 2020-2022

Indexes	2020	2021	2022	Deviation 2022/2020	
				absolute, +,-	relative, %
Revenue from sale	242067.700	248801,400	241447.300	-620,400	-0.256
Net profit	2364.100	-7691,000	1892,900	-471,200	-19,931
Labor productivity, hryvnias/person	6542.370	6911,150	7316,585	774,215	11,834
Fund return	217,452	408,005	1433,773	1216,320	559,351
Equity turnover	3,448	3,656	3,738	0.290	8,424
Asset turnover	2,833	2,737	2,790	-0.043	-1,512
Inventory turnover (turnover)	4,820	3,263	4,150	-0.670	-13,907
Inventory turnover period, days	74,689	110,341	86,754	12,065	16,154
Receivables repayment ratio	0.127	0.136	0.126	0.000	-0.352
Accounts receivable turnover, turnover	7,890	7,368	7,917	0.028	0.353
Accounts receivable turnover period, days	45,630	48,858	45,469	-0.161	-0.352
Payables turnover, days	21,375	43,726	33,172	11,798	55,194
Duration of the operating cycle, days	120,319	159,200	132,224	11,904	9,894
Duration of the financial cycle, days	98,945	115,474	99,052	0.107	0.108

*Created by the author based on the reporting data of "Antip" LLC

We will analyze the dynamics of indicators of business activity of "Antip" LLC for 2020-2022 and draw the following conclusions:

1) Revenue from sales. From 2020 to 2022, there is a decrease in revenue by UAH 620.4 thousand or -0.256%. A decrease in revenue can be a sign of a decrease in sales volumes or a decrease in price indicators.

2) Net profit. The profit in 2021 dropped significantly by UAH 10,055.1 thousand compared to 2020. However, in 2022, it was possible to improve the indicator by UAH 7,691 thousand. In general, profits fluctuate from year to year, and this can indicate the volatility of a company's profitability.

3) Labor productivity. For the period from 2020 to 2022, labor productivity

increased by UAH 774,215/person. This indicator may indicate an improvement in the efficiency of the use of employees at the enterprise.

4) Fund return. Fund return increased significantly - by UAH 1,216,320/hryvnia - from UAH 217,452 in 2020 to UAH 1,433,773 in 2022. These dynamics may indicate increased turnover of working capital and more effective inventory management.

5) Equity turnover. Over the three-month period from 2020 to 2022, there is an increase in equity turnover by 0.290 turnovers. This indicates an improvement in the use of own resources at the enterprise.

6) Asset turnover. Asset turnover shows a slight decrease of -0.043 turnover in 2022 compared to 2020. This may indicate less efficient use of all company assets.

7) Inventory turnover. A significant decline in inventory turnover by -0.670 turnovers in 2022. A decrease in inventory turnover may indicate less activity in the circulation of goods and services at the enterprise.

8) Inventory turnover period. From 2020 to 2022, the inventory turnover period decreased by 12,065 days. This can be a positive sign, as the company is increasing its inventory turnover rate.

9) Receivables repayment ratio. The coefficient decreased by -0.352% in 2022 compared to 2020. This may indicate a decrease in the company's ability to collect debts from customers.

10) Turnover of receivables. Turnover increased marginally by 0.028 turns in 2022. This may indicate a more active circulation of receivables.

11) Receivables turnover period.

In 2020, the average receivables turnover period was 45,630 days. This may indicate that the business needs about 45 days to collect funds from its customers after the sale.

In 2021, the turnover period increased to 48,858 days, indicating an increase in the average time required to receive money from customers. This may indicate delays in payment by customers or deterioration in control over accounts receivable.

In 2022, there is a decrease in the receivables turnover period to 45,469 days.

This dynamic may indicate an improvement in the efficiency of the choice of money from customers and a reduction in the waiting time for payments.

In general, the receivables turnover period at Antip LLC indicates a certain delay in receiving money from customers, but the observed tendency to shorten this period in 2022 may be a positive sign. Further reduction of this indicator can improve the company's liquidity and reduce the risk of late payment by customers.

12) Turnover of accounts payable.

In 2020, the turnover of accounts payable was 21,375 days. This means that the company repays its obligations to creditors within about 21 days.

In 2021, the turnover of accounts payable increased to 43,726 days, which indicates an increase in the time required to repay obligations to creditors. This may indicate delays in payments by the enterprise or a decrease in the effectiveness of accounts payable management.

In 2022, there is a certain decrease in accounts payable turnover to 33,172 days. This dynamic may indicate an improvement in the management of obligations to creditors and a reduction in debt repayment time.

In general, the turnover of accounts payable indicates that in 2021 the company had certain difficulties in interacting with creditors, which led to delays in fulfilling its obligations. However, in 2022, there is an improvement in this indicator, which may indicate more effective management of liabilities and correction of the situation.

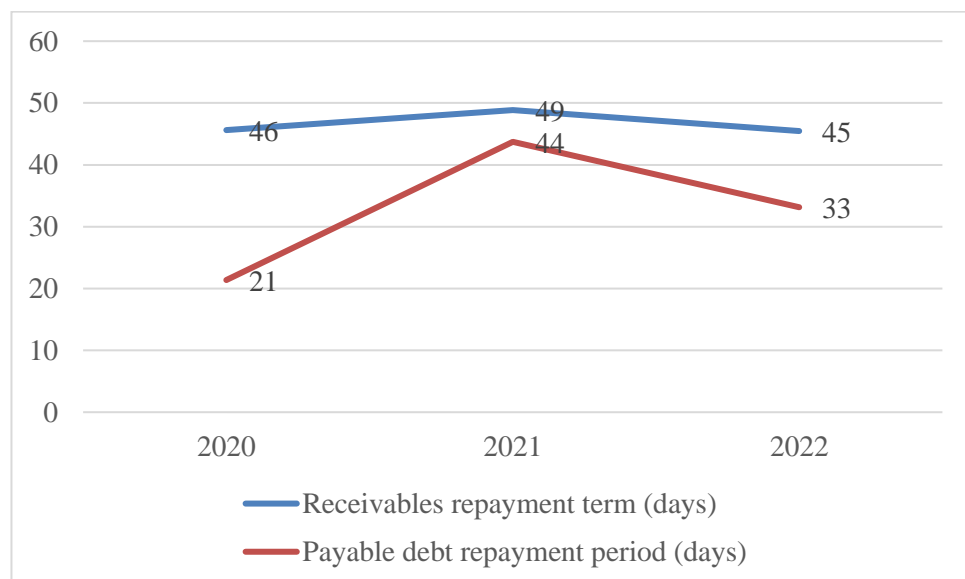


Fig. 2.5. Dynamics of indicators of business activity of "Antip" LLC for 2020-2022

*Created by the author based on the reporting data of "Antip" LLC

13) Duration of operational and financial cycles:

The duration of the operating cycle indicates the time required by the enterprise for the turnover of funds in the operational process, starting from the purchase of raw materials and materials to the sale of finished products and receiving funds from customers.

In 2020, the duration of the operating cycle was 120,319 days. This means that the average time required by the enterprise for the turnover of funds in the operational process was about 120 days.

In 2021, the duration of the operating cycle increased to 159,200 days. This indicates the lengthening of the time of turnover of funds in the operational process of the enterprise.

In 2022, there is a certain decrease in the duration of the operational cycle to 132,224 days. This dynamic may indicate an improvement in the management of the turnover of funds and a more efficient use of the company's resources.

The duration of the financial cycle determines the time required by the enterprise for a complete turnover of funds, starting from the purchase of raw materials and materials to receiving funds from customers, including financing of this process.

In 2020, the duration of the financial cycle was 98,945 days. This indicates that, on average, the company spent about 99 days for a complete turnover of funds, including financing. In 2021, the duration of the financial cycle increased to 115,474 days. Such changes indicate that the company needed more time for full turnover of funds and effective management of financial resources. In 2022, the duration of the financial cycle became slightly shorter and amounted to 99,052 days. Such dynamics indicate a certain improvement in financial management and more effective financing of the company's activities. The duration of both cycles in 2022 remained practically

unchanged compared to 2020. This may indicate stable efficiency of asset turnover and work with financial transactions.

Summarizing, the dynamics of indicators of business activity of "Antip" LLC for the analyzed period indicate certain fluctuations and improvement trends in some aspects, but also challenges and limitations in other areas of the enterprise's activity. To increase stability and performance, the enterprise may need to consider opportunities to optimize the processes of inventory management, management of receivables and payables, as well as consider ways to improve customer service and increase profitability.

With the help of profitability indicators, it is possible to evaluate the efficiency of the financial activity of the enterprise.

Table 2.16 shows the profitability indicators of Antip LLC for 2020-2022.

Table 2.16

Dynamics of profitability indicators of Antip LLC for 2020-2022

Indexes	2020	2021	2022	Deviation 2022/2020	
				absolute, +,-	relative, %
Profitability of property (assets)	2,767	-8,462	2,187	-0.579	-20,940
Return on equity	3,367	-11,300	2,931	-0.437	-12,963
Profitability of fixed assets	212,370	-1261,233	1124,050	911,680	429,289
Product profitability	0.977	-3,091	0.784	-0.193	-19,726
Profitability of the main activity	1.006	-4,361	0.858	-0.148	-14,670
Equity payback period, months	29,696	-8,849	34,120	4,423	14,894

*Created by the author based on the reporting data of "Antip" LLC

The analysis of profitability indicators of Antip LLC for 2020-2022 indicates the following. In 2020, the rate of return on property (assets) was 2.767%, which indicated a relatively low efficiency in the use of assets. In 2021, the profitability of the property turned out to be negative and amounted to -8.462%, which means losses. In 2022, the indicator improved and became positive at the level of 2.187%. However, it still remains relatively low.

Return on equity stood at 3.367% in 2020, indicating healthy profitability. In 2021, this indicator significantly deteriorated and became negative (-11.300%), which indicates serious financial difficulties. In 2022, the return on equity increased to 2.931%, but it still did not reach positive values.

Profitability of fixed assets. In 2020, this figure was unusually high at 212.370%, which could be an outlier or an accounting feature. In 2021, the return on fixed assets fell to -1261.233%, indicating significant financial losses. In 2022, the indicator jumped to 1124.050%, but its value is extremely high and may not be significant.

In 2020, product profitability was 0.977%, which indicated limited sales profitability. In 2021, the indicator fell to -3.091%, which means that the production of large losses. Product profitability has improved to 0.784% in 2022, but it is still low.

Profitability of the main activity. In 2020, this indicator was 1.006%, indicating limited profitability of core operations. In 2021, the profitability of the main activity fell to -4.361%, which indicates financial difficulties. In 2022, the figure improved to 0.858%, but it remains at a low level.

In 2020, the payback period was 29.696 months. In 2021, this figure was reduced to -8.849 months, which means that the equity was not occupied. In 2022, the payback period has increased to 34,120 months, but it is still very long.

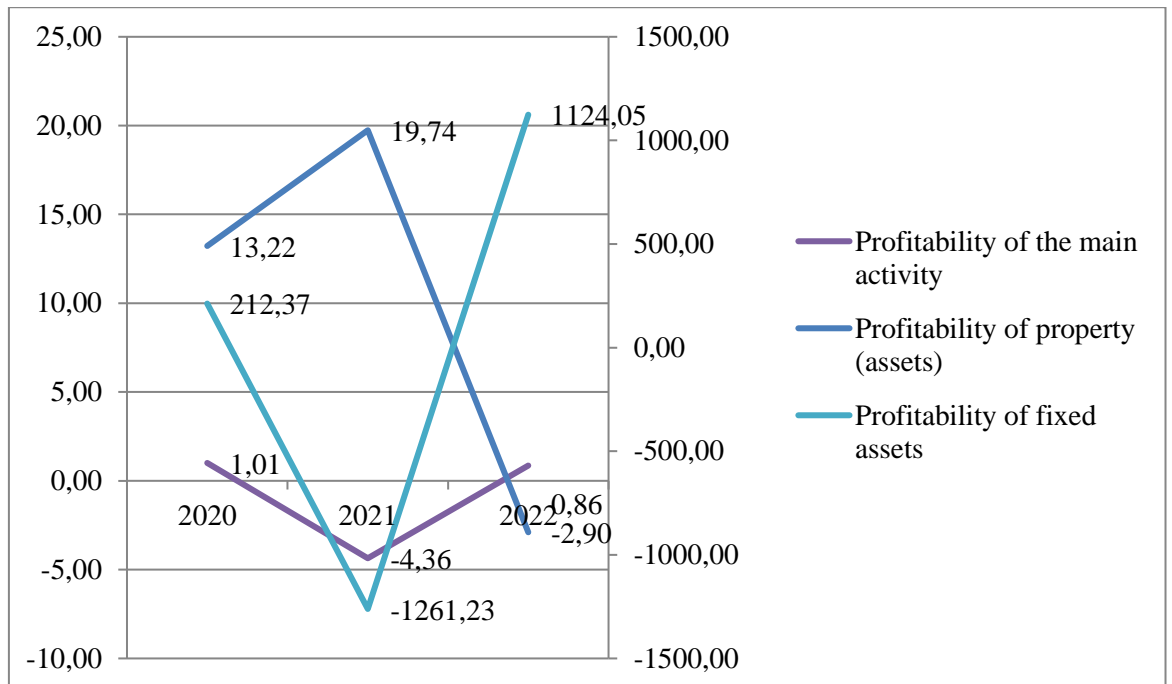


Fig. 2.6. Dynamics of profitability indicators of "Antip" LLC

*Created by the author based on the reporting data of "Antip" LLC

Overall, the profitability indicators of Antip LLC show significant financial difficulties in 2020-2022, with losses and low profitability in most areas of activity. It is necessary to improve financial management and look for ways to improve profitability and business activity.

2.3. The specifics of managing the foreign economic activity of Antip LLC

The foreign economic activity of LLC "Antip" is carried out by the foreign trade department, which is functionally subordinate to the director. The management system of the enterprise's foreign economic activity is based on a clear division of powers and responsibilities in the management process. The organization of the ZED department is based on the definition of functional areas, which include the collection and analysis of information, assortment planning, sales and distribution of products.

The head of the foreign trade department sets tasks for the organization of foreign economic events, carries out operational control over the functioning of the department, promotes active interaction with other structural units. This interaction

includes conducting marketing research, determining the assortment of imported products, developing a strategy and tactics for selling goods, as well as forming a price policy (Fig. 2.7).

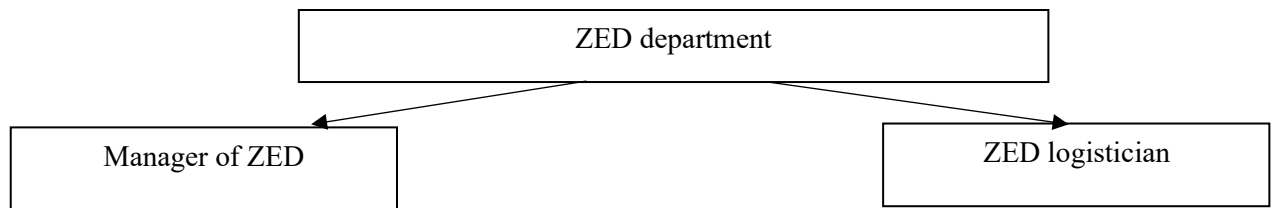


Fig. 2.7. The structure of management of foreign economic activity in "Antip" LLC

*Created by the author based on the data of "Antip" LLC

The manager of the ZED department is responsible for the collection of marketing information necessary for the development of the company's development strategy and the organization of marketing research aimed at studying markets, products and consumers. This organizational structure allows you to manage activities according to a linear scheme, and functional management departments support management in solving important management tasks. This hierarchical structure ensures prompt marketing decision-making, promotes specialization and increases the efficiency of functional units.

Priorities of marketing activity are formed on the basis of careful analysis of results, forecast of market conditions and needs of interested parties. When making strategic decisions, the marketing manager takes into account detailed analysis, conclusions and proposals of other company services. All decisions are made on the basis of reliable information.

In the case of entering the international market, the company faces severe international competition. In such conditions, success is possible only with the use of modern management methods, in particular marketing. This is especially important for businesses that operate in competitive markets with numerous participants.

There are no essential and fundamental differences between marketing aimed

at domestic markets (activities in one's own country) and marketing for foreign markets. In both cases, various methods, tools, techniques and basic principles of marketing activities are used. However, in the management of the enterprise, it is necessary to take into account the peculiarities of foreign markets.

Foreign markets place higher requirements on the offered goods, packaging, service, advertising and other aspects. Under such conditions, the competition between producers in the market becomes extreme, and there is an advantage of a "buyer's market," where supply exceeds demand.

Researching foreign markets is a more time-consuming and complex task, as it requires the analysis of a large amount of information from various sources.

For successful work in the foreign market, it is necessary to use creative and flexible marketing methods, including the selection of the optimal sales system, control over the work of intermediaries, the use of sales promotion methods, advertising campaigns, and others.

When solving tasks, it is necessary to take into account the requirements of the external marketing environment, including the features of current legislation, international rules, socio-cultural environment, traditions, currency and financial aspects, politics and other factors.

The nature, forms and methods of marketing activity will depend on the specific type of product.

For a more detailed study of the external environment of Antip LLC, a PEST analysis was conducted, which covers political, economic, social and technological aspects of the external environment, influencing the company's business (Table 2.17).

Table 2.17

PEST analysis of Antip LLC

P (political and legal factors)	S (social factors)
1. Legislation on alcoholic beverages and alcohol.	1. Prohibition of sale of alcohol to children and teenagers.
2. Requirements for licensing and regulating the sale of alcoholic beverages.	2. Changing tastes and preferences of consumers.
3. Excise duty on alcoholic beverages.	3. The rise in popularity of craft brewing
4. Policy on Advertising and Marketing of Alcoholic Beverages.	4. Influence of cultural and social factors on beer consumption

E (economic factors)	T (technological factors)
1. Restrictions on the import or export of beer are possible	1. Implementation of new technologies in production and logistics
2. The exchange rate and its influence on the cost of imported beer.	2. Automation of production and management processes.
3. Changes in consumer demand and consumer income	3. Development of marketing tools for product promotion
4. The effect of inflation on beer prices	4. Introduction of environmentally friendly technologies
5. Beer market situation	

*Created by the author based on the data of "Antip" LLC

Taking into account the above information about Antip LLC, a SWOT analysis was conducted, which reflects aspects of both the internal and external environment of the company. The results of this analysis are presented in Table 2.18.

Table 2.18

SWOT analysis of "Antip" LLC

Strengths:	Weak sides:
<ol style="list-style-type: none"> 1. A wide range of beer brands. 2. High quality of products. 3. Developed logistics infrastructure. 4. Excellent reputation. 5. Effective marketing strategy. 6. Stable suppliers 7. Work experience 	<ol style="list-style-type: none"> 1. Dependence on seasonal changes in demand. 2. High costs for advertising and marketing. 3. Requires constant updating of the assortment. 4. Competition on the market. 5. Small margin. 6. Dependence on imported suppliers
Opportunities:	Threats:
<ol style="list-style-type: none"> 1. Expansion of the range of imported beer brands. 2. Increase in consumer demand for beer. 3. Opening of new sales markets. 4. Use of online sales. 5. Development of partnership relations with restaurants and bars. 	<ol style="list-style-type: none"> 1. Changes in legislation and regulation alcohol market. 2. Increasing competition in the industry. 3. Negative impact of the war on the economy. 4. High prices for raw materials. 5. Changes in the seasonality of consumer demand.

*Created by the author based on the data of "Antip" LLC

Based on the SWOT analysis of Antip LLC, the following key aspects can be

identified:

Strengths

Stable suppliers – having regular suppliers for importing beer helps to ensure the sustainability of raw materials and reduce the cost of finding new suppliers.

A wide range of both domestic and imported beer expands the possibilities of satisfying different market segments and provides a competitive advantage.

The company's experience in the beer market allows us to better understand customer needs and compete effectively.

Weaknesses

Dependence on imported suppliers can lead to high risk in case of changes in supply conditions.

High advertising costs mean the need to spend heavily on national advertising, which can put pressure on profits.

Opportunities (Opportunities):

Product expansion is the addition of new types of beer or spirits that can attract more customers.

Increased demand for beer and spirits may lead to increased sales.

A reduction in the cost of production can be achieved thanks to imported suppliers and optimization of internal processes.

Threats

Changes in legislation governing the sale of alcoholic beverages may affect the company's operations.

If there are many competitors in the market, competition can lead to lower prices and lower profits.

Exchange rate fluctuations can affect the cost of imported raw materials.

Overall, the company has the advantages of stable suppliers and a diverse product range, but needs to be careful about import dependence and competition in the market. Opportunities to expand and increase profits also exist, but they come with risks and advertising costs.

Based on the conducted SWOT analysis, it can be seen that there is a need to

strengthen the company's weaknesses and eliminate threats. This can be achieved by using the strengths and capabilities of Antip LLC.

Foreign economic activity is carried out in accordance with the Law of Ukraine "On Foreign Economic Activity" and other legislative acts, taking into account the purpose and mission of Antip LLC. The enterprise is aimed at imports, having permanent suppliers and trying to find new ones to expand the price reduction of goods. When buying on the foreign market, contractual prices are used, which provide for an individual approach to each exporter-supplier.

The main goal of the enterprise when entering the foreign market and carrying out import operations is to reduce the costs of supplying raw materials. Otherwise, the costs of organizing import operations are considered impractical and ineffective.

The dynamics of the cost structure of "Antip" LLC is presented in table 2.19.

Table 2.19

Dynamics of the structure of the purchase of goods "Antip" LLC for 2020-2022.

Indexes	2020	2021	2022	Deviation			
				absolute thousand hryvnias		relative, %	
				2021/ 2020	2022/ 2021	2021/ 2020	2022/ 2021
The cost price is UAH 1,000, incl.	234996.8	176367.1	220505.7	-58629.7	44138.6	-24.95	25.03
Import, thousand hryvnias	127133.3	112698.6	76515.5	-14435	-36183	-11.35	-32.11
Purchases on the domestic market, thousand UAH	107863.5	63668.5	143990.2	-44195	80322	-40.97	126.16
The level of import costs in the total amount of cost	54.1	63.9	34.7	9.8	-29.2	-	-

*Created by the author based on the data of "Antip" LLC

The dynamics of the structure of the purchase of goods of "Antip" LLC for the period from 2020 to 2022 indicates a number of important trends and changes in the company's expenses. There is a certain decrease in the cost of goods in 2021 compared to 2020 (a decrease of 24.95%), but it increased again in 2022 (an increase of 25.03%). This indicates changes in the company's pricing policy.

Expenditure on the import of goods decreased by 11.35% in 2021 compared to 2020, but further decreased in 2022 by 32.11% compared to 2021. This may indicate that the company is trying to reduce its dependence on imports and find alternative suppliers or internal sources.

The costs of purchasing goods on the domestic market grew much faster than the costs of imports. In 2021, this category of expenses increased by 126.16% compared to 2020. This may indicate greater activity in the domestic market and business expansion in this direction.

The level of import costs in the total amount of the cost price indicates what part of the company's total costs is accounted for by imports. In 2021, this level increased by 9.8 pp, which indicates an increased dependence on imports. However, in 2022, this level of import costs decreased by 29.2 pp, which may be a positive signal regarding the risks associated with imports.

The general trend is that the company tries to reduce its dependence on imports and actively expands in the domestic market. It is important to continue to monitor and analyze these changes to optimize procurement and spending strategies.

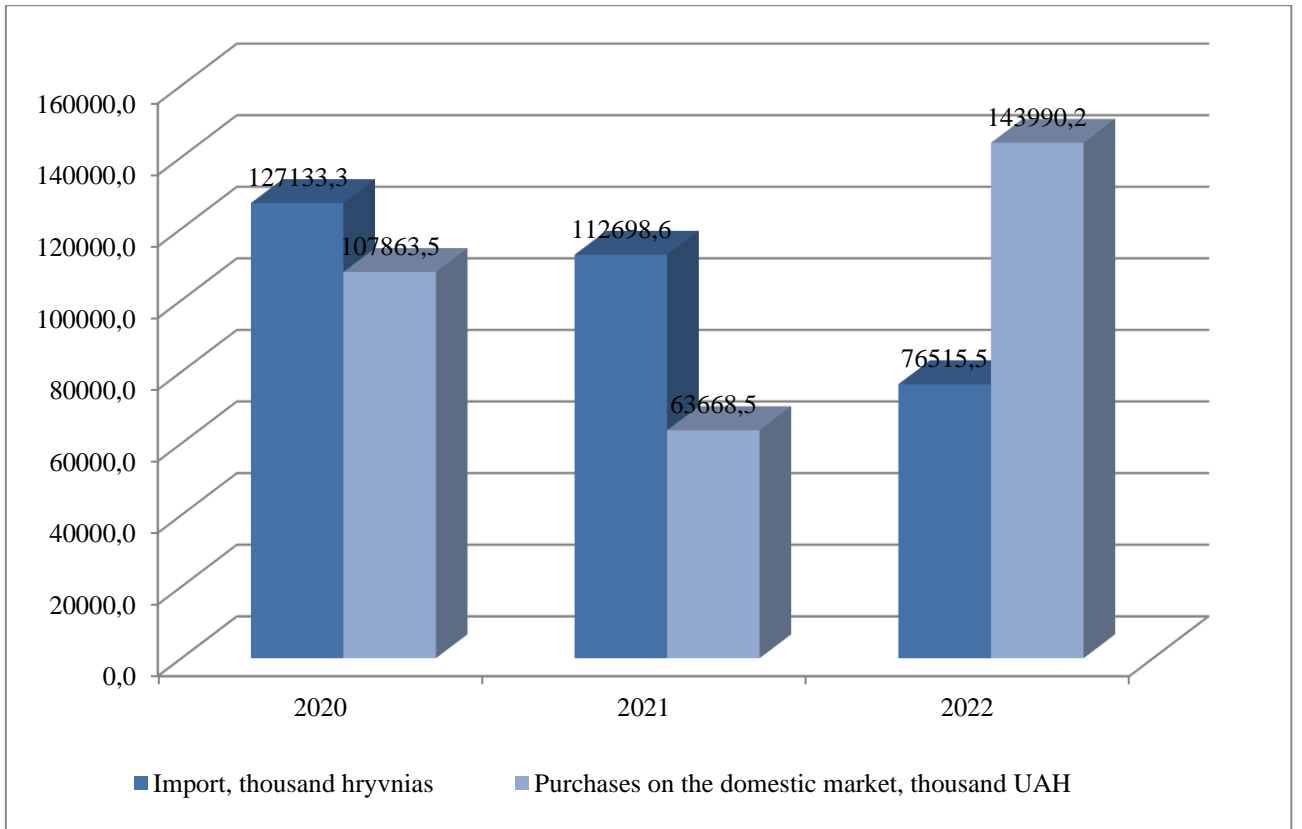


Fig. 2.8. Dynamics of the cost structure "Antip" LLC for 2020-2022.

*Created by the author based on the data of "Antip" LLC

Let's consider the import structure of "Antip" LLC in the table. 2.20.

Table 2.20

Import structure "Antip" LLC for 2020-2022.

Import assortment	2020		2021		2022		Deviation 2022/2020		
	Amount, thousand UAH	Pito my weight, %	Amount, thousand UAH	Pito my weight, %	Amount, thousand UAH	Specific weight, %	+/-, thousand hryvnias	%	points of the structure
Import of goods, including:	127133.3	100	112698.6	100	76515.5	100	-50617.8	-39.8	0
- light beer import	61151.1	48.1	58828.7	52.2	31600.9	41.3	-29550.2	-48.3	2.17
- import of dark beer	29413.7	24.6	30708.6	31.6	13051.2	39.6	-16362.5	-55.6	1.3
- import of cider	14148.0	5.8	16029.9	6.4	5390.1	9.1	-8757.8	-61.9	-4.99
- other products	6805.2	21.5	8367.6	9.8	2226.1	10	-4579.1	-67.3	1.52

*Created by the author based on the data of "Antip" LLC

Analysis of the import structure of Antip LLC for the period 2020-2022 indicates the following key trends and conclusions. The total volume of imports decreased by 39.8% in 2022 compared to 2020. This indicates a significant reduction in the company's import purchases during this period.

For two years, there has been a marked decrease in the import of light beer. In 2022, it accounted for 41.3% of the total volume of imports, which is lower than in 2020 (48.1%). This may indicate a change in consumer demand and company strategy.

The import volume of dark beer also decreased in 2022, accounting for 39.6% of the total import volume. Compared to 2020 (24.6%), this is a much higher figure. The decrease in imports of dark beer may be related to changes in consumer preferences.

Imports of cider increased both in absolute volume and specific weight. It accounted for 9.1% of total imports in 2022, compared to 5.8% in 2020. This may indicate an increase in demand for this type of drink.

Imports of other products also decreased significantly in 2022, accounting for 10% of total imports. This section includes other types of alcoholic beverages and non-alcoholic beverages. The decrease may be related to changes in the company's strategy or consumer demand.

In general, "Antip" LLC noted a significant decrease in the import of beer and other products in 2022. This may indicate changes in company strategy, consumer demand, or external factors such as legislation or economic conditions. For the further development of the company, it is important to follow these trends and adapt the procurement strategy accordingly.

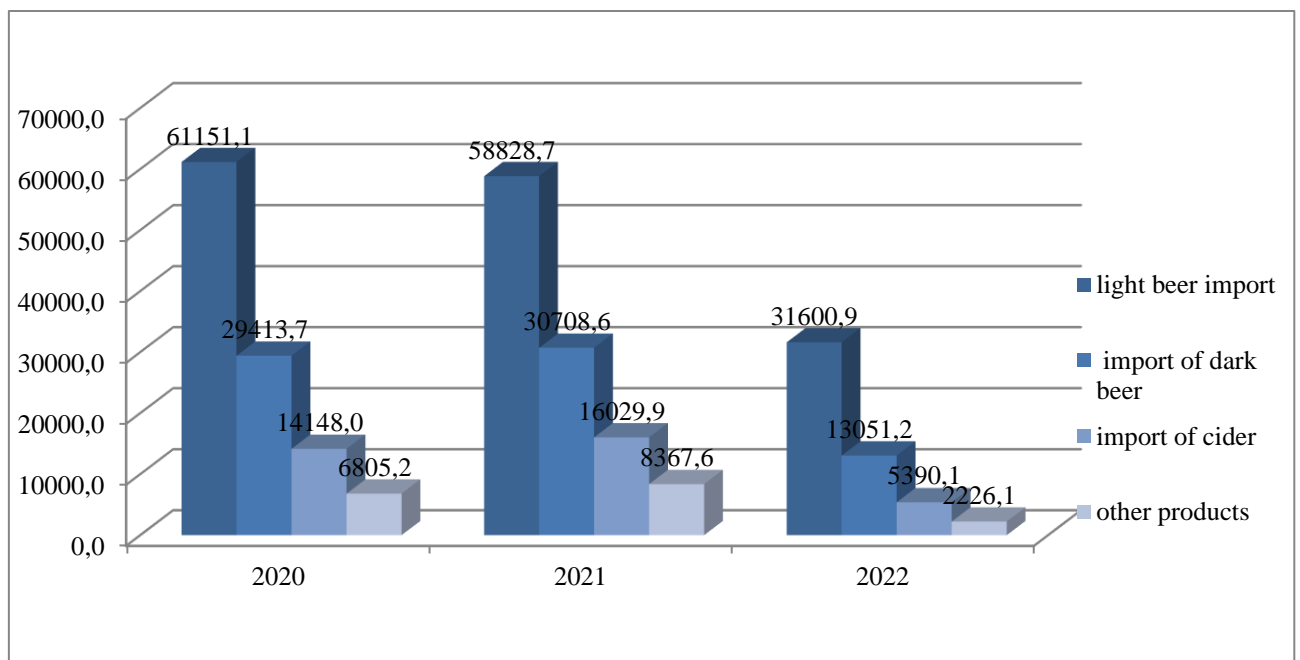


Fig. 2.9. Dynamics of import of goods LLC with "Antip" for 2020-2022 in terms of assortment groups

*Created by the author based on the data of "Antip" LLC

Consider the geographical structure of the company's imports (Table 2.20). Analysis of the import structure of Antip LLC for the period 2020-2022 indicates the following key trends and conclusions. In 2022, imports from the Czech Republic accounted for 51.2% of the total volume of imports, which is a significant increase compared to 2020 (64.1%). However, compared to 2021, there is a 13.9% drop. The

increase in imports from the Czech Republic in 2020 and its subsequent decrease indicate possible changes in the company's procurement strategy.

In 2022, imports from Poland accounted for 39.1% of the total volume of imports, which is an increase compared to 2020 (22.4%). Also, imports from Poland increased by 5.1% compared to 2021. This may indicate an increase in cooperation with this country.

Table 2.20

The structure of imports of "Antip" LLC for 2020-2022.

Country	2020		2021		2022		Deviation 2022/2020		
	Amount, thousand UAH	Specific weight, %	Amount, thousand UAH	Specific weight, %	Amount, thousand UAH	Specific weight, %	+/-, thousand hryvnias	%	points of the structure
Czech Republic	81492.4	64.1	46544.5	41.3	39175.9	51.2	-42316	-51.9	-2.02
Poland	28477.9	22.4	41473.1	36.8	29917.6	39.1	1439	5.1	0.12
Netherlands	8772.2	6.90	14988.9	13.30	5432.6	7.10	-3339	-38.1	0.20
Slovakia	8390.8	6.6	9692.1	8.6	1989.4	2.6	-6401	-76.3	0.57
Together	127133.3	100	112698.6	100	76515.5	100	-50617.8	-39.8	0

*Created by the author based on the data of "Antip" LLC

The percentage share of imports from the Netherlands has remained at about the same level over the years. In 2022, they accounted for 7.1% of the total volume of imports. A 38.1% decrease in absolute import figures from the Netherlands indicates a possible change in partnership or external factors.

In 2022, imports from Slovakia decreased to only 2.6% of total imports, compared to 6.6% in 2020. A 76.3% decrease in imports from Slovakia compared to 2020 indicates a possible review of the company's strategy or changes in suppliers.

In general, the import structure of "Antip" LLC has undergone changes over the course of three years. The decrease in imports from the Czech Republic and the Netherlands, the increase in imports from Poland and the changing role of Slovakia may reflect changes in the company's strategy or changes in the beer market in

Ukraine. For further development, it is important to adapt the procurement strategy according to these changes.

Based on the results of the analysis of the activities of "Antip" LLC, the following conclusions can be drawn.

During 2020-2022, the company underwent changes in the structure of its imports. This indicates the company's flexibility and ability to adapt to changes in the market.

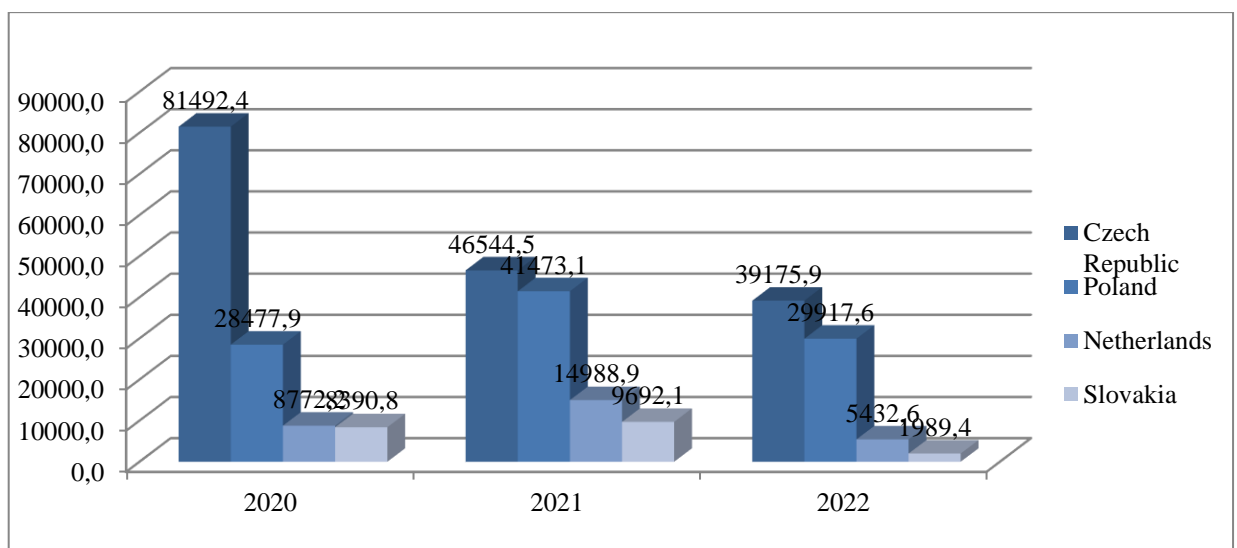


Fig. 2.10. Dynamics of imports of "Antip" LLC for 2020-2022 by groups of exporting countries

*Created by the author based on the data of "Antip" LLC

For three years, the import of light beer decreased by 48.3%, which indicates changes in the demand or supply of this type of beer. Perhaps the company has revised its strategy regarding this product. In contrast, imports of dark beer increased by 39.6% compared to 2021. This may indicate an increase in the popularity of this product among consumers. Imports of cider decreased by 61.9% during the year. This may be due to changes in the company's strategy or changes in demand for this drink. Imports of other products increased by 10% compared to 2021. This may indicate an expansion of the company's range or a change in demand for imported goods.

Imports from Poland have grown over the years and remain a stable partner of the company.

Imports from Slovakia decreased by 76.3% in 2022, which may indicate a change in suppliers or procurement strategy. In general, the conclusion is that "Antip" LLC has shown flexibility in its import activity and is ready to adapt to changes in the beer market. Revisions of the range and suppliers can be important factors for the further development of the company in the conditions of a changing market environment and military operations.

CONCLUSION TO CHAPTER 2

The study of the mechanism of formation of the foreign economic activity management system of LLC "Antip" allows us to draw the following conclusions:

Firstly, "ANTIP" LLC has been actively operating on the Ukrainian market for over 20 years. The history of the development of this company began with the sale of products of such well-known breweries as PJSC "Obolon", Brewery No. 2 (known as "Pyvzavod na Podoli"), Chernihiv Brewery "Desna" (brand "Chernihivske"), PJSC "Pyvobezakoholny Kombinat "Slavutich", Kharkiv Brewery "Rogan" and PJSC "Donetsk Brewery" (known as "Sarmat"). At that time, these beer brands were produced according to classical technology and were popular within the region. Analyzing the dynamics of resource utilization efficiency for 2020-2022, it is possible to draw conclusions. The average annual cost of fixed assets decreased by 84.87%, or UAH 944.8 thousand, from 2020 to 2022. This may be due to the reorganization or optimization of the company's assets, as well as the possible depreciation of the equipment or its sale. The average annual number of employed workers decreased by 10.81% from 2020 to 2022. This is connected with the reorganization of the enterprise, automation of production. The volume of sales was almost unchanged, decreasing by 0.26% from 2020 to 2022. This happened as a result of the competitive situation on the market. Profit from product sales decreased by 25.10% from 2020 to 2022. This change may be the result of an increase in costs or a decrease in product prices. Assets decreased significantly, by 83.04%, which may be the result of a decrease in the cost of fixed assets and the number of employees. Fund return has significantly increased by 559.35% from 2020 to 2022, which may indicate a more efficient use of resources for production. Capital capacity decreased by 84.83%, which may indicate optimization of processes and cost reduction. Return on assets significantly increased by 395.11% from 2020 to 2022, which can be a result of improved production activities and reduced costs.

Secondly, as part of the analysis of the economic activity of "Antip" LLC, an assessment of various aspects of its financial stability and liquidity was carried out. In

particular, indicators of liquidity and solvency were studied, which made it possible to determine the extent to which the company can fulfill its financial obligations. Analysis of the type of liquidity shows that in 2022 the company has adequate liquidity for all liabilities. Indicators of the company's financial stability were also investigated, including coefficients of financial independence, capital concentration, investment and others. A comparison of data for 2020-2022 shows that the company has maintained financial stability and the ability to fulfill financial obligations. Analysis of the financial and economic activity of Antip LLC for 2020-2022 revealed significant difficulties in the financial health of the enterprise. Profitability indicators indicate significant losses and low profitability in most areas of activity. The profitability of the company's assets and equity only partially covers its financial obligations. If such a trend persists, the enterprise should look for ways to improve the efficiency of its activities, the possibility of increasing profitability and reducing costs. Also, it is important to consider aspects of liquidity and financial stability to ensure the ability to fulfill obligations to creditors and other stakeholders. In general, Antip LLC is facing important financial challenges, and its success in the future will depend on its ability to solve these problems and improve its financial and economic activities.

Thirdly, during the years 2020-2022, the company underwent changes in the structure of its imports. This indicates the company's flexibility and ability to adapt to changes in the market.

Over three years, the import of light beer decreased by 48.3%, which indicates changes in the demand or supply of this type of beer. Perhaps the company has revised its strategy regarding this product. In contrast, imports of dark beer increased by 39.6% compared to 2021. This may indicate an increase in the popularity of this product among consumers. Imports of cider decreased by 61.9% during the year. This may be due to changes in the company's strategy or changes in demand for this drink. Imports of other products increased by 10% compared to 2021. This may indicate an expansion of the company's range or a change in demand for imported goods.

Imports from Poland have grown over the years and remain a stable partner of the company.

Imports from Slovakia decreased by 76.3% in 2022, which may indicate a change in suppliers or procurement strategy. In general, the conclusion is that "Antip" LLC has shown flexibility in its import activity and is ready to adapt to changes in the beer market. Revisions of the range and suppliers can be important factors for the further development of the company in the conditions of a changing market environment and military operations.

SECTION 3

OPTIMIZATION OF THE FOREIGN ECONOMIC ACTIVITY MANAGEMENT SYSTEM OF "ANTIP" LLC

3.1. Priorities for improving the management system of foreign economic operations of enterprises in Ukraine

In the modern conditions of Ukraine, where military operations and a difficult political situation continue, importing companies face numerous challenges and restrictions in foreign economic activity. Improving the management system of foreign economic operations for this sector of the economy is becoming an extremely important task. We have identified the following priorities for improving the management system of foreign economic operations of enterprises in Ukraine.

1. Ensuring security of supplies

During military conflicts, especially in a region where hostilities are taking place, security of supply becomes a top priority for importing businesses. Companies must develop and improve security systems and emergency response plans to ensure the reliability and safety of product supplies.

2. Diversification of suppliers and markets

War conditions may lead to restrictions on trade with certain countries or regions. Therefore, importing companies should actively work on diversification of supply sources and target markets in order to reduce risk and dependence on specific suppliers.

3. Reduction of tax and customs restrictions

To facilitate the foreign economic activities of importing enterprises in military conditions, it is important to use lobbying and diplomatic efforts to reduce tax and customs restrictions. Such restrictions can put additional financial pressure on companies.

4. Improvement of logistics and warehouse accounting

War conditions can lead to disruptions in logistics chains. Businesses must optimize logistics and increase the level of emergency preparedness. It is also important to improve the accounting systems of goods in warehouses to ensure accuracy and speed of deliveries.

5. Development of crisis plans and strategies

Importing businesses should develop crisis plans and strategies to help them deal with emergency situations during hostilities. This may include actions in the event of supply disruptions, changes in legislation and other adverse events.

In military conditions, the management of foreign economic operations becomes an extremely difficult task. However, with proper planning, security and diversification, importing companies can maintain the stability and reliability of their operations even in the face of military operations.

Let's define the issues that need improvement at Antip LLC in the table. 3.1.

Table 3.1

Issues related to the organization of import activities of "Antip" LLC

No	The problem of organizing import activities	Characteristic
1	Lack of organizational unity among the divisions of the enterprise	The collection of information in the form of official documents and working materials is carried out in each unit independently. Employees turn to the repository for information quite rarely and make direct contacts with colleagues to obtain the necessary data at the level of personal contacts. The management accounting system does not provide an opportunity to quickly combine disparate information on logistics costs; to reliably determine the influence of centers of income and expenses on the overall financial result.

Continuation of the table. 3.1

2	Not fully using new information technologies	It is typical for companies that are in the stage of formation of information flows. Data on the state of the market, resources, products, services, sales opportunities, storage, transportation are collected and analyzed unsystematically.
---	----------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

3	Formal problems at the customs, which leads to an increase in the time for the cargo to pass through customs control	Non-transparency of information exchange processes, lack of centralized control in real time.
4	A large volume of "manual" work during data transfer, the need for synchronous interaction of participants, which inevitably leads to errors and delays in logistics chains and their storage conditions	The following problems arise: periodic downtime of equipment and equipment, storage of inter-operational stocks (work-in-progress). These problems are due to inefficient organization of changes in operations in the production process, incorrect calculations of the volumes of interoperational stocks (work-in-progress).
5	Lack of a sufficient number of qualified specialists	The following problems exist at the enterprise: low-quality work of employees, unwillingness of managers to reveal and use the talents of employees, poor relations between managers and employees, strained relationships in the team, insufficient motivation and interest of employees. Solving this problem: attracting qualified personnel to the border subjects of the country, as well as their training and retraining in combination with the need to solve all social security issues.
6	The weak development of the information customs infrastructure is closely related to the development of the transport and logistics infrastructure	Caused by the following factors: inefficiently organized work of internal transport, lack of centralized management, disparity of logistics functions, violation of the principle of unity of command, which leads to conflicts between units.

*Created by the author based on the data of "Antip" LLC

Employees of "Antip" LLC identified the following problems that may arise during the customs clearance of beer and soft drinks:

Collecting a complete package of documents for customs: The first step in the customs clearance of equipment is to collect all the necessary documents.

Deadlines for processing customs documents: The main difficulty in preparing goods for customs clearance is the time required for processing documents. Issuing certificates and permits can take a lot of time, even for those who professionally deal with customs clearance.

Transportation of goods to the border: In addition to documents for materials, you need to prepare a package of documents for transporting materials across the territory of the country of export.

Customs inspection: By this point, all documents required for customs clearance must be collected and a customs declaration must be prepared. Conducting

a customs inspection may include such operations as unpacking the package, examining product samples, checking the weight and quantity of the declared cargo.

Place of customs clearance of materials: Customs clearance of goods imported into the territory of Ukraine is carried out at all customs posts located both in the internal territory of Ukraine and at the border.

The company's goal is to reduce the costs of organizing import operations and to make the supply of goods to Ukraine cheaper. One of the key aspects is the organization of transportation of foreign trade goods, since transportation costs constitute a significant part of the cost of products.

Reducing these costs is an important task of managing the foreign economic activity of the enterprise, which requires optimization of the process of moving goods outside of Ukraine with the minimization of costs.

We will carry out a quantitative determination of the influence of the factors of the internal and external environments on each other, as indicated in table 3.2. For this, we will use the following rating system:

1 point - factors do not strongly interact with each other;

3 points - the interaction of factors is moderately expressed;

5 points - factors strongly influence each other;

2 and 4 points are signs of medium influence.

In the table 3.2 we used the following notations:

SS1 - high quality of goods;

SS2 - availability of free warehouses;

SS3 - availability of qualified personnel;

ClC1 - shortage of qualified managers;

ClC2 - insufficient marketing activity;

ClC3 - a large percentage of transport costs.

Table 3.2

Quantitative assessment of the mutual influence of factors of the external and internal environment of "Antip" LLC

		Strengths			Weak sides			In total
		SS1	SS2	SS3	SIC1	CIC2	CIC3	
Threats	The growth of the exchange rate	4	4	1	4	5	2	20
	Strengthening the influence of new life trends	5	4	3	2	4	3	21
	The threat of consumers switching to competitors	5	4	1	2	4	3	19
Opportunities	Emergence of new trends and products	3	1	2	1	2	4	13
	Availability of regular suppliers	5	5	4	4	3	5	26
	Lending programs 3-7-9	4	4	5	4	2	4	23
In total		26	22	16	17	20	21	

*Created by the author based on the data of "Antip" LLC

The next step is to draw up problem areas based on Table 3.2 and write down solutions for these problems (Table 3.3).

SO (Strengths-Opportunities):

1. Increasing the client base due to active attraction of new clients. This opportunity is relevant due to the fact that there are competitors in the local market who have suspended their production activities.

2. Participation in tenders for obtaining contracts for the supply of non-alcoholic products for the Ukrainian Armed Forces. For the stable development of any organization, large orders are important, which will allow using the maximum potential. With the high-quality execution of a large order, in addition to obtaining a high profit, the company also improves its image and becomes more attractive to potential customers.

Table 3.3

Formation of problem areas

		Strengths			Weak sides		
		SS1	SS2	SS3	SIC1	CIC2	CIC3
Threats	The growth of the exchange rate	Search for new suppliers of new products	Improving the qualifications of personnel, attracting qualified personnel			Use of advertising campaigns, participation in promotions for product promotion	
	Strengthening the influence of new life trends						
	The threat of consumers switching to competitors						
Opportunities	Emergence of new trends and products		Diversification				
	Availability of regular suppliers						
	Lending programs 3-7-9						

*Created by the author based on the data of "Antip" LLC

3. Finding opportunities to enter new segments of the beverage market by expanding the range of products. This strategy will allow the company to attract additional clients from both the private and public sectors.

WO (Weaknesses-Opportunities):

1. Creation of functional finance, marketing, operations and HR departments that will take on the relevant functions. This must be taken into account due to the absence of key functional departments in the company at the moment.

2. Implementation of the sales planning system. This strategy will allow the company to improve its key skills for the development and maintenance of competitive advantages, effectively manage warehouse loading, and reduce the percentage of transportation and storage costs.

ST (Strengths-Threats):

1. Development of key competitive advantages to maintain a competitive position. The key advantages of "Antip" LLC in the beverage market are competitiveness in terms of price and product quality, production speed, reliability, economy and flexibility. To preserve and increase sales, further development of these

competitive advantages is necessary, especially in conditions of increasing competition due to economic difficulties.

WT (Weaknesses-Threats):

1. Lower operating costs by optimizing core operational processes, including supply chain, manufacturing, product management and distribution.
2. Search, verification and development of partnerships with suppliers and contractors. This is important to ensure the efficiency of the supply chain, which affects the continuity of the supply of beverages in the network.

So, on the basis of our research, the need to expand the range of products based on life trends was determined.

Let's consider the key markets of potential products.

The beer market is valued at USD 691.63 million in 2023 and is expected to grow to USD 872.67 million by 2028. The CAGR is projected to be 4.76% during the forecast period (2023 to 2028) [54].

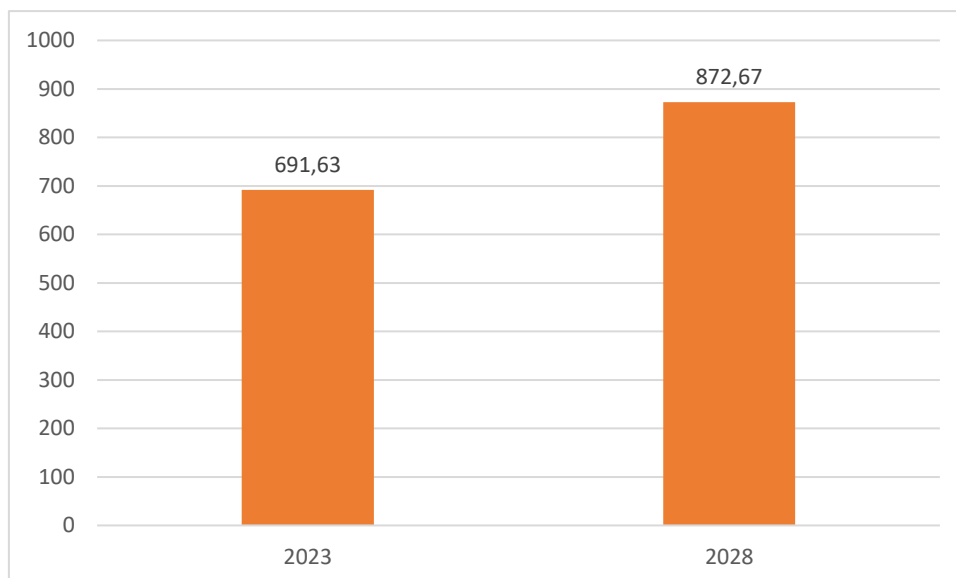


Fig. 3.1. Beer market volume in million US dollars

*Created by the author based on [54]

Beer plays a significant role in the global alcoholic beverage market compared to other alcoholic beverages. It has also gained significant popularity among millennials and Gen Z with its diverse formulations, flavors and offerings, which

have helped drive market growth. Originally, flavored beer was mainly consumed in North America and Europe.

Consequently, over the past few years, the demand for these products has grown rapidly worldwide, resulting in a corresponding increase in the overall flavored beer market. In addition, the introduction of new brewing technologies in developing countries has also contributed to the growth of consumption patterns among subsequent generations. This led to an overall increase in market sales.

The market has grown exponentially since the COVID-19 pandemic, thanks to the opening of new bars, pubs and restaurants, as well as increased consumption at home. Similarly, sales of cans and pints of beer have witnessed high demand due to their convenience. It is assumed that in the medium term, changing lifestyles, increasing levels of alcohol consumption, rapid urbanization and high income levels will stimulate the global beer market. The introduction of new ingredients and innovative combinations that combine salty, fruity and bitter flavors in craft beer has increased its appeal among millennials.

Beer around the world is one of the main factors influencing the global beer market. There is a steady growth in the popularity of low-alcohol drinks by volume. In addition, sales of non-alcoholic and low-alcohol beer are growing due to the growing interest of health-conscious consumers.

Other factors supporting the growth of the market are the launch of new and innovative products. Additionally, low-alcohol beer is currently less expensive than its higher-alcohol counterparts, especially at 2.8% alcohol by volume (ABV) and below. This scenario is more common in European countries such as Sweden, where brewers are looking to make changes to the low-alcohol beer market by volume.

Consequently, the demand for beer as a whole is expected to increase during the forecast period, thereby stimulating the growth of the beer market during this period (Figure 3.2).

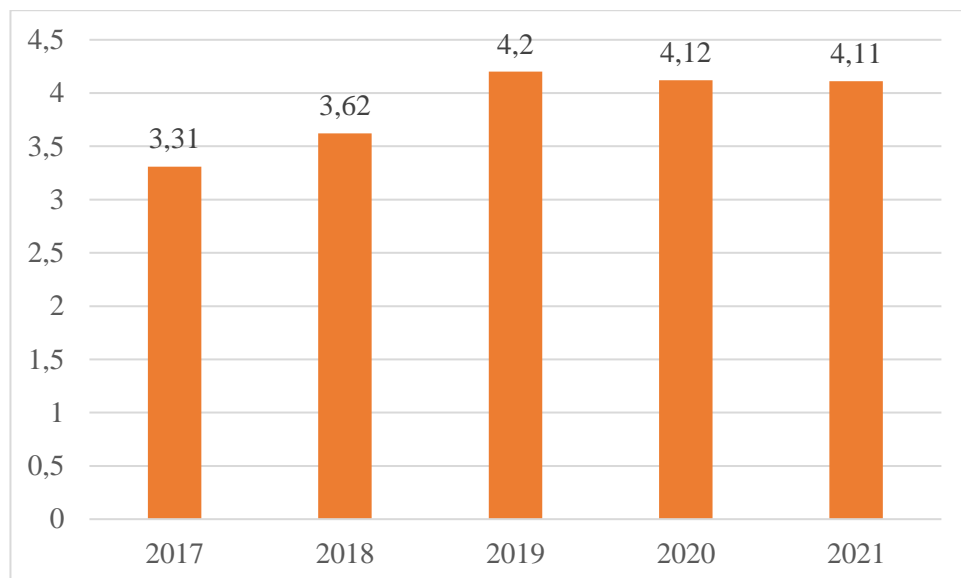


Fig. 3.2. Dynamics of the non-alcoholic and low-alcohol beer market (thousands of hectoliters), Germany

*Created by the author based on [54]

The rapid expansion of breweries in the United States has contributed to the growth of the beer market throughout the region. According to the Brewers Association, at the beginning of 2021, there were 9,118 breweries in the United States. In addition, the number of breweries increased by 9.8% from 2016 to 2021. Many breweries in the United States have introduced their own unique beers, allowing consumers to try new flavors. Taste distinguishes one beer from another and serves as a point of difference for consumers.

Millennials, one of the largest demographic groups in the United States, are a target segment for breweries. Millennials' growing preference for flavored beers has led to breweries adding new flavors to their beer lineup.

For example, in October 2022, Fever-Tree launched Fever-Tree Blood Orange Ginger Beer, a new product under the Fever-Tree brand. This red orange ginger beer from Fever-Tree uses carefully selected natural ingredients. It combines the sweetness of Italian red oranges with the sharp, rich flavor of the signature ginger beer, as well as a patented blend of three different varieties of ginger.

The beer market is growing rapidly due to the expansion of players in this market and flavored beer offerings. Among the famous participants operating in the global market, it should be noted Anheuser-Busch InBev, Molson Coors, Heineken, Boston Beer Company, Constellation Brands, SABMiller and Carlsberg Group. Over the past few years, these companies have grown by expanding their presence in emerging economies. To gain market share, they employ business strategies such as product innovation, partnerships, supporting marketing campaigns, and mergers and acquisitions to expand their visibility and portfolio of offerings that contribute to market growth.

Beer market leaders: Carlsberg Group, Anheuser-Busch InBev, Heineken NV, The Boston Beer Company, Constellation Brands.

Consider the soft drink market. The soft drinks market is projected to register a CAGR of 4.7% during the forecast period.



Fig. 3.3. Annual growth in demand for healthy drinks, %, Japan

*Created by the author based on [54]

Demand for healthy beverages and consumer preferences for unique and diverse flavors are expected to drive the soft drinks market across regions. The younger population is increasingly health-conscious, which supports the demand for zero-calorie or reduced-calorie beverages. Demand is also supported by the growth of the functional drinks category, including sports drinks, due to increased participation

in physical activities. With increasing health awareness and growing demand from millennials, the sports drinks market segment is identified as the fastest growing sub-segment.

Sports and energy drinks are commonly consumed by athletes during high-intensity exercise to replenish fluid and electrolyte levels and provide instant energy. Hence, these drinks are mainly consumed by athletes, gym goers and fitness enthusiasts to boost rehydration, provide instant energy and support overall recovery after exercise. For example, in February 2022, Applied Nutrition released its new sports drink L-carnitine. This new drink contains no sugar, zero calories, 1,500 mg of L-carnitine and vitamins B3, B6 and B12.

Energy drink consumption is increasing in regions such as North America, where there is a large coffee culture. Companies are offering innovative products, ingredients and flavorings for energy drinks in the United States, where average caffeine consumption was 135 mg per capita.

The region is seeing demand for cleaner and more minimalist drinks, reflecting growing consumer awareness as they seek more from products that claim to be organic or free of defects. Increased consumer awareness of allergies, hormones, and unethical animal husbandry practices used in the food and beverage industry has increased the popularity of veganism. Therefore, the demand for plant-based drinks is constantly growing. Thus, companies began to produce plant-based drinks. For example, in July 2022, GO MATE presented an assortment of natural energy drinks. The company has developed a number of fragrances that use only natural ingredients.

In developing countries such as China, India, etc., consumers are increasingly paying attention to fitness and sports to achieve a healthy lifestyle. This in turn increases the demand for healthy or functional drinks. For example, in March 2021, Red Bull released a summer version of the drink with the taste of pitaya (dragon fruit). This summer 2021 version was inspired by a local Asian and exotic fruit known as dragon fruit or pitaya depending on the location. This drink is available in 250 ml and 350 ml cans.

The soft drinks market is highly competitive due to the large number of companies producing functional drinks. Some leading market players such as PepsiCo Inc., The Coca-Cola Company, Danone SA, Red Bull GmbH and Nestlé SA offer consumers a wide range of carbonated and functional beverages.

Expansions and new partnership agreements/strategies remain the most popular among key players in the global soft drinks industry. Due to the high market potential, companies are expanding their presence and increasing production capacity.

Leaders in the soft drink market: PepsiCo, Inc. The Coca-Cola Company, Danone SA, Nestlé SA, Red Bull GmbH.

Control measures regarding clean labels and ingredients used will restrain the market during the forecast period. Thanks to the health consciousness of consumers, companies are now putting more emphasis on product innovation using natural ingredients, such as the sweet addition of stevia.

Big players are also forming mergers and acquisitions with other companies for product innovation. For example, in January 2021, the world's leading brand of carbonated water SodaStream, in partnership with Bubly, released a new product, Bubly Drops. The product is available in six different flavors. The carbonated drinks market is expected to grow in the long term due to high product advertising, inclination towards convenience food on the go and busy lifestyles. Modern people care a lot about their health and want their drinks to be nutritious and tasty. In addition, leading players are emphasizing on biodegradable packaging materials due to their concern for the environment. For example, in July 2022, the Coca-Cola Dasani brand will likely supply its products in North America with 100% recycled plastic.

Carbonated drinks have always been popular among consumers. Increased demand for eco-friendly, gluten-free, low-calorie and low-carb products has led to the growth of the low-calorie carbonated beverages market in the food industry. The growth of the general market for functional drinks and the increased awareness of consumers about their health contributed to the growth of low-calorie drinks. Easy

availability of low-calorie or low-calorie beverages in the market, such as at Walmart and convenience stores, has further boosted the market growth.

Large players are constantly innovating and creating different flavors for low-calorie drinks to attract more consumers. For example, in October 2022, PepsiCo announced the revival of the Pepsi-Cola soda line with a new limited flavor - Zero-Sugar Cream Soda Cola. Consumer demand for lower-sugar products is increasing as they look for lower-calorie alternatives. Some countries use tax and fiscal policies to reduce the consumption of sugary drinks, for example by imposing higher taxes. Public support for such a tax increase may increase if the tax collection is directed to measures to improve the health care system, promote healthy eating, and increase physical activity (Figure 3.4).

North America dominates the global carbonated beverage market, followed by Europe, which also holds a significant share of the global carbonated beverage market. Growing demand for processed food and beverages in the industry is expected to positively impact the regional market. The North America market is driven by a number of factors such as changes in dietary habits, increasing youth population in the region along with growing demand for carbonated beverages. In addition, to meet new challenges, companies are innovating and developing products that take into account the health and wellness concerns of consumers in the region. The market leader, Coca-Cola, is committed to sustainable product development in order to maintain brand credibility. For example, in October 2022, the Coca-Cola Sprite brand introduced a new sugar-free winter flavor, Cranberry with Spices Sprite. These factors support the growth of the carbonated beverages market in North America.

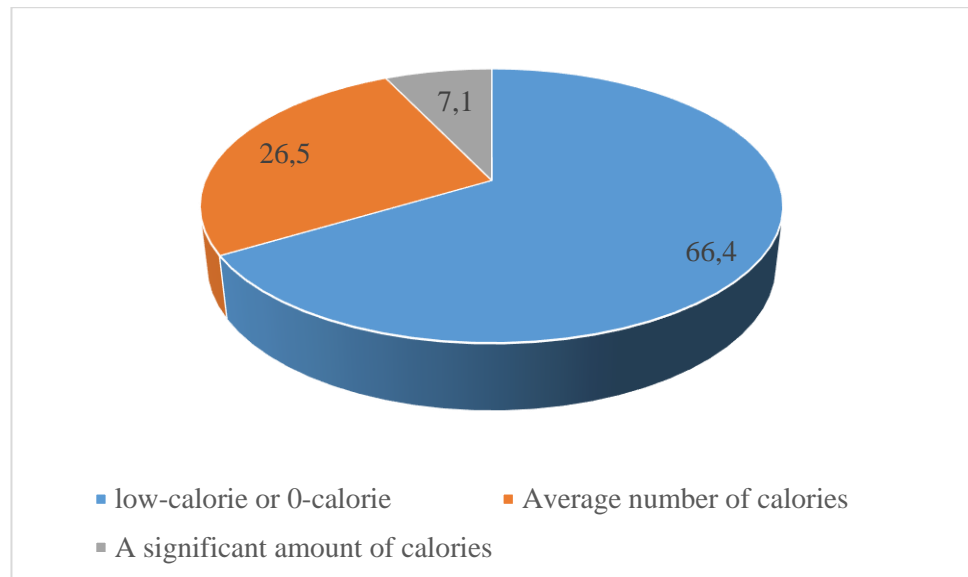


Fig. 3.4. Structure of carbonated drinks by sugar level, %

*Created by the author based on [54]

The carbonated drinks market is characterized by high competition due to the participation of various international and domestic players. Global giants in the market increasingly rely on product innovation, seeing it as the most appropriate strategy. Recognized brand loyalty is an important aspect in the carbonated beverage industry. Frequent mergers and acquisitions are observed throughout the industry. Some of the key players in the global carbonated beverages market include, among others, The Coca-Cola Company, PepsiCo Inc. and Asahi Group Holdings. There are numerous established players in the industry, similar in size and product mix. Many of these leaders are creating new product lines and actively participating in advertising battles. Given the equality of numerous competitors, the competition between them turns out to be intense.

Leaders of the carbonated drinks market: PepsiCo Inc., Asahi Group Holdings, Bickford's Australia, The Coca-Cola Company, National Beverage Corp.

So, we have identified the following market trends:

- 1) healthy drinks
- 2) low or zero calorie content
- 3) unusual tastes.

That is why we have offered to import drinks in India. A choice of three options is offered as goods (Table 3.4).

Table 3.4

Options for importing drinks from India

Name	Product description
Natural Amla juice, Baidyanath (Goodcare), Amla Juice, GoodCare Baidyanath in a 500 ml bottle	Amla, or Indian gooseberry, is a key component of Ayurveda, and is known for its high amount of vitamin C. This outstanding adaptogenic fruit is traditionally used in India to support body health and support the immune system, and is known as a superfruit. Several decades of scientific research confirm that amla has a beneficial effect on the immune and respiratory systems, improves the condition of the skin and helps in cleansing the body.
Aloe Vera juice (with fibers/pulp), PATANJALI ALOE VERA JUICE (FIBER) 1000ml	Aloe vera juice contains a large number of vitamins, trace elements, enzymes, amino acids, and minerals. Aloe vera is a source of mucopolysaccharides. It also prevents the growth of pathogenic microorganisms, helps in the treatment of fungal and viral infections.

Continuation of the table. 3.4

Karela Jamun juice 500ml, Vritikas, vritikas Karela Jamun Ras Juice, Momordika charantia, for diabetes, Ayurveda	Karela juice is a means of detoxifying the body, especially during seasonal changes. It effectively cleanses the body of the remains of undigested products, which helps to increase immunity. It is considered one of the best blood purifiers. Improves the functions of the liver, pancreas, kidneys and digestion. Karela juice is beneficial for people suffering from diabetes as it effectively regulates blood glucose levels. It also has a toning effect on the skin, improving its condition, fighting pimples and acne. In addition, this juice is useful for those who want to lose weight, as it is an important source of dietary fiber.
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*Created by the author based on the data of "Antip" LLC

For the Ukrainian market, we chose Aloe Vera juice, as the least exotic, for further familiarization of consumers with the properties of the product.

3.2. Directions for improving the management system of foreign economic activity of Antip LLC, taking into account factors of external influence

The need to improve the management system of foreign economic activity of "Antip" LLC in the context of imports to India based on sea transportation is critically important due to several external factors that affect this business.

The general initiative of "Antip" LLC should be aimed at adapting to the changed conditions. One of the conditions is to specify the logistics transportation from India using a sea carrier.

Consider the container transportation market.

In order to review the container transportation market, the Alphaliner rating was chosen [72], because with its help you can get the most complete information in the aggregate of the global fleet of container carriers and separately for each company. In the table 3.5. the total global fleet of container carriers according to the Alphaliner top-100 rating is presented.

Table 3.5

The total global fleet of container carriers

Name	February 2018	February 2021	Deviation
Number of vessels, approx.	6 154	6,221	+67
in particular, cellular container carriers, pcs.	5,293	5,330	+37
Total capacity of container ships, TEU	22,518,763	24,317,608	+1 798 845
Capacity of porous container ships, TEU	22 107 882	23,861,062	+1 753 180
The total deadweight of the world fleet of container ships, i.e	274 674 547	293 619 238	+18 944 691

*Created by the author based on [72]

It is worth noting that the market of container/liner transportation is mainly represented by foreign companies.

In fig. 3.5 lists the top 10 companies with the largest market share as of the beginning of March 2022 according to the Alphaliner rating.

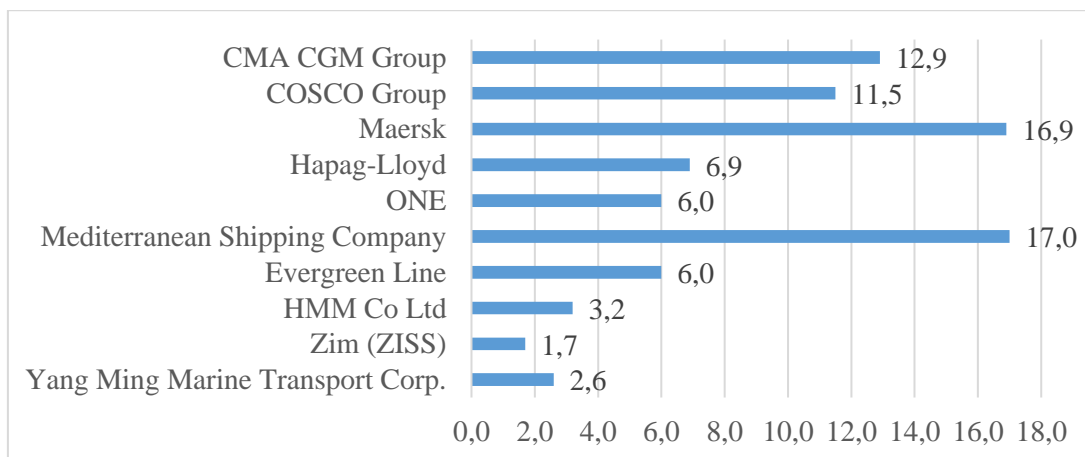


Fig. 3.5. Top 10 companies with the largest market share at the beginning of March 2022, %

*Created by the author based on [72]

In the table 3.6 presents the ten most significant operators of container/liner transportation and data on their carrying capacity.

Table 3.6

The most significant companies in the container transportation market in 2021 and 2022

Name of the company	2021 (data as of February 4)				2022 (data as of March 13)			
	Position number in the rating	TEU	Number of vessels, pcs.	Market share, %	Position number in the rating	TEU	Number of vessels, pcs.	Market share, %
Mediterranean Shipping Company	2	3,862,045	582	15.9	1	4,307,799	656	17.0
Maersk	1	4,115,747	708	16.9	2	4,287,893	737	16.9
CMA CGM Group	4	3,001,805	558	12.3	3	3,261,511	579	12.9
COSCO Group	3	3,045,921	509	12.5	4	2,928,424	475	11.5
Hapag-Lloyd	5	1,741,701	244	7.2	5	1,744,511	247	6.9
ONE	6	1,605,673	224	6.6	6	1,525,833	207	6.0
Evergreen Line	7	1,289,055	197	5.3	7	1,512,302	202	6.0
HMM Co Ltd	8	728,233	77	3.0	8	816,138	74	3.2
Yang Ming Marine Transport Corp.	9	614,541	88	2.5	9	665,602	92	2.6
Zim (ZISS)	10	386,653	89	1.6	10	437,039	117	1.7

*Created by the author based on [72]

Next, we will consider in more detail the quantitative composition of the fleet of companies providing container transportation services in 2021-2022 (Fig. 3.6).

In the world market of container logistics, the first place in the current year 2022 belongs to the Mediterranean Shipping Company (MSC). This shipping company has 656 vessels with a total capacity of more than 4.3 million TEU, occupies 17.0% of the sea container transportation market [72].

The competitive advantage of MSC is the "from door to door" complex logistics service. At the same time, the company provides a full range of services, starting from sea freight accompanied by storage and land transportation services, transportation of cargo with compliance with the temperature regime, logistics of oversized and general cargo, and ending with any service that may be required in connection with features of the client's business.

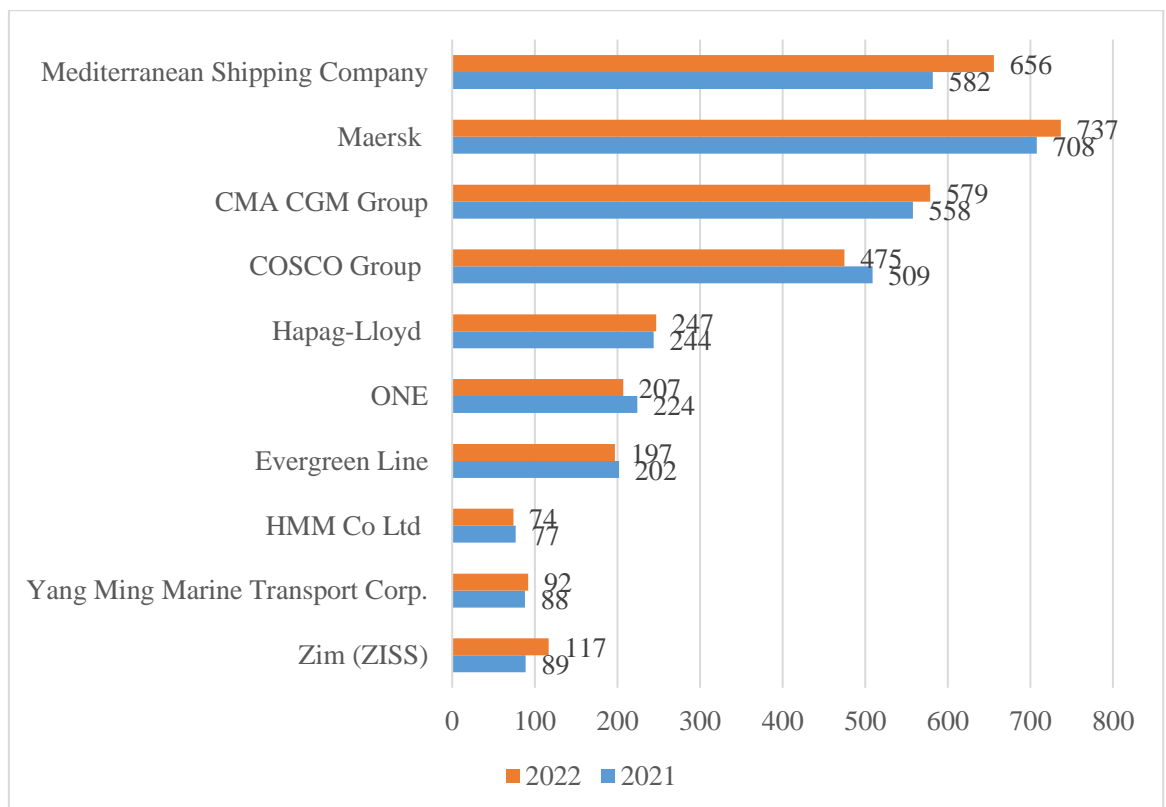


Fig. 3.6. Dynamics of the number of vessels of the most significant operators of container transportation in 2021 and 2022

*Created by the author based on [72]

Maersk has lost its leadership in the list of the largest companies providing container transportation services and is in second place. At the beginning of March 2022, Maersk shipping line absorbed the container operators Hamburg Sud, Alianca, Sealand Asia, Sealand Americas, Sealand Europe & Med and today Maersk owns 737 container ships with a total capacity of more than 4.2 million TEU. Maersk is the world leader in the field of sea container transportation with a market share of 16.9%.

The company, focusing on solving all possible challenges of the supply chain, offers a complex of transport services, carrying out cargo transportation from more than 300 ports around the world, and financial services, specializing in international integrated logistics, providing highly effective financial and payment solutions at all stages of the supply chain.

Maersk's competitive advantage is a comprehensive shipping solution developed jointly with International Business Machines Corporation (IBM), which provides all parties involved in global trade with a single blockchain-based view of shipping, and a personalized online service, tailoring the dispatch of cargo, allows quickly create bookings, monitor VGM verification information, digitize supply chains and track international shipments in real time.

The French shipping company CMA CGM is the third container line in the world in the Alphaliner rating. At the beginning of March, CMA CGM acquired American President Lines (APL) ANL, CNC, CoMaNav, Containerships, Feeder Associate System, Mercosul Line. The company owns 579 ships with a total capacity of more than 3.2 million TEU, occupies 12.9% of the sea container transportation market and serves more than 285 shipping lines. CMA CGM owns a portfolio of brands and subsidiaries and offers the following set of services:

- purchase, rental and delivery of a container, as well as its repair;
- transportation of dangerous goods, implementation of ecologically neutral, efficient and simplified intermodal transportation;
- management of crew and container ships, tanker transportation and provision of other related transportation services;
- maintenance of ships, supplies, shipbuilding projects, etc.

The company has achieved success thanks to the quality of its services, the introduction of innovative technologies and purposefulness.

Hapag-Lloyd is one of the five largest sea carriers in the world. Having swallowed the container operator United Arab Shipping Co. (UASC) and NileDutch, today the shipping line operates 247 vessels with a total capacity of over 1.7 million TEU. Along with the fact that the company provides a basic set of logistics services (transportation of dry, oversized or project cargoes, transportation of dangerous cargoes), two features can be distinguished in the work of this company: it is the largest refrigerated transporter on the market and one of the main transporters of coffee around the world [72].

In addition, Hapag-Lloyd ordered from Hyundai Samho Heavy Industries a new class of vessels - "Valparaiso Express", which have a length of 333 m, a width of 48 m and a capacity of 10,500 TEU (more than 2,100 containers can be placed on each such vessel -Refrigerators). They are built specifically for extended locks and canal fairways (mainly the Panama Canal).

For example, the Chinese shipping company COSCO, ranked fourth in the Alphaliner Top 100, has absorbed COSCO Shipping, OOCL, Shanghai Pan Asia Shipping, New Golden Sea Shipping, Coheung, Diamond Line by March 2022. The company's operating fleet is 475 vessels with a total capacity of over 2.9 million TEU. COSCO Group controls 11.5% of the world market of sea container transportation.

Thanks to the developed route network (more than 100 flights around the world), cargo is delivered to any destination in the shortest possible time. The use of the sea container tracking service allows you to track the location of the vessel and its status, and the inclusion in the global e-commerce platform provides customers and suppliers with the prompt exchange of data and information resources.

For a more thorough study, six suppliers of sea container transportation were selected, which fully meet all the key requirements that the management of the organization has established for potential intermediaries. These suppliers include Maersk Line, CMA, Miles Logistics, CGM, MSC and Miles.

Table 3.3 provides an analysis of these selected potential transportation service providers based on previously identified criteria that were established by experts, and provides scores for each organization on each of these criteria.

Table 3.7

Comparative analysis of selected logistics intermediaries

	MSC	Maersk Line	CMA CGM Group	COSCO Group	Hapag- Lloyd	Miles Logistics
Reliability	8	8	8	7	7	6
Tracking	is	there is no	part	is	there is no	part
All types of containers	Yes	Yes	Yes	Yes	Yes	Yes
Insurance	there is no	is	is	part	part	is
Technical condition	7	9	9	7	6	8
Frequency of at least 50 flights per year	Yes	Yes	Yes	Yes	Yes	Yes
Work experience, years	8	22	9	6	12	6
The cost is 20ft. For 1000 km, UAH	7,300	6,500	5,200	7,000	8,000	7,500
System of discounts	there is no	Yes	there is no	there is no	there is no	Yes

*Created by the author based on [72]

For the selection of logistics intermediaries, we will use the method of rating assessments. Below is an adjusted table with criteria weights that were determined by the management of "Antip" LLC together with the composition of the management. Criteria that had a positive and equal assessment for all potential providers of transport services were excluded from this table, as their discussion will not affect the final rating of the considered organizations. Table 3.8 contains the normalized values of the criteria.

Table 3.8

Normalized criteria values

	Criterion	MSC	Maersk	CMA	COSC	Hapag-	Miles
--	-----------	-----	--------	-----	------	--------	-------

	weight		Line	CGM Group	O Group	Lloyd	Logistics
Reliability	0.25	1	1	1	0.875	0.875	0.75
Tracking	0.11	1	0	0.5	1	0	0.5
Insurance	0.12	0	1	1	0.5	0.5	1
Technical condition	0.14	0.889	1	1	0.778	0.667	0.889
Work experience, years	0.12	0.364	1	0.409	0.273	0.545	0.273

Continuation of the table. 3.8

The cost is 20ft. for 1000 km, UAH	0.21	0.712	0.890	1	0.959	1,096	1.027
System of discounts	0.05	0	1	0	0	0	1
Together	1	0.68	0.87	0.82	0.73	0.67	0.79

* Created by the author based on data [72]

Summarizing the implementation of various methods of choosing a supplier of logistics services for LLC "CMA", it is important to note that alternative #3 - the transport company "CMA CGM Group" turned out to be the leader in this process. Moreover, "CMA CGM Group" showed high results both according to expert criteria and analytical indicators.

Therefore, to improve the foreign economic activity of Antip LLC for the next year 2024, the following measures can be recommended:

- Consider the possibility of entering the Indian market for the purpose of importing exotic drinks at lower costs - within 3 months.
- To establish cooperation with the logistics operator "CMA CGM Group", which demonstrated high efficiency according to expert criteria - within 6 months.

3.3. Evaluation of the effectiveness of the proposed measures

To evaluate the effectiveness of the proposed measures, consider the price of imported goods. The price of 1 bottle of "Aloe Vera Juice" is 0.4 USD. Let's turn a 20-foot container containing 22 tons of cargo for transportation.

Wholesale batch - 22 tons or 22,000 units. Together, the cost will be

$$1 \times 22,000 = \$22,000$$

As of October 30, 2023, according to the NBU exchange rate, 36.4216 UAH per 1 US dollar will be:

$$22000 \times 36.4216 = \text{UAH } 801275.2$$

At the enterprise level, the economic efficiency of foreign trade operations is understood as the degree of increase in income from these operations. The criterion of economic efficiency is profit as the main measure of efficiency.

Let's determine the cost of delivery from Mumbai (India) to Gdansk (Poland) (Fig. 3.7).

Країна призначення (ПОРТ/СІТУ)	20FT	40FT
Польща (Гданьск)	\$2,042	\$2,566

Fig. 3.7. The cost of transporting a 20-foot container on the Mumbai (India)-Gdansk (Poland) route

Created by the author based on <https://moverdb.com/>

As of October 30, 2023, according to the NBU exchange rate, 36.4216 UAH for 1 US dollar will be:

$$2042 \times 36.4216 = 74372.91 \text{ hryvnias}$$

Further transportation will be carried out by road transport (Fig. 3.8)

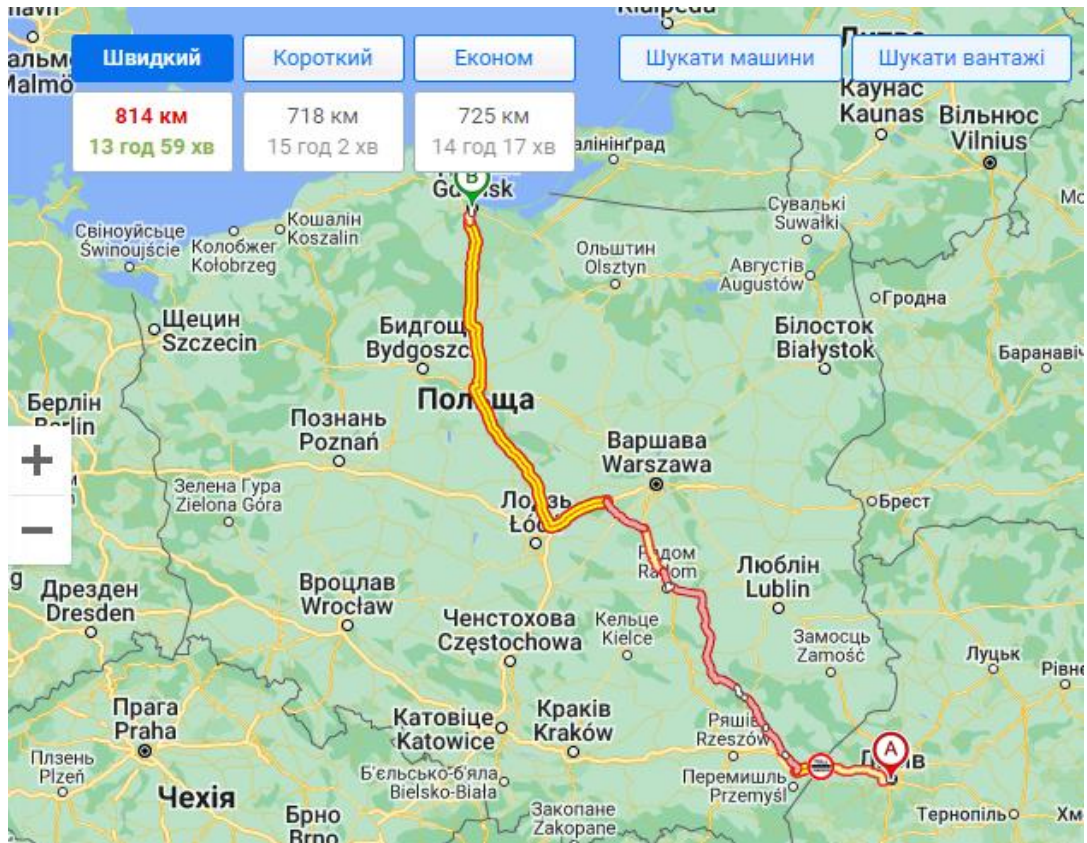


Fig. 3.8. Gdańsk-Lviv route (MAPK Korcheva)

*Created by the author based on <https://flagma.ua> data

Ціни на перевезення Польща – Україна
(вартість перевезення, розцінки - короткий огляд останніх замовлень і пропозицій)

Дата	Маршрут	Відстань	Вантаж	Ставка	Ціна за км
30.10	Хожув — Вінниця	~ 782 км	22 т, 86 м³	76000,00 грн	97,19 грн/км
30.10	Яніково — Івано-Франківськ	~ 904 км	22 т	80000,00 грн	88,50 грн/км
30.10	Новий Сонч — Київ	~ 857 км	20 т	77000,00 грн	89,85 грн/км
30.10	Жешув — Київ	~ 709 км	20 т	77000,00 грн	108,60 грн/км
30.10	Тарнув — Київ	~ 784 км	20 т	77000,00 грн	98,21 грн/км
30.10	Ясло — Київ	~ 796 км	20 т	77000,00 грн	96,73 грн/км
30.10	Кросно — Київ	~ 741 км	20 т	77000,00 грн	103,91 грн/км
30.10	Клодава — Київ	~ 956 км	22,8 т	81000,00 грн	84,73 грн/км
30.10	Яніково — Хмельницький	~ 895 км	22 т	80000,00 грн	89,39 грн/км
30.10	Малашевичі — Вінниця	~ 653 км	22-24 т	50000,00 грн	76,57 грн/км
30.10	Жешув — Полтава	~ 1046 км	23 т, 60 м³	115000,00 грн	109,94 грн/км
30.10	Озоркув — Львів	~ 628 км	22,6 т	47000,00 грн	74,84 грн/км
30.10	Домброва-Гурнича — Львів	~ 409 км	22 т	40000,00 грн	97,80 грн/км
30.10	Гданськ — Чернівці	~ 1180 км	22,5 т	95000,00 грн	80,51 грн/км

Fig. 3.9. The price of transportation from Poland to Ukraine

*Created by the author according to <https://della.ua/price/158/>

Transportation will be calculated at the price of UAH 88.50 per UAH 1/km:

$$814 \text{ km} \times 88.50 = \text{UAH } 72,039$$

1) Costs related to customs clearance of imported goods:

Product code: 2106 90 92 00.

Food products, not specified elsewhere:

- others:

- - others:

- - - not containing milk fat, sucrose, isoglucose, glucose, starch or containing less than 1.5% by weight of milk fat, less than 5% by weight of sucrose or isoglucose, less than 5% by weight of glucose or starch

Rate - 8%

$$\text{Customs value} = (801275.2 + 74372.81 + 72039) = \text{UAH } 947687.01$$

Volume = 22 tons

$$\text{Duty} = 947687.01 \times 8\% = 75814.96 \text{ UAH}$$

$$\text{VAT} = (947687.01 + 75814.96) \times 20\% = 204700.40 \text{ UAH}$$

2) Calculation of revenue from the sale of imported goods

We will sell the drink "Aloe Vera Juice" 1 liter at the price of UAH 100 + VAT.

$$\text{Sales revenue} = \text{sales price} \times \text{product quantity}$$

Sales revenue is:

$$22000 \times 100 = 2200000 \text{ UAH}$$

$$\text{In addition, VAT} = 2,200,000 \times 20\% = 440,000 \text{ UAH}$$

3) Calculation of gross income

$$\text{Gross income} = \text{Sales revenue} - \text{Import costs}$$

Import costs include:

Expenses for customs clearance - UAH 1,700

The costs of unloading in Lviv are shown in fig. 3.4.

Навантаження-вивантаження	Відстань від фури до місця вивантаження	Вартість
20 т	до 5-ти метрів	100грн/тона
20 т	до 15-ти метрів	110грн/тона
20 т	до 25-ти метрів	120грн/тона
20 т	более 25 метрів	за домовленістю

Fig. 3.10 Loading/unloading costs

*Created by the author based on data <https://move-team.com.ua/ukr/raboty/skolko-stoit-razgruzit-furu.html>

Therefore, costs for unloading in Lviv = 22 x 120 = UAH 2,640.

Costs for loading in Lviv to Kyiv = UAH 2,640.

Costs for unloading in Kyiv = UAH 2,640.

We calculate transportation costs using the elogist.com.ua calculator service (Fig. 3.11).

Швидкий прорахунок

Вантажного перевезення

Місце завантаження

Львів, Львовская область, Украина

Місце розвантаження

Київ, Украина

Тип авто

Тент / Крита

Вага вантажу (в тоннах):

24-тонник (24 т)

ПОРАХУВАТИ

Маршрут

Львов, Львовская область, Украина, 79000 - Киев, Украина, 02000

542 км км

Відстань

10 годин

Орієнтовний час доставки

31.79 грн.

Вартість 1 км

Транспортні витрати

199 л.

Розхід топлива

55.59

Ціна топлива (30.10.2023)

11036

Витрати на паливо

Вартість

18002.10

Вартість перевезення

Fig. 3.11. Transportation costs

*Created by the author based on data <https://www.elogist.com.ua/kalkulyator-rozrahunku-vartosti-perevezennya-vantazhu/>

Transportation costs on the Lviv-Kyiv route (Fig. 3.11) are UAH 18,002.10, or 31.79 t/km.

$$\text{Customs duty} = \text{UAH } 75,814.96$$

$$\text{VAT} = \text{UAH } 204,700.40$$

$$\begin{aligned} \text{Gross income} &= 2200000 - (801275.2 + 74372.81 + 72039 + 75814.96 \\ &+ 1700 + 2640 \times 3 + 18002.10) = \text{UAH } 1148875.93 \end{aligned}$$

4) Calculations with the budget:

$$\text{VAT} = 440000 - 204700.4 = 235299.60 \text{ UAH}$$

5) Calculation of profit

$$\text{Profit} = \text{Gross Income} - \text{Expenses, deductions}$$

Marketing costs (promotion of goods on supermarket shelves) = UAH 300,000

$$\text{Profit} = 1148875.93 - 300000 = 848875.93 \text{ UAH}$$

6) Payment of income tax:

$$\text{Income tax} = \text{profit} \times 18\%$$

$$\text{Income tax} = 848875.93 \times 18\% = \text{UAH } 152797.67$$

7) Calculation of net profit:

$$\text{Net profit} = \text{Profit} - \text{Income tax}$$

$$\text{Net profit} = 848875.93 - 152797.67 = 696078.26 \text{ UAH}$$

8) Calculation of the profitability of a foreign trade operation:

$$\text{Profitability} = \text{Net profit} / \text{Sales revenue} \times 100\%$$

$$\text{Profitability} = 696078.26 / 2200000 \times 100 = 31.64\%$$

Let's calculate the alternative rate of return.

We will determine the price of buying 1 liter of Aloe Vera juice in Kyiv.

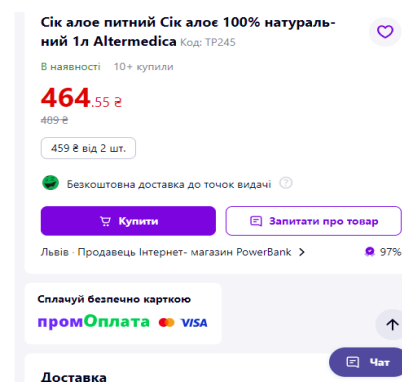


Fig. 3.12. The price of Aloe Vera juice 1 liter

*Created by the author according to https://prom.ua/ua/p1745774979-sok-aloe-pitevoj.html?utm_source=google_pmax&utm_medium=cpc&utm_content=pmax&utm_campaign=Pmax_cpa_1_50_produkty_pitaniya&gclid=Cj0KCQjwqP2pBhDMARIsAJQ0CzpRLXViV0CmR0ddqa-hBNkOp_z31cKSfjdmTNHAFat0e3hPQd64OO44aAkbpEALw_wcB

We choose the price for 1 kg 460 hryvnias.

Sales revenue is:

$$22000 \times 100 = 2200000 \text{ UAH}$$

In addition, VAT = 2,200,000 x 20% = 440,000 UAH

$$\text{Gross income} = 2200000 - 464 \times 22000 = -8008000 \text{ UAH}$$

Marketing costs (promotion of goods on supermarket shelves) = UAH 300,000.

$$\text{Profit} = -8008000 - 300000 = -8308000 \text{ UAH}$$

$$\text{Net profit} = -8308000 \text{ hryvnias}$$

$$\text{Profitability} = -8308000 / 2200000 \times 100 = -377.63\%$$

Therefore, the operation for "Antip" LLC is expedient, since the alternative profitability ratio is lower than the basic one.

CONCLUSION TO CHAPTER 3

The study of the optimization of the foreign economic activity management system of LLC "Antip" allows us to draw the following conclusions:

Firstly, on the basis of our research, the need to expand the range of products based on life trends was determined.

We have identified the following market trends: 1) healthy drinks, 2) low or zero calorie content, 3) unusual flavors.

That is why we have offered to import drinks in India. For the Ukrainian market, we chose Aloe Vera juice, as the least exotic, to familiarize consumers with the properties of the product.

Secondly, the need to improve the management system of the foreign economic activity of "Antip" LLC in the context of imports to India based on sea transportation is critically important due to several factors of external influence that affect this business. The general initiative of "Antip" LLC should be aimed at adapting to the changed conditions. One of the conditions is to specify the logistics transportation from India using a sea carrier. In order to improve the foreign economic activity of "Antip" LLC for the next year 2024, the following measures can be recommended:

- Consider the possibility of entering the Indian market for the purpose of importing exotic drinks at lower costs - within 3 months.

- To establish cooperation with the logistics operator "CMA CGM Group", which demonstrated high efficiency according to expert criteria - within 6 months.

Thirdly, the calculation of the basic and alternative coefficient of profitability of the import of the drink "Aloe Vera Juice" 1 liter, transportation by sea container from Mumbai to the port of Gdansk (Poland) was carried out. The conclusion is that the operation for "Antip" LLC is expedient and profitable, since the alternative profitability ratio is lower than the basic one. "Antip" LLC profits from the import of a new drink and popularizes a healthy way of life in an unstable environment.

CONCLUSIONS

On the basis of the conducted research and the obtained results, in accordance with the goal and task, we will draw the following conclusions.

1. Foreign economic activity is one of the branches of economic activity closely related to foreign trade, export, import of goods, foreign loans and investments, as well as joint projects with other countries. The main forms of foreign economic activity are foreign trade, industrial cooperation, scientific and technical cooperation, investment cooperation, as well as international credit and currency-financial relations. Participants in foreign economic activity in Ukraine can be both Ukrainian and foreign persons who have the right to carry out foreign trade activities.

2. Analysis of the current situation in Ukraine shows that the country is going through a difficult period due to war events. The trends of this period can be characterized as dynamic, accompanied by the irreversible collapse of the national economy. Such a situation requires a review of the tools for managing economic processes, including foreign economic activity. The introduction of new legal acts aimed at regulating the export-import activities of business entities under martial law is noted.

3. The purpose of ensuring the foreign economic activity of the enterprise is to create an organizational structure that meets the general goals of the enterprise, as well as to stimulate economic efficiency. At the same time, it is important to adhere to such principles of ensuring foreign economic activity as the priority of the consumer before the producer, economic and social expediency, comprehensiveness and continuity of planning, marketing orientation and compliance of the level of the material and technical base with the requirements for quality and competitiveness on international markets.

4. Rational aspects of fiscal regulation of foreign trade activities, borrowed from world experience, can be successfully implemented in Ukraine, taking into account the peculiarities of its economy and national conditions. The need to strengthen the role of the state in the regulation and coordination of foreign trade

matters is clear, especially during crisis, transition and stabilization periods. The experience of successful countries in the field of organizing fiscal regulation of foreign trade activities and their evolution are of great importance for Ukraine, as it will help to use the potential of the domestic economy more effectively. Competent use of global experience in regulating foreign trade activities will help to increase the economic stability of the national economy, increase its attractiveness for investors and increase the competitiveness of domestic goods and services, as well as provide access to modern technologies and the best management methods. Therefore, the experience of the EU countries in the field of state management of foreign trade activity provides an opportunity to determine which management measures are the most effective and efficient, and to emphasize the need to improve the system of state management of foreign trade activity of Ukraine.

5. "ANTIP" LLC has been actively operating on the Ukrainian market for over 20 years. The history of the development of this company began with the sale of products of such well-known breweries as PJSC "Obolon", Brewery No. 2 (known as "Pyvzavod na Podoli"), Chernihiv Brewery "Desna" (brand "Chernihivske"), PJSC "Pyvobezakoholny Kombinat "Slavutich", Kharkiv Brewery "Rogan" and PJSC "Donetsk Brewery" (known as "Sarmat"). At that time, these beer brands were produced according to classical technology and were popular within the region. Analyzing the dynamics of resource utilization efficiency for 2020-2022, it is possible to draw conclusions. The average annual cost of fixed assets decreased by 84.87%, or UAH 944.8 thousand, from 2020 to 2022. This may be due to the reorganization or optimization of the company's assets, as well as the possible depreciation of the equipment or its sale. The average annual number of employed workers decreased by 10.81% from 2020 to 2022. This is connected with the reorganization of the enterprise, automation of production. The volume of sales was almost unchanged, decreasing by 0.26% from 2020 to 2022. This happened as a result of the competitive situation on the market. Profit from product sales decreased by 25.10% from 2020 to 2022. This change may be the result of an increase in costs or a decrease in product prices. Assets decreased significantly, by 83.04%, which may be

the result of a decrease in the cost of fixed assets and the number of employees. Fund return has significantly increased by 559.35% from 2020 to 2022, which may indicate a more efficient use of resources for production. Capital capacity decreased by 84.83%, which may indicate optimization of processes and cost reduction. Return on assets significantly increased by 395.11% from 2020 to 2022, which can be a result of improved production activities and reduced costs.

6. As part of the analysis of the economic activity of "Antip" LLC, an assessment of various aspects of its financial stability and liquidity was carried out. In particular, indicators of liquidity and solvency were studied, which made it possible to determine the extent to which the company can fulfill its financial obligations. Analysis of the type of liquidity shows that in 2022 the company has adequate liquidity for all liabilities. Indicators of the company's financial stability were also investigated, including coefficients of financial independence, capital concentration, investment and others. A comparison of data for 2020-2022 shows that the company has maintained financial stability and the ability to fulfill financial obligations. Analysis of the financial and economic activity of Antip LLC for 2020-2022 revealed significant difficulties in the financial health of the enterprise. Profitability indicators indicate significant losses and low profitability in most areas of activity. The profitability of the company's assets and equity only partially covers its financial obligations. If such a trend persists, the enterprise should look for ways to improve the efficiency of its activities, the possibility of increasing profitability and reducing costs. Also, it is important to consider aspects of liquidity and financial stability to ensure the ability to fulfill obligations to creditors and other stakeholders. In general, Antip LLC is facing important financial challenges, and its success in the future will depend on its ability to solve these problems and improve its financial and economic activities.

During 2020-2022, the company underwent changes in the structure of its imports. This indicates the company's flexibility and ability to adapt to changes in the market.

Over three years, the import of light beer decreased by 48.3%, which indicates changes in the demand or supply of this type of beer. Perhaps the company has revised its strategy regarding this product. In contrast, imports of dark beer increased by 39.6% compared to 2021. This may indicate an increase in the popularity of this product among consumers. Imports of cider decreased by 61.9% during the year. This may be due to changes in the company's strategy or changes in demand for this drink. Imports of other products increased by 10% compared to 2021. This may indicate an expansion of the company's range or a change in demand for imported goods.

Imports from Poland have grown over the years and remain a stable partner of the company.

Imports from Slovakia decreased by 76.3% in 2022, which may indicate a change in suppliers or procurement strategy. In general, the conclusion is that "Antip" LLC has shown flexibility in its import activity and is ready to adapt to changes in the beer market. Revisions of the range and suppliers can be important factors for the further development of the company in the conditions of a changing market environment and military operations.

Based on our research, the need to expand the range of products based on life trends was determined.

We have identified the following market trends with demand for: 1) healthy drinks, 2) low or zero calorie content, 3) unusual flavors.

7. We offered to import drinks in India. For the Ukrainian market, we chose Aloe Vera juice, as the least exotic, to familiarize consumers with the properties of the product.

The need to improve the management system of foreign economic activity of "Antip" LLC in the context of imports to India based on sea transportation is critically important due to several external factors that affect this business. The general initiative of "Antip" LLC should be aimed at adapting to the changed conditions. One of the conditions is to specify the logistics transportation from India using a sea carrier. In order to improve the foreign economic activity of "Antip" LLC for the next year 2024, the following measures can be recommended:

- Consider the possibility of entering the Indian market for the purpose of importing exotic drinks at lower costs - within 3 months.

- To establish cooperation with the logistics operator "CMA CGM Group", which demonstrated high efficiency according to expert criteria - for 6 months.

8. The calculation of the basic and alternative coefficient of profitability of the import of the drink "Aloe Vera Juice" 1 liter, transportation by sea container from Mumbai to the port of Gdansk (Poland) was carried out. The conclusion is that the operation for "Antip" LLC is expedient and profitable, since the alternative profitability ratio is lower than the basic one. "Antip" LLC profits from the import of a new drink and popularizes a healthy way of life in an unstable environment.

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APPLICATIONS

Appendix A

Financial statements of Antip LLC for 2020

Додаток 1
до Національного положення (стандарту)
бухгалтерського обліку 25 "Спрощена фінансова
звітність"
(пункт 5 розділу I)

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність малого підприємства

Підприємство	Дата(рік,місяць,число)	Коди		
		2021	01	01
Товариство з обмеженою відповідальністю "АНТІП"	за ЄДРПОУ	35018273		
Територія м. Київ Оболонський район	за КОАТУУ	8038000000		
Організаційно-правова форма господарювання Товариство з обмеженою відповідальністю	за КОПФГ	240		
Вид економічної діяльності Оптова торгівля напоями	за КВЕД	46.34		
Середня кількість працівників, осіб		37		
Одиниця виміру: тис. грн. з одним десятковим знаком				
Адреса, телефон вулиця Новозабарська, буд. 21/а, Оболонський р-н, м. КИЇВ, 04074		4623818		

I. Баланс на 31 грудня 2020 р.

Актив	Код рядка	На початок звітного року	На кінець звітного періоду	Форма № 1-м	Код за ДКУД	1801006
				1	2	3
I. Необоротні активи						
Нематеріальні активи	1000	-	0,8			
первісна вартість	1001	-	48,4			
накопичена амортизація	1002	(-)	(47,6)			
Незавершені капітальні інвестиції	1005	46,3	2,6			
Основні засоби :	1010	1 314,4	912,0			
первісна вартість	1011	3 330,7	3 578,3			
знос	1012	(2 016,3)	(2 666,3)			
Довгострокові біологічні активи	1020	-	-			
Довгострокові фінансові інвестиції	1030	-	-			
Інші необоротні активи	1090	-	-			
Усього за розділом I	1095	1 360,7	915,4			
II. Оборотні активи						
Запаси :	1100	43 404,0	54 105,6			
у тому числі готова продукція	1103	-	-			
Поточні біологічні активи	1110	-	-			
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	30 083,9	30 374,2			
Дебіторська заборгованість за розрахунками з бюджетом	1135	906,1	-			
у тому числі з податку на прибуток	1136	-	-			
Інша поточна дебіторська заборгованість	1155	-	-			
Поточні фінансові інвестиції	1160	-	-			
Гроші та їх еквіваленти	1165	669,8	220,2			
Витрати майбутніх періодів	1170	493,4	261,3			
Інші оборотні активи	1190	4 507,0	3 601,0			
Усього за розділом II	1195	80 064,2	88 562,3			
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-			
Баланс	1300	81 424,9	89 477,7			

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	900,0	900,0
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	67 028,0	71 582,8
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	1495	67 928,0	72 482,8
II. Довгострокові зобов'язання, цільове фінансування та забезпечення			
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	11 159,5	14 136,7
розрахунками з бюджетом	1620	1 047,7	1 271,4
у тому числі з податку на прибуток	1621	1 001,1	720,1
розрахунками зі страхування	1625	-	117,4
розрахунками з оплати праці	1630	6,4	166,2
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	-	-
Усього за розділом III	1695	12 213,6	15 691,7
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	81 424,9	89 477,7

2. Звіт про фінансові результати
за Рік 2020 р.

Стаття	Код рядка	Форма № 2-м Код за ДКУД 1801007	
		За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	242 067,7	257 437,2
Інші операційні доходи	2120	58,9	252,9
Інші доходи	2240	-	-
Разом доходи (2000 + 2120 + 2240)	2280	242 126,6	257 690,1
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(234 996,8)	(207 388,4)
Інші операційні витрати	2180	(2 250,6)	(22 013,7)
Інші витрати	2270	(310,6)	(292,3)
Разом витрати (2050 + 2180 + 2270)	2285	(237 558,0)	(229 694,4)
Фінансовий результат до оподаткування (2280 – 2285)	2290	4 568,6	27 995,7
Податок на прибуток	2300	(2 204,5)	(5 279,8)
Чистий прибуток (збиток) (2290 – 2300)	ЕП 2350	2 364,1	22 715,9

Керівник

Головний бухгалтер



(підпис)

(підпис)

НаGREBEЦЬКИЙ
ІГОР
АНАТОЛІЙОВИЧ НаGREBEЦЬКИЙ ІГОР АНАТОЛІЙОВИЧ
(ініціали, прізвище)
ЕП КУШНІРИНА
НЕЛЯ СТЕПАНІВНА
КУШНІРИНА НЕЛЯ СТЕПАНІВНА
(ініціали, прізвище)

Appendix B

Financial statements of Antip LLC for 2021

Додаток 1
до Національного положення (стандарту)
бухгалтерського обліку 25 "Спрощена фінансова
звітність"
(пункт 4 розділу I)

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність малого підприємства

Підприємство	Товариство з обмеженою відповідальністю "АНТИП"	Дата(рік,місяць,число)	2022	01	01
Територія	Оболонський р-н м. Києва	за СДРПОУ	35018273		
Організаційно-правова форма господарювання	Товариство з обмеженою відповідальністю	за КАТОТГГ 1	UA80000000000551439		
Вид економічної діяльності	Оптова торгівля напоями	за КОПФГ	240		
Середня кількість працівників, осіб	36	за КВЕД	46.34		
Одиниця виміру:	тис. грн. з одним десятковим знаком				
Адреса, телефон	вулиця Новозабарська, буд. 21/а, Оболонський р-н, м. КИЇВ, 04074		4623818		

I. Баланс на 31 грудня 2021 р.

Актив	Код рядка	Форма № 1-м Код за ДКУД 1801006	
		На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	0,8	509,0
Первісна вартість	1001	48,4	557,2
Накопичена амортизація	1002	(47,6)	(48,2)
Незавершені капітальні інвестиції	1005	2,6	9,1
Основні засоби :	1010	912,0	719,0
первісна вартість	1011	3 578,3	3 667,6
знос	1012	(2 666,3)	(2 948,6)
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	915,4	1 237,1
II. Оборотні активи			
Запаси :	1100	54 105,6	53 765,4
у тому числі готова продукція	1103	-	-
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	30 374,2	35 577,2
Дебіторська заборгованість за розрахунками з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	-	659,8
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	220,2	349,2
Витрати майбутніх періодів	1170	261,3	6,3
Інші оборотні активи	1190	3 601,0	796,0
Усього за розділом II	1195	88 562,3	91 153,9
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	89 477,7	92 391,0

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	900,0	900,0
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	71 582,8	69 826,7
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	1495	72 482,8	70 726,7
II. Довгострокові зобов'язання, цільове фінансування та забезпечення			
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	14 136,7	18 528,9
розрахунками з бюджетом	1620	1 271,4	1 294,1
у тому числі з податку на прибуток	1621	720,1	180,2
розрахунками зі страхування	1625	117,4	200,3
розрахунками з оплати праці	1630	166,2	230,1
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	-	-
Усього за розділом III	1695	15 691,7	20 253,4
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
Баланс	1900	89 477,7	92 391,0

2. Звіт про фінансові результати
за Рік 2021 р.

Стаття	Код рядка	Форма № 2-м Код за ДКУД 1801007	
		За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	248 801,4	186 245,8
Інші операційні доходи	2120	147,1	9,6
Інші доходи	2240	-	-
Разом доходи (2000 + 2120 + 2240)	2280	248 948,5	186 255,4
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(176 367,1)	(176 239,9)
Інші операційні витрати	2180	(79 651,4)	(1 582,3)
Інші витрати	2270	(-)	(235,1)
Разом витрати (2050 + 2180 + 2270)	2285	(256 018,5)	(178 057,3)
Фінансовий результат до оподаткування (2280 – 2285)	2290	(7 070,0)	8 198,1
Податок на прибуток	2300	(621,0)	(1 475,7)
Чистий прибуток (збиток) (2290 – 2300)	ЕП 2350	(7 691,0)	6 722,4

Керівник

Головний бухгалтер

(підпис)

(підпис)

Нагребецький

Ігор

Анатолійович Нагребецький Ігор Анатолійович

ЕП Кушнірина

Неля Степанівна Кушнірина Неля Степанівна

(ініціали, прізвище)

(ініціали, прізвище)

¹ Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

Appendix B

Додаток 1
до Національного положення (стандарту)
бухгалтерського обліку 25 "Спрощена фінансова
звітність"
(пункт 4 розділу I)

ДОКУМЕНТ ПРИЙНЯТО

Фінансова звітність малого підприємства

Підприємство	Товариство з обмеженою відповідальністю "АНТНП"	Дата(рік,місяць,число)	2023	01	01
Територія	Оболонський р-н м. Кисва	за ЄДРНОУ	35018273		
Організаційно-правова форма господарювання	Товариство з обмеженою відповідальністю	за КАТОТГГ 1	UA80000000000551439		
Вид економічної діяльності	Оптова торгівля напоями	за КОПФГ	240		
Середня кількість працівників, осіб	33	за КВЕД	46.34		
Одиниця виміру:	тис. грн. з одним десятковим знаком				
Адреса, телефон	вулиця Новозабарська, буд. 21/а, Оболонський р-н, м. КИЇВ, 04074		4623818		

I. Баланс на 31 грудня 2022 р.

Актив	Код рядка	Форма № 1-м Код за ДКУД 1801006	
		На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	255,3	213,1
Первісна вартість	1001	557,2	557,2
Накопичена амортизація	1002	(301,9)	(344,1)
Незавершені капітальні інвестиції	1005	16,1	105,8
Основні засоби :	1010	307,6	29,2
первісна вартість	1011	3 667,6	3 745,1
знос	1012	(3 360,0)	(3 715,9)
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції	1030	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	579,0	348,1
II. Оборотні активи			
Запаси :	1100	54 008,6	52 268,2
у тому числі готова продукція	1103	-	-
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	34 419,3	23 832,0
Дебіторська заборгованість за розрахунками з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	2 740,1	-
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	543,4	289,1
Витрати майбутніх періодів	1170	6,3	6,3
Інші оборотні активи	1190	-	4 042,0
Усього за розділом II	1195	91 717,7	80 437,6
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	92 296,7	80 785,7

Пасив	Код рядка	На початок звітного року	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	900,0	900,0
Додатковий капітал	1410	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	62 738,4	64 631,3
Неоплачений капітал	1425	(-)	(-)
Усього за розділом I	1495	63 638,4	65 531,3
II. Довгострокові зобов'язання, цільове фінансування та забезпечення			
III. Поточні зобов'язання			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	26 556,3	11 776,7
розрахунками з бюджетом	1620	292,0	1 411,1
у тому числі з податку на прибуток	1621	88,2	56,3
розрахунками зі страхування	1625	80,8	75,0
розрахунками з оплати праці	1630	222,8	222,2
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	-	-
Усього за розділом III	1695	27 151,9	13 485,0
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття			
Баланс	1900	92 296,7	80 785,7

2. Звіт про фінансові результати
за _____ Рік 2022 _____ р.

Стаття	Код рядка	Форма № 2-м Код за ДКУД 1801007	
		За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	241 447,3	248 801,4
Інші операційні доходи	2120	26,2	147,1
Інші доходи	2240	-	-
Разом доходи (2000 + 2120 + 2240)	2280	241 473,5	248 948,5
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(220 505,7)	(176 367,1)
Інші операційні витрати	2180	(17 546,0)	(79 651,4)
Інші витрати	2270	(-)	(-)
Разом витрати (2050 + 2180 + 2270)	2285	(238 051,7)	(256 018,5)
Фінансовий результат до оподаткування (2280 – 2285)	2290	3 421,8	(7 070,0)
Податок на прибуток	2300	(1 528,9)	(621,0)
Чистий прибуток (збиток) (2290 – 2300)	ЕП 2350	1 892,9	(7 691,0)

Керівник _____

Головний бухгалтер _____



(підпис)

(підпис)

*Нагребецький**Ігор**Анатолійович* Нагребецький Ігор Анатолійович _____*ЕП Кушнірина**Неля Степанівна*

(ініціали, прізвище)

Кушнірина Неля Степанівна _____

(ініціали, прізвище)

¹ Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад