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QUALIFICATION WORK

(EXPLANATORY NOTES)

OF GRADUATE OF ACADEMIC DEGREE
«BACHELOR»

THEME: «Organization of logistics customer service in the company»

Speciality 073 «Management»

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there are no borrowings from the works of other authors
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Kyiv 2024

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
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Факультет транспорту, менеджменту і логістики
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Київ 2024

NATIONAL AVIATION UNIVERSITY
Faculty of Transport, Management and Logistics
Logistics Department

Academic Degree Bachelor

Speciality 073 «Management»

Educational and Professional Program « Logistics »

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TASK

FOR COMPLETION THE QUALIFICATION WORK OF GRADUATE

Yelyzaveta Shevchenko

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1. Theme of the qualification work: «Organization of logistics customer service in the company» was approved by the Rector Directive №624/CT. of April 24, 2024.
2. Term performance of the work: from May 13, 2024 to June 16, 2024.
3. Date of submission work to graduation department: June 03, 2024.
4. Initial data required for writing the work: general information about customer service and logistics customer service, the statute of the LLC “Center Trans Service” information of the LLC “Center Trans Service”, production and financial indicators of the company LLC “Center Trans Service”, literary sources on information logistics and internal communication process, Internet source.
5. Content of the explanatory notes: introduction, the essence of the customer service and logistics customer service; the process of customer service in a company; existing approaches to improving customer service process; general characteristics of the enterprise LLC “Center Trans Service”; analysis of production and financial activity of the company LLC “Center Trans Service”; analysis of customer service process at the given enterprise; identification of disadvantages and possible directions of improvement of customer service process; recommendations for improving of customer service; economical effect from project proposed measures; conclusions and appendix.
6. List of obligatory graphic matters: tables, charts, graphs, diagrams illustrating the current state of problems and methods of their solution.

7. Calendar schedule:

№	Assignment	Deadline for completion	Mark on completion
1	2	3	4
1.	Study and analysis of scientific articles, literary sources, normative legal documents, preparation of the first version of the introduction and the theoretical chapter	13.05.24-16.05.24	Done
2.	Collection of statistical data, timing, detection of weaknesses, preparation of the first version of the analytical chapter	17.05.24-20.05.24	Done
3.	Development of project proposals and their organizational and economic substantiation, preparation of the first version of the project chapter and conclusions	21.05.24-26.05.24	Done
4.	Editing the first versions and preparing the final version of the qualification work, checking by standards inspector	27.05.24-29.05.24	Done
5.	Approval for a work with supervisor, getting of the report of the supervisor, getting internal and external reviews, transcript of academic record	30.05.24-02.06.24	Done
6.	Submission work to Logistics Department	03.06.24	Done

Graduate _____
(signature)

Supervisor of the qualification work _____
(signature)

8. Consultants of difference chapters of work:

Chapter	Consultant (position, surname and name)	Date, signature	
		The task was given	The task was accepted
Chapter 1	Associate Professor, Karpun O.V.	13.05.24	13.05.24
Chapter 2	Associate Professor, Karpun O.V.	17.05.24	17.05.24
Chapter 3	Associate Professor, Karpun O.V.	21.05.24	21.05.24

9. Given date of the task May 13, 2024.

Supervisor of the qualification work: _____ Olga KARPUN _____
(signature of supervisor) (surname and name)

Task accepted for completion: _____ Yelyzaveta SHEVCHENKO _____
(signature of graduate) (surname and name)

ABSTRACT

The explanatory notes to the qualification paper «Organization of logistics customer service in the company» comprises of 84 pages, 19 figures, 12 tables, 52 references and 3 appendixes.

KEY WORDS: CUSTOMER SERVICE, LOGISTICS CUSTOMER SERVICE, CUSTOMER SERVICE PROCESS, CORPORATE WEB SITE, CUSTOMER SATISFACTION, DEVELOPMENT, COMMUNICATION.

The basic principles of the customer service process are considered in the qualification paper.

The theoretical part covers the essence and process of customer service at an enterprise, existing approaches for its improvement. The analytical part is devoted to the analysis of financial and economic activity of LLC “Center Trans Service” and to identify problems of customer service.

The subject of the investigation is improving customer service at the LLC “Center Trans Service”.

The object of the research is the process of customer service and logistics customer service.

Methods of research are general scientific and special methods of scientific knowledge: dialectical analysis and synthesis (for comparing different approaches of scientists to the interpretation of the essence of concepts), abstract and logical analysis, as well as grouping, generalization, comparison, classification, methods of financial and economic analysis, SWOT analysis.

Materials of qualification paper are recommended to be used during scientific research, in the educational process and in the practice of specialists of logistics departments.

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NOTATION

WMS	– Warehouse management system;
ERP	–Enterprise resource planning;
RFID	–Radio frequency identification;
TMS	–Transport management system;
CRM	–Customer relationship management;
KPI	–Key performance indicator;
EU	–European Union;
LLC	–Limited liability company;
CTEA	–Classification of types of economic activity;
USREOU	–Unified State Register of Enterprises and Organizations of Ukraine;
COGS	–Cost of goods sold;
UAH	–Ukrainian hryvnia;
B2B	–Business-to-business;
IT	–Information technology;
ROI	–Return on Investment.

INTRODUCTION

Actuality of the theme. In the modern business world, gaining a competitive edge and improving operational efficiency depend heavily on providing excellent logistics customer service. Customer service in logistics is not just a supporting role; rather, it is a strategic requirement that affects customer retention, satisfaction, and overall business success. A number of significant current business trends and challenges highlight the theme's applicability.

Today's customers expect logistics services that are quicker, more dependable, and more transparent. They anticipate flexible delivery options, timely issue resolution, and real-time shipment updates. A logistics customer service that is well-organized and capable of promptly and efficiently attending to customer needs is necessary to meet these elevated expectations. Additionally, in a highly competitive market, superior logistics customer service can be a key differentiator. Companies that excel in logistics customer service can attract and retain customers more effectively, build stronger relationships, and enhance their brand reputation.

The relevance of the study of methods and tools is determined by the need to deepen the theoretical and methodological base and practical management of customer service in the company based on innovative technologies. In this context, the substantiation of directions for improvement of transportation customer service management based on digitalization and innovative technologies becomes important.

Theoretical and practical aspects of the matter were studied by such scientists as Philip Kotler, John Tschohl, David Jacoby, Ralph L. Day, Melnykova K.V., Vovk V.M., Radziyovska G., Ovcharenko A.G., Pazeeva G.M., Samchynska K.I., Gaydabrus N.V., Mazorenko O.V., Laguta Y.M. Roslancev D.M., Dudar T.G., Voloshyn R.V.

The purpose of the qualification work is substantiation of theoretical and practical aspects of customer service and logistics customer service in the company based on the implementation of new communication channel.

Achieving the goal of the qualification work conditioned the performance of the following tasks:

- research of the essence of customer service and logistics customer service;
- to single out existing approaches to improving customers service at the enterprises;
- provide organizational and economic characteristics of the enterprise;
- conduct an analysis of customers service process at the enterprise;
- to investigate the process of logistics customer service at the LLC “Center Trans Service” in the context of improving the communication channels;
- to provide an economic rationale for the proposed measures.

The object of the qualification work is customer service process at the enterprise.

The subject of the qualification work is customer service based on improvement approaches.

Methods of research. A complex of general scientific and special methods of scientific knowledge: dialectical, analysis and synthesis (for comparing different approaches of scientists to the interpretation of the essence of concepts), abstract and logical analysis (when substantiating and developing methodological approaches to the assessment of financial and investment potential), as well as grouping, generalization, comparison, classification, methods of financial and economic analysis, SWOT analysis, ABC-/XYZ-analysis.

Legislative and regulatory acts of Ukraine, resolutions of the Cabinet of Ministers of Ukraine, background information, textbooks and manuals, scientific research articles, information from Internet sources served as the information base of the conducted research.

The qualification work consists of an introduction, three chapters, conclusions, and references.

CHAPTER 1

THEORETICAL APPROACHES TO THE ORGANIZATION OF LOGISTICS CUSTOMER SERVICE OF THE COMPANY

1.1 The essence of the concepts of “customer service” and “logistics customer service”

Customers are the main elements of any type of business. It is quite difficult to overestimate the value of customers for any enterprise operating in any field. It is obvious that the customers are the main source of income and profit for the enterprise and more importantly of development of the company. However, not only do they act as a primary source of income by purchasing products or services, or provide sales growth over time, but they also help any business to keep and enhance its market presence and competitive edge.

They also provide an opportunity for business development by giving the feedbacks and showing or not showing such a thing like brand loyalty. Customers are able to be the driving force for product or service improvement. According to the customer’s positive or negative experience and suggestions, enterprises can identify the possible areas for improvement and innovation. The provision of feedback is necessary for a company to stay competitive and meet all the time changing market demands and customers’ requirements. It becomes possible for companies to adjust their offerings according to the customer needs and raise overall customer satisfaction score.

Moreover, satisfied customers tend more to be loyal to a brand and repeatedly choose the products or services of a particular company, rather than competitors. Not only will it lead to a steady revenue stream but also result into brand advocacy. The loyal customers are very likely to recommend particular business to friends and

family, colleagues or anyone interested, that will possibly become new customers of a business, without additional market costs.

Customers of can be divided into three equal categories that provide the companies with needed results (Fig. 1.1).

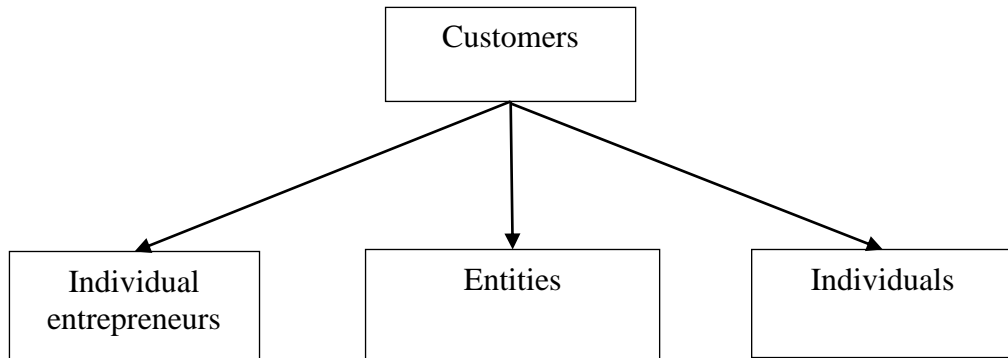


Figure 1.1 – Types of customers

Source: [2; 3]

Despite the fact that the customers are all different in its legal form, the requirements that they have and their expectations that should be met, they all have one common thing, that is being the resource of revenue and profit for the company.

Thus, understanding and satisfying customer needs should be the main focus of any enterprise that is willing long-term success and sustainable development.

In today's competitive environment, where customers have a broad pool of choice to choose from, companies should pay special attention to the formation and maintenance of relationships with customers. Logistics companies are not an exception for this rule. Customer service has to be on top level in order to stand out among fellow competitors.

The basic reasons for implementing customer service process at any enterprise is to meet customers' requirements and to build solid customers' loyalty and relationships.

That is why it is crucial to understand the concept of customer service and logistics customer service.

It is rather challenging to give one precise definition for such a broad type of activity as customers service. In general, customers service is the guidance, help or support provided by a company to the customers mainly before, during and after the purchase of the product or service utilization. A few well-known specialists in marketing and provident specialists in customer service have given their own definition of the customer service based on the practical experience and theoretical knowledge gathered over the flow of their careers (Table 1.1).

Table 1.1 – Definitions of customer service

Author	Definition
1	2
Philip Kotler	“... a set of auxiliary services accompanying the main service or product...”
John Tschohl	“...fast, honest, comprehensive help and problem solving...”
David Jacoby	“...providing assistance or instruction before, during and after the purchase...”
Ralph L. Day	“Customer service implies activity additional to the main service accompanying the sale of a product or provision of a service.”

Source: [3]

Even though all the definitions are not the same, they once again focus on help and set of measures aimed at fast and comprehensive response to customers’ needs before, during and after the purchase or utilization of services.

The latest development of the customer service has been noted in the last decade, mainly connected with usage of social networks. Nowadays people spend more and more time using different social media websites like “Facebook”, “X”, and the companies also use it as a direct channel of communicating with customers.

Even though the whole process of customer service has undergone a great way of establishing and developing, it is to be believed, that it will only continue to evolve and find new ways to benefit the business (Fig. 1.2).

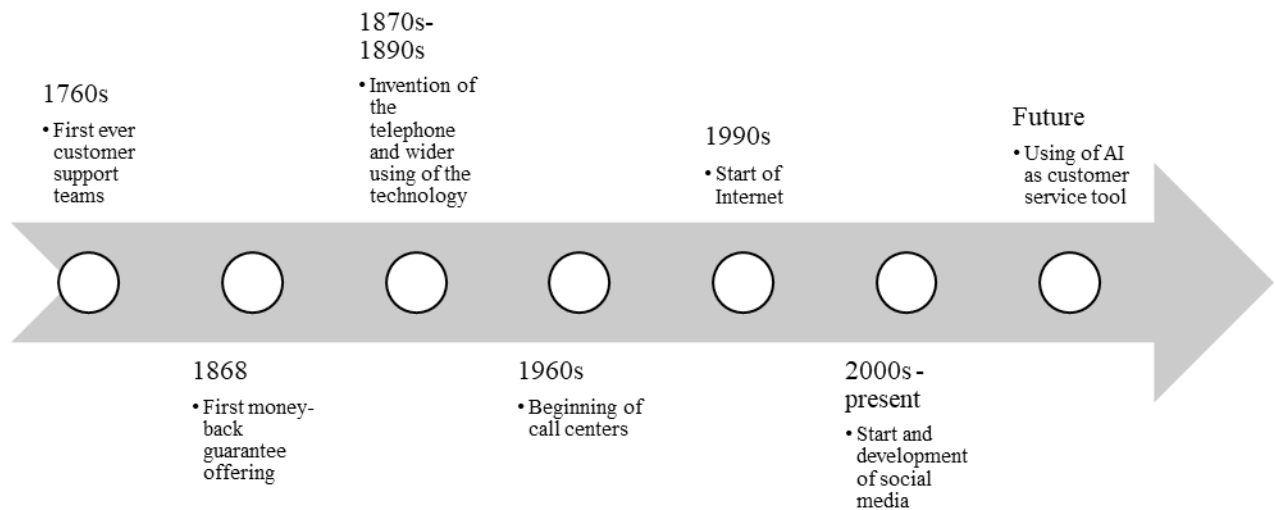


Figure 1.2 – The evolution of customer’s service

Source: [4]

At the same time, logistics customer service is subtype of customer service, since it is narrowed by the company’s activity.

However, logistics service is a set of services performed during direct delivery of commodities to customers at the final stage of the transport chain, while customer service is a process of creating significant benefits that include added value while providing cost-effectiveness in the supply chain. To sum up both definitions, it is possible to tell that logistics customer service is a set of logistics operations with material, informational and financial flows that provide the highest score of customers satisfaction during managing logistics flows. The set of logistics operations also meets the criterion of optimal logistics costs and provide the company with competitive advantages among its competitors [5].

Now the necessity of logistics customer service is much higher than ever. There could be a few reasons for this. For example, the demands and wishes of customer are always changing and growing [6]. After the COVID-19 pandemic the logistics industry has completely developed to the new level because the customers expect more and also demand more. The world will definitely not go back to the way it was only five years ago. Moreover, products become less and less different,

especially since the company operate in the same field. However, even though all the companies present at the same market can not show a great range of customers services options, it is still a unique and complex system at every enterprise that ensures it financial stability. In order to understand the essence of the concept of logistics customer service it is necessary to dig into its elements (Fig. 1.3).

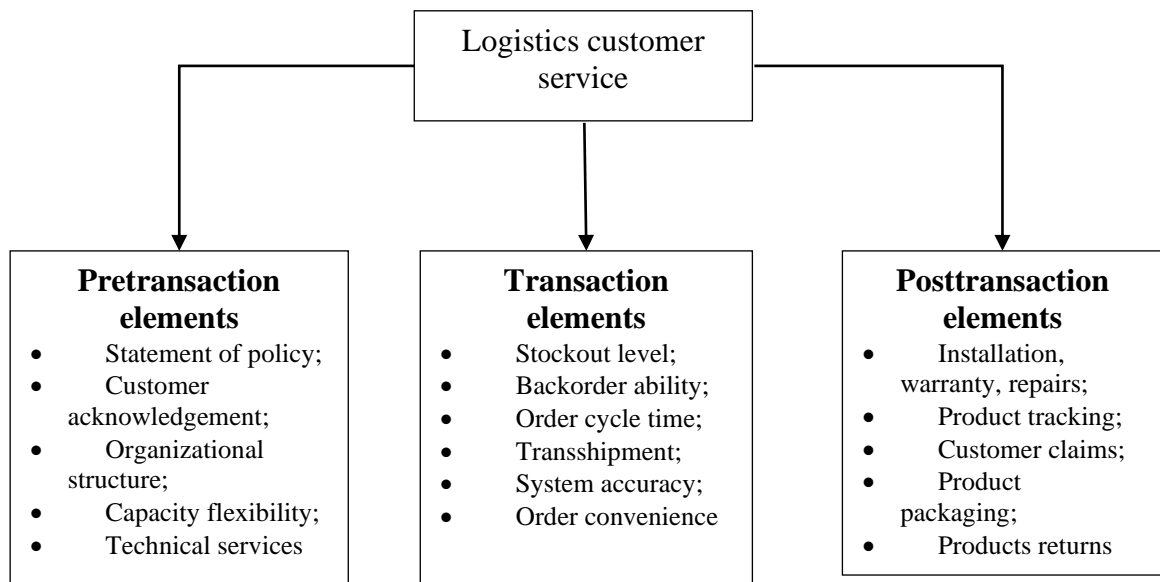


Figure 1.3 – Elements of logistics customer service

Source: [7]

Here it is possible to see that the main goal of pretransaction parts is to create a positive environment for customer service. These elements give the explanation about tactical and operational sides of customer service processes at the company. This sector is especially important for reverse logistics processes.

Meanwhile, transaction elements are basically everything from the moment the order is received until the delivery to the final consumer. At this stage, the enterprise is mainly focusing on packing, transporting, storage is needed of the order both timely and cost effectively.

Last but not least, posttransaction elements represent the services that are needed to support the product brand afterwards, or to help customers with defective products or wrongly operated services, or provide return policy, or handle complaints, claims, etc.

1.2 Study of the company's customer service process

To start with, the core of the logistics system of enterprises is logistics customer service process. Within the operations of logistics transportation systems, the concept of logistics customer service is crucial. The supply chain's overall scope serves as the foundation for this idea. Historically, it has been challenging for supply chain participants to specify their part in the overall end-user customer service provided [8].

A greater understanding of "their role not only with reference to trading partners but also to the end customer and at the point to the fact that logistics customer service in the supply chain functions as communication vessels" is, nevertheless, the growing trend.

The term "customer service" encompasses a wide range of activities, from after-sale maintenance to product availability. From a logistics standpoint, supply chain operations and all other logistics-related activities culminate in customer service.

It is possible to specify two parts of customer service (Fig. 1.4). Combined they present effective and efficient logistics customer service.

As it was previously mentioned, customer service is a complex activity system that includes all interactions between the company and its customer. Studying the company's customer service is a necessary step for successful activity of any company in the market.

First of all, it allows the management to see the advantages and disadvantages in existing processes of customer service. Thanks to this, it is possible to find the areas that need improvement and further development to provide high level of customer satisfaction. Research on the customer service process is also helpful in a way to better understand the requirements and expectations of the customers. The more prepared the company is for the market demand – the more likely are the customer to come back to the company. Continuous research of the customer service

process also allows to optimize the utilization of company's resources, that leads to cost saving and rises the effectiveness of the operations.

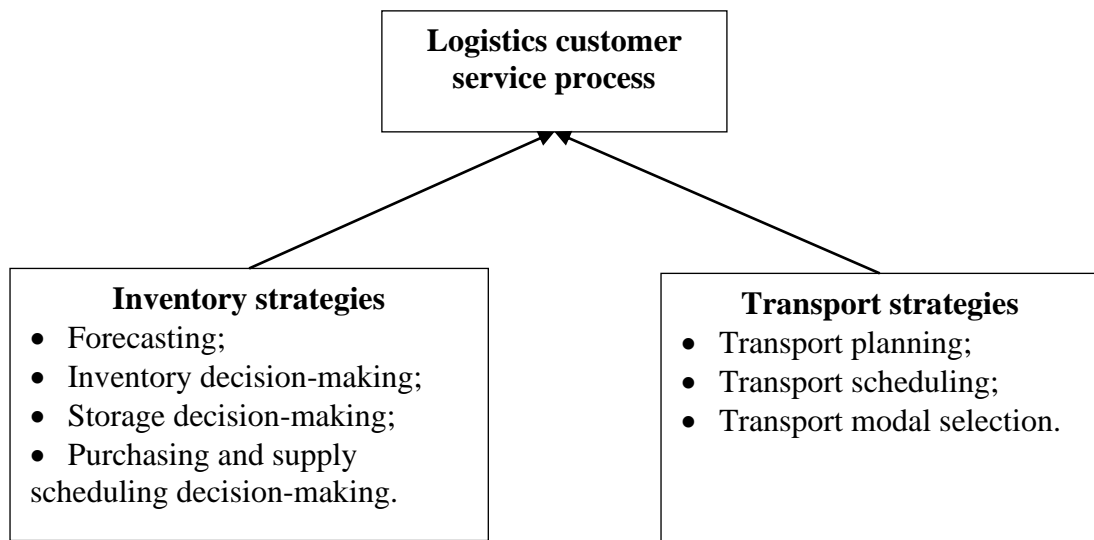


Figure 1.4 – Elements of logistics customer service process

Source: [9]

Even though, the customer service process is individually tailored for every company, it is still believed that there is a common logistics system of an enterprises in limits of which there is a unified operation list that represents common customer service.

In order to present a common logistics system, it is presented in a simplified way, mentioning the main processes, such as getting an order – supply – manufacturing – transportation – distribution – delivery of the order (Fig. 1.5).

However, it is still possible to narrow down the particular operations happening in such a logistics systems. The listed operations are also rather common and are used by the majority of the companies. Although, there may be differences in how it is operated from company to company.

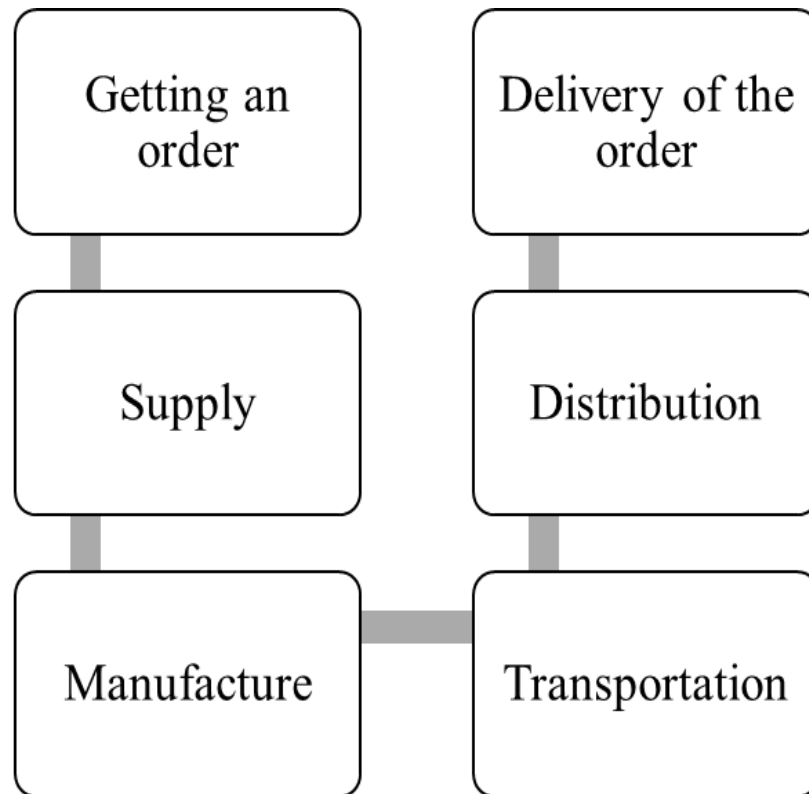


Figure 1.5 – Logistics system of enterprises

Source: [10]

The presented list of the operations (Fig. 1.6) shows rather a detailed process of logistics customer service. From the point of getting an order up until the fulfillment of the order and final delivery, such schemes are present at all companies that want to get better financial results and more important satisfied customers. Of course, not only this algorithm is a driving force of the result, however, it is extremely important to have logical and step-by-step system in order to provide the best possible result.

Receiving orders as the first step of the process is the first communication that happens between the customer and the company. The customer has done some research about possible choices among the presented companies in the market, it has still chosen the given company thanks to, for example, previous experience or recommendations. The initial information is discussed at this stage and whether or not the following business activity is possible.

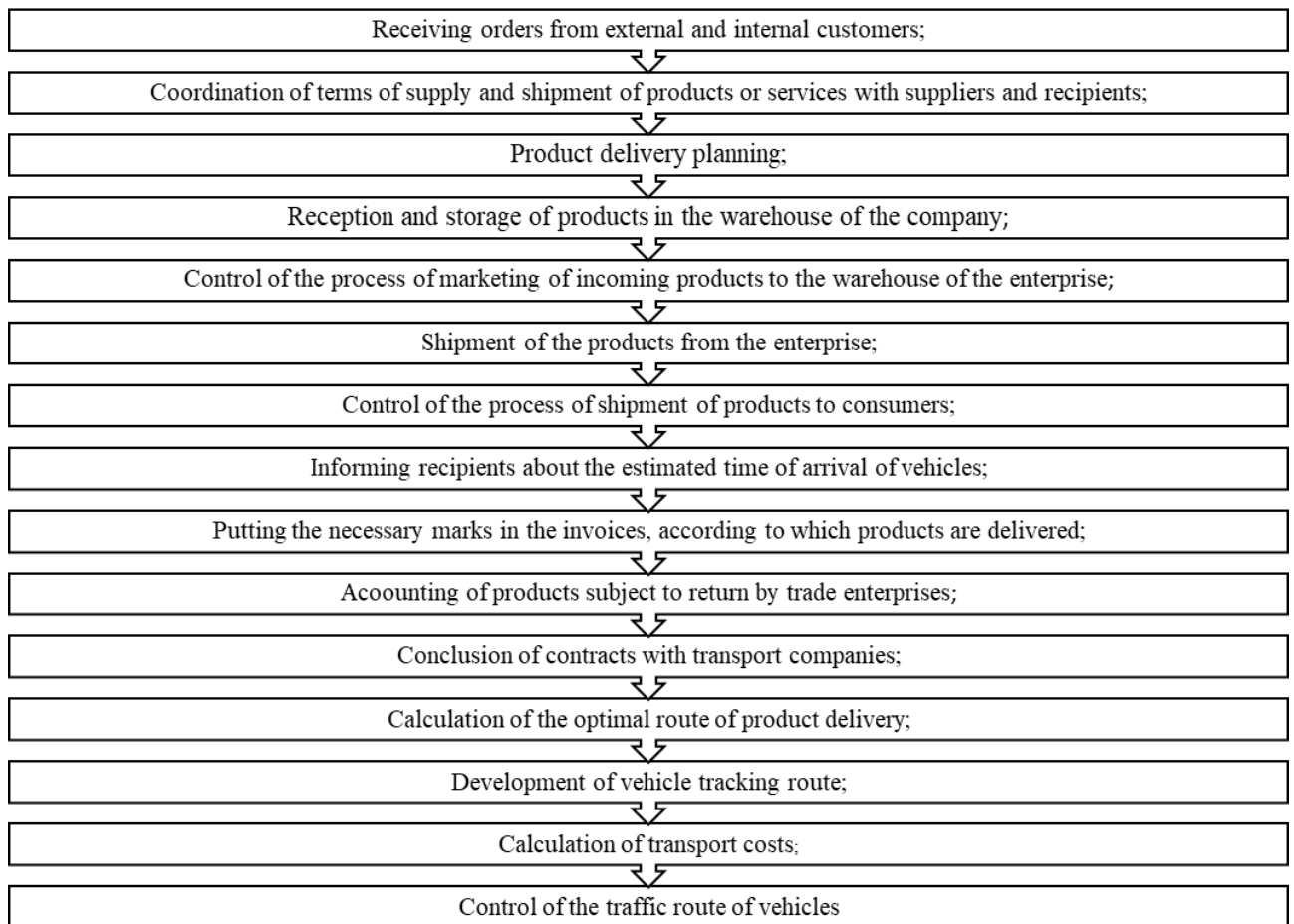


Figure 1.6 – Unified list of operations in logistics customer service process

Source: [11]

Coordination of the terms is the second stage where it is already confirmed that both the company and the customer are ready to work together. It is still a formal stage where both sides are discussing possible variant of fulfilling the order, the conditions of shipment. Both sides take legal actions and more likely sign official document that is the guarantee for the both sides of the deal.

Product delivery planning step is already an internal process of the enterprise. The management looks for the algorithm that is used mainly in the given conditions or builds a new strategy if it was not needed yet. Product delivery planning is the stage where the enterprise needs to come up with the most cost-efficient solution that provides the best service for the client. It is important to work in favor of both sides, but still keep balance.

Reception and storage of the products at the company's warehouse is an important step of the customer service, that influences the efficiency and timeliness of product delivery to the final consumer. If the process of reception and storage is well-planned and takes place without any issues, it is possible to assume that it will affect customer satisfaction rate positively by timely and high-quality delivery. It will also help minimize the costs and damage rate during the storage. As well as other processes in customer service, this high quality of reception and storage of goods will allow not only to keep the old customers but also to attract new ones, as well as enhance the brand image at the market.

Control over the placing of the products may be one of the key elements of the process. The level of persuasiveness and accuracy of the given step affect not only promptness and accuracy of the order realization but also general effectiveness of the firm's logistics system. A well-designed control system guarantees less loss, lower risk of product damage, and higher customer satisfaction as well. Even though, it is obvious, that every presented step of the customer service process has its outlined algorithm, it is worth to look though the algorithm of the placing the products more carefully, since it is mainly responsible for the final outcome of the system (Fig. 1.7).

Another step in the process is shipment of products from the enterprise. This procedure entails getting goods ready for shipping, creating orders, packing cars, and handling necessary paperwork. An efficient shipment organization reduces the possibility of delays and damage while guaranteeing prompt and high-quality delivery of goods. For this step the companies are very likely to use different systems, for example, such technologies as WMS are used for automatization of the processes and cutting the costs. The enterprises also show tendency to lean into using of the ERP-system integration for synchronization of data about the order and shipment, as well as RFID- tags for accurate tracking [13]. The effective process of shipment of products may help the enterprise to cut on the time of preparation of shipment and to optimize the utilization of the warehouse space and more importantly raise the level of customer satisfaction due to reliability and transparency of the process.

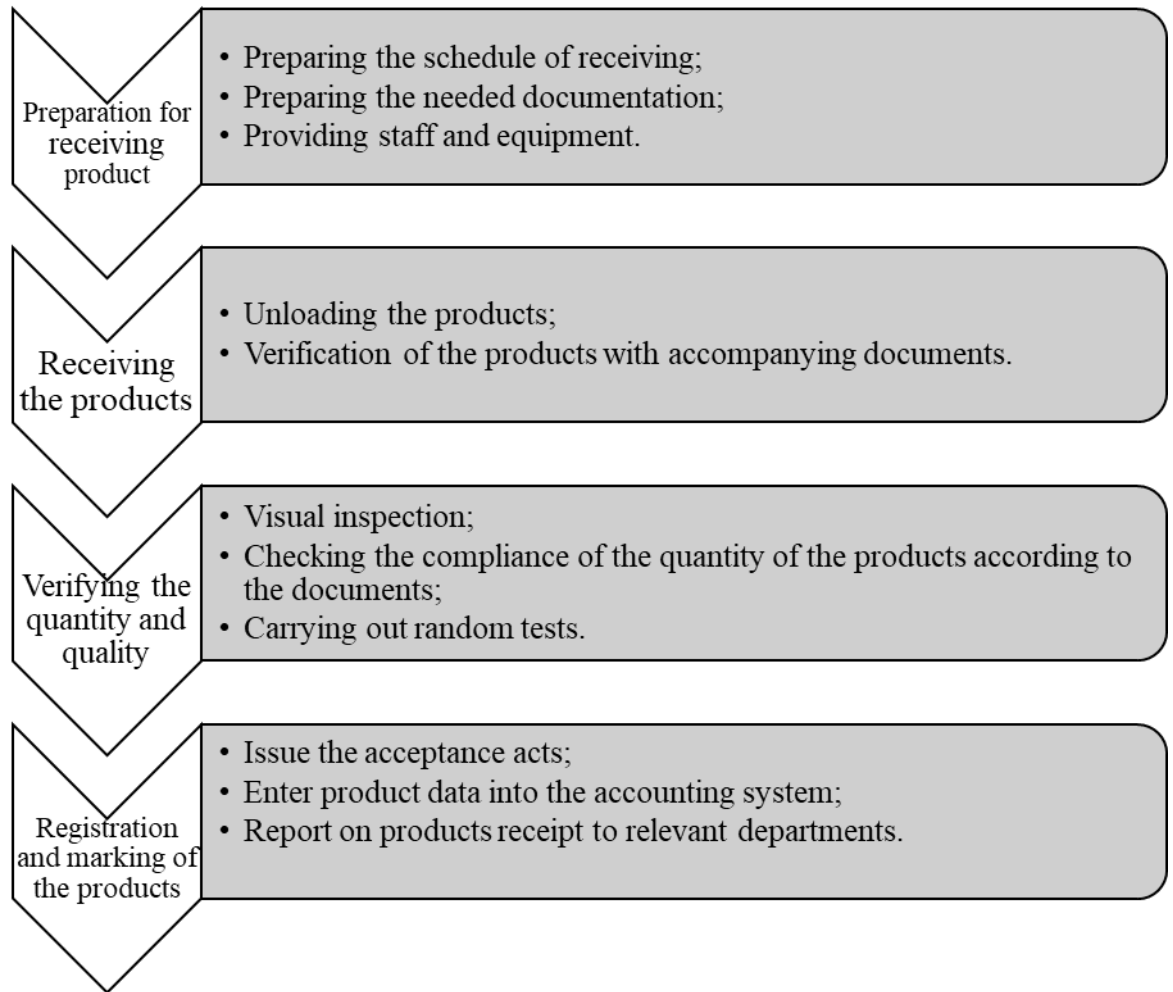


Figure 1.7 – Step by step algorithm of placing the products at a company’s warehouse

Source: [12]

One of the most important aspects of logistics customer service that impacts the promptness and caliber of goods delivery is the management of the product shipment process to end customers. The success of the business in the marketplace and overall customer satisfaction are dependent on how well this process works. Monitoring every stage of the process, from order preparation to delivery, is part of shipment control to guarantee that quality standards and customer requirements and expectations are met.

Informing the customer about the time of delivery counts obviously as a direct communication with customer. Even though the company has an approximately

planned schedule for the shipments and deliveries, it is still important to at least inform the customer about the time of delivery or it would have been even better to take into consideration the preferred time of the delivery. It would be highly appreciated by the customers.

Marking the invoices is a crucial step that ensures accurate and efficient delivery of products. Not only for the company but also for the customer is it important to correctly identify the quantity, product codes, if any, delivery address, special instructions, and conditions of shipment. It is also necessary to keep a copy of the marked invoice for the records. This will be useful for tracking purposes and for resolving any potential discrepancies or issues that arise.

Accounting of products subject to return is an important process for ensuring the exact volume of commodity values and financial transactions. This process includes several stages, such as making a decision to return to event processing and updating records in difficult conditions. In this case, the customer must also be informed when the products have been returned and when the return has been processed. It is necessary to conduct a survey and get feedback on the reasons of returning the product. It would be helpful for improving the quality of both products and services and increase the quality of customer service, which is the main goal.

Conclusion of contracts with transport companies is a vital element of logistics customer service, for such elements as reliability and efficiency depend on it. Taking into account various requirements for the transportation of different types of goods, contractual relations with transport companies must be clearly regulated to ensure that all conditions and requirements of customers are met. The key elements of this stage are description of the services, tariffs and payment conditions, duties and responsibilities of both sides, insurance, confidentiality, due date of the contracts and problem-solving approaches. The given process requires careful planning, analysis and negotiation to ensure that all customer requirements and expectations are met. Effectively concluded contracts help increase the level of customer satisfaction, optimize logistics processes, and strengthen the company's reputation [14].

One of the most important steps in providing the client with logistics services is calculating the best route for product delivery. This procedure has the benefit of lowering transportation expenses, enhancing delivery effectiveness, and satisfying client demands. Logistics companies can minimize their environmental impact, cut down on fuel and vehicle maintenance expenses, and shorten delivery times by implementing route optimization. In this process companies can also include the utilization of TMS – transport management systems, which work alongside WMS in order to make the route planning and optimization automated. Moreover, the algorithms of machine learning also help to forecast the time of delivery that will be additional advantage from the customers' point of view. As it was slightly mentioned before, this step has an additional possibility of attracting new customers and maintaining already existing customer market by increasing the environmental awareness of the business. This step helps the companies to decrease the level of CO² emissions, which is a clear indicator of sustainable business [15].

Development of vehicle tracking route is the following step after calculation of the optimal route. It keeps the steady strategy that was given previously on cutting costs, reducing the delivery time, raising the quality of indicator.

Calculation of the transport costs is a vital step for the company. As it was mentioned previously, the companies, nowadays, tend to pay more attention to cutting costs strategies. The right approach of the company to the matter of calculating the costs allows the enterprise to provide competitiveness, optimize the costs and once again raise customers satisfaction rate. At this stage the company particularly takes into consideration different types of costs (Fig. 1.8).

For accurate calculations of transport costs the enterprises may also use different methodologies of calculation. Normally, three methods are the main to be considered:

- route method – analysis of the most optimal route, its distance, and calculating the cost by multiplying the distance by average fuel consumption and its cost;

- time method – calculating the time of loading, transportation and unloading as well as all the preparation operations, and calculating the total costs by multiplying total time by the driver’s wage rate;
- method of calculation per unit of product – it is calculated by dividing total costs by products quantity.

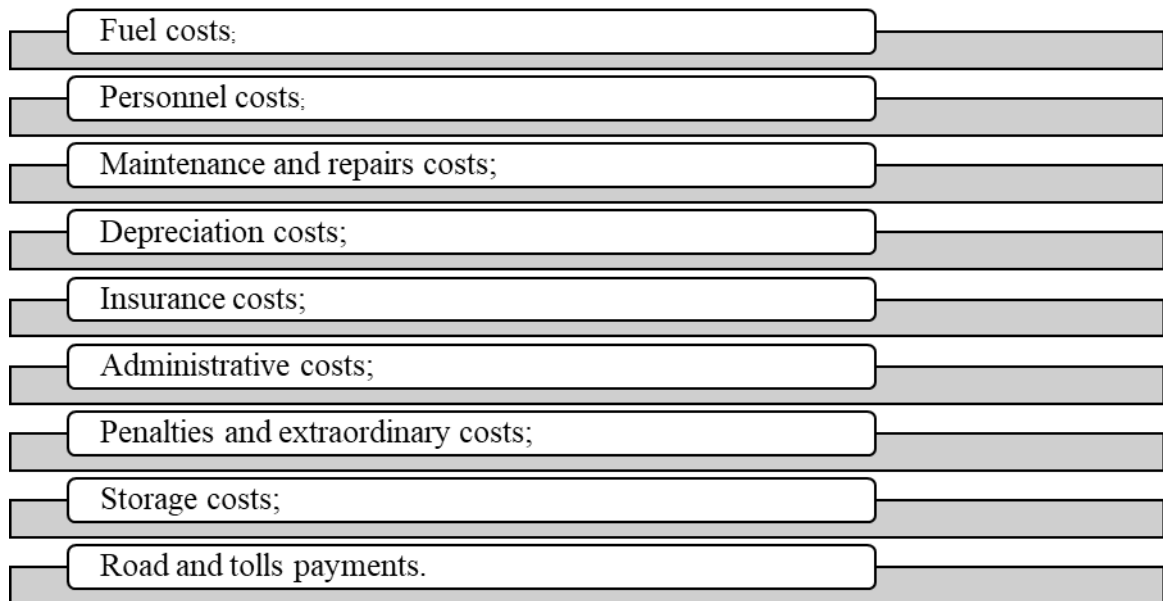


Figure 1.8 – Types of costs

Source: [16]

This significant step helps the company not only to offer competitive prices for its services, but also shows clear algorithm of the price creating process. The customers are able to see the structure of the price that they pay.

Even though according to the scheme control of the traffic route of vehicles is listed as the last process, there are still operations happening after that, just outside of the logistics system of the enterprise. This step allows to conduct statistical research and give updates on road situation and the route optimization. Even though the route calculation and route development are normally happening before this stage, it is impossible to know for sure what is happening outside on the road. There is always a chance of traffic jam, road accident, bad weather conditions, repair works and other

phenomenon that could affect the transportation process. By controlling the traffic route, it is possible to give updates on the current situation and to introduce the necessary changes to already existing routes. At this point it is also likely to use GPS-trackers and TMS to track the real-time movement and to manage the vehicle, as well as give the recommendations to a driver. Not only does it contribute to cost-cutting strategies or transparency of the process or raises the satisfaction rate of the customers, it also prevents any possible accidents such as thefts and losses due to the uncontrolled circumstances.

It is also possible to analyze the process of logistics customer service not only from a point of logistics system of the enterprise. For example, looking into process of logistics customer service from the point of process approach does not make much difference to already presented logistics customer process. However, in this case, process of logistics customer service is a result of interaction between the customer and a seller with different level of activity and involvement at different stages [17].

Such processes are named according to these characteristics as preparation for acceptance and realization of the order; communication with a customer; internal communication, preparation of the product; delivery; payment services; installation of the product; warranty services; complaints handling; return policy; policy of return packages. However, the named processes do not provide specific steps in logistics customer process [18].

1.3 Existing approaches to improving the customer service process

Outstanding customer service is a crucial differentiator that determines a company's successful operation or its failure in today's competitive business environment. Businesses constantly look for methods to improve and enhance their customer service procedures as they work to meet and surpass customer expectations and market requirements and standards [19]. Throughout the timeline of development

of customer service industry, numerous strategies have been created and put into practice to raise the standard, efficacy and efficiency of customer service.

These methods cover a wide range of tactics, such as implementing customer-centric organizational practices and especially utilizing cutting-edge technologies. Companies looking to improve customer satisfaction, cultivate loyalty, and streamline their customer service procedures must comprehend and assess these current approaches. It is vital to know and understand what tried-and-true techniques and cutting-edge innovations companies use to improve their customer service operations, offering a thorough rundown of the instruments and procedures that result in better customer experiences.

It is worth mentioning that with further development of new technologies and creating innovative high tech, the companies will only put more effort into coming up with new approaches of handling customer service [20].

To begin with, as it was mentioned, the implementation of the advanced technology will only grow and will show impressive results for customer service segment of the companies' operation. Already now the trend for CRM systems, automated tracking, artificial intelligence and chatbots has been present for the last couple years, it has significantly improved the overall experience of customer service.

Firstly, CRM is generally a program that optimizes all processes and operations, connected with interaction between company and customers by storing, structuring and managing data [21]. The CRM-systems nowadays normally have a few parts, that are responsible for different kinds of data and tasks (Fig. 1.9).

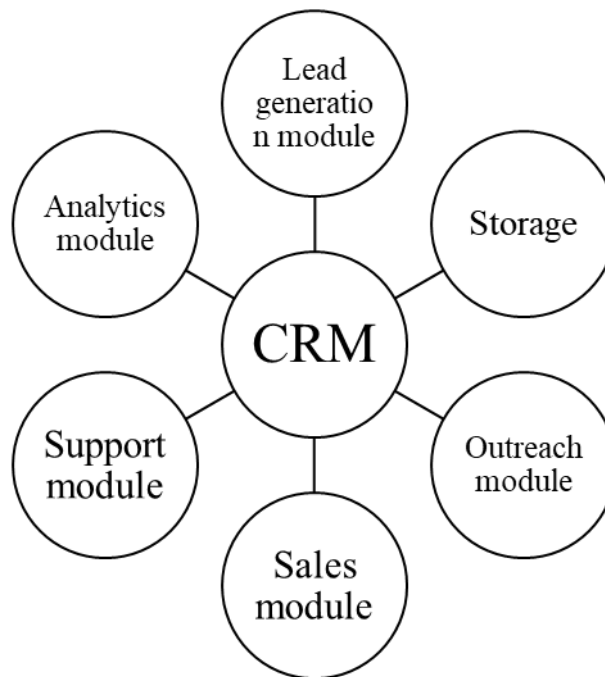


Figure 1.9 – Structure of CRM-system

Source: [22]

Nowadays there are two classifications of CRM. However, the most common classification divides CRM-systems according to the system of relations with customers. They are:

- operational – the main goal of such systems is to optimize the working processes;
- analytical – the main purpose is to provide customers with high-quality services on the basis of collecting and analysis of data;
- collaborative – they are used for coordination of sales processes, marketing and customer service.

Another innovation that becomes to be widely used now is automated tracking and notification system. Now this is one of the most effective and impressive approaches in customer service. This technology allows companies to track orders in real-time regime, provide updates for customers on the status and geographical position as well as the conditions in which their product is. The introduction of this technology has already shown numerous advantages and positive result in customer service.

First of all, there is a full transparency between the company and customers. It completely destroys the barrier of not knowing and demonstrates the customer real-time information about their order. It raises the trust level and normally leads to the financial improvement at the company.

This technology also helps the support centers of the companies. When the customers have automative access to the up-to-date information, they have no need of contacting support centers. This gives the support centers an opportunity to focus on the other workload like complaints, replying to perspective clients or solving any other kind of issues.

The speed and effectiveness are probably the main two indicators that are in the pool of interest of any customer. Here the automated tracking and notification has the biggest advantage from the customers' point of view. Supposedly they are more likely to choose an option where their request is fulfilled as fast as possible.

Chatbots have been used already for quite some time by many companies, no matter big or small. They are quite convenient to collect quick and direct response from customers as well as to give the answers for the most common questions. The biggest advantage of the chatbots is that they are automated and are programmed in such a way to guide the customer through different categories until they find the necessary information or decide to call or write an e-mail to the company. It is also time saving technology for both, customers and companies [23].

However, there is a disadvantage of limited information pool. It is difficult to put all the possible information on all matters in single chatbots without making it hardly to reach or overloading the interface. In the case, when the request of the customer is individual and cannot be labeled as a common issue or a question, they still have to contact the company's representative or support team directly.

Another approach that has been used since the beginning of the customer service is employee training and development. Even before high-tech innovations and automated technologies people understood that the main way to increase customer satisfaction is by training employees and developing their skills and qualifications. Investing in the training and development of employees enhances not only the

productivity of their work but also helps to create a satisfying customer experience [24].

Obviously, the main advantage of this approach for the company is increasing the professional competence. Such tendencies as regular training provide employees with new knowledge and skills, that allow them to more efficiently perform their tasks and duties and solve customer problems.

However, in order to understand the working potential of the employee it is necessary to distinguish and rate the psychophysiological potential for engaging in socially beneficial activities; chances for regular social interactions; potential for creating novel concepts, techniques, or imagery; rationality of conduct; and availability of the information and abilities required to carry out specific tasks and jobs.

Another aspect influenced by the staff training is increased employee motivation. The employees are very like to feel supported by the company, when engaging into the training program provided by the company. It shows that the management is ready to invest into new knowledge of its workers rather than hire new people. The employees also feel more confident in their work when the qualifications and knowledge is increased not only by the individual work but also help provided by the enterprise [26].

Reduction of employee turnover is one of the managerial indicators of the company that the company want to support. Hiring new individuals may become a problematic issue when it comes to the training and educating new employees in already long-existing working environment of a particular enterprise. That is why the best possible solution could be investing in employee training.

There are different types of possible training end educational process. The company could use each of them independently, but more often they use a combination, that is supposed to give the best results. The main aspects of teaching and development of employees at an enterprise could be: regular seminars and workshops, online courses or educational platforms, coaching, evaluation and direct feedback.

The approach that is one of the most effective among the customers is enhance communication channels. Modern communication channels offer ease, accessibility, and flexibility in the way that customers and businesses interact, making them a crucial component of any strategy for enhancing the customer service process. By utilizing a variety of communication channels, you can enhance the overall quality of service and cater to the needs of distinct customer segments.

One of the most recent and widely used approaches is omnichannel logistics. Using every available sales channel and communication channel, fully integrating them, offering the same selection and prices across all sales channels, accepting payments through any method, and maintaining a single database of customers' preferences are all part of an omnichannel strategy. Channels for interacting with customers include emails, social media, mobile applications, websites, service terminals, and physical retail locations. Without a well-established logistics system, omnichannel retail is unfeasible because the customer needs to receive the goods precisely when they are supposed to and at the level of service that was promised to him right away, regardless of the channel [26].

At the same time, it is important not to confuse omnichannel and multichannel logistics. The only same characteristic of the both systems is that they both include suggesting products and services through various channels. Although, channels of multichannel system work independently one from another, while in omnichannel system they sum up all the inventory, order fulfillment processes, customer service operations together (Fig. 1.10).

Such a technology provides higher level of accessibility, speed and flexibility of the enterprise. Customers are more satisfied because they can select the most convenient method of communication from a variety of available channels offered by the company. It also allows to quickly react and reply to customers' requests and solve the possible issues in real-time regime. Multimodal communication channels also provide more effective and convenient communication with clients that helps to minimize misunderstandings and problems.

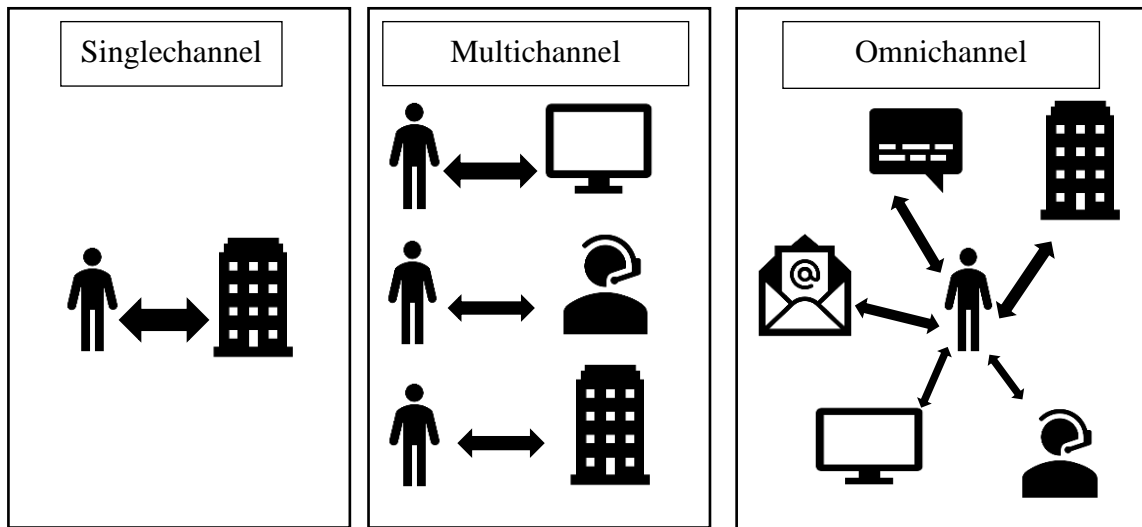


Figure 1.10 – Schemes of singlechannel, multichannel and omnichannel logistics

Source: [27]

In the last years it is possible to witness the rising of another megatrend that becomes one of the key approaches to logistics customer service, especially in Europe. Focus on sustainability nowadays is becoming bigger and takes more space in everyday routine and company's operations. That is the reason why logistics of circular economy gained so much attention.

This particular business model enables companies to utilize resources as long, as it is possible, in contrary to already long existing business model of “get – utilize – get rid of”. The concept of logistics of circular economy allows companies to pay more attention to the sustainability issues that have greatly risen in the last few years. It gives an opportunity to solve current environmental issues as well as the problem of resource shortage. The rule of 3R lies in the basis of the concept. The rule identifies as “reduce, reuse, recycle”. The given concept is implemented at the beginning phases of the planning and development of the products. Reverse logistics is a key element of this approach. Logistics of circular economy is only possible to implement with the condition of collecting the products and its transportation to the

central point, where they will be reproduced, reconstructed or utilized once again, or recycled [28].

By focusing on sustainable practices, the company is able not only to cut on costs by route optimization and utilization of energy saving vehicles, but also to improve company's reputation. Adopting eco-friendly procedures enhances the company's reputation, which draws in more clients who respect sustainability. It also provides a specific competitive advantage by investing in innovative processes and technologies.

To talk particularly about the logistics customer service in Ukraine, it is needed to say about the European tendency and strategy of Ukraine to fully enter European economic space and follow European standards of customer service. Eurologistics has become an independent area of activity, that combines the requirements for all transport companies operating in the European are, as well as transport policy of the EU. The main task of eurologistics is to design the introduction and control over a system common to European states, which will move and accumulate products and involve physical flows as well as information and financial flow.

Since the interaction between Ukraine and EU member states becomes only greater and tighter, the demand also becomes only greater considering transportation between the states. So, for a few years already, the companies have paid great deal of attention to building connections, supply chains with European countries to satisfy customers' requirements [29].

Chapter 1 summary

The main objects of study in the Chapter 1 were concepts of "customer service" and "logistics customer service". After thorough research, it is possible to conclude, that customer service is the guidance, help or support provided by a company to the customers mainly before, during and after the purchase of the product

or service utilization, while logistics customer service is a set of logistics operations with material, informational and financial flows that provide the highest score of customers satisfaction during managing logistics flows.

After giving definitions and conducting research on the two concepts, there was done an analysis of customer service process. It was collected in a process description, including such steps as receiving an order; coordinating of terms of supply and shipment of products or services with suppliers and recipients; products delivery planning; reception and storage of products in the warehouse of the company; control of the process of marking of incoming products to the warehouse; shipping of the products from the enterprise; controlling over the shipment of products to consumers; informing recipients about the estimated arrival time; putting necessary marks into invoices; accounting of products subjects to return; conclusion of the contracts with transport companies; calculation of the optimal route; development of vehicle tracking route; calculation of transport costs and control of the traffic route of vehicles.

There was also an analysis on existing approaches of improving customer service process. Such approaches as CRM-systems, automated tracking and notification systems, chatbots, employee training and development, enhanced communication channels, particularly omnichannel system, logistics of circular economy and logistics customer service according to the European standards.

CHAPTER 2

ANALYSIS OF THE ORGANIZATIONAL AND ECONOMIC CHARACTERISTICS OF THE COMPANY'S CUSTOMER SERVICE MANAGEMENT

2.1 General characteristics of the activity of the enterprise LLC “Center Trans Service”

The base for the writing of the explanatory note was limited liability company “Center Trans Service”, which offers a wide range of logistics services. Limited liability company “Center Trans Service” is a responsible tax payer according to the third group of the Register of single tax payers. It was established in 2016 based on the decision of the founder. The address of the enterprise – Ukraine, 08104, Kyiv region, Kyiv-Sviatoshyn district, Myrotske, Tsentralna street, 1.

Limited liability company “Center Trans Service” was founded on the grounds of and is operating according to the Commercial Code of Ukraine, the Civil Code of Ukraine, the Charter of the enterprise and its Regulations [30].

LLC “Center Trans Service” is an independent legal entity, and the liability of the owners of the ownership interest for the company’s debts and obligations is limited to the amount of the contributed capital. LLC “Center Trans Service” operates on the principles of self-sufficiency and self-financing, fulfilling the goals and objectives defined by the founding documents.

The official data of the given enterprise are entered in the Unified register of taxpayers and is presented below (Table 2.1).

The objective of foundation of the LLC “Center Trans Service” back in 2016 was to capitalize on the growing demand for supply chain solutions in areas such as e-commerce, manufacturing and agriculture.

Table 2.1 – Generalized data of LLC “Center Trans Service”

Content of necessary information	Information about a specific enterprise
1	2
1. Full name of the enterprise	Limited liability company “Center Trans Service”
2. Shorten name of the enterprise	LLC “Center Trans Service”
3. Date of registration of the enterprise	Certificate of state registration 28.03.2016
4. USREOU code	40372626
5. The size of the authorized capital	10 000,00 UAH
6. Organizational and legal form of the enterprise	Limited liability company
7. Form of ownership	Private ownership
8. Juridical address of the enterprise	Ukraine, post index: 08104, Kyiv region, Kyiv-Sviatoshyn district, Myrotske, Tsentralna street, 1
9. Subordination of the enterprise	Constitution of Ukraine, Economic Code of Ukraine, Tax Code, Laws of Ukraine, Acts of the President of Ukraine, the Cabinet of Ministers of Ukraine, internal rules, regulations and other acts of the Company
10. Type of activity	Main Code CTEA 52.29 Other auxiliary activities in the field of transport; 49.41 Freight road transport; 52.10 Warehousing; 52.24 Transport handling of goods; 68.20 Leasing and exploitation of own or leased real estate [3].
11. Organizational structure of the enterprise	Linear-functional structure

The main types of activity of the enterprise include:

- trading and intermediary activities;
- manufacturing;
- construction and repair works;
- foreign economic activity [31].

LLC “Center Trans Service” offers services to outside clients for planning transportation via air, sea, rail, and vehicle. The business arranges for the delivery of

transportation services between clients in need of them and providers of trucks, trains, airplanes, and water transportation. Clients obtain the proper transportation service, and vehicle providers make better use of their resources when collaborating with a freight forwarder, that increases their capacity for production, strengthen their ability to procure, and obtain additional economies of scale through large volumes. The company also operates in the repairment and construction segment of the economic activity.

The mission of LLC “Center Trans Service” is to give each of its clients a satisfying, dependable experience while providing outstanding value in the industry and raising the bar for professionalism in the logistics solutions the business offers. The management of the company aims to manage the business profitably, but also responsibly for the benefit of its customers and its own employees, for whom the company provides a dependable and safe work environment.

The business strategy of the company lies in developing and strengthening its business in the local market through acquisitions and mainly organic growth [32].

The goal of the enterprise is to become one of the leading providers of transportation and logistics services to the customers, with the goal of continuous and significant growth and being among the most stable and profitable companies in the industry. The vision of LLC “Center Trans Service” is supported by four strategic directions that define the ambitions of the enterprise (Fig. 2.1).

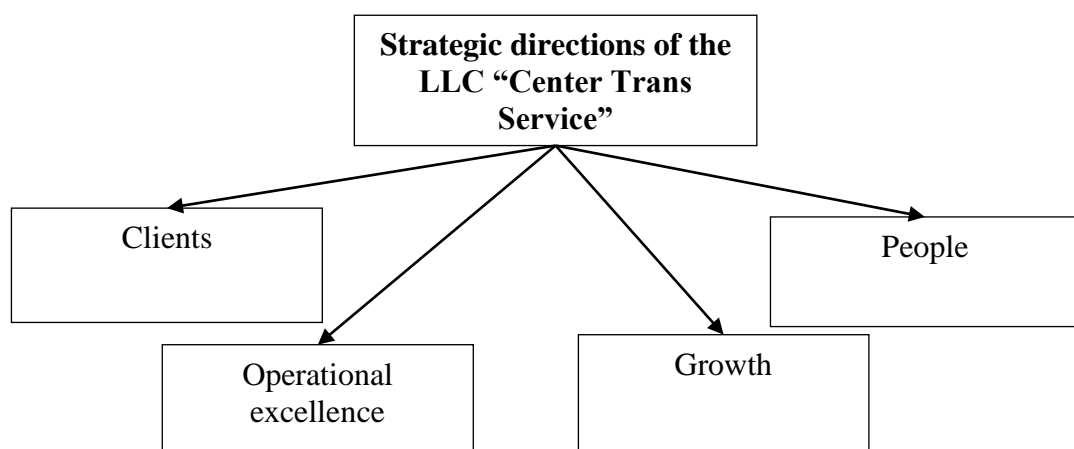


Figure 2.1 – Strategic directions of the LLC “Center Trans Service”

Source: developed by the author based on the collected information

The customers are always suggested transport and logistics services of high quality and competitive price. The management of the company pursue profitable growth, balanced between sustainable above-market organic growth and an acquisition approach. Operational excellence is crucial in the business. It is critical for an enterprise to operate at peak performance, enabling the company to remain competitive and provide timely and quality service to the customers. The LLC “Center Trans Service” is also committed to attracting, motivating, supporting and developing talented employees by offering responsibility, empowerment and space for growth. The top-management of the company values its workers and tries to always show necessary support.

One of the biggest assets of the company is its workforce. The employees at LLC “Center Trans Service” are the biggest value of the company. The management of the company has decided to dedicate and invest in employees’ development to fully satisfy modern requirements for occupational health and safety, and to create favorable conditions working conditions, providing their employees with the necessary material and technical resources.

The company pays considerable attention to the social support of employees and their professional development, the company provides the opportunity to attend trainings, professional seminars and training at its expense. LLC “Center Trans Service” takes a responsible approach to the fulfillment of its obligations, as employer and complies with all norms of labor legislation.

The company also has a personnel motivation system and KPI.

On the Fig. 2.2 it is possible to see an organizational structure of the LLC “Center Trans Service” [32]. According to the classification, the given organizational structure belongs to the linear-functional structure. It is also possible to see that the enterprise has two main offices of project management. The company also provides the services outside of Ukraine as well as inside the country.

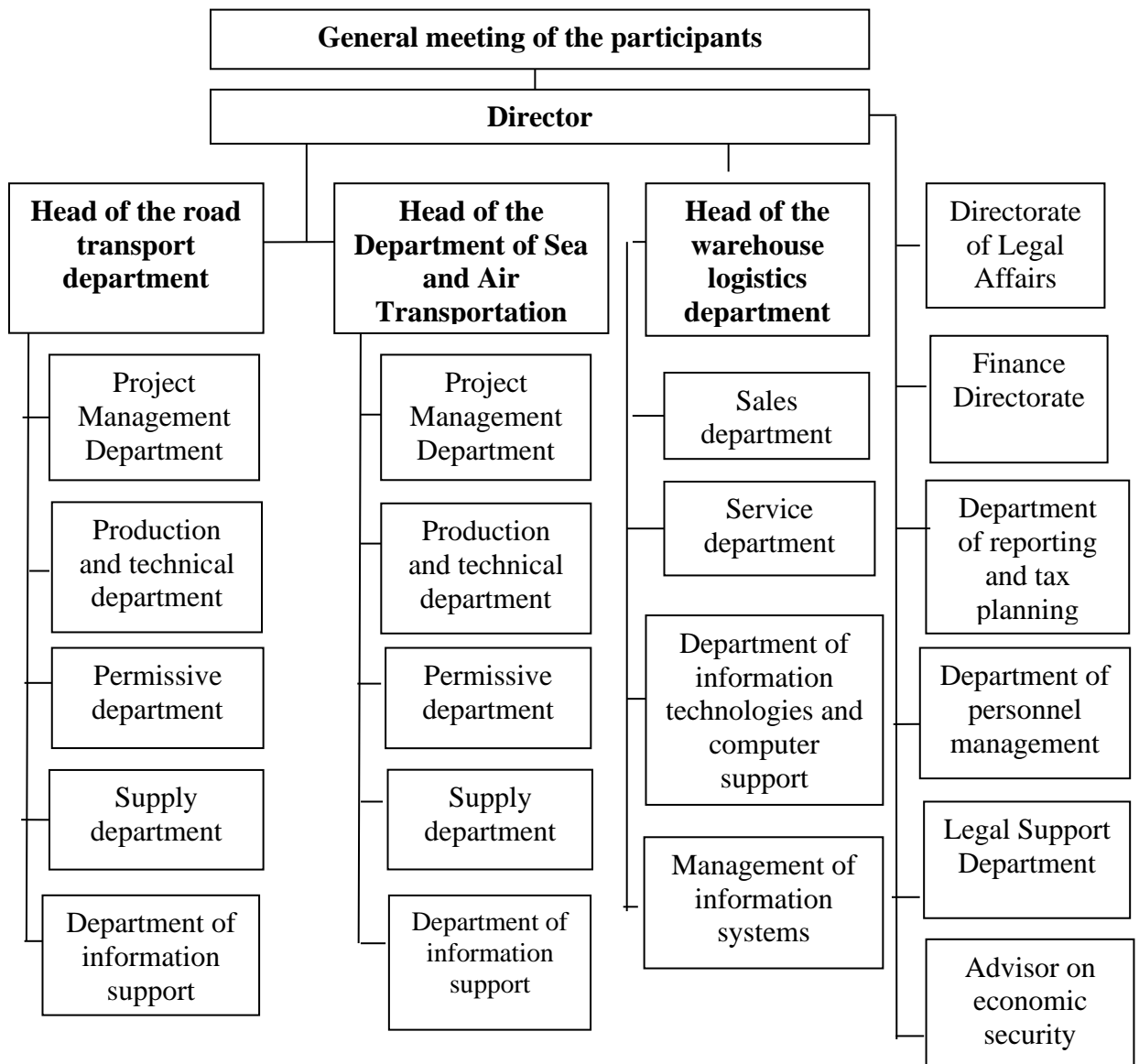


Figure 2.2 – Organizational structure LLC “Center Trans Service”

Source: developed by the author based on the collected information

Organizational structure of the enterprise is mainly dependent on organizational-legal form that is used for carrying out logistics activity of the enterprise. The organizational structure also provides for the distribution of functions and powers between the heads of the structural units that make up the management bodies of the logistics company.

The structure of the LLC “Center Trans Service” is based on the high quality of the services, low level of costs, the possibility of quickly informing all participants of the logistics services and correcting their actions.

The Director is the sole executive body of the Company according to its Charter. The Director carries out operational management of the current activities of the Company. The Director is also responsible for developing plans for the Company activity.

The Director must also present annual report and balance sheet to the General meeting of the participants. In addition, he is also responsible for firing and hiring new employees.

The Director is under the subordination of the approved decisions of the General meeting of the participants and the Charter of the Company.

The Director develops and approves the Company's staff schedule, employee salaries, set indicators, size and terms of the bonuses. The Director approves the income and expenditure plan of the Company.

The General meeting of the participants has the right to delegate part of its power to the Director, except for the powers assigned to the exclusive competence of the General meeting of participants.

Accounting and financial department is responsible for preparation and analysis of financial results such as balance sheet of the Company, income statements, cash flow statement, based on the logistics activity of the enterprise. In the meantime, transport department performs national and international passenger transportation and cargo transportation by railway, road, air, water transportation. It also performs transport and forwarding services, including transporting foreign trade and transit cargo.

It also deals with transportation of natural gas through pipelines; transportation of natural and oil gas through distribution pipelines; transportation of oil through trunk pipelines; transportation of oil products by trunk pipelines; supply of natural gas at a regulated tariff and unregulated tariff.

As any other transport company, LLC "Center Trans Service" faces various risks inherent in its daily operations. A crucial and intricate component of the business's management activities is the management of these risks by lowering the likelihood that they will materialize as well as their potential financial impact to a

manageable level. Structured risk identification, analysis, and reporting serve as the foundation for the risk management system and serve as a means of assessing risks and subsequently initiating the necessary steps to lessen their effects. A flat organizational structure makes it easier to escalate problems quickly and respond to them in a timely manner when they could significantly affect business operations and financial and strategic goals.

LLC “Center Trans Service” is one of numerous players in a large competitive freight forwarding market.

The company is doing everything to become a one of the leaders satisfying the needs of consumers in transport and logistics services, oriented to broad growth and to be among the most profitable in their field. For this the company is doing the next steps:

- aims to provide clients with consistently high-quality, worldwide, competitive transportation and logistics services to support the full supply chain;
- actively seeks profitable expansion via acquisitions, mergers, and organic growth;
- keeps refining and streamlining administrative and operational processes to assist knowledgeable and enterprising staff;
- aims to give workers the best equipment, instruction, and working conditions possible so they can accomplish their jobs as effectively as possible.

The purpose of the company business activity is to become an indispensable partner for enterprise customers, helping them to create and maximize sustainable competitive advantages. The management of the company is implementing the purpose by helping the customers to bring their products to market quickly, efficiently and safely. In addition to the professionally developed and reliable logistics solutions of LLC “Center Trans Service”, the company's customers can be sure that every interaction will be guided by honesty and respect, the basic principles of doing business.

2.2 Analysis of production and financial indicators of the LLC “Center Trans Service” activity

It is important to analyze company’s financial results in the past three years to understand its position in Ukrainian market (Table 2.2).

Table 2.2 – Dynamics of financial results of the LLC “Center Trans Service” in 2021-2023

№	Indicators	Years			Absolute deviation (+/-)		Relative deviation, %	
		2021	2022	2023	2022-2021	2023-2022	2022-2021	2023-2022
1	2	3	4	5	6	7	8	9
1	Revenue	13453318	16902857	20843502	3449539	3940645	125,64	123,31
2	Cost of goods sold (COGS)	10504342	12877086	16441004	2372744	3563918	122,59	127,68
3	Gross profit	2948976	4025771	4402498	1076795	376727	136,51	109,36
4	Other operating income	145518	166643	202834	21125	36191	114,52	121,72
5	Financial profit from operating activities	1024144	1538307	1611195	514163	72888	150,2	104,74
6	Financial result before taxation	868357	1090142	2794933	221785	1704791	125,54	256,38
7	Income tax	85403	98850	194613	13447	95763	115,75	196,88
8	Net financial result	782954	991292	2600320	208338	1609028	126,61	262,32

Source: calculated by the author based on the financial statement

From the Table 2.2 it is possible to see a continuous growth of the financial indicators of the Company. The dynamics of the main financial indicators in year 2021-2023 is graphically shown at the Fig. 2.3 in order to better understand how the situation has been changing during the last three years.

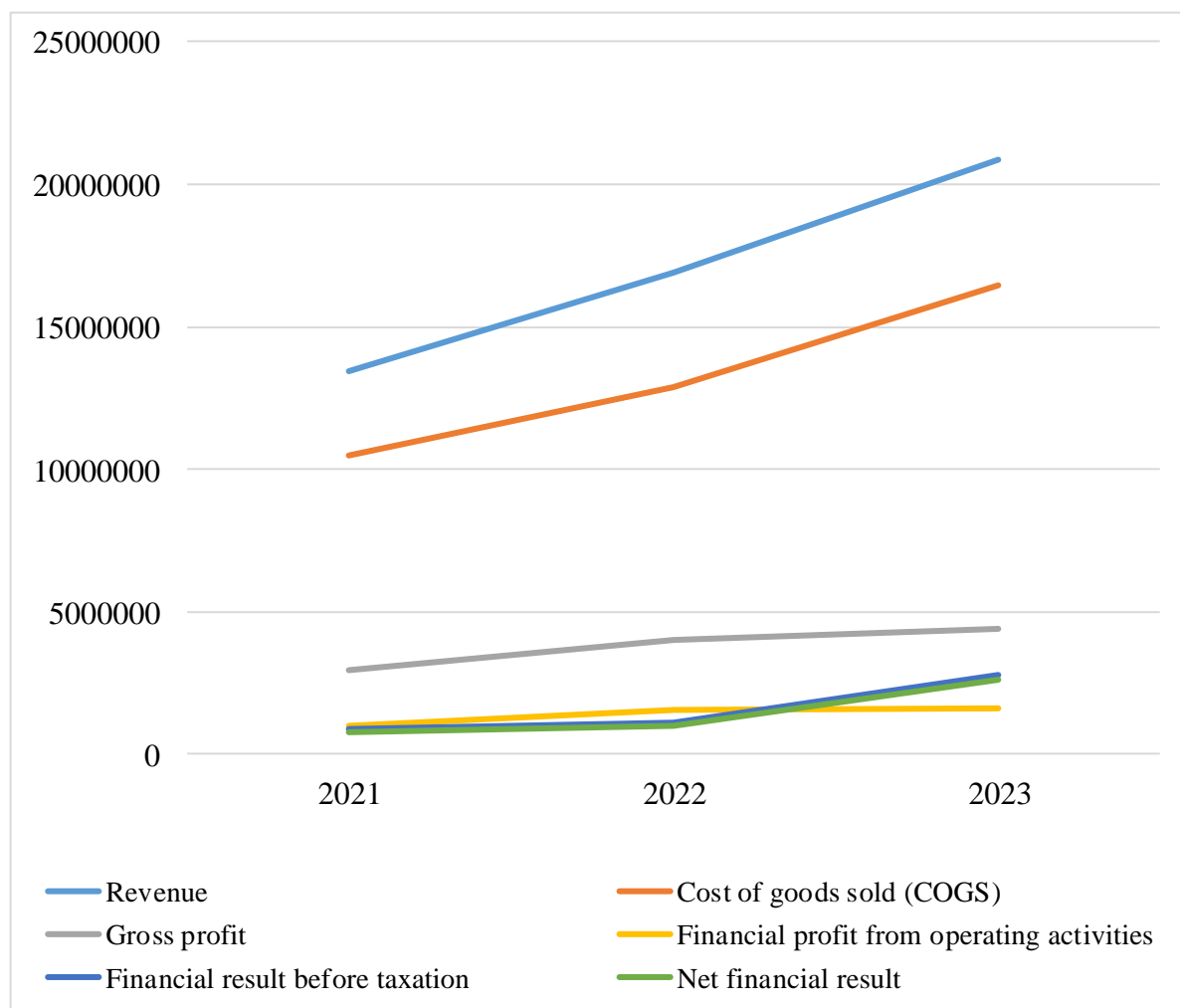


Figure 2.3 – Dynamics of the financial indicators of LLC “Center Trans Service” in 2021-2023 years, thousand UAH

Source: calculated by the author based on the financial statement

As it is possible to see from the Fig. 2.3 all indicators are showing stable growth, which is a good sign for the shareholders. To start with, revenue is continuously increasing, overpassing previous period value, which indicates that either price of the units/services sold has increased or the number of units sold has increased. It can also happen that the both variables have increased.

Cost of goods sold (COGS) has also overpassed previous results, taken 2022 or 2023 as a base year for a comparison. That proves the point that the direct costs of producing have increased, which is a reason of the price of a unit/services has risen. Gross profit, which is presented only in UAH equivalent, indicates the amount of revenue left after subtracting the COGS. It is also possible to see that the given indicator has doubled in 2022 in comparison with 2021. That is because the company has decided to reduce its operating expenses without lowering sales prices and even making them higher.

Despite all the challenges that the LLC “Center Trans Service” has faced in the last few years as well as other enterprises all over Ukraine, the net financial profit has increased in more than two times in 2023, comparing to 2022.

Other indicators that play crucial role in supporting logistics business is Company’s assets. It is necessary to track the current and non-current assets of the company to improve productivity in running the business. First of all, knowing the assets' makeup and worth can help one assess the logistics company's stability and soundness financially. It is possible to conclude about company’s liquidity, solvency and overall financial performance from after conducting assets analysis [36].

Secondly, it is one of the most working options of attracting the investors to the business. Investors can determine whether to invest capital in a company by assessing its growth potential, profitability, and risk profile through an assessment of the quality and value of its assets.

Moreover, the Company's strategic planning and decision-making processes are informed by asset analysis. Management can optimize resource allocation, prioritize investments, and align asset management strategies with business objectives and market dynamics by having a thorough understanding of the composition and condition of assets.

At this point it would be helpful to analyze non-current assets of LLC “Center Trans Service”. Non-current assets are assets and property owned by a company, in this case by LLC “Center Trans Service”, which cannot or hardly can be converted to cash within a year.

Non-current assets are for the business's long-term use and are anticipated to contribute to revenue generation.

Unlike current assets, which are expensed, non-current assets are capitalized. The asset is added to the balance sheet of the business and depreciated over the course of its useful life, as opposed to being listed as an expense on the profit and loss statement [37].

The following analysis of the non-current assets of the LLC “Center Trans Service” is presented in Table 2.3.

Table 2.3 – Analysis of non-current assets of the LLC “Center Trans Service” in 2021-2023 years

№	Indicator	Years			Absolute deviation (+/-)		Relative deviation, %	
		2021	2022	2023	2022-2021	2023-2022	2022-2021	2023-2022
1	2	3	4	5	6	7	8	9
1	Intangible assets	104485	108324	104440	3839	-3884	103,67	96,41
2	Amortization	91369	91654	118880	285	27226	100,31	129,71
3	Capital investments in progress	437370	701136	1544921	263766	843785	160,31	220,35
4	Property, plant and equipment	2108977	3351500	6171683	1242523	2820183	158,92	184,15
5	Depreciation	992921	1830819	2254882	837898	424063	184,39	123,16
6	Other financial investments	100639	100639	314176	-	213537	100	312,18
7	Other non-current assets	38995	190460	27591	151465	-162869	488,42	14,49
Total		2880117	4583693	8305491	1703576	3721798	159,15	181,2

Source: calculated by the author based on the balance sheet

The graphical representation of the conducted analysis can be seen at Fig. 2.4.

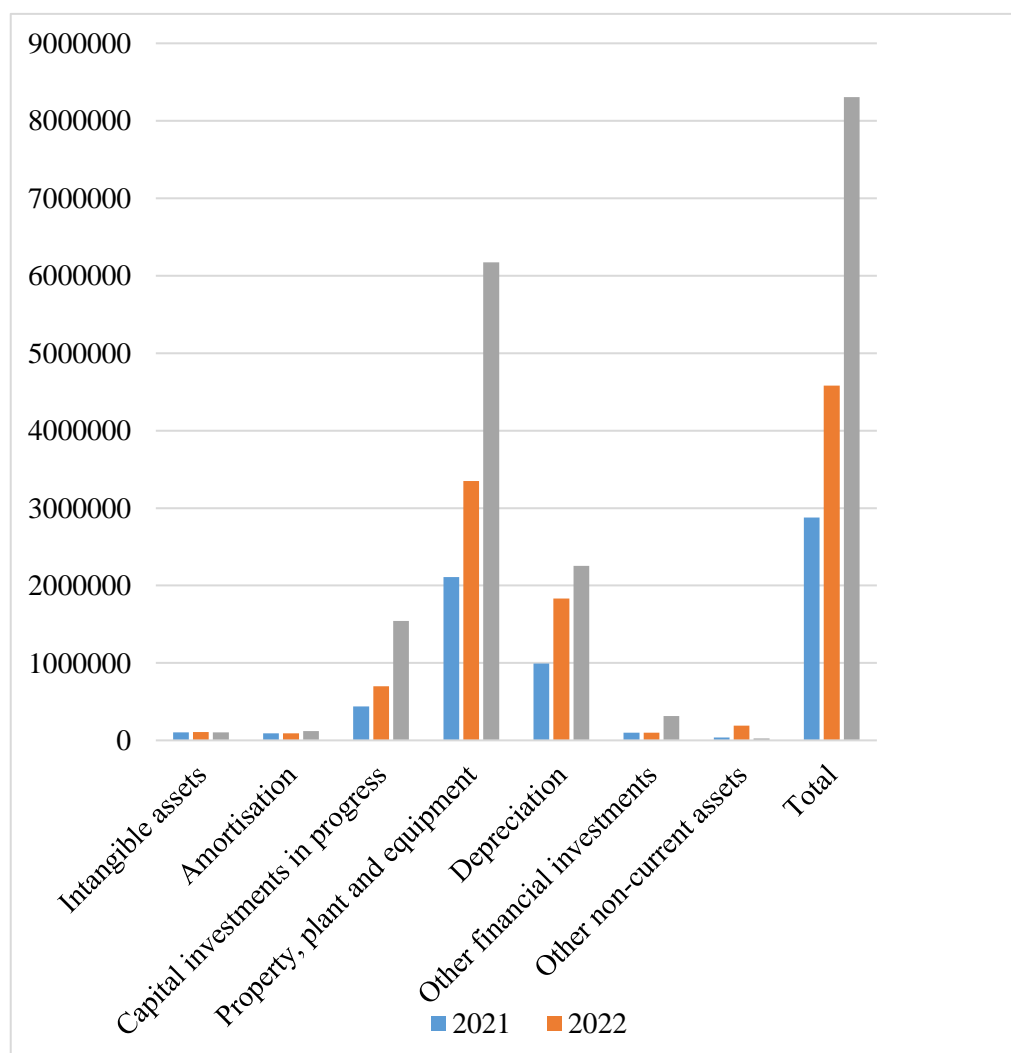


Figure 2.4 – Structure and changes in non-current assets of the LLC “Center Trans Service” in 2021-2023 years

Intangible assets show inconsiderate changes throughout all three periods analyzed. Firstly, it shows growth by 3839 UAH in 2022, compared to 2021, but in 2023, there is a decline by 3884 UAH. Thus, the level of intangible assets in 2023 is

less than even in 2021. Amortisation shows almost the same result compared 2022 to 2021. However, in 2023 it increases by almost 30% which equals to 27226 UAH.

Capital investments that are in progress are also showing an increase in its value, firstly, by 263766 UAH in 2022 from 2021, and then surprising 843785 UAH, 120% more than in previous reported period, 2022. It is connected with expansion projects to accommodate growing demand of the services, provided by LLC “Center Trans Service”.

Property, plant and equipment also show growth by 1242523 UAH comparing 2022 to 2021. In 2023 it shows even further growth by 84%, 2820183 UAH. That is as well connected with new projects and growing of the company. As the Company grows, it makes investments in real estate, construct or rent more warehouses, distribution hubs, and transportation facilities, as well as buy machinery and equipment to handle the demand and capacity that is rising. In total, the non-current assets of the company that were 2880117 UAH in 2021, rise up till 4583693 UAH in 2022 and till 8305491 UAH, in total rising for 140% in total.

Now let's analyze the use of current assets, because the use of working capital affects the profit and profitability of the enterprise.

The current assets of the enterprise are part of its property and by its economic nature are funds invested (advanced) in working capital and circulation funds [37].

The main purpose of current assets is to ensure the continuity and rhythm of production.

Current assets of the company are those means of production that transfer their value to the cost of production completely during one production cycle. Current assets, in turn, consist of production inventories, work in progress and expenses of future periods [38].

The analysis of the current assets of the LLC “Center Trans Service” is presented in Table 2.4.

Table 2.4 – Analysis of the current assets of the LLC “Center Trans Service” in 2021-2023 years

№	Indicator	Years			Absolute deviation (+/-)		Relative deviation, %	
		2021	2022	2023	2022-2021	2023-2022	2022-2021	2023-2022
1	Inventory	96635	188871	236988	92236	48117	195,45	125,48
2	Receivables for goods, works and services	445265	678593	704235	233328	25642	152,4	103,78
3	Other current receivables	587721	848238	2473319	260517	1625081	144,33	291,58
4	Cash and cash equivalent	921223	917065	827839	-4158	-89226	99,55	90,27
5	Receivables from settlements with budget	21600	10741	24360	-10859	13619	49,73	226,79
6	Expenses in future periods	13270	14028	15526	758	1498	105,71	110,68
7	Other current assets	-	-	-				
Total		5168079	7300383	13498127	2132304	6197744	141,26	184,9

Source: calculated by the author based on the balance sheet

The changes in current assets will be easier to see and analyze using the diagram that depicts changes graphically (Fig. 2.5).

After analyzing current assets, it is possible to say that inventory has increased by 92236 UAH from 2021 to 2022, which is almost two times more, and only by 48117 UAH from 2022 to 2023.

It is worth to mention that receivables for goods, works and services has been unsteadily rising. In 2022 it was already 678593 UAH which is 152% more than in 2021, while in 2023 it is 704235 UAH, which has risen up for 104%. This indicates that the company expects payments for completed works in the future 2024. From

this receivables from settlements with budget is only 24360 in 2023, which is more than 226% more than in previous period.

However, the expenses for future periods are present throughout all analyzed periods. In 2023 the costs equal to 15526 UAH, which is almost 111% more than in previous period. That means that those are expenses that occurred during the 2023 reporting period but belong to subsequent (2024) reporting period.

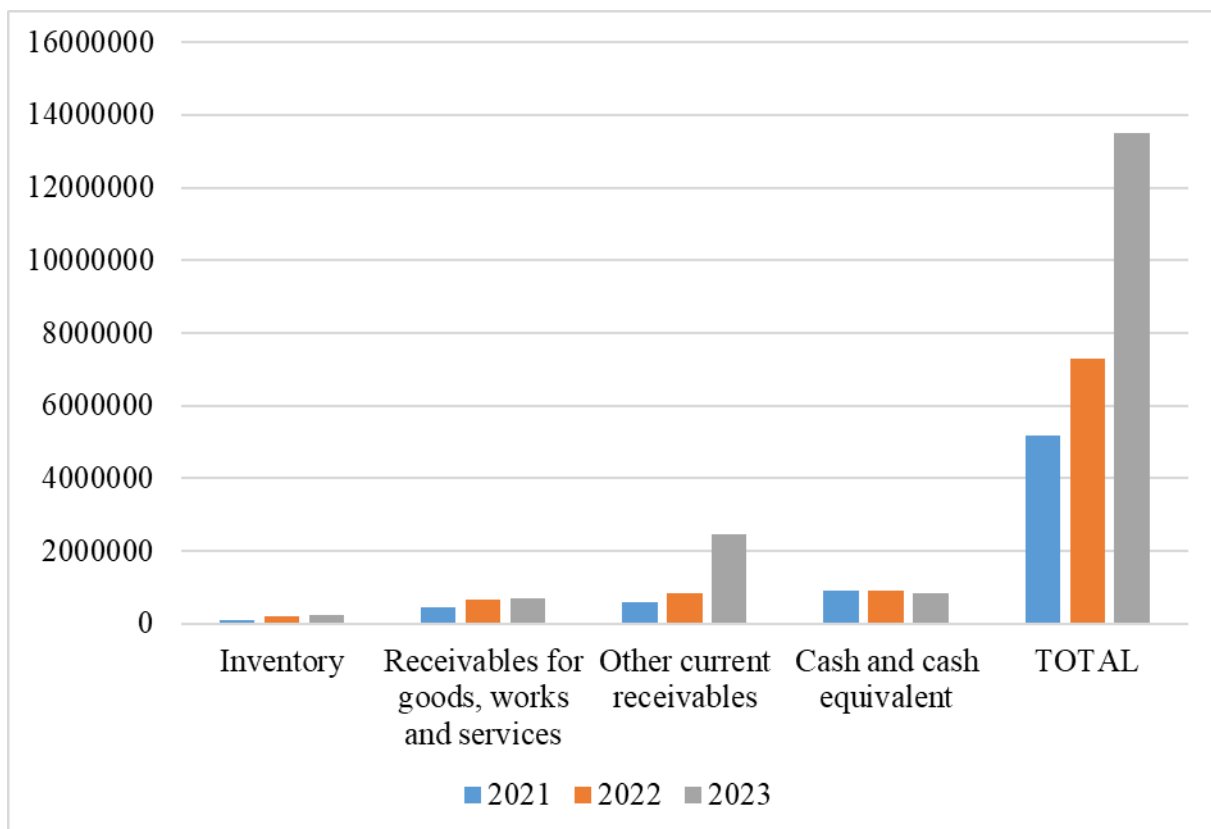


Figure 2.5 – Structure and changes in current assets of the LLC “Center Trans Service” in 2021-2023 years

Summing up the current assets of the Company, the total current assets have been growing from 5168079 UAH in 2021 to 7300383 UAH, the growth is more than 141%. And up till 13498127 UAH in 2023, the growth is almost 185% compared to 2022 period.

2.3 Analysis of the customer service process

In the competitive environment of logistics business, providing outstanding customer service does not end at the point of transporting one's cargo from one geographical point to another. It continues with building trust-worthy relationships between companies and customers and other supply chain participants and acknowledging them as a continuation of the shipment partner's operations. The main goal is to deliver high quality services that exceeds expectations and requirements and empowers enduring relationships [39].

Transparency is one of the ground bases for developing a customer service culture in logistics area. This involves paying prompt attention to any questions, concerns or issues, maintaining regular and comprehensive communication and giving regular updates regularly and on demand on the customers as well.

The customer base is the main lifeblood for any business that gives business its driving strength. Logistics and transport enterprises can and should build strong relationships with the customers and win their trust and loyalty by providing outstanding customer service. Customers that are happy with a company are more likely to use it again and to recommend it to others, which increases business prospects and creates a loyal customer base.

The companies who want to be distinguished among other competitors need to have a positive and strong brand image. It is an essential part for any business development nowadays. However, logistics companies are able to stand out among the rest of the market by suggesting superior customer services. Establishing a reputation for professionalism, dependability, and promptness can help a business succeed by attracting new customers and building a loyal clientele. Companies in the cutthroat logistics market are constantly vying for clients' attention. A logistics company can gain a competitive edge by providing exceptional customer service. Consumers who receive superior customer service, customized solutions, and proactive communication are more likely to choose a company over its rivals. By

consistently exceeding customer expectations, a logistics company can differentiate itself from the competition and establish a strong reputation for excellence.

LLC “Center Trans Logistics” pays a lot attention to its customer service process, since it reflects the public image of the enterprise and can help attract new customers from the market. Customer service starts long before customers have made their purchase, requested a service or called to complain about anything.

LLC “Center Trans Service” does not have a web site and big online availability. The Company has a stable range of the customers that does not change normally. The company also has a B2B (business-to-business) strategy, where they provide their services for other types of businesses. However, the Company is always open for new customers to enter interaction and have strong relationships with them. However, that is the reason for the Company to maintain high quality relationships with already present customers. The Company has been implementing omnichannel in its customer service process to maintain quick responds rate and high level of customers’ satisfaction.

The first point in services during sales happen when customers make their, in majority, repeated contact with a company, through customer service or quick-respond team. Since, the majority of the customers of the LLC “Center Trans Service” have already had contact and were provided with Company’s services, there is almost no most critical part in customers’ service, where the main attention should be concentrated. But rather all the steps of the customers service must be performed with excellence to keep the satisfaction rate rather high [40].

However, for new customers, this stage is probably one of the most important aspects since they decide whether or not they will take the services of the Company.

However, the first contact of the customer and Company’s representative is quite important in terms of performing the services. It is important for Company’s operator to understand whether or not the company will be suitable to help the customer and fit into requirements. It is necessary to understand exactly which type of services are needed, for how long, where will it be happening geographically, how many people must be involved.

Post-sale services occur after customers have contacted customer service team. It can happen immediately, in the form of a response form (“Was our team helpful in resolving your issue?”) or after several weeks or months have passed, in the form of a survey, such as a customer satisfaction survey.

The post-contact phase of customer service is all about forming long-lasting relationships and building for the future. That is almost the main focus of the LLC “Center Trans Service”. Businesses typically don't want to waste their pre- and contact-phase efforts by failing to follow up and keep up their relationships in the post-contact phase. Here LLC “Center Trans Service” is not an exception.

Considering the fact that LLC “Center Trans Service” does not have yet mobile app or online web site, the after-sale services happen with the help of “contact team” – basically, people who are busy with contacting the customers or their representatives and ask them about the experience of working with LLC “Center Trans Service”.

In order to present the whole customer service process, it is recommended to graphically depict the way it happens (Fig. 2.6).

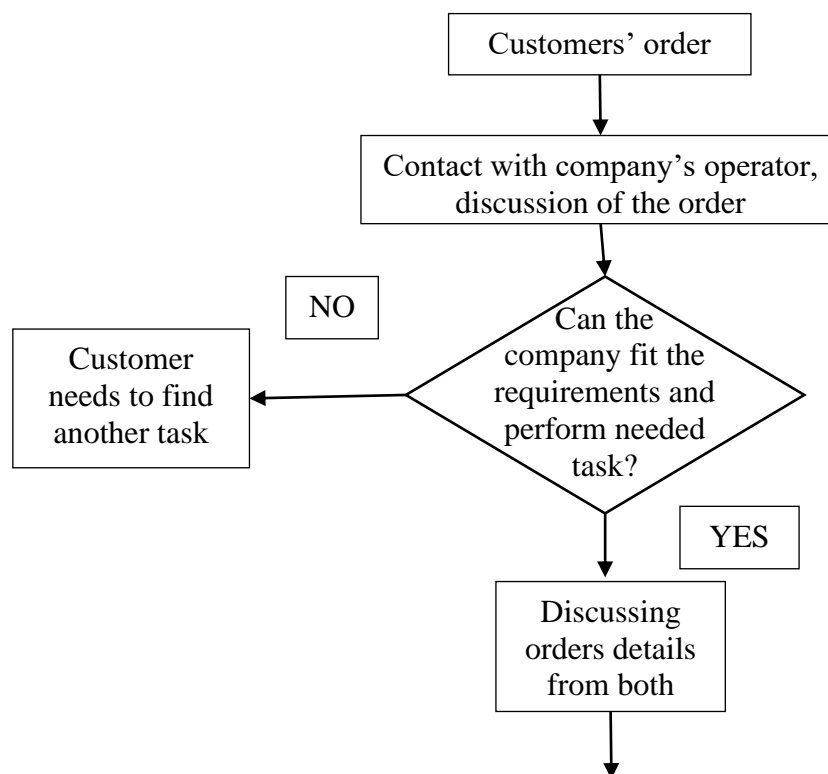


Figure 2.6 – Scheme of customers service process (beginning)

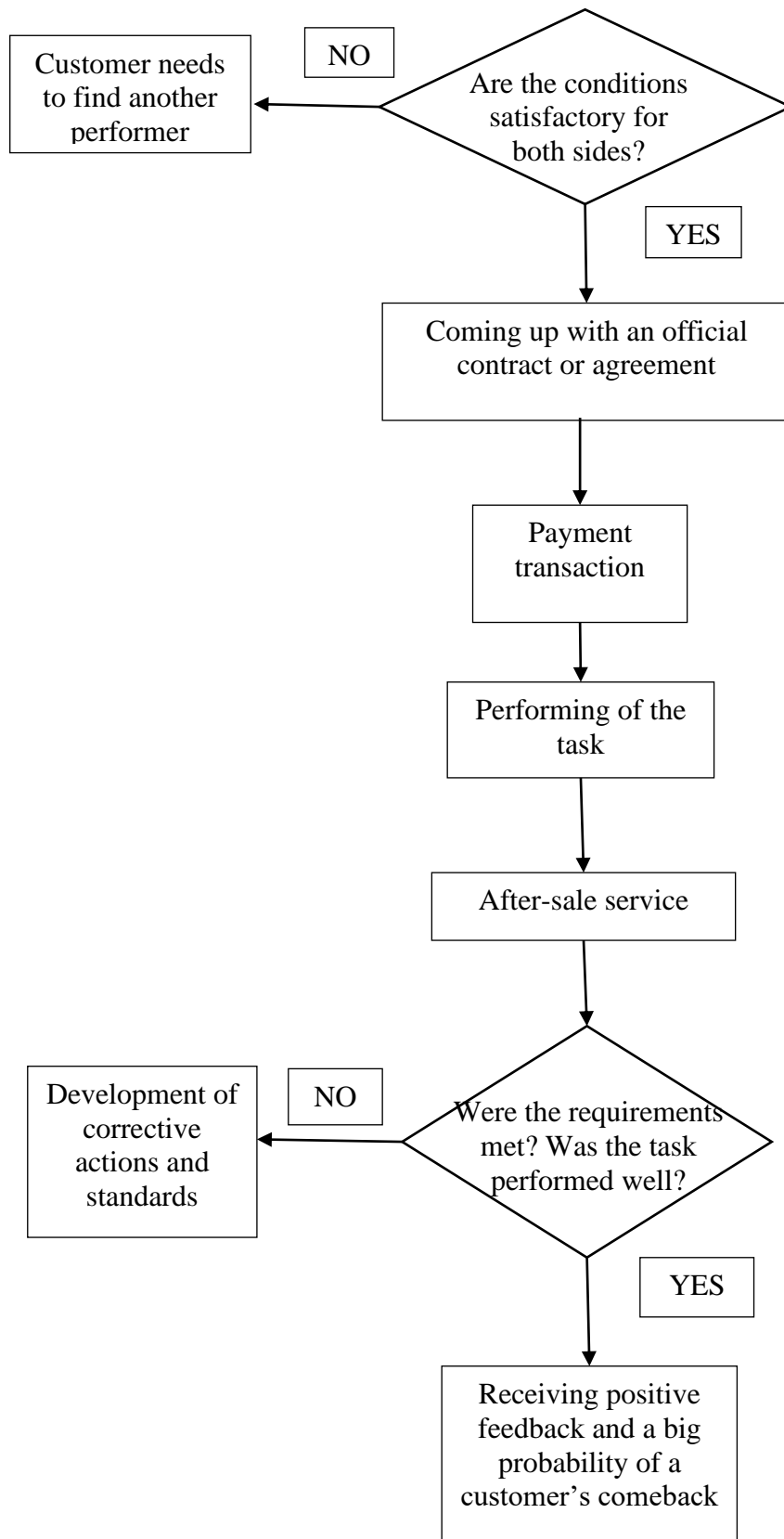


Figure 2.6 – Scheme of customers service process (the end)

Source: developed by the author based on the collected information

To start with, the first point of the pre-contact between the customer and the Company is formulating of customer's order. By this moment, the future customer has already studied the market of the possible service providers and has decided that LLC "Center Trans Service" is the best match for the given job among many others. In case, the customer has already had an experience of working with LLC "Center Trans Service", they have had a positive and satisfying enough experience to make a decision for a repetitive work. At this moment the customer, no matter if they are new or have had previous experience, can suppose that the given Company is capable of providing the services they need.

At the second stage there is a direct contact between the customer and company's representative using e-mail, phone call or visiting office, if that is possible. As it was mentioned earlier, the company does not have yet web site or any social media presence, that could be a reason of limited accessibility. However, at this stage the company's representative, whether it is an operator from support team or sales department employee, can already analyze from the given information if the company is capable of providing the services. If necessary, there is a discussion with higher management and employees from operational department, who can give an accurate answer or come up with new possible ways of meeting customers' expectations, if the assets and possibilities of the company match them.

After thorough research, discussion from both sides, the customer is informed whether or not the company is capable of performing the given task. If the company is not, the client is very likely to keep looking for the right service provider. In particular cases, knowing the specific details of the task, the Company is able to give some recommendations on this matter.

In case there is positive feedback from both sides, there is a discussion part. Firstly, the customer provides all the details about the order, what are the terms, the products, the destination, the conditions, additional information on the matter, that could be helpful for arranging the service performance by the Company. In the meantime, the company analyses what must be done from their side, what are better conditions for performing of this task, also announces the approximate price.

When both sides have discussed all the details and most interested questions, if they have come to terms and agreed on the conditions, they formulate the binding contract, that is necessary for following to the both sides. It is an official agreement, that has all the characteristics about the task that must be performed, the conditions under which it will be performed by the Company, the resolutions for unexpected situations, the terms of payment, and possible sanctions in case of not following the official contract.

The payment process takes place before the performance of the service. It is happening cashless, according to the legislation of Ukraine. Paying for goods and services can be done quickly, conveniently, and securely with cashless transactions. A rise in cashless transactions promotes economic expansion and increases payment transparency. It is possible to arrange the splitting of payment into two parts: first part being 60% of the total payment, the second part being the rest 40% of the payment. However, this applies only to loyal customer, who have previous experience of working with LLC “Center Trans Service”. There is also a possibility to paying partly. It is noted independently in contract, signed by the two parties. The LLC “Center Trans Service” is trying to implement the customer loyalty system by facilitating the payment process, especially in the conditions of today’s economy and political situation in Ukraine and worldwide.

After the full or part payment, the Company is dealing with performing the task, strictly following the instructions and technical requirements for the given work. The Company also makes sure to update the Customer on every step of the work, if it is needed or required by the customer himself, or they are doing it on a regular basis, which was set up in the contract.

After sale services may be included or not in the official contract. The Company is always motivated to perform additional services, that are appropriate for this task. It may be the repairment work, quality assurance work, etc. However, the Company is always putting customers wish firstly. If the after-sale services are not required, then it would be the end of direct operational interaction considering the performed work.

Although, the Company has a policy of performing a questionnaire about the performed services and whether or not the level of quality was good enough. The questionnaire may be sent to the e-mail address given in the beginning as one of the contact forms, in case the customer is not able to answer the questions in a phone call, which is the first option of the Company. The Company uses short phone calls to ask a few short questions, which does not last long to bore the customer or annoy. The questions, its subsequence, variants of the answers, preferable time of phone calls and the average durability of the phone call was estimated based on the previous experience of the Company. The support team has been making reports considering the questionnaires and the results for quite some time and the analytics have gathered the information in standards that are followed by all the responsible customers.

After learning about the customers experience considering the performance of the task, after analyzing the operational indicators available to the Company, the management of the enterprise is able to develop corrective actions or change the standards that are common in the Company. Also, if the Company has received positive feedback, the Company still analyzes what was appreciated more and what would become the strong side of the brand, at the same time developing strategies of how to improve other indicators.

Chapter 2 summary

The base of the research given in Chapter 2 was limited liability company “Center Trans Service”. The company was established in 2016 and since then has had a successful operational experience in the logistics and transport sector. The main types of activities of the company are freight road transport; warehousing; transport handling of goods; leasing and exploitation of own or leased real estate.

The analysis of the company's financial indicators revealed stable profit growth, a gradual increase in the company's assets.

There was also a thorough analysis of the customer service of the LLC “Center Trans Service”. It had shown that even though, the enterprise has many positive sides including financial performance, development strategy and risk management, it has still some disadvantages that may lead customers to choose the competitors over the LLC “Center Trans Service”.

It is believed that as long as the company is developing and improving its customer service, it will also resolve the following issues that will be analyzed in Chapter 3.

CHAPTER 3

DEVELOPMENT OF PROPOSALS FOR THE FORMATION OF LOGISTICS CUSTOMER SERVICE AND ITS IMPROVEMENT

3.1 Identification of shortcomings and possible areas of improvement of the organization customer service of the LLC “Center Trans Service”

According to the analysis of balance sheet of the Company and financial statements it is possible to conclude, that even though the company does not concentrate a lot on the media presence and advertisement, it is quite stable due to its stable customers. However, there are obvious aspects of its customer service that can be improved.

For any company it is crucial to find its disadvantages and work towards continuous improvement, in order to attract new customers and maintain already stable customer base. For this the company may use different analysis, that will indicate which part of its services can be further developed or slightly improved.

In order to take proper of the business in the conditions of competitive competition, unpredictable political situation, economic crisis and war, the Company should be aware of the main forces of the business and its weaknesses. For this numerous managements of the businesses use SWOT-analysis.

SWOT-analysis gives an opportunity to build a strategy based on strengths, weaknesses of the entity and additionally use opportunities and prevent threats. The first mentioning of SWOT-analysis was back in 1963 at a conference concerning problems of business police. Since then, this tool has much developed. Nowadays all types of businesses regularly use this tool, whether it is large corporations or start-ups [41].

In order to understand the Company’s position at the market at this moment, it is recommended to conduct SWOT-analysis (Table 3.1).

Table 3.1 – SWOT-analysis of the LLC “Center Trans Service”

Strengths	Weaknesses
<ul style="list-style-type: none"> – Presence at Ukrainian market and abroad; – Well-known reputation among existing customer base; – Diversified list of services and products; – Personalized approach to every customer; – Highly qualified employees of different specialties; – Experience of operating during COVID-19 pandemic and full invasion of Ukraine. 	<ul style="list-style-type: none"> – Limited number of own warehouses in some regions; – High dependency on fuel prices; – Limited capabilities for transportation of specific/dangerous goods; – Insufficient automatization of the logistics processes; – High dependency on existing partnerships; – Absence of own web-site or any social media presence.
Opportunities	Threats
<ul style="list-style-type: none"> – Expansion of the range of services; – Investments in updating and expanding the fleet; – Opening of new storage facilities in key regions; – Developing of partnerships with other logistics companies in Ukraine and abroad; – Access to new customer markets; – Presence online by using of own developed web-site or social media. 	<ul style="list-style-type: none"> – Increasing competition from large logistics operators; – Unstable economic situation in the country and the world; – Complication of customs procedures and changes in legislation; – Increasing requirements for environmental friendliness of transport; – Cyber-attacks and threats to information security.

Source: developed by the author based on the collected information

It is safe to say that one of the strengths of the Company is wide geographical presence in Ukraine and outside. It gives an opportunity to have and further develop customer base in the future. It has a solid reliable reputation among clients who have been working with the company for some time already, that secures brand image and proves customer’s loyalty. Not only does LLC “Center Trans Service” provide various services for the customers but also tries to enhance the experience by personalizing services as much as it is possible in the given conditions. The company can also count on skilled employees who have undergone great educational and

training base in order to perform the tasks nowadays and even in the conditions of COVID-19 pandemic and full invasion of Ukraine.

However, limited number of storage areas makes it difficult to efficiently operate and perform services with high flexibility and timeliness. The range of services is also limited due to the lack of appropriate conditions for transportation of dangerous goods or the goods that need specific conditions. The Company may also find the losses connected with lack of automatization of logistics services, that would provide additional saving costs. High dependence on the fuel prices cannot be globally solved only by the company's efforts, unfortunately. However, it is possible to find more sustainable and eco-friendly means of transport and ways of performing other logistics processes, so that not to face complications with growing requirements for sustainability of Company's operations.

At the same time, the Company has number of growth opportunities that can boost its financial performance greatly by providing new services for the customers or accessing new markets. The Company may also benefit from introducing of its own web-site or developing social media presence. It is also possible to develop partnerships and alliances with other logistics companies in and outside of Ukraine. It will give additional assets that may be needed to fully satisfy customers' requirements. It will also help to avoid the increasing competition from bigger transport companies in Ukraine.

However, despite Company's efforts, there is still threat of unstable external environment that concerns economic situation in Ukraine and worldwide, as well as war danger. Legislation that is always changed and developed may also make it difficult to operate successfully, since it takes time and a lot of resources to adjust.

Another main instrument for more detailed analysis of an enterprise is often customer segmentation.

Customer segmentation can be done according to multiple factors, such as geographical area, type of services mainly requested, revenue that they provide for the company or any other indicator. In general, customer segmentation is division of the customers into smaller categories by common characteristics. The main goal is to

understand the needs of clients and optimize the interaction between the customer and the company. As it was mentioned, there are a few indicators for customer segmentation, such as:

- demographic;
- geographic;
- psychographic;
- behavioral.

The demographic segmentation of the customers divides them according to the age, sex, educational level, marital status, income level and others, while geographic segmentation divides customers according to the living area, like country, region, city or town or district. At the same time psychographic segmentation of the market is based on analyzing personal traits of the customers, their values, interests, lifestyles. Last but not least, behavioral segmentation focuses on the loyalty level, favoritism of specific services/products, frequency of purchases and utilization of the purchases [42].

Market segmentation is one of the most important characteristics that any enterprise could analyze and sum up in order to improve its services. First of all, it gives a better client orientation for the management. Through this technique it is possible for the companies to understand specific needs of customers, the wishes of different customer groups. It enables companies to create the services and products that will fit the requirements as well as possible.

Secondly, it provides competitive advantage for the company that takes customer segmentation seriously. The enterprises that are well aware of the tendencies and trends of their customer markets, are more likely to react faster on the market changes and change their products to new standards.

Mainly, it gives different companies chance to provide the customers with tailored service and products, that are strictly personalized according to their needs and requirements. It boosts the customer satisfaction level which leads to risen loyalty level among existing customers of the companies and proves the working attitude of the given company to new customers.

In order to understand better the customer market of the LLC “Center Trans Service” it is recommended to narrow down the customer market to the most loyal and persistent companies, that show a stable connection with the Company.

Also, the main types of analysis for the segmentation of the customers of the Company were chosen ABC- and XYZ-analysis.

ABC-analysis is a specific method of customer classification by their value and priority to the company. According to the ABC-analysis, the customers of the company are divided into three classes: Class A, Class B, Class C [43].

The results of the ABC-analysis of the LLC “Center Trans Service” are presented below (Table 3.2).

Table 3.2 – ABC-analysis of the LLC “Center Trans Service”

Customer	Revenue from customer per year, c.u.	Share of each customer in the total revenue	Cumulative share of the clients	Jump of the share	Class
1	2	3	4	5	6
5	77600	17,73	17,73	8,92	A
14	38550	8,81	26,54	1,06	B
16	33920	7,75	34,29	0,08	B
13	33570	7,67	41,97	0,24	B
3	32500	7,43	49,39	1,30	B
8	26820	6,13	55,52	1,00	B
10	22460	5,13	60,65	0,33	E
12	21020	4,80	65,46	0,12	E
18	20480	4,68	70,14	0,20	E
15	19610	4,48	74,62	0,44	E
9	17700	4,04	78,66	0,56	E
7	15230	3,48	82,14	0,64	E
6	12450	2,85	84,99	0,03	E
19	12300	2,81	87,80	0,27	E
17	11130	2,54	90,34	0,01	E
20	11100	2,54	92,88	0,08	E
1	10760	2,46	95,34	0,40	E
2	9000	2,06	97,39	0,59	E
4	6400	1,46	98,86	0,32	E
11	5000	1,14	100	0	E
TOTAL	437600	-	-	-	-

Source: calculated by the author based on the collected information

Class A are those clients who make up till 80% of the total sales of the enterprise. In the meantime, Class B is the next category of the customers who make up till next 15% of the total sales of the company, whereas Class C are the clients who provide the last 5% of the total sales of the company.

At the Table 3.2 it is possible to see the segmentation of the customers of LLC “Center Trans Service”. There are presented twenty main customers of the company, that are stable and use the company’s services a few times a year normally. One customer belongs to the category A. That means that the first customer is the most valuable to the Company. It contributes heavily to the overall profit without eating up too much of the resources.

Meanwhile there is only five customers in B category. They represent middle of the road customers or products. Although, with some encouragement they can be reclassified into A-class customers.

Subsequently, there are fourteen customers in category C. Even though, these customers are in the lower category, the majority of them still heavily contribute to the revenue of the company. However, there are situations when its presence or absence does not contribute or take away much value of the company.

The next analysis that was chosen to dig deep into the segmentation of the customer base of the LLC “Center Trans Service” is XYZ-analysis. XYZ-analysis is a specific tool that classify the customers of the enterprise according to their demand stability. This analysis helps to understand how much sales are affected by external factors like advertisement, trends, season.

XYZ-analysis is mainly used to analyze the perfect customer which will provide the biggest revenue for the company’s product. It also enables to see which sales outlets are the most profitable and stable, to understand the reason for it in order to try to apply it for others, less profitable outlets [44].

According to the methodology of XYZ-analysis, Class X has the coefficient of variation between 0-10%, which indicates a stable demand from the given customers. Class Y is the one with the coefficient of variation between 10-25% that shows that there is demand but it is not stable and it may be difficult to forecast it in the future.

Class Z has the coefficient of variation more than 25%. The demand from the customers in this class is unpredictable or hardly predictable.

The results for XYZ-analysis are presented below in the Table 3.3.

Table 3.3 – XYZ-analysis of the LLC “Center Trans Service”

Customer	The number of orders by quarter				Average number of orders	Coefficient of variation	XYZ
	I quarter	II quarter	III quarter	IV quarter			
1	2	3	4	5	6	7	8
1	15	21	13	15	16	21,65	Y
2	16	17	20	15	17	12,71	Y
3	20	20	20	20	20	0,00	X
4	6	7	7	8	7	11,66	Y
5	2	0	5	4	2,75	80,63	Z
6	3	5	0	3	2,75	74,97	Z
7	5	1	1	1	2	100,00	Z
8	15	10	10	10	11,25	22,22	Y
9	14	15	18	19	16,5	14,43	Y
10	23	27	26	24	25	7,30	X
11	10	12	15	8	11,25	26,54	Z
12	30	20	10	30	22,5	42,55	Z
13	8	4	5	7	6	30,43	Z
14	5	6	11	4	6,5	47,83	Z
15	1	0	2	1	1	81,65	Z
16	6	5	5	7	5,75	16,65	Y
17	30	10	15	25	20	45,64	Z
18	40	40	50	40	42,5	11,76	Y
19	5	3	8	7	5,75	38,56	Z
20	2	5	5	4	4	35,36	Z

Source: calculated by the author based on the collected information

According to the collected information, the following results in XYZ-analysis were obtained: majority of the customers of the LLC “Center Trans Service” are placed in Z-category (eleven out of twenty). This means that eleven customers that are in Z-category show the biggest demand variations among existing customers. These variations are mainly sporadic and unpredictable, caused by unknown factors or unusually strong changes in demand. There are as well seven customers in Y-category. The stability of their demand is average and can be connected with regular

changes that can be predicted. The demand of these customers is typically due to a known or predictable cause, such as specific seasons, holidays, or changes in economic factors. In the meantime, there are three main customers who are placed in Z-category. It shows that the demand variations are the biggest.

However, it is for the best to combine both ABC- and XYZ-analysis to produce the common matrix that will show the direct characteristics of every customer of the company that is given. The combination matrix of ABC- XYZ-analysis can optimize the rational usage of the resources of the company, making strategical decisions and improve the customer service level at the enterprise.

After the combining of the two methods, each of the customer groups should be treated differently in forecasting. The system must use a different forecast profile for every class of the customers.

The results of combination are presented in Table 3.4.

Table 3.4 – ABC-XYZ matrix for customers of LLC “Center Trans Service”

	X	Y	Z
A	-	-	5
B	3	16, 8	14;13
C	10	18;9;1;2;4	12;15;7;6;19;17;20;11

Source: calculated by the author based on the collected information

According to the given matrix, Customer 5 is the only in section AZ, which indicates high yield of the customer but rather low stability of the demand. This means it is difficult to calculate the forecast of their demand. Customers 14 and 13 are meanwhile in BZ. Even if the customers’ yields are average, they have still low stability of demand. Such customers as 3, 16, 8, 14 and 13 are all in category B but customer 3 is in category X, Customers 16 and 8 are in category Y and customers 14 and 13 are in category Z. The average yield of these customers are average but the stability of the demand decreases with each category. One of the biggest categories are CY and CZ. In this case they identify the customers with the most lowest yield and stability of demand (CZ) and customers who have the lowest yield but still

average stability of the demand on company's services, that is not very problematic to predict using existing data (CY).

The company that seeks to increase the level of customer service in the future should also understand the approximate estimation of the existing level of the service at the company.

Estimation of the existing service level for the customers may depend on variety of different factors, such as type and price of the product or service; characteristics of the service; together with the transportation and storage conditions; distance for moving the production; frequency of sales; terms of payment; size and interval of delivery; compliance between the schedule of the delivery and schedule of the client; liquidity of the production, etc. [45].

The maximum feasible, average, minimal necessary, and basic levels of logistic service can be distinguished based on the combinations, significance, and values of the system of factors. At every stage of the service cycle, it is crucial to deliver the required level at the lowest possible cost. This is because cutting logistical costs nearly always has a negative impact on the quality of customer service that the business can offer. Conversely, even a small improvement in the quality of service provided to the customers can result in a large rise in the cost of logistics. In this way, the service level is viewed as a constraining factor in the logistical chain from a managerial perspective. The method of considering the client's response in the event of the absence of a specific product type or range of products should be used to ascertain the necessity of having economically reasonable stock on hand.

In order to analyze the existing customer service at the LLC "Center Trans Service", four main factors affecting company's logistics service level were chosen (Fig. 3.1).

Timeliness is one of the key elements of the logistics service in general. It affects not only customers' satisfaction but also business success or failure. On time delivery of goods and services guarantees operational efficiency, reduces expenses, and boosts the competitiveness of the business. Timeliness provides businesses with high level of reputation and reliability from customers, optimization of processes and

reduction of costs. It helps also to reduce storage costs of the company, since the enterprises are capable of giving quick reactions and actions for changes in the market. Which also leads to general cut on costs and rising volumes of sales.

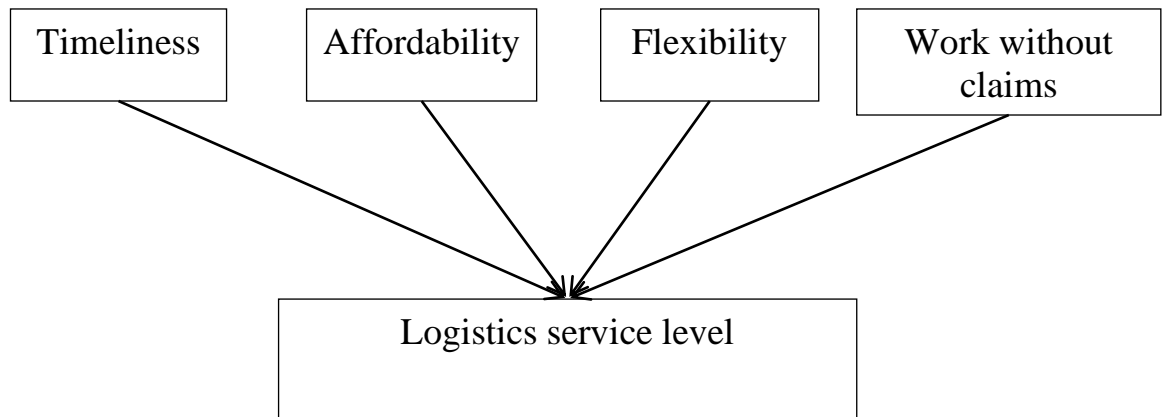


Figure 3.1 – Factors of logistics service level

Source: developed by the author

The ratio of the anticipated time interval between receiving an order for product supply and the customer receiving the ordered goods is known as the timeliness of service. It is measured against the actual time interval. The consumer's perspective should be taken into account when evaluating this indicator. If the fastest delivery speed results in higher service or logistical costs, then not all customers need it. The following formula can be used:

$$\frac{1}{n} \sum_{i=1}^n \frac{t_{\text{exp}}(i)}{t_{\text{fact}}(i)}, \quad (3.1)$$

- where: $t_{\text{exp}}(i)$ – orders fulfillment time, expected by a customer;
- $t_{\text{fact}}(i)$ – the actual time of orders fulfillment;
- n – the total number of customers.

Affordability also plays crucial role for customers. High affordability of logistics services allows companies to occupy bigger segments of customers at the

market and be competitive among other market players. Affordability includes the possibility of getting services at the right time, right place and at a right price, which drastically influences company's financial performance. Affordability gives a chance for the companies to broaden their markets geographically and perform their services faster and more efficient [46].

The following formula can be used to determine the price indicator, which describes the cost of a particular type of service by comparing the expected price to the actual value of the tariff for a service or order:

$$A = \frac{1}{n} \sum_{i=1}^n \frac{C_{\text{exp}(i)}}{C_{\text{fact}(i)}}, \quad (3.2)$$

- where: $C_{\text{exp}(i)}$ – cost of orders, expected by customers;
- $C_{\text{fact}(i)}$ – the actual cost of orders for customers;
- n – the total number of customers.

In the modern conditions of the market and economy, flexibility plays an important role for the company in terms of shifting their services and matching their offers to today's market needs. Flexibility of the logistics services lets companies reduce or decrease the volumes presented at the market according to the changing demand. It also gives customers a chance to get personalized products, which fit their requirements and personal preferences. By increased reaction speed it is also becomes possible to reduce the risks of excess inventory or product shortages, ensuring a much more stable and cost-effective supply chain.

Service flexibility refers to an organization's capacity to alter the main operations of its logistics services, taking into account the unique requirements and expectations of its clientele, all the while preserving the integrity of the system and the mutually beneficial objectives of suppliers and customers.

It can be calculated according to the following formula:

$$F = \frac{\Sigma Q_{ex}}{\Sigma Q_{req}}, \quad (3.3)$$

- where: Q_{ex} – the total number of the executed orders;
- Q_{req} – the total number of customer contact requests.

The last point chosen for the analysis of the enterprise is work without claims. Every claim that appears in logistics system can have a negative impact on overall reputation of the company. Work without claims strengthens the trust and loyalty level. It also ensures that customers have received positive experience by working with the company. Moreover, when there are no claims, less time and money are spent trying to solve problems, which improves the efficiency of logistics operations. However, one indicator that highlights the factor of working without claims among other is trust with suppliers and long-term cooperation. The logistics chain needs to run steadily, and developing trustworthy relationships with suppliers and other partners is facilitated by working without complaints. In addition, a dispute-free environment encourages productive, long-term collaboration with all supply chain partners.

While calculating the indicator, the next formula can be used:

$$Y = \frac{\Sigma Q_{ex} - \Sigma Q_{cl}}{\Sigma Q_{ex}}, \quad (3.4)$$

- where: Q_{cl} – the total number of orders, which was made with claims from the customers;
- Q_{ex} – the total number of the executed orders.

All these factors have different impact on a final result, that is integrated service criterion.

The integral service criterion is calculated using the following formula to ascertain the current level of logistics customer service:

$$S_{\text{int}} = \sqrt[m]{\prod_{j=1}^m S_j}, \quad (3.5)$$

- where: S_j – the value of the logistics services criterion, which were used;
- m – the number of the logistics services criterion, which were used.

The finalized existing level of logistics customer service at the LLC “Center Trans Service” is presented at the Table 3.5. For the given analysis the services provided for already mentioned customer of the Company were used.

From the performed quantitative analysis it is possible to characterize the service level of the company. The current approach to customer service is rather correct. According to the recommendations of the ABC analysis, clients of the category A should be served at the highest level, customers of category B at the average level of services, and customers of category C at the lowest level. The proof of the given conditions can be seen from the performed analysis. From the presented calculations, it is possible to see that the service level of the category A is the highest and equals to 0,91. The level of customer service of category B is 0,89, which depicts average level of the logistics service. At the same time for category C the criterion is 0,87. It is possible to notice that the timeliness and affordability factors are ranging the most between the expected indicators and actual for all categories of the customers. That is why it is possible for the indicators to be greater than 1.

Therefore, the biggest weaknesses for the category A are services flexibility and work without claims, as the values of the criteria are the lowest among all other calculated criteria. At the same time, timeliness is extremely important for customers of category A. Therefore, it is absolutely necessary to raise the value of the services flexibility by better adaptation of goods and services to customer requirements. In the meantime, the criterion “work without claims” can be improved by optimizing logistics processes, developing the material base and developing employees’ skills.

The weakest criteria for category B are as well work without claims and flexibility, since it has the lowest rate among other criteria

Table 3.5 – The basic data for the calculation of logistics services criteria

Clients	Expected time for orders fulfillment, days	Actual time of orders fulfillment, days	Expected costs of orders, c.u.	Actual cost of orders, c.u.	Numbers of executed orders	Numbers of claims	Number of customers' requests	ABC	T	A	F	Y	SINT
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5	185	185	78000	77600	11	2	13	A	1,00	1,01			
-	-	-	-	-	11	2	13		1,00	1,01	0,85	0,82	0,91
3	135	133	34000	32500	80	17	100	B	1,02	1,05			
8	148	150	25970	26820	45	10	65	B	0,99	0,97			
13	74	75	33350	33570	24	3	28	B	0,99	0,99			
14	172	170	39000	38550	26	5	32	B	1,01	1,01			
16	150	152	34560	33920	23	4	32	B	0,99	1,02			
-	-	-	-	-	198	39	257	-	1,00	1,01	0,77	0,80	0,89
1	143	143	11450	10760	64	9	88	C	1,00	1,06			
2	157	159	8310	9000	68	13	92	C	0,99	0,92			
4	89	90	6240	6400	28	6	31	C	0,99	0,98			
6	42	40	13670	12450	11	1	28	C	1,05	1,10			
7	65	63	17630	15230	8	2	22	C	1,03	1,16			
9	154	154	18000	17700	66	7	85	C	1,00	1,02			
10	170	175	21190	22460	100	13	126	C	0,97	0,94			
11	27	31	3690	5000	6	1	15	C	0,87	0,74			
12	136	140	19890	21020	90	20	124	C	0,97	0,95			
15	40	40	20000	19610	4	0	12	C	1,00	1,02			
17	160	159	12090	11130	80	19	103	C	1,01	1,09			
18	250	254	18760	20480	170	26	213	C	0,98	0,92			
19	115	118	11750	12300	23	4	45	C	0,97	0,96			
20	98	102	10840	11100	16	3	35	C	0,96	0,98			
-	-	-	-	-	734	124	1019	-	0,99	0,99	0,72	0,83	0,87

Source: calculated by the author based on the collected information.

. The company needs to pay specific attention to the market requirements and trends and develop a new strategy for following the megatrends. However, the most important indicator for category B is timeliness together with affordability, which

show the biggest scores for the category. That indicates right strategy of the company towards fulfilling customers' needs.

The weakest points for customers of category C is flexibility. As in the previous categories it again shows the lowest indicator. However, the importance of this criterion for customers of category C is low, and therefore the company should not adapt to all the requests of customers of category C.

3.2 Recommendations for improving logistics customer service of the LLC “Center Trans Service”

After thorough analysis and research on the activity of the LLC “Center Trans Service” it was possible to see that the company is managing its business activity rather well and pays particular attention to maintaining its existing customer base. However, despite the great effort made by the management of the Company and employees, there are still some issues that make customer service a weak point of the enterprise. It was seen from multiple analysis that absence of the Company’s web-site makes it much more difficult for customers to access the enterprise in order to develop a contact. Not only makes it difficult for existing customers, but even more challenging for new probable customers who think about the possibility of working with the LLC “Center Trans Service”.

Today's most efficient means of managing and improving customer service and, consequently, raising business profitability are social communication and the Internet network. Because of this, the contact and support team of LLC "Center Trans Service" currently has to figure out how to combine traditional (TV, radio, outdoor advertising) and new (Internet) communication channels to find the most cost-effective way to promote goods and services, keep customers, and draw in new ones. To do this, one must comprehend the importance of a particular type of advertising for a particular business under the given financial circumstances [47].

One extensive avenue for customer service and communication between the Company and customers is the Internet. The business may select a website on which it can showcase its experience, for instance. The use of social media on the Internet is given special consideration because it has the power to alter societal perceptions about individuals, organizations, and occasions. The consumers of today are highly tech-savvy. They use email and social media to communicate and receive brand messages. Online product promotion will be much simpler for LLC "Center Trans Service" if the website has high-quality content that is shared on social media [48].

In addition to using traditional methods, the modern stage of product promotion and customer service actively uses Internet tools, the efficacy of which keeps rising annually (Fig. 3.2).



Fig. 3.2 Modern communication networks

The evolution of the service sector has been marked by a great deal of diversity. Production growth and the quick adoption of new technologies have fueled the emergence of new financial, informational, insurance, and transportation services

as well as the active development of services offered by businesses both during and after the sale of goods and services.

LLC “Center Trans Service” has a solid ground of existing customer base, although, in order to grow in this term of business activity, it is necessary for the company to conduct regular market researches, improve its communication systems and develop strategies with low-cost maintenance that will provide the flow of the new customers easily (Fig. 3.3).

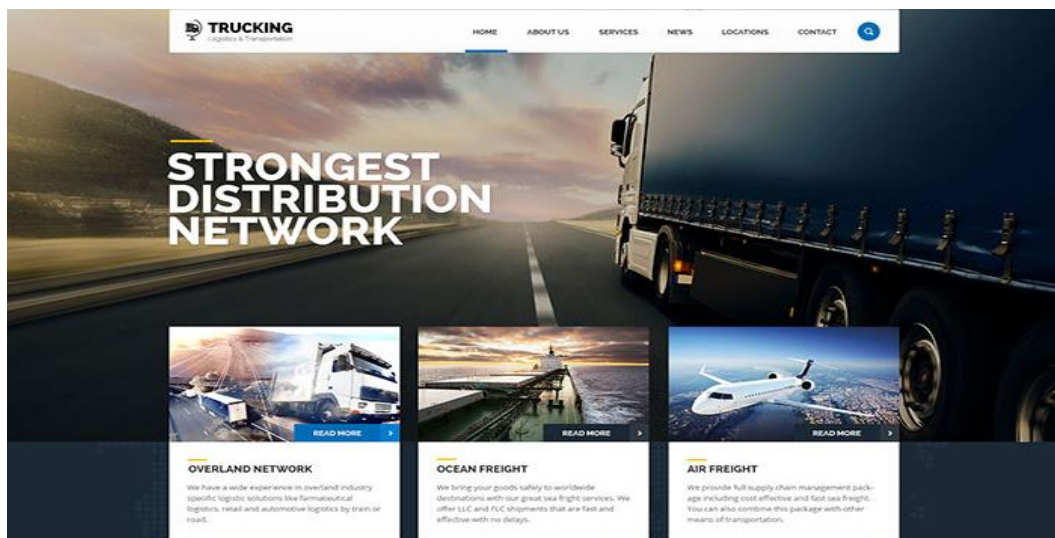


Fig. 3.3 Example of a web site of Transport Company

A successful combination of the work of IT experts and customer specialists gives the company such advantages as providing round-the-clock access to its customers, reducing geographical boundaries for access to new markets and the possibility of immediate communication with customers.

It is important to take measures to improve logistics customer service at the enterprise (Fig. 3.4). The selected measures will have main direction and secondary ones, since it is necessary to outline the priority – the development and launch of the own web site of LLC “Center Trans Service”.

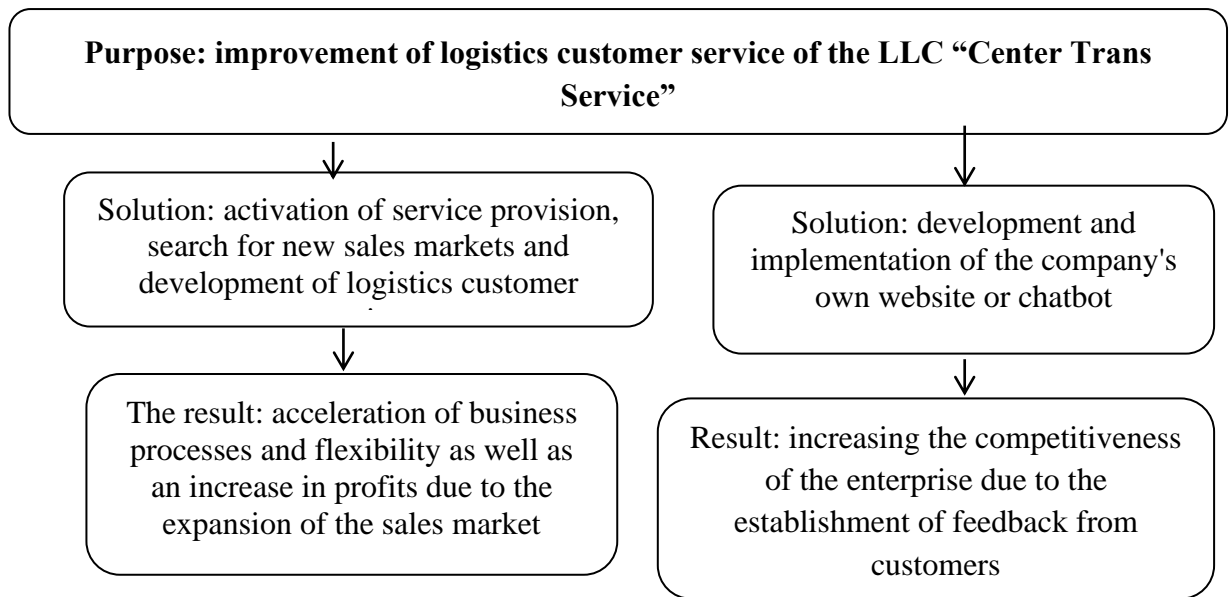


Figure 3.4 – Strategy for improvement of logistics customer service for LLC “Center Trans Service”

Source: developed by the author

The author has offered to the management of the LLC “Center Trans Service” to start actively implementing digitalization in its activities in order to increase the effectiveness of customer service at the enterprise. Approval of using Internet communication channels will make it possible to cover specific customer group without much costs.

The costs of developing, launching, and maintaining a company’s website will be substantially lower than those of developing and implementing the company's chatbot for use in business, according to preliminary calculations made by the author. Furthermore, the usage of the corporate website will be more pertinent and efficient in accordance with the particulars of LLC "Center Trans Service" activity.

A corporate website is made up of various informational blocks and tools that facilitate communication with different target audience segments. The management forms the informational component of the corporate site and selects the tools that will be used based on the field of business, the tasks assigned to the enterprise, the types of target audience segments and methods of contact with them [49].

Corporate web site as one of the tools of customer service will give LLC "Center Trans Service" following advantages:

- a rise in sales, the acquisition of new markets, and the retention of current clientele;
- the potential for a thorough and all-encompassing presentation of the business's offerings without regard to location, in any language, and at a time that is convenient for customers;
- the creation of ideal relationships with suppliers, partners, and customers;
- having continuous communication with counterparties across the nation, allowing for prompt action responses, consulting, and direct communication with product end users;
- shifting the enterprise's standing in the market and boosting confidence in it.

The primary means of customer communication for LLC "Center Trans Service" may be its corporate website [50]. All the information required about LLC "Center Trans Service" operations will be available on the company's website in five information blocks: general company information (location, contacts, management, permits), information for partners and customers, details about the company's quality of transport services, information about job openings, details about orders, and details about media mentions. In addition to receiving the results of the diagnostics in his own office, the client who visited the site will have the option to schedule logistics services and pay for them online.

Every LLC "Center Trans Service" customer has the option to set up a personal account, which will make it much easier to process customer data and give them continuous access to the outcomes of all the agreements that have been in place for the cooperation over the past few years (Fig. 3.5).

A company website cannot be made by LLC "Center Trans Service" specialists on their own. Because of this, searching for a corporate website developer will be done online among businesses that are experienced, reputable, and specialize in this field.

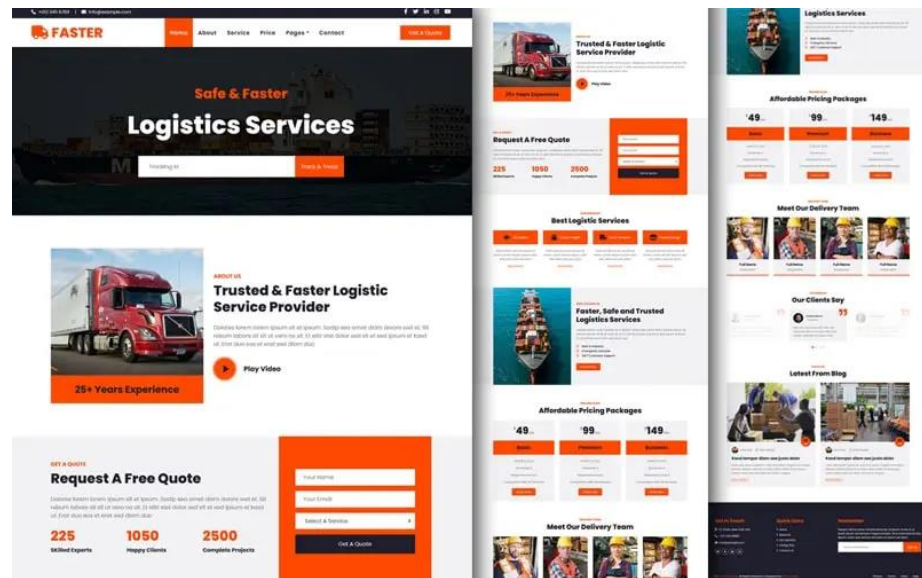


Fig. 3.5 Example of a personal account of a customer of the Company

Development and launch of the web site have multiple stages (Fig. 3.6).

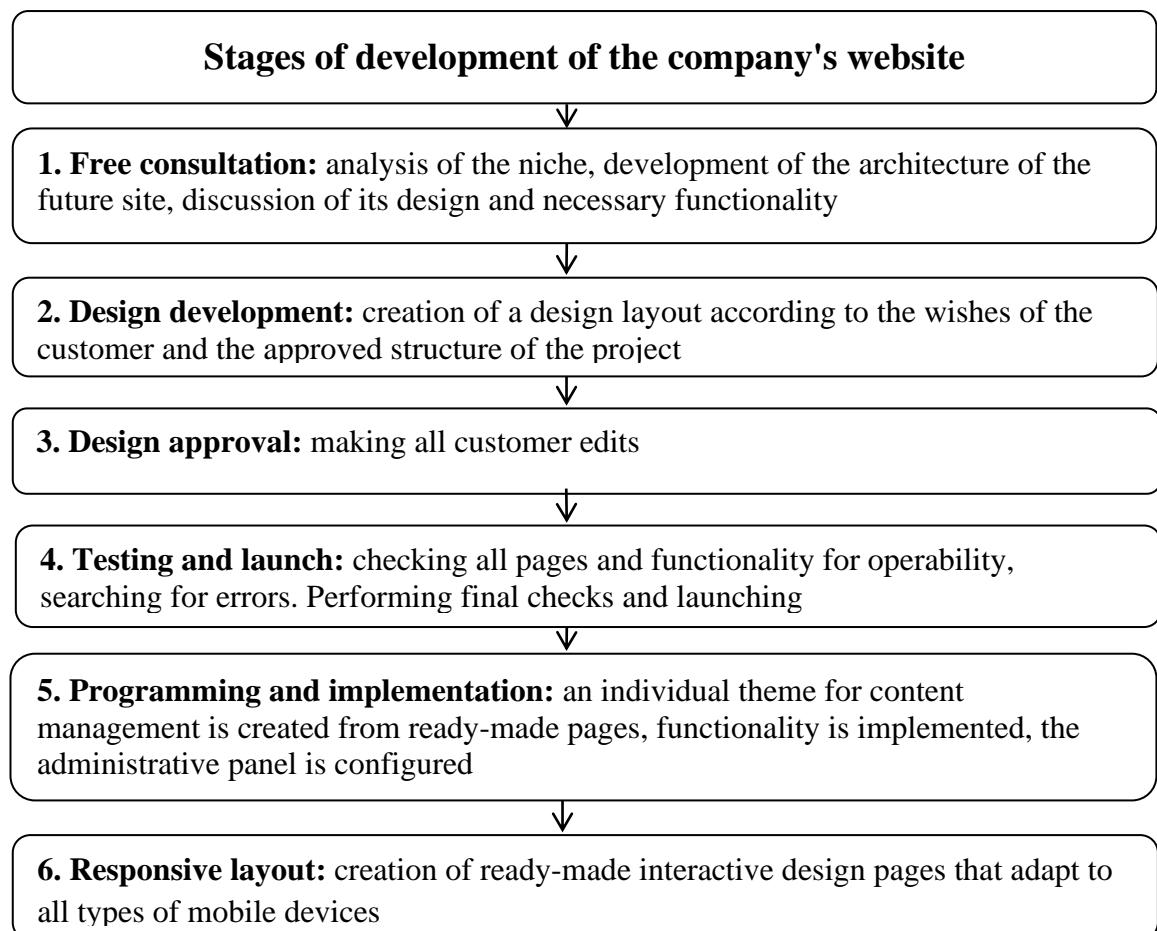


Figure 3.6 – Stages of development of the company's website

Source: developed by the author

Such an implementation will also create additional hiring spot for an employee whose functions will be updating Company's website with current information as well as checking the customer communication requests online and dividing them among support team [51].

3.3 Economic effect of project proposals

As it was mentioned earlier it is crucial for a company nowadays to have an effective online presence. Implementing a website for a company is a significant project that can have substantial economic implications. In this case, the company should definitely assess possible economic effect of the project, in order to decide whether it is feasible or not.

On the one hand, developing and launching of own web site involves various costs, including design, development, domain registration, hosting, and ongoing maintenance. For this the Company should definitely understand if it can afford such costs at the moment, if given initial investments will be justified by the returns. Maintaining web site in the future also includes regular updates, security management, and technical support, especially in order to prevent cyber-attacks and threats to informational security. A thorough economic analysis ensures that the company is prepared for these expenses as well.

On the other hand, a well-designed website, particularly one with e-commerce features, can draw in more visitors and boost revenue. Determining the prospective income from virtual transactions facilitates well-informed decision-making. In addition, new markets can be found on websites, both domestically and abroad. Analyzing the financial effects aids in determining the market's prospective growth [52].

Obviously, the main point of introducing corporate web site is to improve customer engagement and retention. A website that is easy to use increases customer

satisfaction, which raises retention rates. The value of an enhanced customer experience can be measured with the aid of an analysis of the economic impact. Websites function as advertising campaigns' platforms. Determining the campaigns' ROI and efficacy also involves evaluating their economic impact.

First of all, it is necessary to calculate the total costs for development and launch of the company's own web site (Table 3.6).

Table 3.6 – Costs for development and launch of the web site of LLC “Center Trans Service” in June 2024

Item	Cost, UAH
1	2
Developer search via the Internet	free
Development of the company website by the executor	470 000
Hiring 1 more employee for the department for direct work with customers from June 2024 (salary 20000 UAH)	20 000
Maintenance and technical support of the website for the first month	10 000
Total	500 000

Source: calculated by the author

Thus, the total costs for digitalization of LLC “Center Trans Service” will amount to UAH 500,000 in June 2024.

But it is predicted that due to the implementation of Internet communications with customers and partners at LLC “Center Trans Service”, the net income from sales will increase by 5-10% and, according to the results of financial and economic activity for June 2024, will amount to UAH 1,429,000 (976,000 thousand UAH * 7%).

At the same time, it is necessary to perform generalized dynamic of the business activity of the LLC “Center Trans Service” after development and launch of the corporate web site (Table 3.7).

Finally, it is necessary to determine the economic feasibility of developing and implementing the corporate web site of LLC “Center Trans Service”. The best to do it is to use ROI – Return on Investment. ROI is a financial metric, that is used to

evaluate the profitability of an investment. It is a ratio that compares the gain or loss from an investment relative to its cost.

Table 3.7 – Dynamic of the business activity of the LLC “Center Trans Service” after development and launch of the corporate web site

Indicator	May 2024	June 2024	Δ Increase	
			+/- units.	+/- %
1	2	3	4	5
Number of customers, persons	115	127	+12	+10,5
Average transaction amount, UAH	87 000	105 000	+18 000	+20,6
The company’s profit, UAH	10 005 000	13 335 000	+3 330 000	+33,3
The company’s costs for improvement, UAH	-	500 000	+500 000	-
General expenses of the company, UAH	9 029 000	11 906 000	+2877 000	+31,8
Net income of the company, UAH	976 000	1 429 000	+1116 000	+7,1

Source: calculated by the author based on the conducted research

The basic formula to calculate ROI, that is used in this work is:

$$\text{ROI} = \frac{\text{Net Profit}}{\text{Cost of Investment}} * 100\%, \quad (3.6)$$

– where: Net profit – the difference between the revenue generated from the investment and the cost of the investment;

– Cost of Investment – total amount of money invested.

ROI helps businesses and individuals as well to compare different investment opportunities. It offers a simple method for determining which investment will generate the biggest profit. For example, when a company has multiple projects to choose from, it is possible to use ROI to see which project has better financial returns.

For this project, ROI is calculated in the following way:

$$ROI = \frac{13335000}{(11906000)+500000} * 100\% = 107,5 \%$$

The implementation of a corporate website for customer convenience by LLC "Center Trans Service" is an example of a proposed measure that has fully paid off and brought profit to the company if the ROI indicator is higher than 100%.

Apart from cost-effectiveness, utilizing a website confers numerous benefits to a business, including:

- utilizing a corporate website not only enhances productivity within the organization by handling multiple coworkers' and occasionally departments' tasks simultaneously, but also ensures error-free execution of said tasks. The site can be accessed by an infinite number of users concurrently, and if its program code is written correctly, it can handle thousands of simultaneous visits;

- the management gains both a competitive edge and a boost to its reputation by integrating the site into its operations;

- the ability to conduct several hundred consultations at once;

- automated response to customer inquiries;

- usage of the website to grow the business's clientele.

As a result, the author offered to work with the management of the company to develop its corporate website. By doing this, the business will be able to enhance its reputation and raise potential clients' awareness of LLC "Center Trans Service" operations.

Chapter 3 summary

In the third chapter of the given work there was done an analysis of the internal environment of the company, analysis of the Company's customers, existing level of the logistics customer service. After the analysis the recommendations were

developed according to the needs of the Company. The Company's management seeks to improve the logistics customer service at the enterprise. The suggestion of the author of the given work was to develop and launch a Company's corporate web site, that will be the main communication channel for new and old customers. The stages of the implementing corporate web site were also presented.

It is recommended to implement such a tool in order to become more accessible for the customers, partners, suppliers, and others who are in need of contacting the Company directly.

Not only were given the recommendations, but also economical effect of the implementation was also calculated. It has proven, that launching of own web site will be economically feasible, will bring in new customers for the Company and will provide a stable revenue growth, despite the initial investments and maintenance costs.

CONCLUSIONS AND RECOMMENDATIONS

The topic of the bachelor's thesis is "Organization of logistics customer service in the company" (on the base of the LLC "Center Trans Service"). Customers are the basic of any business, whether it is logistics business activity or any other. That is why companies, especially nowadays, are willing to increase existing customer service level.

In the first Chapter of the work such concepts as "customer service" and "logistics customer service" were carefully defined, analyzed as well as the strategy of its development was also given. Despite the fact that the roots of the customer service derive from hundreds of years ago, the businesses are still actively looking for a way to improve it, to please the customer by providing personalized services and products and increasing overall performance.

Customer service is a broad term that addresses the services before, during and after sales. At every step of the way, companies need to make sure that they are doing their best to meet customer's expectations and exceed them in order to form the basis of customer loyalty. Well performed customer service makes a solid ground for growing revenue, competitive advantage of the company, services' flexibility and many other factors that define successful business activity. The need to constantly improve customer service level may be a motivation for a company to follow megatrends of the industry, implement new technologies and innovations in order to positively impress clients at all stages of the interaction.

Additionally, an analysis of current methods for enhancing customer service procedures was conducted. CRM systems, chatbots, automated tracking and notification systems, employee development programs, improved communication channels-especially omnichannel systems-employee training and development, circular economy logistics, and logistics customer service in accordance with European standards are a few examples of such approaches.

The second Chapter of the bachelor's work was focused mainly on giving characteristics and research on the base of the bachelor's work, which is LLC "Center Trans Service".

The data from the official register of legal entities and individuals of Ukraine were summarized and the following conclusions were drawn based on the analysis:

- LLC "Center Trans Service" was founded in 2016 as a limited liability company in Kyiv region, and since then was successfully operating in the chosen business activity type;

- the main types of activity of the company include trading and intermediary activities; manufacturing; construction and repair works; foreign economic activity;

- the company shows stable financial growth despite working in turbulent conditions of today's economy;

- the company has a well-constructed network with previous customers who have tended to work with LLC "Center Trans Service" more than once and by that have cultivated brand loyalty, which has been a great support for the Company;

According to the financial calculations, it was possible to see that despite 2022 being rather challenging and hard year for all businesses in Ukraine, especially those, that have not yet recovered from COVID-19 pandemic, LLC "Center Trans Service" managed the stressful situation rather successfully for the given circumstances. The great example of this is revenue indicator, that has shown a steady increase by about averagely 24% comparing 2021 to 2022 and 2022 to 2023.

The logistics customer service process was also analyzed. It has shown the strong sides of the company and its weaknesses, that should be further developed. The scheme, depicting customer service process, has shown the main steps of the process, that are, however, common for many logistics companies, but still show the dutiful attention, that the company pays to it.

The third Chapter of the work was focused on finding the recommendations for improving customer service process at the chosen company. Firstly, the author conducted SWOT-analysis based on the collected information. It helped to understand and analyze company's strengths, weaknesses, opportunities, that could

be used and threats that must be prevented. There was also separate ABC- and XYZ-analysis that helped to characterize the main customers of the enterprise. It allowed to better understand the customers, their preferences, and also could help to optimize the utilization of resources and services planning. Another analysis that was conducted was research on the existing level of customer service at the give enterprise. It was based on four main factors, which were: flexibility, affordability, work without claims and timeliness. For a logistics company it is necessary to regularly check the given factors in order to stay relevant and be competitive at the market. The conducted analysis has shown the right approach of the company towards providing services for different categories of the customers. However, it has also shown weaknesses, that could negatively influence company's image.

Based on the conducted researchers, the author of the work has also developed recommendations towards improving customer service at the LLC "Center Trans Service". The main recommendation was to develop and launch a corporate web site of the company, that would become the main communication channel for customers, company's employees, partners, suppliers and others. That would also highlight the brand image and its following of such a trend as digitalization. Most importantly, it would increase the level of the customers satisfaction s well as attract new customers.

Return on Investment rate was also calculated in order to ensure, that proposed project is profitable in the future, despite initial investments. According to the calculations presented, the ROI of the project is equal to 107%, which indicates its high financial returns.

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APPENDIXES

Appendix A

Balance sheet and financial statement of the LLC “Center Trans Service” for 2023

Підприємство	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «ЦЕНТР ТРАНС СЕРВІС»	Дата (рік, місяць, число) за ЄДРПОУ	КОДИ		
			2024	01	01
Територія	КИЇВСЬКА	за КОАТУУ	1412900000		
Організаційно-правова форма господарювання	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ	за КОПФГ	240		
Вид економічної діяльності	Інша допоміжна діяльність у сфері транспорту	за КВЕД	52.29		
Середня кількість працівників ¹	17				
Адреса, телефон вулиця Центральна, буд. 1, с. Мирощке, Кісво-Святошинський район, Київська обл., 08104					
Одиниця виміру: тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)					

Складено (зробити позначку «v» у відповідній клітинці):
за положеннями (стандартами) бухгалтерського обліку
за міжнародними стандартами фінансової звітності

Баланс (Звіт про фінансовий стан) на 31.12.2023 р.

Форма № 1 Код за ДКУД 1412900000

Актив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4	5
I. Необоротні активи				
Нематеріальні активи	16	1000	108 324	104 440
первісна вартість		1001	199 978	223 320
накопичена амортизація		1002	(91 654)	(118 880)
Незавершені капітальні інвестиції	17	1005	701 136	1 544 921
Основні засоби	15	1010	3 351 500	6 171 683
первісна вартість		1011	5 182 319	8 426 565
знос		1012	(1 830 819)	(2 254 882)
Інвестиційна нерухомість		1015	-	-
первісна вартість інвестиційної нерухомості		1016	-	-
знос інвестиційної нерухомості		1017	-	-
Довгострокові біологічні активи		1020	-	-
первісна вартість довгострокових біологічних активів		1021	-	-
накопичена амортизація довгострокових біологічних активів		1022	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств		1030	-	-
інші фінансові інвестиції	18	1035	100 639	314 176
Довгострокова дебіторська заборгованість		1040	-	-
Відстрочені податкові активи	19	1045	131 634	142 680
Гудвіл		1050	-	-
Відстрочені аквізиційні витрати		1060	-	-


Continuation of Appendix A

Актив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
Залишок коштів у централізованих страхових резервних фондах		1065	-	-
Інші необоротні активи	20	1090	190 460	27 591
Усього за розділом I		1095	4 583 693	8 305 491
II. Оборотні активи				
Запаси	21	1100	188 871	236 988
Виробничі запаси		1101	188 221	224 395
Незавершене виробництво		1102	-	-
Готова продукція		1103	-	-
Товари		1104	650	12 593
Поточні біологічні активи		1110	-	-
Депозити перестрахування		1115	-	-
Векселі одержані		1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	22	1125	678 593	704 235
Дебіторська заборгованість за розрахунками за виданими авансами	23	1130	53 432	100 979
Дебіторська заборгованість за розрахунками з бюджетом	24	1135	10 741	24 360
у тому числі з податку на прибуток		1136	-	-
Дебіторська заборгованість за розрахунками з нарахованих доходів		1140	5 722	809 390
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків		1145	-	-
Інша поточна дебіторська заборгованість	23	1155	848 238	2 473 319
Поточні фінансові інвестиції		1160	-	-
Гроші та їх еквіваленти	25	1165	917 065	827 839
Готівка		1166	47	72
Рахунки в банках		1167	790 419	666 911
Витрати майбутніх періодів		1170	14 028	15 526
Частка перестраховика у страхових резервах		1180	-	-
у тому числі в:				
резервах довгострокових зобов'язань		1181	-	-
резервах збитків або резервах належних виплат		1182	-	-
резервах незароблених премій		1183	-	-
інших страхових резервах		1184	-	-
Інші оборотні активи		1190	-	-
Усього за розділом II		1195	2 716 690	5 192 636
III. Необоротні активи, утримувані для продажу, та групи вибуття				
		1200	-	-
Баланс		1300	7 300 383	13 498 127

Continuation of Appendix A

Пасив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4	5
I. Власний капітал				
Зареєстрований (пайовий) капітал	26	1400	4 654	4 654
Внески до незареєстрованого статутного капіталу		1401	-	-
Капітал у дооцінках		1405	-	-
Додатковий капітал	27	1410	27 301	27 301
Емісійний дохід		1411	-	-
Накопичені курсові різниці		1412	-	-
Резервний капітал		1415	-	-
Нерозподілений прибуток (непокритий збиток)		1420	2 154 949	4 459 269
Неоплачений капітал		1425	-	-
Вилучений капітал		1430	-	-
Інші резерви		1435	-	-
Усього за розділом I		1495	2 186 904	4 491 224
II. Довгострокові зобов'язання і забезпечення				
Відстрочені податкові зобов'язання		1500	-	-
Пенсійні зобов'язання		1505	-	-
Довгострокові кредити банків	28	1510	397 182	1 456 288
Інші довгострокові зобов'язання	28	1515	1 241 240	2 441 012
Довгострокові забезпечення		1520	-	-
Довгострокові забезпечення витрат персоналу		1521	-	-
Цільове фінансування		1525	-	-
Благодійна допомога		1526	-	-
Страхові резерви		1530	-	-
у тому числі:				
резерв довгострокових зобов'язань		1531	-	-
резерв збитків або резерв належних виплат		1532	-	-
резерв незароблених премій		1533	-	-
Інші страхові резерви		1534	-	-
Інвестиційні контракти		1535	-	-
Призовий фонд		1540	-	-
Резерв на виплату джек-поту		1545	-	-
Усього за розділом II		1595	1 638 422	3 897 300
III. Поточні зобов'язання і забезпечення				
Короткострокові кредити банків		1600	-	-
Векселі видані		1605	-	-
Поточна кредиторська заборгованість за:				
довгостроковими зобов'язаннями	28	1610	1 447 572	2 554 797
Поточна кредиторська заборгованість за товари, роботи, послуги	29	1615	802 700	1 037 757
Поточна кредиторська заборгованість за розрахунками з бюджетом	30	1620	408 141	484 647
у тому числі з податку на прибуток	30	1621	62 465	61 519
розрахунками зі страхування		1625	57 009	77 886
Поточна кредиторська заборгованість за розрахунками з оплати праці		1630	336 162	380 300
Поточна кредиторська заборгованість за одержаними авансами		1635	39 173	46 774
Поточна кредиторська заборгованість за розрахунками з учасниками	32	1640	43 500	10 000

Пасив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
Поточна кредиторська заборгованість із внутрішніх розрахунків		1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю		1650	-	-
Поточні забезпечення	31	1660	333 356	390 237
Доходи майбутніх періодів		1665	1 193	-
Відстрочені комісійні доходи від перестраховиків		1670	-	-
Інші поточні зобов'язання	33	1690	6 251	127 205
Усього за розділом III		1695	3 475 057	5 109 603
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та и вибуття		1700	-	-
V. Чиста вартість активів недержавного пенсійного фонду		1800	-	-
Баланс		1900	7 300 383	13 498 127

Керівник		<i>ЕПТИТВИЯ ОЛЕНА ГРИГОРІВНА</i>	Лигви Олена Григорівна
	(підпис)		(ініціали, прізвище)
Головний бухгалтер			
	(підпис)		(ініціали, прізвище)

¹ Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

Balance sheet and financial statement of the LLC “Center Trans Service” for 2022

		Дата (рік, місяць, число)	КОДИ
Підприємство	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «ЦЕНТР ТРАНС СЕРВІС»	за ЄДРПОУ	2023 01 01 40372626
Територія	<u>КИЇВСЬКА</u>	за КОАТУУ	1412900000
Організаційно-правова форма господарювання	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ	за КОПФГ	240
Вид економічної діяльності	Інша допоміжна діяльність у сфері транспорту	за КВЕД	52.29
Середня кількість працівників ¹	25		
Адреса, телефон вулиця Центральна, буд. 1, с. Мироцьке, Кисво-Святошинський район, Київська обл., 08104			
Одиниця виміру: тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)			
Складено (зробити позначку «v» у відповідній клітинці): за положеннями (стандартами) бухгалтерського обліку за міжнародними стандартами фінансової звітності			

Баланс (Звіт про фінансовий стан) на 31.12.2022 р.

Форма № 1 Код за ДКУД 1412900000

Актив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4	5
I. Необоротні активи				
Нематеріальні активи	16	1000	104 485	108 324
первісна вартість		1001	195 854	199 978
накопичена амортизація		1002	(91 369)	(91 654)
Незавершені капітальні інвестиції	17	1005	437 370	701 136
Основні засоби	15	1010	2 108 977	3 351 500
первісна вартість		1011	3 101 898	5 182 319
знос		1012	(992 921)	(1 830 819)
Інвестиційна нерухомість		1015	-	-
первісна вартість інвестиційної нерухомості		1016	-	-
знос інвестиційної нерухомості		1017	-	-
Довгострокові біологічні активи		1020	-	-
первісна вартість довгострокових біологічних активів		1021	-	-
накопичена амортизація довгострокових біологічних активів		1022	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств		1030	-	-
інші фінансові інвестиції	18	1035	100 639	100 639
Довгострокова дебіторська заборгованість		1040	-	-
Відстрочені податкові активи	19	1045	89 651	131 634

Continuation of Appendix B

Актив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
Гудвіл		1050	-	-
Відстрочені аквізиційні витрати		1060	-	-
Залишок коштів у централізованих страхових резервних фондах		1065	-	-
Інші необоротні активи	20	1090	38 995	190 460
Усього за розділом I		1095	2 880 117	4 583 693
II. Оборотні активи				
Запаси	21	1100	96 635	188 871
Виробничі запаси		1101	96 635	188 221
Незавершене виробництво		1102	-	-
Готова продукція		1103	-	-
Товари		1104	-	650
Поточні біологічні активи		1110	-	-
Депозити перестраховування		1115	-	-
Векселі одержані		1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	22	1125	445 265	678 593
Дебіторська заборгованість за розрахунками за виданими авансами	23	1130	172 415	53 432
Дебіторська заборгованість за розрахунками з бюджетом у тому числі з податку на прибуток	24	1135	21 600	10 741
		1136	-	-
Дебіторська заборгованість за розрахунками з нарахованих доходів		1140	29 833	5 722
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків		1145	-	-
Інша поточна дебіторська заборгованість	23	1155	587 721	848 238
Поточні фінансові інвестиції		1160	-	-
Гроші та їх еквіваленти	25	1165	921 223	917 065
Готівка		1166	4 144	47
Рахунки в банках		1167	680 375	790 419
Витрати майбутніх періодів	23	1170	13 270	14 028
Частка перестраховика у страхових резервах		1180	-	-
у тому числі в:				
резервах довгострокових зобов'язань		1181	-	-
резервах збитків або резервах належних виплат		1182	-	-
резервах незароблених премій		1183	-	-
інших страхових резервах		1184	-	-
Інші оборотні активи		1190	-	-
Усього за розділом II		1195	2 287 962	2 716 690
III. Необоротні активи, утримувані для продажу, та групи вибуття		1200	-	-
Баланс		1300	5 168 079	7 300 383

Continuation of Appendix B

Пасив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4	5
I. Власний капітал				
Зареєстрований (пайовий) капітал	26	1400	453	4 654
Внески до незареєстрованого статутного капіталу		1401	-	-
Капітал у дооцінках		1405	-	-
Додатковий капітал	27	1410	27 300	27 301
Емісійний дохід		1411	-	-
Накопичені курсові різниці		1412	-	-
Резервний капітал		1415	-	-
Нерозподілений прибуток (непокритий збиток)		1420	1 243 657	2 154 949
Неоплачений капітал		1425	-	-
Вилучений капітал		1430	-	-
Інші резерви		1435	-	-
Усього за розділом I		1495	1 271 410	2 186 904
II. Довгострокові зобов'язання і забезпечення				
Відстрочені податкові зобов'язання		1500	-	-
Пенсійні зобов'язання		1505	-	-
Довгострокові кредити банків	28	1510	160 020	397 182
Інші довгострокові зобов'язання	28	1515	907 094	1 241 240
Довгострокові забезпечення		1520	-	-
Довгострокові забезпечення витрат персоналу		1521	-	-
Цільове фінансування		1525	-	-
Благодійна допомога		1526	-	-
Страхові резерви		1530	-	-
у тому числі:				
резерв довгострокових зобов'язань		1531	-	-
резерв збитків або резерв належних виплат		1532	-	-
резерв незароблених премій		1533	-	-
інші страхові резерви		1534	-	-
Інвестиційні контракти		1535	-	-
Призовий фонд		1540	-	-
Резерв на виплату джек-поту		1545	-	-
Усього за розділом II		1595	1 067 114	1 638 422
III. Поточні зобов'язання і забезпечення				
Короткострокові кредити банків	28	1600	-	-
Векселі видані		1605	-	-
Поточна кредиторська заборгованість за:				
довгостроковими зобов'язаннями	28	1610	1 179 572	1 447 572
Поточна кредиторська заборгованість за товари, роботи, послуги	29	1615	612 206	802 700
Поточна кредиторська заборгованість за розрахунками з бюджетом	30	1620	343 819	408 141
у тому числі з податку на прибуток	30	1621	50 458	62 466
розрахунками зі страхування		1625	38 619	57 009
Поточна кредиторська заборгованість за розрахунками з оплати праці		1630	285 201	336 162
Поточна кредиторська заборгованість за одержаними авансами		1635	42 888	39 173

Пасив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
Поточна кредиторська заборгованість за розрахунками з учасниками	32	1640	39 440	43 500
Поточна кредиторська заборгованість із внутрішніх розрахунків		1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю		1650	-	-
Поточні забезпечення	31	1660	282 302	333 356
Доходи майбутніх періодів		1665	1 150	1 193
Відстрочені комісійні доходи від перестраховиків		1670	-	-
Інші поточні зобов'язання		1690	4 358	6 251
Усього за розділом III		1695	2 829 555	3 475 057
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та и вибуття		1700	-	-
V. Чиста вартість активів недержавного пенсійного фонду		1800	-	-
Баланс		1900	5 168 079	7 300 383

Керівник

Головний бухгалтер



(підпис)

(підпис)

ЕП ЛІТВІН
ОЛЕНА
ГРИГОРІВНА

Литвин Олена Григорівна

(ініціали, прізвище)

(ініціали, прізвище)

¹ Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

Balance sheet and financial statement of the LLC “Center Trans Service” for 2021

Підприємство	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «ЦЕНТР ТРАНС СЕРВІС»	Дата (рік, місяць, число) за ЄДРПОУ	КОДИ		
			2022	01	01
Територія	КИЇВСЬКА	за КОАТУУ	1412900000		
Організаційно-правова форма господарювання	ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ	за КОПФГ	240		
Вид економічної діяльності	Інша допоміжна діяльність у сфері транспорту	за КВЕД	52.29		
Середня кількість працівників ¹	22				
Адреса, телефон вулиця Центральна, буд. 1, с. Мироцьке, Києво-Святошинський район, Київська обл., 08104					
Одиниця виміру: тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма N 2), грошові показники якого наводяться в гривнях з копійками)					

Складено (зробити позначку «v» у відповідній клітинці):
за положеннями (стандартами) бухгалтерського обліку
за міжнародними стандартами фінансової звітності

Баланс (Звіт про фінансовий стан) на 31.12.2021 р.

Форма № 1 Код за ДКУД 1412900000

Актив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4	5
I. Необоротні активи				
Нематеріальні активи	16	1000	113 538	104 485
первісна вартість		1001	182 683	195 854
накопичена амортизація		1002	(69 145)	(91 369)
Незавершені капітальні інвестиції	17	1005	330 256	437 370
Основні засоби	15	1010	546 694	2 108 977
первісна вартість		1011	906 067	3 101 898
знос		1012	(359 373)	(992 921)
Інвестиційна нерухомість		1015	-	-
первісна вартість інвестиційної нерухомості		1016	-	-
знос інвестиційної нерухомості		1017	-	-
Довгострокові біологічні активи		1020	-	-
первісна вартість довгострокових біологічних активів		1021	-	-
накопичена амортизація довгострокових біологічних активів		1022	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств		1030	-	-
інші фінансові інвестиції	18	1035	100 639	100 639
Довгострокова дебіторська заборгованість		1040	-	-
Відстрочені податкові активи	19	1045	57 406	89 651

Continuation of Appendix C

Актив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
Гудвіл		1050	-	-
Відстрочені аквізиційні витрати		1060	-	-
Залишок коштів у централізованих страхових резервних фондах		1065	-	-
Інші необоротні активи	20	1090	36 668	38 995
Усього за розділом I		1095	1 185 201	2 880 117
II. Оборотні активи				
Запаси	21	1100	113 628	96 635
Виробничі запаси		1101	112 609	96 635
Незавершене виробництво		1102	-	-
Готова продукція		1103	-	-
Товари		1104	1 019	-
Поточні біологічні активи		1110	-	-
Депозити перестраховування		1115	-	-
Векселі одержані		1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	22	1125	534 697	445 265
Дебіторська заборгованість за розрахунками за виданими авансами	23	1130	142 669	172 415
Дебіторська заборгованість за розрахунками з бюджетом у тому числі з податку на прибуток	24	1135	40 891	21 600
		1136	-	-
Дебіторська заборгованість за розрахунками з нарахованих доходів		1140	14 015	29 833
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків		1145	-	-
Інша поточна дебіторська заборгованість	23	1155	840 437	587 721
Поточні фінансові інвестиції		1160	-	-
Гроші та їх еквіваленти	25	1165	213 380	921 223
Готівка		1166	3 166	4 144
Рахунки в банках		1167	49 745	680 375
Витрати майбутніх періодів	23	1170	12 771	13 270
Частка перестраховика у страхових резервах		1180	-	-
у тому числі в:				
резервах довгострокових зобов'язань		1181	-	-
резервах збитків або резервах належних виплат		1182	-	-
резервах незароблених премій		1183	-	-
інших страхових резервах		1184	-	-
Інші оборотні активи		1190	-	-
Усього за розділом II		1195	1 912 488	2 287 962
III. Необоротні активи, утримувані для продажу, та групи вибуття				
		1200	-	-
Баланс		1300	3 097 689	5 168 079

Continuation of Appendix C

Пасив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4	5
I. Власний капітал				
Зареєстрований (пайовий) капітал	26	1400	453	453
Внески до незареєстрованого статутного капіталу		1401	-	-
Капітал у дооцінках		1405	-	-
Додатковий капітал	27	1410	27 300	27 300
Емісійний дохід		1411	-	-
Накопичені курсові різниці		1412	-	-
Резервний капітал		1415	-	-
Нерозподілений прибуток (непокритий збиток)		1420	460 703	1 243 657
Неоплачений капітал		1425	-	-
Вилучений капітал		1430	-	-
Інші резерви		1435	-	-
Усього за розділом I		1495	488 456	1 271 410
II. Довгострокові зобов'язання і забезпечення				
Відстрочені податкові зобов'язання		1500	-	-
Пенсійні зобов'язання		1505	-	-
Довгострокові кредити банків	28	1510	165 581	160 020
Інші довгострокові зобов'язання	28	1515	597 762	907 094
Довгострокові забезпечення		1520	-	-
Довгострокові забезпечення витрат персоналу		1521	-	-
Цільове фінансування		1525	-	-
Благодійна допомога		1526	-	-
Страхові резерви		1530	-	-
у тому числі:		1531	-	-
резерв довгострокових зобов'язань		1532	-	-
резерв збитків або резерв належних виплат		1533	-	-
резерв незароблених премій		1534	-	-
інші страхові резерви		1535	-	-
Інвестиційні контракти		1540	-	-
Призовий фонд		1545	-	-
Резерв на виплату джек-поту		1595	-	-
Усього за розділом II		1595	763 343	1 067 114
III. Поточні зобов'язання і забезпечення				
Короткострокові кредити банків	28	1600	20 234	-
Векселі видані		1605	-	-
Поточна кредиторська заборгованість за:				
довгостроковими зобов'язаннями	28	1610	189 767	1 179 572
Поточна кредиторська заборгованість за товари, роботи, послуги	29	1615	508 728	612 206
Поточна кредиторська заборгованість за розрахунками з бюджетом	30	1620	285 853	343 819
у тому числі з податку на прибуток	30	1621	50 049	50 458
розрахунками зі страхування		1625	22 451	38 619
Поточна кредиторська заборгованість за розрахунками з оплати праці		1630	297 406	285 201
Поточна кредиторська заборгованість за одержаними авансами		1635	49 916	42 888

Пасив	Примітки	Код рядка	На початок звітного періоду	На кінець звітного періоду
Поточна кредиторська заборгованість за розрахунками з учасниками	32	1640	182 000	39 440
Поточна кредиторська заборгованість із внутрішніх розрахунків		1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю		1650	-	-
Поточні забезпечення	31	1660	284 071	282 302
Доходи майбутніх періодів		1665	660	1 150
Відстрочені комісійні доходи від перестраховиків		1670	-	-
Інші поточні зобов'язання		1690	4 804	4 358
Усього за розділом III		1695	1 845 890	2 829 555
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та и вибуття		1700	-	-
V. Чиста вартість активів недержавного пенсійного фонду		1800	-	-
Баланс		1900	3 097 689	5 168 079

Керівник

Головний бухгалтер



(підпис)

(підпис)

ЕЛІТІВІЙ
ОЛЕНА
ГРИГОРІВНА

Литвин Олена Григорівна

(ініціали, прізвище)

(ініціали, прізвище)

¹ Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад