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**IMPROVEMENT OF FOREIGN ECONOMIC ACTIVITY
«PLANET OF EQUIPMENT» LLC**

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Introduction. Today, the problem of the company's import operations management becomes especially topical. In conditions of the complexity of the customers' needs in the domestic market in various spheres of business activity, the opportunity to offer customers unique products that does not have analogues in the domestic market is particularly important. In addition, the import contributes significantly to the optimization of the company's costs, since it allows you to obtain the products necessary for economic activity in the best way, in comparison with the domestic market.

Import provides businesses with the benefits of competitive struggle with other enterprises in the market, which allows them to better meet consumer needs. Often, companies that import goods from abroad, due to their flexibility and ability to constantly improve the range, are able to take better positions in the market compared with manufacturing companies operating in the same industry. All this raises considerable interest of scientists and practitioners in the process of managing the import operations of the enterprise, and hence its foreign economic activity.

An overview of the latest sources of researches and publications. The question of the functioning of foreign economic activity enterprises are widely covered, first of all, in foreign scientific literature. Thus, [1] assessed the

demand for imported goods using the Rotterdam model. Bilge Aykol, Leonidas C. Leonidou [2] conducted a systematic and comprehensive review of existing empirical literature on the business relationship between exporters and importers in the period 1975-2017.

The relationship between import and innovation of importing firms is explored in Chen Zhiyuan, Zhangij, Zheng Wenping [3]. Also, domestic and foreign scholars such as David L.Rigby, Thomas Kemeny, Abigail Cooke [4], Wolfgang Prinz [5], Mirabelle Mulls [6], Olga Kuzmina, Olga Kuznetsova [7], Joy L.Frestedt [8].

Setting objectives. The purpose of this study is development of a mechanism for improvement of foreign economic activity of the enterprise.

The main material and the results of the study. «Planet of equipment» LLC, is a strong, advanced supplier of high-tech diagnostic and other maintenance equipment. Competence in the field of assortment development and reliable relations with well-known producers created the basis for the development of «Planet of equipment» LLC [9].

«Planet of equipment» LLC offers equipment for maintenance of such manufacturers as Automotive Testing Technologies GmbH, SICE, OMA, MECNAN, HELVI, GYS, SPIN, SIVIK, SIVER, REMEZA, RAVAGLIOLLI, MEGA, HANATECH, NPP STC[10-15].

Import operations play a significant role in the development of «Planet of equipment» LLC, since it is possible to fully satisfy consumer's requirements only by offering purchased from abroad products that other competitors cannot get.

For last 5 years company imported lifting equipment, stands of disintegration-convergence, tire fitting equipment, balancing equipment, stands for checking the chassis of cars, diagnostic equipment, installations for automobile services, equipment for the repair and painting of the vehicle's body, compressor equipment and exhaust systems, garage equipment and tools.

The main trading partners of the «Planet of equipment» LLC are companies from Germany and Italy, whereas in the pre-crisis period equipment was also delivered from Spain, France, Russia, Belarus and Korea (table 1).

Table 1

The «Planet of equipment» LLC import's dynamics by country of export for 2014 – 2017, thousand EUR

| Indicator | 2013 | 2014 | 2015 | 2016 | 2017 | Absolute deviation | | | | Relative deviation | | | |
|-----------|-------|-------|-------|-------|-------|--------------------|---------------|---------------|---------------|--------------------|---------------|---------------|---------------|
| | | | | | | 2014/ 2013 | 2015/ 2014 | 2016/ 2015 | 2017/ 2016 | 2014/ 2013 | 2015/ 2014 | 2016/ 2015 | 2017/ 2016 |
| Germany | 424,9 | 269,8 | 107,2 | 166,3 | 265,2 | -155,1 | -162,6 | 59,1 | 98,9 | 0,63 | 0,40 | 1,55 | 1,59 |
| Spain | 98,6 | 0,0 | 0,0 | 17,3 | 30,1 | -98,6 | 0,0 | 17,3 | 12,8 | 0,00 | - | - | 1,74 |
| Italy | 208,1 | 147,3 | 11,1 | 70,7 | 63,8 | -60,8 | -136,2 | 59,6 | -6,9 | 0,71 | 0,08 | 6,37 | 0,90 |
| France | 79,5 | 0,0 | 0,0 | 9,3 | 8,7 | -79,5 | 0,0 | 9,3 | -0,6 | 0,00 | - | - | 0,93 |
| Russia | 100,4 | 16,1 | 0,0 | 0,0 | 0,0 | -84,3 | -16,1 | 0,0 | 0,0 | 0,16 | 0,00 | - | - |
| Belarus | 20,3 | 0,0 | 0,0 | 0,0 | 0,0 | -20,3 | 0,0 | 0,0 | 0,0 | 0,00 | - | - | - |
| Korea | 30,6 | 0,0 | 0,0 | 0,0 | 0,0 | -30,6 | 0,0 | 0,0 | 0,0 | 0,00 | - | - | - |
| Total | 962,4 | 433,2 | 118,3 | 263,6 | 367,8 | -529,2 | -314,9 | 145,3 | 104,2 | 0,45 | - | - | - |

Currently, the level of geographic concentration of the export is quite high, since Germany accounts for more than 70% of supplies (fig.1). It is expedient to search for alternative products suppliers to minimize risks in case problems in Germany-Ukraine bilateral relations occur.

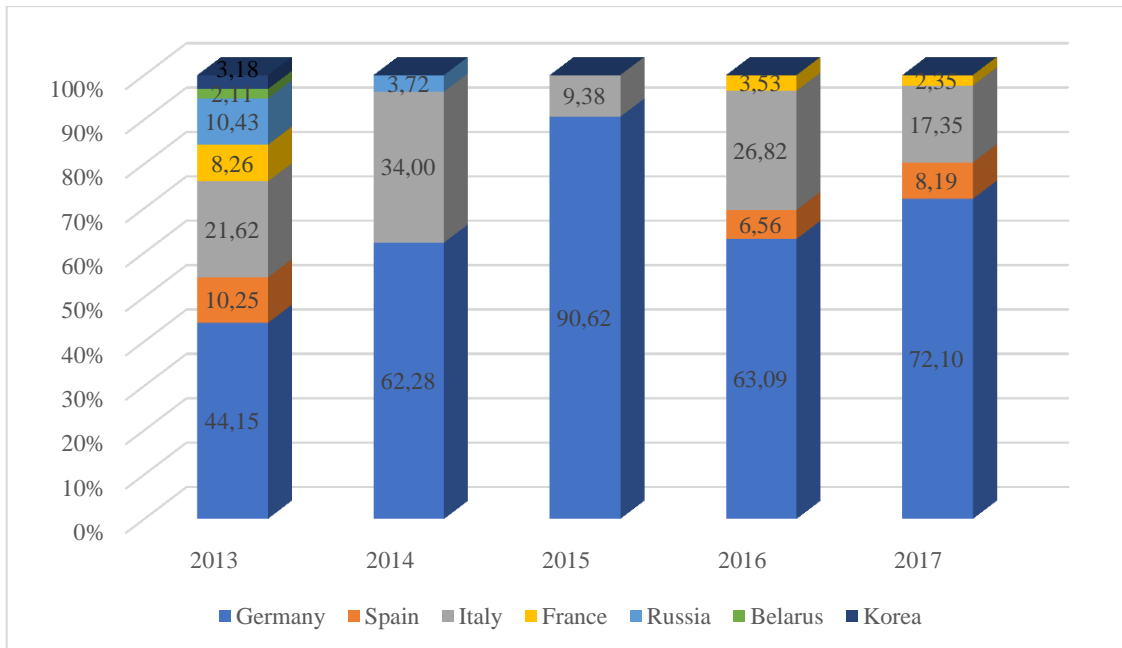


Fig. 1. The «Planet of equipment» LLC import's geographical structure for 2014 – 2017, %

One of the most important aspects in the analysis of the enterprise's import operations is the evaluation of their effectiveness, since it makes it possible to determine whether the result meets the management's expectations. In addition, the assessment of effectiveness allows to conclude how the international activity influences the results of the enterprise.

Considering the import operations of the «Planet of equipment» LLC, we should stress that they are carried out to resell the goods brought to Ukraine on the domestic market. We emphasize that import operations are carried out on the CIP Kyiv, and the currency of the contract is the euro. Most of the goods that are purchased by the enterprise are taxed at 0%, and several commodity items - at 5%. Proceeding from the fact that the enterprise for 5 years has been constantly importing goods of three commodity groups, we have carried out an assessment of the effectiveness of their supplies from abroad.

First of all, the import of the diagnostic equipment, which is the core of the company's purchases, was estimated to be effective (table 2).

Table 2

**Dynamics of the «Planet of equipment» LLC diagnostic equipment's
import efficiency for 2013 – 2017**

| Indicator | 2013 | 2014 | 2015 | 2016 | 2017 | Absolute deviation | | | | Relative deviation | | | |
|--|---------|---------|---------|---------|---------|--------------------|------------|------------|------------|--------------------|------------|------------|------------|
| | | | | | | 2014/ 2013 | 2015/ 2014 | 2016/ 2015 | 2017/ 2016 | 2014/ 2013 | 2015/ 2014 | 2016/ 2015 | 2017/ 2016 |
| Net income from sale (NI_S), thousand UAH | 6351,47 | 6847,20 | 3121,28 | 6281,95 | 9729,97 | 495,7 | -3725,9 | 3160,7 | 3448,0 | 1,08 | 0,46 | 2,01 | 1,55 |
| Invoice value (IV), thousand EURO | 380,2 | 270,3 | 80,8 | 143,2 | 200,6 | -109,9 | -189,5 | 62,4 | 57,4 | 0,71 | 0,30 | 1,77 | 1,40 |
| Currency exchange rate (CER), UAH/EURO | 10,61 | 15,71 | 24,23 | 28,29 | 30,00 | 5,1 | 8,5 | 4,1 | 1,7 | 1,48 | 1,54 | 1,17 | 1,06 |
| Invoice value (IV), thousand UAH | 4033,92 | 4246,41 | 1957,78 | 4051,13 | 6018,00 | 212,5 | -2288,6 | 2093,3 | 1966,9 | 1,05 | 0,46 | 2,07 | 1,49 |
| Customs payments (CP), thousand UAH | 1000,41 | 1053,11 | 485,53 | 1004,68 | 1492,46 | 52,7 | -567,6 | 519,1 | 487,8 | 1,05 | 0,46 | 2,07 | 1,49 |
| Import costs after delivery (IC_{AD}), thousand UAH | 126,06 | 218,03 | 137,05 | 143,06 | 248,68 | 92,0 | -81,0 | 6,0 | 105,6 | 1,73 | 0,63 | 1,04 | 1,74 |
| Total import charges (TIC), thousand UAH, | 5160,40 | 5517,56 | 2580,36 | 5198,86 | 7759,15 | 357,2 | -2937,2 | 2618,5 | 2560,3 | 1,07 | 0,47 | 2,01 | 1,49 |
| Effect of import for resale (EI_{RS}), thousand UAH | 1191,07 | 1329,64 | 540,92 | 1083,09 | 1970,82 | 138,6 | -788,7 | 542,2 | 887,7 | 1,12 | 0,41 | 2,00 | 1,82 |
| Efficiency of import for resale (EIC_{RS}) | 1,23 | 1,24 | 1,21 | 1,21 | 1,25 | 0,01 | -0,03 | 0,00 | 0,05 | 1,01 | 0,97 | 1,00 | 1,04 |

The official currency exchange rate of the National Bank of Ukraine for 2013 - 2017 was used for making the calculations.

The calculations showed that despite the worsening of the economic situation on the market and the growth of the foreign exchange rate, in 5 years the coefficient of efficiency of import increased: in 2013 it was 1,23, and in 2017 it grew to 1,25. It became possible due to the fact that the growth rate of income from the sale of products exceeded the growth rate of the purchase price and the exchange rate.

In general, the results of the assessment confirm that in order to increase the efficiency of import, it is necessary to look for opportunities to reduce the purchase price and other costs, as well as use the pricing policy to compensate for the negative impact of changes in the exchange rate.

«Planet of equipment» LLC works on a rather competitive market segment, offering products that are also proposed by other suppliers. Thus, there is a need for constant improvement of all spheres of the enterprise activity, and, especially, import operations.

Constant tracking of the competitors' actions and trends in the development of relevant markets, the search for new foreign equipment that can be in demand on the national market, the analysis of alternative sources of supply of those goods that are now in the assortment of «Planet of equipment» LLC are the basis for the development of the enterprise in conditions of dynamic competition.

There are also internal prerequisites to look for ways to improve import operations of «Planet of equipment» LLC. Significant volumes of goods in the warehouse indicate that there is a need to revise contracts with suppliers for the purchase of products based on customer orders. In addition, there is a need to change the settlement system for imported goods in order to avoid the growth of accounts receivable. There is also a need to improve the profitability of the enterprise, which can also be achieved by reviewing the import strategy.

Thus, summarizing the above, we can state that there is now a need to improve import operations, the main reasons for which are:

- existence of internal problems that can be solved under condition of import operations improvement;
- dynamic competition, which forms stringent requirements for success in the market;
- the development of the equipment market and the emergence of new types of products;
- changing requirements of consumers.

Considering the priorities of «Planet of equipment» LLC foreign economic activity improvement, it is possible to distinguish two key areas which must be worked out: foreign economic activity management and foreign economic activity development. For management improvement a set of measures in order to optimize import planning, organization, control and stimulation should be developed, while for development goals strategic aspects of import activities, not related to the process of procurement of products itself, should be determined.

Analysis has shown that «Planet of equipment» LLC has reserves to improve the efficiency of import operations management. In our opinion, measures to improve the efficiency of import operations management should be worked out from the standpoint of management functions. In particular, it is expedient for the enterprise to make competitive analysis in order to get the guidelines for the planning of import operations.

In our opinion, the construction of a competitive profile should be carried out at the enterprise constantly, and the list of criteria and competitors vary depending on the market situation. Thus, the company will have the opportunity to constantly identify weaknesses and thus benchmarks for import options planning.

At the current stage of the enterprise import planning is carried out, although it is not systematic. Nevertheless, the work to identify long-term goals and ways to achieve them should be carried out on an ongoing basis. In our opinion, it is necessary to implement at the enterprise the practice of a road map development, in which directions and organizational measures for import improvement will be determined. A roadmap is a strategic plan that defines a goal or desired outcome, and includes the major steps or milestones needed to reach it. It also serves as a communication tool, a high-level document that helps articulate the strategic thinking – the why – behind both goal and the plan for getting there.

Significant improvements should also take place in the sphere of import organization. As was noted, at the current stage, the enterprise uses mainly Microsoft excel to conduct calculations and work with documents, although it is advisable to purchase a specialized program that provides the ability to store import documents in the cloud, as well as obtain all the necessary legal information needed for the implementation of foreign trade activity.

After analysis of IT forums, we have concluded that it is advisable to purchase the software QDPro, which is intended to simplify the performance of FEA managers' functions.

QD Professional – is a perfect tool for conducting effective foreign economic activity, that provides: high speed and impeccable quality of filling customs cargo declarations, provides an opportunity to use the algorithm for customs payments calculation and contains a complete database of normative acts and documents regulating foreign economic activity.

After the purchase of this program, managers of «Planet of equipment» LLC would be able to fill in quickly and professionally any type of cargo customs declaration, automatically generate its electronic copy, as well as support documents for customs clearance: certificate-calculation of customs value, packing sheet, customs inspection certificate, the register of documents,

etc. The flexible construction of algorithms allows, when filling out the declaration, to use reference and information databases, to check the correctness of information input, the withdrawal of the necessary documents for customs clearance, and the use of the format-logic control - to eliminate possible errors in filling it.

The information block of the QD Professional program includes about 10 000 legislative and regulatory acts, conventions and international agreements on the implementation of foreign trade activities. The integrated customs tariff, built on the principle of interconnection of the commodity code with administrative and economic methods of foreign trade activities regulation, allows obtaining detailed information for the customs clearance of any goods, taking into account the purpose of its movement across the customs border of Ukraine. This is practically a ready-made solution that contains data on duty, excise tax, legislatively established benefits for customs clearance, the necessary permits, and the issuance of various warnings to minimize risks in the implementation of various transactions with goods.

Prompt update of information databases, the ability to find information and reliability of this product led to the fact that the QD Professional program is the optimal IT-solution for the company, as «Planet of equipment» LLC independently conducts work with customs. The advantages of QD Professional include the ability to obtain the required data in Ukrainian and the availability of a training catalog with information on the basic rules of customs regulation of foreign trade activities in Ukraine.

We offer «Planet of equipment» LLC to use this program in its activity, rather than existing analogues, since the efficiency and high professional level of this software have been repeatedly awarded with the Diplomas of the winner of the All-Ukrainian software developers competition Softregatta in several nominations, including «Software for foreign economic activity». In our opinion, the purchase of a licensed version of this program by «Planet of

equipment» LLC will significantly contribute to improvement of the import operations efficiency. The cost of the program is 12000 UAH.

The next direction in improvement of the import operations organization is the transfer from import managers to sales managers of the function to work on assortment deepening. This proposal is based to the fact that sale managers have the opportunity of direct contact with customers, so they can form a more complete picture of what products are in demand. Thus, after the transfer of the function of the search for new assortment items to sales managers, the probability of creating a more efficient assortment for the «Planet of equipment» LLC will be significantly higher.

In the sphere of import organization, it is also advisable to revise the system of settlements with clients. Based on a sufficiently high level of receivables, it is necessary to provide an opportunity to purchase products on credit only to the most important clients, providing significant volumes of orders or being buyers for a long time. At the same time, other buyers will be able to use the deferred payment only in the event of interest payment. The introduction of this proposal will solve one of the key problems of the enterprise - a high level of accounts receivable.

In our opinion, to implement such a function as a control, it is advisable to invite auditing firms every two years for external analysis of import operations. The implementation of audits will enable «Planet of equipment» LLC to detect and solve problems related to the organization of foreign trade operations at each of the stages of their execution. So, the audit will allow to check the correctness of foreign trade operations, compliance of the process of their implementation with the current legislation; assess the effectiveness of operations and identify the reserves of its increase.

Today, there is a significant number of large and medium-sized auditing companies on the Ukrainian market that are able to conduct an in-depth analysis of the company's activities, provide an adequate assessment of its current status

and financial capabilities, provide recommendations for improvement of its performance.

In our opinion, «Planet of equipment» LLC should select the auditor not among the Big 4 companies, but among medium enterprises that provide audit services at a sufficiently high level, however, for less money.

In addition to these recommendations, it is also advisable to change the stimulation system. Currently, employers of the company receive a bonus regardless the effectiveness of their work. In our opinion, the input of each employee to the result is not the same, and that, in our opinion, should be taken into account. So, we suggest creating a bonus system for which a certain number of points will be assigned to a worker for achievement of a certain result (selling goods for a certain amount, signing a new contract, etc.), which at the end of the month to transform into a monetary bonus.

Talking about foreign economic activity development, it's necessary to pay attention to assortment widening, marketing and pricing improvement. In our opinion, the widening of the assortment is now a key direction of the enterprise development.

From the supplier's viewpoint, assortment selection and category space allocation are equally critical. Suppliers can't generate any sales if their products aren't represented on store shelves. This is due primarily to the fact that the market itself does not stand still, there are constantly emerging products that displace products that previously enjoyed demand. It is important to remain the supplier of exactly the products that are in demand here and now, thus it is important to monitor the market changes on an ongoing basis, maintain a database of potential partners and establish initial contact with them in order to promptly place an order if necessary.

As retail channels blur, assortment decisions are more important than ever and will determine whether or not a retailer can stay relevant in a competitive environment. To compete and win, there is a growing imperative for company to

tailor their assortments by neighborhood to respond to local preferences, and offer clients the right products at the right place and the right time.

With that said, we see that modern category management is tasked with «assorting to the individual». This customer-centric approach to category management puts customer at the center of all decisions made with regards to which products to place on offer.

We cannot deny the role of marketing in the development of any enterprise at this stage. It is the use of marketing tools that allows suppliers to approach buyers, inform them about the advantage of products that are delivered to the market, provide data on important changes in the company's activities: expansion of the assortment, discounts, changes in payment terms.

Marketing is very helpful in transfer, exchange and movement of goods. To the former, it tells about the specific needs and preferences of consumers and to the latter about the products that manufacturers can offer. Marketing involves the design of the products acceptable to the consumers and the conduct of those activities which facilitate the transfer of ownership between seller and buyer.

By making available the uninterrupted supply of goods and services to consumers at a reasonable price, marketing has played an important role in raising and maintaining living standards of the community. Community comprises of three classes of people i.e., rich, middle and poor. Everything which is used by these different classes of people is supplied by marketing.

Marketing is complex mechanism involving many people in one form or the other. The major marketing functions are buying, selling, financing, transport, warehousing, risk bearing and standardization, etc. In each such function different activities are performed by a large number of individuals and bodies.

At the current stage, Internet marketing is the most interesting for the «Planet of equipment» LLC, as the search for potential partners is carried out through web resources. Also, the participation in international and local

exhibitions, which can act as a meeting point for sales, as well as a tool to find new suppliers and monitor market dynamics, is important for the «Planet of equipment» LLC.

Thus, the analysis has shown that «Planet of equipment» LLC has a significant number of opportunities for foreign economic activity development and improvement of its management (fig. 2).

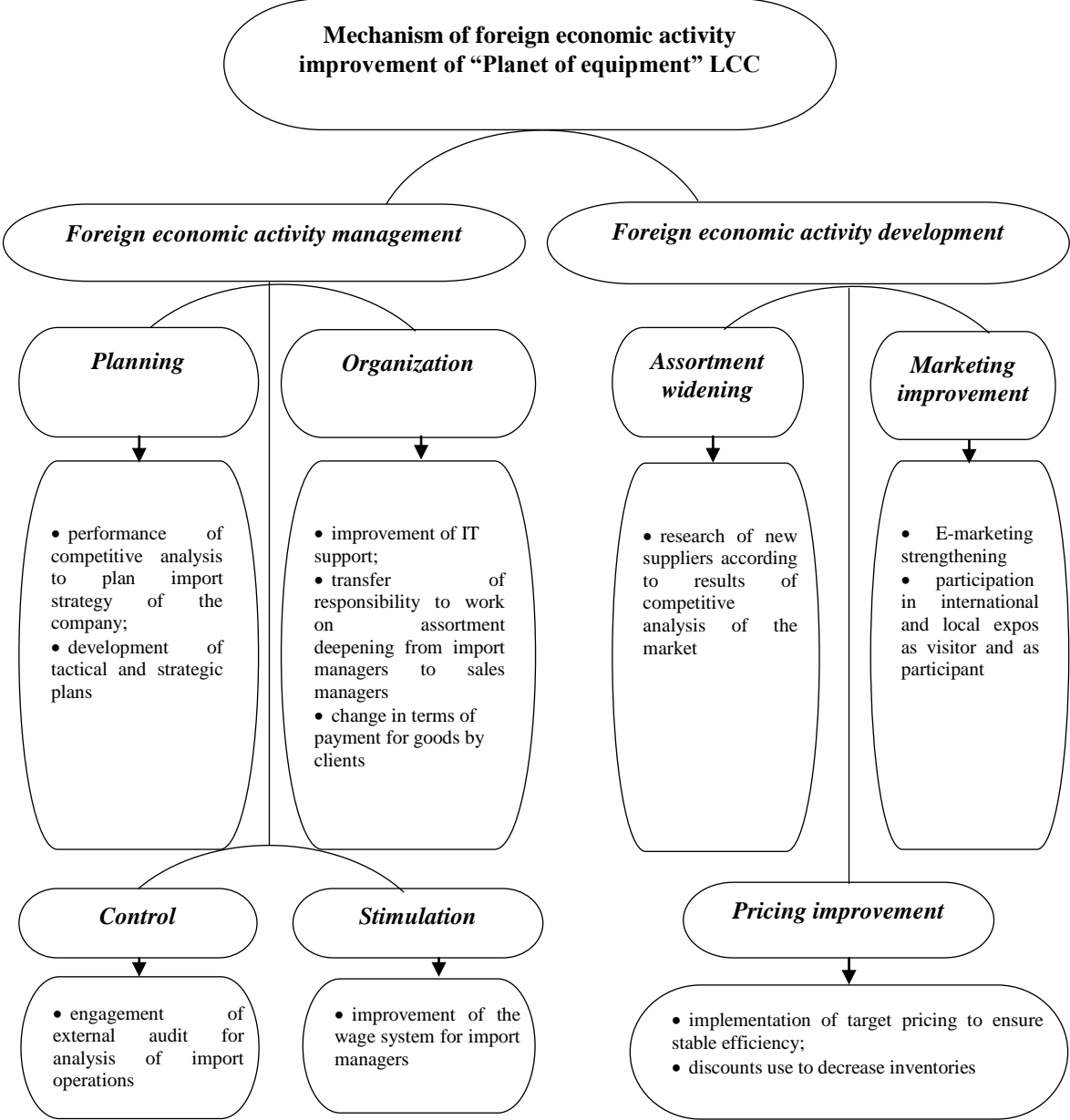


Fig. 2. Mechanism of foreign economic activity improvement of «Planet of equipment» LCC

Source: developed by the author based on proposals on improvement of foreign activity improvement of «Planet of equipment» LCC

Important in this case is the integrated implementation of all proposed measures and continuous monitoring of the results of this process with a view to introducing corrective measures.

The use of the enterprise's potential in each direction mentioned above will, in our opinion, contribute to improvement of the efficiency of both the company's foreign economic activities and its business as a whole. Despite the fact that the owners of the «Planet of equipment» LLC are satisfied with the current state of the company, it is necessary to constantly look for ways to improve activity and increase its efficiency, since the peculiarity of the transition economy is the variability of market processes and fierce competition arising over time in those segments of the market that previously were not attractive for entrepreneurs. This indicates the feasibility of the proposed measures implementation in order to retain the positions of «Planet of equipment» LLC and improve its performance indicators.

Conclusions. Thus, the conducted analysis makes it possible to conclude that the «Planet of equipment» LLC import operations are effective and have positive impact on the development of the enterprise. Import performance indicators show that delivery of diagnostic, lifting and garage equipment provide more than 20 kopecks of income on each invested hryvna, which is a good indicator for the enterprise. Nevertheless, if higher quality estimates would be made before pricing, the level of return from import operations would increase. In order to increase import performance, it is necessary to deepen market research in the context of keeping the level of efficiency for all commodity groups at the target level.

The measures we proposed create like a framework, and during their implementation, new directions in which improvements are to be made may arise, The main goal of the foreign economic activity development of the enterprise at this stage is to transform «Planet of equipment» LLC in a modern

company that fully meets the requirements of the consumer and is adapted to the conditions of the external environment.

The need to improve import operations is unquestionable, since in vitally important areas for modern companies, such as marketing and IT, «Planet of equipment» LLC has significant flaws.

The ways of the foreign economic activity improvement that were proposed by us are a response to those factors that were determined at the beginning of the paragraph. Our proposals are aimed simultaneously at improvement of the internal processes in the enterprise and its adaptation to the market conditions, that will lead to optimization of the company's costs and improvement of the quality of its work. In our opinion, the introduction of our recommendations into the practice of the company will enable it to solve existing problems and improve the results of economic activities.

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Скриль Віталія Вячеславівна, кандидат економічних наук, доцент кафедри фінансів і банківської справи. Полтавський національний технічний університет ім. Ю. Кондратюка. **Удосконалення зовнішньоекономічної діяльності ТОВ «Планета обладнання»**. На сучасному етапі багато українських підприємств активно беруть участь у зовнішньоекономічній діяльності, що є важливою складовою ринкових відносин. Проте недостатній досвід роботи вітчизняних підприємств на зовнішніх ринках, прагнення до реалізації продукції, яка не потребує особливих зусиль з її просування, зумовлюють актуальність пошуку шляхів удосконалення зовнішньоекономічної діяльності підприємств. Саме управління імпортними операціями підприємства є основою для досягнення високих фінансових результатів: правильне планування операцій, їх своєчасне упорядкування та контроль за їх виконанням є основою успіху підприємства на ринку.

У статті були проаналізовано динаміку імпортних операцій ТОВ «Планета обладнання» за останні 5 років, визначено основних імпортерів ТОВ «Планета обладнання». Виявлено, що ТОВ «Планета обладнання» працює на досить конкурентному сегменті ринку, пропонуючи продукти, які також пропонуються іншими постачальниками. Таким чином, існує

потреба в постійному вдосконаленні всіх сфер діяльності підприємства, і, особливо, імпортих операцій. Отже доведено, що існує потреба у підвищенні зовнішньоекономічної діяльності підприємства, саме тому в роботі були виявлені головні передумови та сформовані загальні рекомендації щодо розроблення механізму удосконалення зовнішньоекономічної діяльності ТОВ «Планета обладнання».

Ключові слова: зовнішньоекономічна діяльність, підприємство, імпорти операції, механізм удосконалення, конкурентоспроможність, сегменти ринку.

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Vitaliia Skryl, PhD (Economics). Poltava National Technical Yuri Kondratyuk University. **Improvement of foreign economic activity «Planet of equipment» LLC.** At the present stage, many Ukrainian enterprises are actively involved in foreign trade, which is important. However, the lack or lack of experience of domestic enterprises in foreign markets requires a lot of efforts to implement it. The article considers consumer foreign economic activity of enterprises, elaborates the main preconditions and general recommendations for improvement of foreign economic activity of enterprises.

Key words: foreign economic activity, enterprise, import operations, mechanism of improvement, competitiveness, market segments.

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Скрыль Виталия. к.э.н. Полтавский национальный технический университет им. Юрия Кондратюка. **Усовершенствование внешнеэкономической деятельности ООО «Планета оборудование».** На современном этапе многие украинские предприятия активно привлекаются к внешней торговле, имеет важное значение. Однако отсутствие или недостаточность опыта работы отечественных предприятий на внешних рынках требует больших усилий для ее осуществления. В

статье определено потребительскую внешнеэкономическую активность предприятий, появились основные предпосылки и разработаны общие рекомендации по улучшению внешней экономической деятельности предприятий.

Ключевые слова: внешнеэкономическая деятельность, предприятие, импортные операции, механизм совершенствования, конкурентоспособность, сегменты рынка.