

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
Sumy State University
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Oleg Balatskyi Department of Management

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QUALIFICATION PAPER
to obtain an educational degree bachelor's

in the specialty "073" Management _____ ,
(code and name)

educational-professional program Management
(educational-professional / educational-scientific) (the name of the program)

on the topic: Ways to improve enterprise performance efficiency

Student of the group M-01an/2y Stefaniia Omelianenko
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The qualifying work contains the results of own research. The use of ideas, results and texts of other authors are linked to the appropriate source.

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APPROVED
Head of Department

(Signature) (First and last name)
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**ASSIGNMENT FOR QUALIFICATION PAPER
to obtain an educational degree bachelor**

in the specialty _____ "073" Management _____ ,
(code and name)
educational-professional program Management
(educational-professional / educational-scientific) (the name of the program)
on the topic: Ways to improve enterprise performance efficiency

Student of the group M-01an/2y Stefaniia Omelianenko
(group cipher) (First and last name)

1. The topic of the paper "Ways to improve enterprise performance efficiency" approved by order №0544-VI dated 16.05.2024 y.
2. The deadline for submission of the completed paper by the student 20.05.2024 y.
3. The purpose of the qualification paper: is to investigate ways of improving the efficiency of the enterprise by analyzing external and internal factors and indicators.
4. The object of the study is the process of increasing the efficiency of activities of the enterprise.
5. The subject of the research is a set of theoretical and methodological and scientific and practical approaches to ensuring an increase in the level of efficiency activities of the enterprise.
6. Qualification paper is performed on the basis: personal research, comparative analysis, consultations with the manager of the enterprise.
7. Approximate plan of qualifying work, deadlines for submission of sections to the supervisor and content of tasks to fulfill the set goal.

№ of order	Title of the section	Submission deadline
I	THEORETICAL BASIS FOR IMPROVING THE EFFICIENCY OF THE ENTERPRISE	19.04.2024

II	ANALYSIS OF THE EFFICIENCY OF THE ENTERPRISE	02.05.2024
III	DEVELOPMENT OF MEASURES TO IMPROVE THE EFFICIENCY OF THE ENTERPRISE	17.05.2024

The content of the tasks for fulfilling the set goal of the bachelor's qualification paper:

In section 1, the student must present concept and definition of enterprise performance efficiency, its factors and ways for improvement.

In section 2, the student must analyze the efficiency of the enterprise performance based on the use of materials of this enterprise and the environment of its functioning.

In section 3, the student must identify ways to improve the efficiency of the enterprise performance and develop recommendations for ensuring the efficient operation of the enterprise.

8. Consultations on work performance:

Section	Surname, initials and position of the supervisor/consultant	Signature, date	
		Issued the task	I accepted the task
1	Tetiana Bondar	28.04.2024	
2	Tetiana Bondar	02.05.2024	
3	Tetiana Bondar	17.05.2024	

9. Issue date of the assignment 08.04.2024

Supervisor of qualification paper senior lecturer, PhD, associate professor, Tetiana Bondar

(position, academic degree, academic title, Name and SURNAME)

(Signature)

Tasks to be completed received Stefaniia Omelianenko

(Signature)

ANNOTATION

The structure and volume of the bachelor's thesis. The thesis consists of an introduction, three chapters, a conclusion, a list of references, which consists of 58 items. The volume of the bachelor's thesis is 53 pages including 15 tables, 4 figure and appendix.

The aim of the thesis is the economic substantiation of directions for increasing the efficiency of PE "DUET".

The object of the study is the process of increasing the efficiency of activities PE "DUET".

The subject of the research is a set of theoretical and methodological and scientific and practical approaches to ensuring an increase in the level of efficiency activities of PE "DUET".

The thesis is focused on analyzing and improving the efficiency of an enterprise. The theoretical basis for enhancing efficiency, including concepts like enterprise performance efficiency, factors affecting efficiency, main performance indicators and methods to improve efficiency are considered. The concept of competitiveness as a complex economic category and an important component of enterprise performance efficiency is considered.

Also, the thesis involves the analysis of the enterprise's characteristics, its economic performance and financial indicators for analysis. It contents identification of priority areas for enhancing the enterprise's efficiency based on the analysis and propositions of specific measures to improve enterprise performance efficiency.

Keywords: EFFICIENCY, ANALYSIS, ENTERPRISE, FACTOR, INDICATOR, PERFORMANCE, PROFITABILITY, COMPETITIVENESS, ORGANIZATION, IMPROVE, FINANCIAL, ECONOMIC, RESULT, COST, INCREASE.

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INTRODUCTION

Relevance of research. Modern characteristics of the economic environment, regardless of their national affiliation or the level of organization of economic relations, are characterized by an extraordinary level of development of competitive interactions, which requires each business entity to implement a continuous process of improving its own economic processes in order to achieve explicit or implicit competitive advantages, which in one way or another, boils down to the question of increasing the efficiency of the business organization. That is why conducting research in the direction of deepening both the theoretical and methodological foundations of the economic category of efficiency, as well as the development of specific applied measures for implementation within the defined business structure is extremely relevant, taking into account the current state of the national economy and the economic potential of its business sector. At the same time, it is important to understand that the possibility of practical implementation of measures to increase efficiency potentially has not only positive consequences for the financial and economic condition of a specific organization, but also has a favorable effect on the economic development of the state, the level of its independence and social responsibility of economic entities. After all, the final result of increasing commercial efficiency is profit, which serves as a means of financing public expenditures, as well as a source of commercial and social development of the business structure.

The degree of development of a scientific problem. The implementation of theoretical research and active scientific activity in the direction of researching the problems of efficiency as a general category and its separate interpretation within the framework of the business structure has gained wide coverage in the works of domestic scientists and economists. It is impossible not to note the fundamental contribution of a number of Ukrainian scientists to the development of this theoretical direction, in particular, this concerns the works of the following scientists: T.F. Kasyanchuk, Golubeva[11], N.M. Deeva[12], V.O. Podolska[13], G.V. Savytska[14],

V.I. Osypov[19], A.A. Madykh, L.M. Malyarets[15], T.V. Momot [16], R. Kaplan, E.R. Islyamova, A.O. Kasych, T.F., I.A. Makarina, Yu.M. Melnyk[17], L.V. Frolova[18] V.M. Marchenko, P.V. Krush, S.O. Tulchynska. , V.P. Martynenko.

However, despite the presence of a strong theoretical basis, the dynamic development of modern scientific ideas and market conditions determines the need for a detailed analysis of the most relevant approaches in the theoretical interpretation of this concept and specific directions of its achievement on the example of a separate organization.

The aim of the thesis is the economic substantiation of directions for increasing the efficiency of PE "DUET".

In the course of the thesis, the following list of tasks was set and completed:

- the economic essence of the concept of "efficiency" and its place in the enterprise's activity have been investigated;
- the appropriate justification of the system of indicators for evaluating the performance of the enterprise is selected and provided;
- the main methodological approaches to evaluating the efficiency of the enterprise's activity are considered;
- the economic and legal principles of the functioning of PE "DUET" were considered, a brief description of its activity was provided;
- an economic analysis of the main performance indicators of PE "DUET" was carried out;
- an assessment of the effectiveness of the activity of PE "DUET" was carried out;
- identified and thoroughly considered the key directions of increasing the efficiency of the activity of PE "DUET";
- a selection of measures to improve the efficiency of PE "DUET" was carried out.

The object of the study is the process of increasing the efficiency of activities PE "DUET".

The subject of the research is a set of theoretical and methodological and scientific and practical approaches to ensuring an increase in the level of efficiency activities of PE "DUET".

There are also research methods used in the thesis.

One of the most popular methods for determining the similarities and differences between objects and phenomena is comparison. The comparison reveals what is inherent in several objects and what is common to them. Two primary guidelines must be followed when making comparisons: only phenomena that can be objectively united should be compared, and in order to identify objects, comparisons should be made based on their most crucial characteristics.

A method for examining an object in its entirety, in the unique interactions between its components, is synthesis. Synthesis and analysis go hand in hand in the course of scientific study because it allows one to put together fragments of a subject (object or phenomena) that have been divided during analysis in order to determine their relationship and gain a comprehensive understanding of the subject (object or phenomenon). The elements found through analysis serve as starting points for further research. The methods of analysis and synthesis in scientific research are organically interconnected and can take different forms depending on the properties of the object being studied and the purpose of the research.

Disciplinary and specifically scientific methods of research have been also used in the bachelor's thesis: the method of SWOT analysis, drawing up an expenditure budget, methods of financial and economic analysis of an enterprise.

Approbation of the materials of the work and their publication in scientific publications: proceedings of the international Internet conference "Modern Management and Economic Development" have been published based on the materials of the bachelor's thesis.

The structure and volume of the bachelor's thesis. The thesis consists of an introduction, three chapters, a conclusion, a list of references, which consists of 58 items. The volume of the bachelor's thesis is 53 pages including 15 tables, 4 figure and appendix.

Practical significance of the obtained results. The result of writing thesis became the formation of specific proposals for promotion efficiency of PE "DUET".

CHAPTER I. THEORETICAL BASIS FOR IMPROVING THE EFFICIENCY OF THE ENTERPRISE

1.1 The concept of enterprise performance efficiency

Exploring the effectiveness of economic entities, its content and the basic features and forms of manifestation it should be emphasized that the category of "efficiency" is one of the fundamental ones and is used in various branches of management and human activity, primarily in the economy. In sections of modern problems of financial and economic disciplines efficiency plays an important role and is often evaluated and analyzed by leading scientists and scholars.

Economic efficiency is a basic concept market-type economy focused on achieving the goal continuous improvement of both social production in general and separately for each subject of activity.

The efficiency of the company's activity is the most favorable ratio between economic results and total costs.

Production efficiency is a comprehensive reflection of the final results of the use of means of production and labor force over a certain period of time.

Efficiency is a general economic category, the essence of which is to achieve production goals with the least expenditure of available resources.

The efficiency of the company's activity is a generalized assessment of the final results of the use of financial and labor resources, current and non-current assets, as well as intangible assets during a certain period of time.

The basic idea of a market-type economy is economic efficiency, which is aimed at achieving the goal of continuous improvement of social production in general and separately for each subject of activity of efficiency is central to understanding the success and competitiveness of a business. As a key economic principle, it reflects the organization's ability to **maximize output with minimal input**. In simpler terms, it signifies how well an enterprise utilizes resources to

achieve its desired outcomes. There are two main ways to look at efficiency in the context of an enterprise:

Cutting Down on Resource Use:

- This component focuses on cutting waste and making the best use of resources in order to reach a specific output level.
- It entails examining internal procedures, locating bottlenecks, and putting policies in place to enhance the distribution and application of resources.
- To do this, methods including workforce optimization, process automation, and lean manufacturing are frequently used.

Getting the Most Out of a Certain Resource Level:

- This component is all about increasing productivity and getting the most out of the resources that are already in place.
- It entails using technology effectively, implementing good work practices, and allocating resources as efficiently as possible among various tasks.
- This component of efficiency is enhanced by strategies such as performance management systems, personnel training, and continuous improvement approaches.

It is essential to evaluate and comprehend an organization's efficiency for a number of reasons:

- Find areas for improvement: Businesses can identify areas where resources are not being used to their full potential, inefficient procedures are being used, or subpar outputs are being produced by looking at several aspects of efficiency.
- Make wise choices: A thorough comprehension of efficiency facilitates more informed choices about the distribution of resources, investment plans, and operational enhancements.

- Performance benchmarks: Efficiency measurements can be compared to rivals' or the industry's standards to assist identify strengths and weaknesses and support focused improvement efforts.

- Boost the ability to compete: Increased productivity, lower expenses, and more profitability are the results of improved efficiency, all of which raise an organization's competitiveness in the marketplace.

- Assure long-term sustainability: Businesses can contribute to long-term success and sustainability by running effectively, which will make sure they are both financially stable and flexible enough to adjust to shifting market conditions.

It's also critical to recognize that attaining actual efficiency requires a multifaceted strategy. This entails taking into account a range of efficiency factors, including:

- Technological efficiency is streamlining internal operations and procedures.

- Allocative efficiency is efficient distribution of resources among various tasks.

- Economic efficiency is the process of maximizing revenues while minimizing manufacturing expenses.

- Dynamic efficiency is the ability to adjust and react to shifting market conditions.

- Societal efficiency is the ability to operate morally and responsibly while promoting societal progress.

The main indicators of the causal environment that affects the profit or income of the enterprise are profitability indicators. Thus, they are important components of a comparative study and analysis of the financial condition of the company. In the process of evaluating the production process, profitability indicators are used as a pricing tool and investment policy.

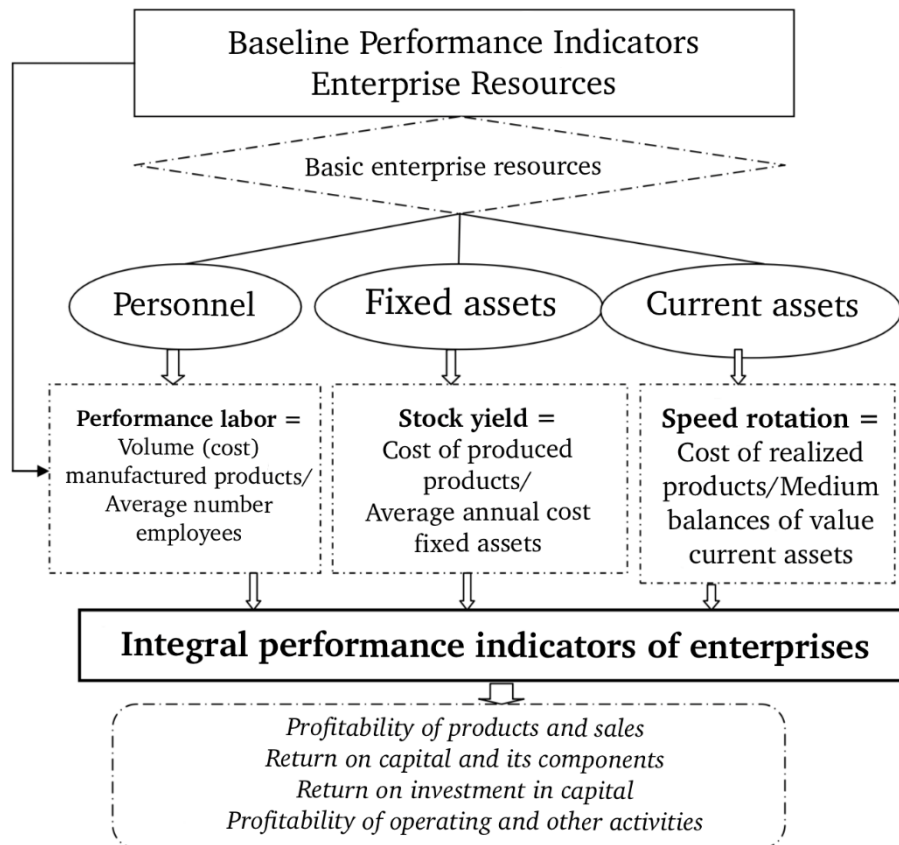


Figure 1.1 – Main integral performance indicators of the entity Management

Source: [5]

It is expedient to carry out an assessment on three groups of indicators:

- **the first** - indicators based on the cost approach: profitability of products, operating activities, investment activities in general and individual projects, profitability of ordinary activities;
- **the second** - indicators that characterize the profitability of sales: gross and net return on sales;
- **third** - indicators based on the resource approach: return on total assets, return on operating capital, return on fixed capital, return on working capital, return on equity.

The first group of indicators is formed on the basis of calculations of levels of profitability (yield) based on indicators of profit (income) reflected in the company's

reporting. This indicator characterizes the profitability (yield) of products of the base and reporting period.

The second group of profitability indicators is formed on the basis of calculations of profitability levels depending on changes in the size and nature of the advanced funds: all assets of the enterprise; investment capital (own funds + long-term liabilities); equity capital.

The discrepancy in profitability levels according to these indicators characterizes the degree to which the enterprise uses financial leverage to increase profitability, long-term loans and other employed funds.

The third group of profitability indicators is formed on the basis of the calculation of the level of profitability, similarly to the indicators of the first and second groups, but instead of profit, the profit of monetary funds is accepted in the calculation.

The indicators give an idea of the degree of necessity of the enterprise to provide creditors, borrowers and shareholders with its own funds in connection with the use of its production potential. The main indicators of profitability include: profitability of assets; profitability of production; profitability of own funds; profitability of investments; profitability of the main activity [1]. Profitability indicators measure the profitability of the enterprise from various positions and are grouped according to the interests of the participants in the economic process.

The value of profitability and its dynamics are influenced by factors both dependent and independent of the company's efforts. Factors dependent on the enterprise include the level of management, the competence of management and managers, the competitiveness of products, the organization of production and labor, its productivity, the state and effectiveness of production and financial planning.

Figure 1.1 demonstrates the general methodology for determining the main indicators of the efficiency of the use of enterprise resources and integral indicators of the efficiency of enterprise functioning.

Given the category of efficiency, the question of how "efficiency" and "competitiveness of the enterprise" are related to each other is heating up.

The categories "efficiency of enterprise functioning" and "enterprise competitiveness" are interrelated. On the one hand, the efficiency of the enterprise's functioning depends on how correctly it can detect the needs of consumers, satisfy them in a timely manner compared to the main competitors. In this case, competition increases efficiency, leads to better use of resources, and provides goods with greater consumer value. On the other hand, one of the criteria for assessing the competitiveness of an enterprise is the economic efficiency of its economic activity.

In order to reveal the relationship between these concepts, it is necessary to determine their essence and main characteristics.

The terms "enterprise functioning efficiency" and "enterprise competitiveness" are often used as synonyms and are considered to be of the same order.

There is no single terminological approach to determining the essence of an enterprise's competitiveness. The category "competitiveness" is considered from different positions and the object to which this term is applied (goods, enterprise, national economy). Accordingly, there are different definitions of the concept of "competitiveness".

The analysis of the economic category "effectiveness of enterprise functioning" [1] makes it possible to conclude that most of the authors who formulate this category understand it as the ratio of the effect (result) to the costs or resources that were spent to obtain it. Depending on the approach, this concept determines the effectiveness of objects (systems) of different levels - society, enterprises, management systems.

Therefore, we define the efficiency of the enterprise's functioning as a complex characteristic that reflects the degree of use of resource costs, the ability to achieve set goals and the ability to sustain life in a competitive market environment.

The competitiveness of the enterprise is determined by various factors that can be manifested in competitive advantages. Particular importance is attached to the problem of their creation and implementation. In the theory of competitive advantages of the organization developed by M. Porter, it is stated that competitive advantages are formed due to the efficiency of using all types of enterprise resources, and not only due to their availability [2].

The study of the problems of finding, creating and implementing competitive advantages, as well as the competitiveness of enterprises belong to G.A. Azoev, who understands competitiveness as a result that records the presence of competitive advantages, but note that the presence of individual competitive advantages does not mean an automatic advantage [3].

Therefore, the concept of "competitiveness" is most often defined as the ability to effectively use the internal potential of the enterprise, and the internal potential as the basis for maintaining existing and developing new competitive advantages in order to successfully compete in the market; as an independent system category that reflects the degree of realization of the company's goals in its interaction with the environment.

Competitiveness is a complex economic category that can be considered at several levels. Thus, increasing the efficiency of the enterprise's functioning largely depends on the level of competitiveness of products, the enterprise and the country in general.

Thus, the concepts of "competitiveness" and "efficiency" cannot be considered to be of the same order.

The efficiency of the operation of the enterprise is the foundation, the basis for ensuring the competitiveness of the enterprise. The competitiveness of the enterprise, in contrast to the efficiency of the enterprise's functioning, is a category that, from the standpoint of the systemic approach, is an element of a more complex and open economic system.

Therefore, efficiency and competitiveness have a single ontological basis - the effectiveness of economic activity, which is reflected both in absolute (economical, technological, resource-intensive, power) and relative (competitive position, competitive status) dimensions [4].

Economic and social efficiency are related.

The growth of economic productivity of production leads to greater opportunities for enterprises and society as a whole to solve social problems. Sometimes there may also be contradictions between them. One example is that

companies are increasingly importing raw materials, components, etc., to produce their own products, which leads to a decrease in the cost of labor needed to make these products.

Thus, the set of indicators determines the effectiveness of the system. This approach (The growth of economic productivity of production) to understanding the content and researching the effectiveness of the system is widely recognized in systems for analyzing the effectiveness of the organization in other countries.

When we talk about efficiency, we understand it as the ability of the system to achieve the goal, including meeting the needs of consumers, reasonable use of the external environment, increasing the efficiency and effectiveness of the organization.

Thus, we understand that achieving goals is the basis for the effectiveness of organization's. If the goals of a certain period are not achieved, the company's activities may be considered ineffective. In this case, only the fact of obtaining the desired and predictable result of work cannot determine whether the goal of work is effectively or inefficiently obtained. Thus, we emphasize that the main requirement of the economy and for the management of a business entity is the determination of a certain correspondence between the results of work and the costs necessary for their implementation.

1.2. Factors of enterprise efficiency

Studying the factors of increasing the efficiency of the enterprise, it is important to remember that researchers now identify a number of factors that contribute to increasing the level of efficiency of the enterprise, namely:

1. Minimum concentration of resources maintaining the scale of production and sales of products by minimizing labor, material, financial or other resources, which leads to an increase in the efficiency of the enterprise.

2. Increasing the efficiency of staff through optimization of the structure, increasing the level of qualification and training, attracting more qualified personnel and improving the motivation system.

3. Development of the influence of socio-psychological factors. A management system that uses decentralization tools can be very useful for the development of the enterprise.

4. Use of progress in science and technology. A decrease in competitiveness and the possibility of bankruptcy of the company in the future may arise as a result of the lack of mobilization of modern technologies or the refusal to use them due to lack of funding. Often companies stop on their own and refuse to develop in the future in order to avoid the risk of an unfavorable economic situation during the planned period of work.

5. Use of strategies such as diversification and cooperation to allow the use of existing resources in various projects and business development programs.

6. Attracting investment capital and other forms of external financial support. Including privatization allows you to open up new opportunities to increase the level of functioning of the company.

Successful results may not be possible, even if the company's management is aware of changes that can increase efficiency. In particular, in this case, the problems are based on a psychological understanding of the dynamics of the management system, as well as on legal support.

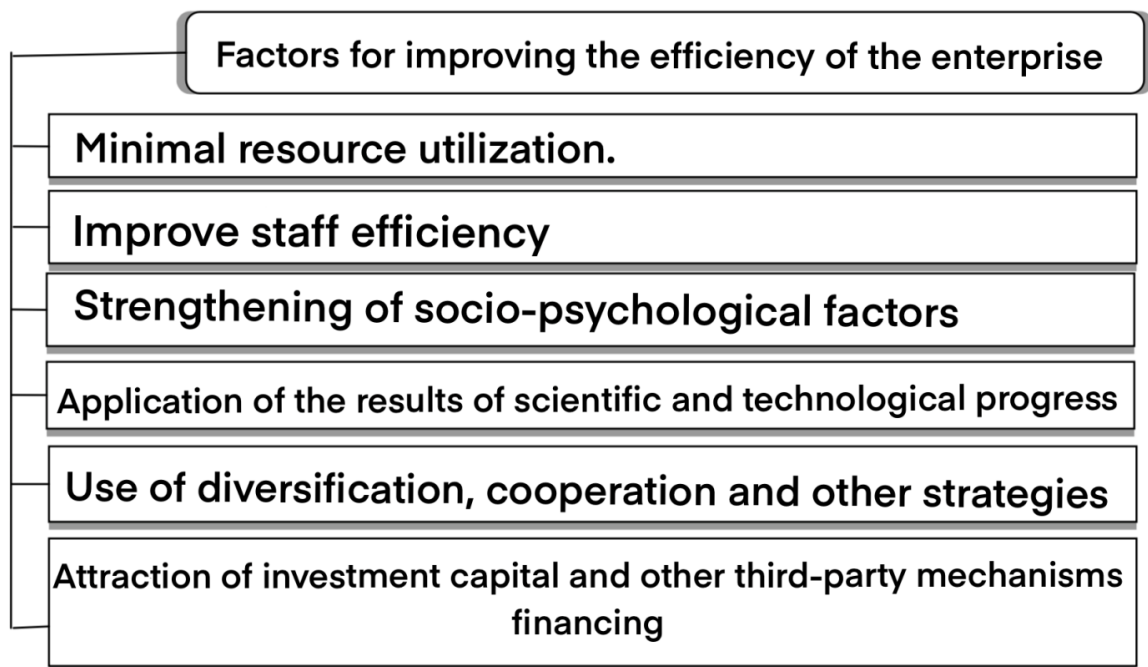


Figure 1.2 – Factors for improving enterprise efficiency

In figure 1.2. the most common and used factors are given. In general, there are many efficiency factors, but these are used most often.

Also, enterprises that are constantly evolving to improve their efficiency may face other problems. These problems may include things like lack of financial security or access to investment sources; lack of proper level of personnel, slowing down the implementation of the goals; or lack of an effective strategic planning and analytics system.

Implementation of complex and large-scale work is necessary to achieve economic efficiency. In addition, it is likely that it is necessary to involve factors that increase the efficiency of the enterprise and require minimal resource mobilization.

Strengthening of socio-psychological factors, application of the results of progress in science and technology, use of methods such as diversification and cooperation, improvement of employee productivity, use of investment capital will reduce the time required to implement changes. In general, it is possible to increase

the efficiency of any enterprise, despite its current stage of the life cycle, if you use a quick and reasonable strategy and implement the right measures.

When delineating two types of performance should be distinguished enterprise efficiency management:

- effective leadership that provides perspective, innovative development and strategic success [4, p. 8];
- effective leadership, which is made possible temporary achievement of short-term goals [5, p. 9].

In modern conditions of enterprise development of Ukraine is becoming increasingly widespread and used supports the latest business concepts. Most business concepts are promising Performance Management (BPM) and Balanced Indicator system (BSS). The main purpose a system of this kind is provision functions of collecting, systematizing and analyzing information, necessary for the adoption of strategic management decisions [6].

The BPM system is future-oriented, i.e focused on improving enterprise capability to evaluate possibilities for the future development by grouping various factors influencing the achievement of the set goals; conducted monitoring indicator effectiveness and determination of their deviation from planned; compilation of financial and management reporting, which is accepted economically justified strategic decisions regarding effective functioning of the enterprise.

The considered control system has two main approaches: the first is focused on the complex quality management and related to management actions regarding the activities of employees "bottom up"; the second has to do with clear definition tasks of the enterprise, oriented only on the strong side of each employee's activity and enterprises in general, which requires definition of clear quality assessment parameters and individual work of each employee.

Therefore, it is advisable to consider BPM as one of the ways to improve efficiency work of each employee and productivity improvement labor.

Due to the fact that the results of the functioning of any business entity are, the economic effectiveness of the enterprise's is directly influenced and exerts its own

influence on the social effectiveness of a particular activity the basis for solving many modern social problems.

Local efficiency is a term used to describe social efficiency both at the enterprise level and at the state or municipality level.

Depending on the object, in relation to which the effectiveness of its functioning is determined, local (farm accounting) and national economic effects are distinguished. Local (farm accounting) effect means a specific result of the production and economic or other activity of a given enterprise, as a result of which it has a certain profit. If the production of products at a given enterprise requires additional resource costs, but its consumption (use) at another enterprise is associated with lower operating costs or other positive consequences of activity, then we are talking about determining the national economic effect, that is, the joint effect in the spheres of production and consumption of the respective products (services).

Local efficiency characterizes the results of innovative activity at the level of a separate economic entity, regional efficiency characterizes the economic entities of the region, and sectoral efficiency characterizes the industry. Nationwide efficiency characterizes the overall efficiency in all spheres of production and use of innovation within the state.

The study of the degree of social effectiveness should include both measures that can be measured quantitatively and those that cannot be measured [4].

In our opinion, any enterprise in a market economy should strive for both economic and social efficiency, as this will increase economic efficiency by creating a positive image of the company in society and increasing its competitiveness in the market.

In general, any steps aimed at improving the efficiency of companies should be grouped into three main categories :

1. Resource and Cost Manager.
2. Production and improvement of production process or other functions.
3. Development of the enterprise management system, as well as several varieties of its application.

The net product, or newly created value, and result are the final results of the manufacturing process over an appropriate period of time.

Economic result of commercial activity, known as profit or profitability [6, p. 350].

It is accepted to distinguish between the concepts of economic effect and economic efficiency. Economic effect is a useful result of economic activity, profit from it, and economic efficiency is a category evaluated by the ratio of the obtained effect and the total amount of costs [1].

Although by definition result and effect are close concepts (effect is a certain form of result), the needs of economic practice force in some cases to distinguish between these terms. At the same time, the conventional term economic result is usually understood as the general (gross) result (in particular, revenue, income), and the term economic effect is the net result (in particular, profit) [3, p. .243].

Thus, we determine that profit is the main category that shows the positive result of the financial growth of the functioning of the enterprise and shows the efficiency of production.

But it should be remembered that business efficiency should be both economic and social. This will ensure high competitiveness and a positive image of the company.

The efficiency of enterprises, which determines their financial condition, is the main incentive or obstacle to the development of the country's economy. Profit and profitability are the main indicators of performance in both absolute and relative terms.

1.3. Ways to improve the efficiency of the enterprise

In the process of determining methods for calculating and analyzing the effectiveness of the company, it is necessary to take into account various models that describe this topic. It is necessary to clearly explain what costs are associated result obtained by an efficient production process. The relationship between the effect and

the cost of achieving it is the basis of economic efficiency, since a similar result can be achieved using different methods and different levels of costs, and vice versa.

The efficiency of the company reflect:

- technological equipment degree;
- labor productivity;
- level of optimum application of raw materials, materials, energy resources;
- management level, etc.

Now it's appropriate to consider the balanced scorecard (Balanced Scorecard – BSC).

A balanced system of usage indicators to manage the effectiveness of any business model, organizational structure or business process.

A balanced scorecard is a strategic planning and management tool used to measure an organization's performance beyond traditional financial metrics.

It is result-oriented and provides a balanced view of the enterprise by implementing a strategic plan as an active system of goals and performance indicators.

At the heart of the balanced scorecard is the understanding, measurement and optimization of forces of value creation with a plan to ensure stable operations.

A balanced scorecard consists of four dimensions:

- Learning and growth,
- Business process,
- The client and
- Financial.

A balanced scorecard includes realistic goals, specific measures, and planned results that flow from the organization's vision and strategy.

Balanced scorecards can be used at different levels of the organization. This can be the level of the enterprise as a whole, the level of a department or function, and even the level of a project or initiative.

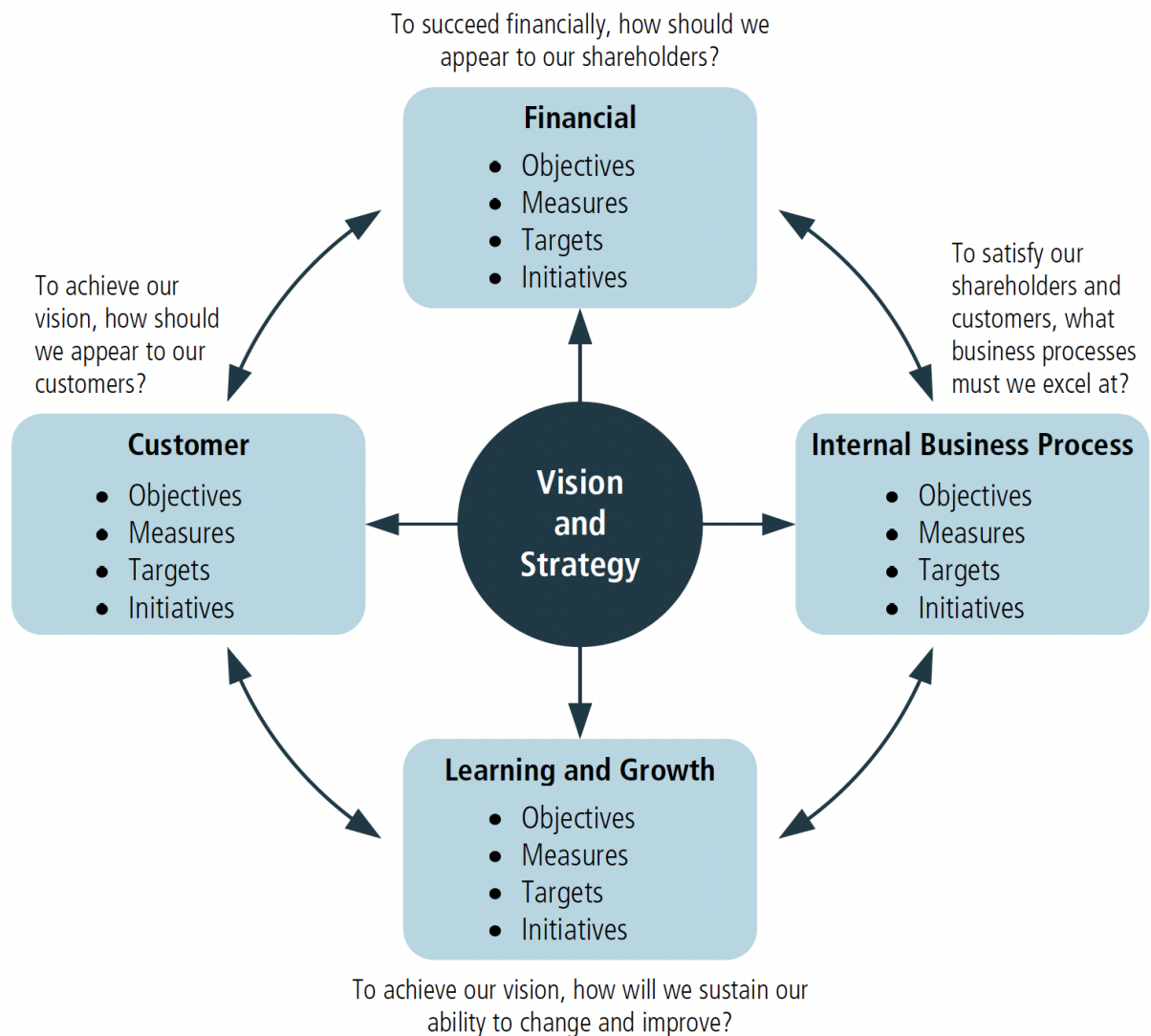


Figure 1.3 – Balanced Scorecard

Elements of the Balanced Scorecard

Learning and Growth Dimension

The "Learning and Growth" dimension includes indicators related to employee training and education, product and service innovation, and corporate culture. Indicators determine the use of funds for training, mentoring, knowledge sharing and technology improvement.

Business Process Measurement

Business process measurement includes indicators that indicate how well the enterprise is working and whether its products meet the needs of customers.

Financial Dimension

Financial measurement includes metrics income, profit, cash flow, return on investment, and economic value added. These measures aid in assessing the organization's financial performance as well as its capacity to provide profitable and sustainable growth.

Customer Dimension

Customer measurement includes measures of customer orientation, satisfaction, and value creation.

These metrics reflect how well customers' needs are met, how satisfied they are with products and services, whether the delivery of those products and services meets their quality expectations, and their overall experience with the business.

Measures or Indicators

There are two main types of measures or indicators: lagging indicators, which show the results of actions already taken, and leading indicators, which provide information about future results.

Goals typically have lagging indicators, but using associated leading indicators can provide more immediate real-time performance information.

For measures to be meaningful, they must be quantifiable, linked to the strategy, and understandable to all stakeholders. When defining metrics, business analysts consider other relevant metrics that already exist and ensure that any new or changed metrics do not negatively impact existing metrics.

Any dimension of the balanced scorecard can be active, change and develop at any time. Each dimension influences and is influenced by the others. A balanced scorecard allows the organization to monitor and measure progress in achieving goals and adapt the strategy if necessary.

Since the scorecard is used to evaluate the performance of the enterprise or business unit within the enterprise, changes in the indicators can have far-reaching consequences and must be clearly communicated and carefully controlled.

Strengths of the Balanced Scorecard:

- Promotes holistic and balanced planning and thinking.

- Short-, medium-, and long-term goals can be harmonized into programs within step-by-step measures of success.
- Strategic, tactical, and/or operational teams align their work more easily.
- Encourages forward thinking and competitiveness.

Weaknesses of the Balanced Scorecard:

- The lack of a clear strategy makes it difficult to agree on dimensions.
- It can be considered as a single strategic planning tool, but simply as one of the tools used in a set of strategic planning tools.
- Can be misinterpreted as a substitute for strategic planning, execution and measurement.

In addition, the econometric approach to the study of the effectiveness of the functioning of the enterprise is also being investigated. This approach consists of parametric and non-parametric analysis methods that are noted equally: researchers have not determined which approach is best. Financial indicators are divided into groups depending on the main elements of the company's functioning.

During the study of the level of efficiency of the enterprise, an approach is used that involves the formation of groups of research coefficients in accordance with the type of assessment (fast or in-depth).

The efficiency of the enterprise can be classified as:

- by type of activity: efficiency of the operating room, investment, financial activities;
- by functional focus of activity: effectiveness of marketing, innovation, foreign economic, organizational activities, management efficiency, etc.;
- by organizational structure: efficiency different divisions.

In addition, T.V. Boyarina and Yu.B. Kashubina distinguish effectiveness by evaluation elements:

- by the nature of the effect: technological, economic, social, environmental;
- on the basis of comparison: resource (incl. efficiency of resource formation and efficiency their use) and expendable;
- at the time of calculation: actual and planned efficiency [15, p. 274].

Such a classification, in our opinion, is quite successful. However, in our opinion, it is not it is expedient to distinguish the technological effect by nature efficiency because efficiency processes related to production, as well as the level of organization and technical conditions of production, as well as the degree of material use resources can be estimated using indicators of economic efficiency.

Thus, species can be systematized efficiency that can be applied to assessment of economic processes and phenomena.

Methodology for Determining Enterprise Performance Indicators involves the calculation of certain groups of coefficients.

First of all:

- indicators of analysis of the existing property condition;
- turnover indicators;
- indicators of liquidity and solvency;
- indicators of financial stability;
- return on assets (property);
- return on equity;
- return on product sales;
- return on invested capital;
- return on production;
- return on capital;
- return on current costs [15, c.82].

Since one financial indicator does not have all the information necessary to make effective management decisions, grouping financial coefficients is necessary. Regardless the classification feature, on the basis of which the author created groups

of coefficients, should take into account the goals of assessing the effectiveness of the company.

Liquidity, profitability, turnover and financial stability ratios were the most important in comparison with market activity, property status and the exchange of monetary resources.

In particular, it should be noted that academic economists propose a large-scale set of indicators that can be used for analysis efficiency of the business entity. To them offer include:

- assessment of assets of the economic entity;
- study of the rate of rotation of monetary resources;
- analysis of financial independence;
- assessment of solvency and liquidity;
- diagnostics of business activity;
- assessment of efficiency of resource provision use;
- work profitability study;
- analysis of market activity.

In order to ensure a high level of efficiency it is necessary to periodically carry out its research and assessment for timely identification of deficiencies in the functioning and implementation of measures to avoid the impact of negative trends on the effective work of the economic entity.

Therefore, based on performance analysis enterprise manager receives a set of key, most informative indicators that provide a reliable and complete reflection of the existing level efficient operation of the enterprise.

It is worth noting that the analysis of efficiency should be carried out both in the short-term perspective and in the long-term perspective of the enterprise's activity.

It should also be added that the indicators outlined above, including balanced indicators of the company's activity, can serve as ways to increase efficiency.

CHAPTER II. ANALYSIS OF THE EFFICIENCY OF THE ENTERPRISE

2.1. General characteristic of the enterprise

Full name of the legal entity: PRIVATE ENTERPRISE DUET

Abbreviated name: PP"DUET"

EDRPOU code: 30560162

Date of registration: 20.09.1999 (24 years 8 months)

Authorized persons: OMELIANENKO VALERIY VOLODYMYROVYCH

The size of the authorized capital: UAH 10,000.00.

Organizational and legal form: Private enterprise

Activities:

Basic:

47.11 Retail sale in non-specialized stores mainly of food, beverages and tobacco

46.38 Wholesale trade of other foodstuffs, including fish, crustaceans and molluscs

46.90 Non-specialized wholesale trade

47.19 Other types of retail trade in non-specialized stores

47.81 Retail sale of food, beverages and tobacco products from food stands and markets

56.10 Activities of restaurants, provision of mobile food services.

The private enterprise "Duet" was founded in 1999 as an enterprise engaged in retail trade of food products. Attention was focused on one type of food: sweets and alcohol. At the beginning of its existence, the company "Duet" tried to engage in wholesale trade as well, purchased many cookies and candies in large batches from manufacturers, namely the Kremenchug and Kharkiv confectionery factories, as well as Kyiv (Zefir-jako). Trade in purchased goods took place in the Sumy region, where the company is based. Over time, due to the lack of qualified employees and managerial experience, PE "Duet" lost the competition.

Next, the company was focused on work as a candy retail store in the city of Romny. New outlets appeared on the market, purposefully selling only one type of product - the competition was growing more and more. Therefore, PE "Duet" started trading in other products, such as cereals, pasta, vegetables and fruits.

Alcohol was no longer sold, due to the high tax and license fee, which was, at that time, not profitable for the enterprise.

At the base where the store was located, another type of activity developed in parallel, namely the wholesale trade of fish and fish products.

After such supermarkets as ATB, Eco-Market and Spar opened in the city where the store was based, it became almost impossible to withstand the competition. High taxes, declining sales, downsizing and expensive electricity led to the store closing.

The store was closed, but the base (warehouse) with refrigerators, where fish products were stored, remained. A "redesign" of the business took place. The company moved from retail to wholesale trade in fish, nuts, dried and smoked fish, beer snacks, dried crackers and even coffee. Before the start of the full-scale invasion of Russia on the territory of Ukraine, the business was developing and successful in the region, but over time, strong competition, a lack of qualified personnel and managerial skills of the director (aka the founder/owner) led to a change in management. The owner handed management over to a new director, who subsequently began making significant changes to improve the efficiency of the company's work and its ability to compete in the field. New types of products appeared, the enterprise began to specialize in the manufacture and sale of dried meat, began to engage in both retail (on the territory of the base) and wholesale trade. The meat and snack production and sales part is now called "Snack Master". (https://www.instagram.com/snack_master_romny/)

2.2. Analysis of financial and economic performance of the enterprise

Analysis of the company's financial condition is a necessary stage for developing plans and forecasts for the company's financial recovery. Lenders and investors analyze the financial condition of enterprises in order to minimize their risks for loans and contributions, as well as for the necessary differentiation of interest rates.

As a result of the financial analysis, the manager receives a certain number of basic parameters that provide an objective and accurate picture of the financial state of the enterprise. The analysis of the financial condition according to the financial statements is considered an important condition for assessing the quality of the economic activity of the enterprise.

Analytical studies of the company's financial statements make it possible to assess its property status, to assess the dynamics and state of liquidity, solvency and financial stability, to investigate the business activity of the company and its market situation. In table 2.1, we will analyze the property status of PE "DUET".

Table 2.1 - Analysis of the property status of PE "DUET" for 2020-2022

Indicator	2020	2021	2022	Specific gravity, %			Growth rate, %		
				2020	2021	2022	2021/2020	2022/2021	2022/2020
I. Non-current assets									
Intangible assets	22345	8337	6857	0,48	0,12	0,11	-0,63	-0,18	-0,69
Unfinished capital investment	46493	48455	20201	0,99	0,7	0,33	0,04	-0,58	-0,57
Fixed assets	2906500	5141361	4867736	62,01	74,71	79,67	0,77	-0,05	0,67
Long-term financial investment	145696	18522	109397	3,11	0,27	1,79	-0,87	4,91	-0,25
Receivables debt	14	0	0	0	0	0	-1	-	-1
Deferred tax assets	17293	0	0	0,37	0	0	-1	-	-1
All according to section I	3138341	5216689	5004205	66,95	75,81	81,9	0,66	-0,04	0,59
II. Current assets									
Reserves	895375	750563	719638	19,1	10,91	11,78	-0,16	-0,04	-0,2
Receivables	621562	851581	338771	13,26	12,38	5,54	0,37	-0,6	-0,45
Cash and cash equivalents	9776	46172	16876	0,21	0,67	0,28	3,72	-0,63	0,73
Other current assets	19198	16455	30659	0,41	0,24	0,5	-0,14	0,86	0,6
All according to section II	1549136	1664771	1105944	33,05	24,19	18,1	0,07	-0,34	-0,29
Total property	4687477	6881460	6110149	100	100	100	0,47	-0,11	0,3

Table 2.1 shows that the total amount of property of PE "DUET" in 2021 compared to 2020 amounted to UAH 6,881,460 thousand and increased by UAH 2,193,983 thousand or by 0.47%, and during 2022 compared to in 2021, it amounted to UAH 6,110,149 thousand and decreased by UAH 771,311 thousand or by 0.11%.

This reduction occurred mainly due to a decrease in the absolute value of non-current assets in 2022 by UAH 212,484 thousand or by 0.04%.

The reduction of non-current assets in 2022 occurred due to a decrease in the residual value of fixed assets (UAH 273,625 thousand or by 0.05%), which is a negative phenomenon, as it may indicate their insufficient renewal. The reduction of deferred tax assets in 2021 compared to 2020 by UAH 17,293 thousand or by 1% can be considered a positive dynamic.

The current assets of PE "DUET" in 2021 compared to 2020 amounted to UAH 1,664,771 thousand and increased by 0.07%, and in 2022 compared to 2021 they amounted to UAH 1,105,944 thousand and decreased by 0.34%.

Among the current assets in 2022, there is a decrease in stocks, cash and their equivalents, which is a negative phenomenon for the company.

The reduction of receivables in 2022 compared to 2021 by UAH 512,810 thousand or by 0.6% can be considered a positive phenomenon, provided that the company's income increases.

Analysis of the property status of PE "DUET" shows that non-current assets predominate in the structure of the company's property (2020 - 66.95%; 2021 - 75.81%; 2022 - 81.9%), the rest is on current assets (2020 - 33.05%; 2021 - 24.19%; 2022 - 18.1%).

The most important element of non-current assets was fixed assets (2020 - 62.01%; 2021 - 74.71%; 2022 - 79.67%).

The most important elements of current assets were inventories (2020 - 19.1%; 2021 - 10.91%; 2022 - 11.78%) and accounts receivable (2020 - 13.26%; 2021 - 12.38%; 2022 - 5.54%).

Table 2.2 provides an analysis of the efficiency of the use of the company's property:

Table 2.2 - Analysis of indicators of the property status of PE «DUET» for 2020-2022

Indicator	2020	2021	2022	Deviation (+/-)		
				2021-2020	2022-2021	2022-2020
1	2	3	4	5	6	7
The share of the active part of fixed assets	40,16	66,67	66,29	26,51	-0,38	26,13
Coefficient of accumulation of wear	0,54	0,57	0,59	0,03	0,02	0,05
Suitability factor	0,55	0,43	0,41	-0,12	-0,02	-0,14
Profitability of fixed assets	0,46	0,26	0,16	-0,2	-0,1	-0,3
Fixed asset index	2,36	2,09	2,4	-0,27	0,31	0,04
Coefficient of real property value	0,95	0,86	0,91	-0,09	0,05	-0,04
The coefficient of the real value of fixed assets	0,81	0,75	0,8	-0,06	0,05	-0,01
Mobility coefficient	0,22	0,32	0,22	0,1	-0,1	0
Fund capacity	1,27	1,05	0,98	-0,22	-0,07	-0,29
Labor support funds	781,0	2029,77	2012,28	1248,77	-17,49	1231,28
Fund return	0,79	0,95	1,01	0,16	0,06	0,22

Table 2.2 shows that the share of the active part of fixed assets of PE "DUET" in 2021 compared to 2020 increased by 26.51 percentage points and amounted to 66.67%, which is a negative phenomenon, and already in 2022 in comparison with 2021 – decreased by 0.38 percentage points and amounted to 66.29%, which is a positive phenomenon.

The coefficient of accumulation of wear indicates the degree of physical aging of fixed assets, during all the studied years it tends to increase. The coefficient of the real value of the property during 2020-2022 is higher than 0.5, which indicates that the production process of PE "DUET" is secured by means of production. The mobility coefficient increased by 0.1 in 2021 compared to 2020, and decreased by 0.1 in 2022 compared to 2021.

The highest capital intensity was observed in 2020, that is, the share of the cost of fixed assets in the cost of manufactured products was the highest, namely 1.27 UAH of the cost of fixed assets per 1 UAH of manufactured products, in 2021 – 1.05 UAH, and in 2022 – 0.98 hryvnias. The increase in stockpiling is associated with a

decrease in the average number of employees of PE "DUET" from 2,830 to 2,602 people in 2021 and from 2,602 to 2,487 people in 2022.

Liquidity is the ability of an enterprise to repay its short-term obligations by turning assets into cash. Liquidity is considered from two positions: 1) as the time required to sell the asset; 2) as the amount received from the sale of the asset [25, p. 145].

We present in table 2.3 liquidity indicators of PE "DUET" for 2020-2022.

Table 2.3 - Liquidity indicators of PE "DUET" for 2020-2022

Indicator	2020	2021	2022	Deviation (+/-)			Normative Value
				2021-2020	2022-2021	2022-2020	
1	2	3	4	5	6	7	8
Absolute liquidity ratio	0,003	0,03	0,01	0,027	-0,02	0,007	0,2-0,35
Quick liquidity ratio	0,21	0,56	0,13	0,35	-0,43	-0,08	0,8-1
Current liquidity ratio	0,52	1,04	0,41	0,52	-0,64	-0,11	1,5-2
Critical liquidity ratio	0,1	0,57	0,14	0,47	-0,43	0,04	0,8-1
Asset mobility ratio	0,22	0,32	0,22	0,1	-0,1	0	-
The ratio of payables and receivables	4,15	2,79	5,01	-1,36	2,22	0,86	-

The absolute liquidity ratio shows how much of short-term debt the company can repay at the current moment or in the near future.

In 2020, PE "DUET" was able to repay all its short-term debts by 3%, in 2021 - by 30%, and in 2022 - by 10%, which does not meet the regulatory values, the solvency is considered sufficient.

The quick liquidity ratio helps to assess the ability of the company to repay short-term obligations in the event of its critical condition. In 2020, this coefficient of PE "DUET" was 0.21, in 2021 - 0.56, and in 2022 - 0.13, which does not correspond to normative values.

The ratio of current liquidity measures the total liquidity and shows how much current liabilities are secured by current assets, that is, how many monetary units of current assets account for one monetary unit of current liabilities. In 2020 and 2022, this ratio was less than 1 (0.52 and 0.41, respectively), which indicates that the total amount of current assets of PE "DUET" is not enough to repay all current liabilities.

The critical liquidity ratio shows how much it will be possible to repay current liabilities if the situation at the enterprise becomes really critical. In 2020, this coefficient of PE "DUET" was 0.1, in 2021 - 0.57, and in 2022 - 0.14, which does not correspond to normative values.

From table 2.3 it can be concluded that liquidity indicators PE "DUET" during the analyzed period shows negative dynamics. In addition, all of them are lower than the normative values, which is evidence of insufficient solvency of the enterprise in the short term.

Positive dynamics are observed only in 2021, when all liquidity indicators increased. In general, it can be said that the company is solvent, but not sufficiently liquid.

Analysis of the financial stability of the enterprise is one of the most important characteristics of its activity and financial and economic well-being. It characterizes the result of its current, investment and financial development, contains the necessary information for investors and reflects the ability of the enterprise to repay its debts and obligations and increase its economic potential [17, p. 244].

The analysis of financial stability indicators is presented in table 2.4.

Table 2.4 - Indicators of financial stability of PE "DUET" for 2020-2022

Indicator	2020	2021	2022	Deviation (+/-)		
				2021-2020	2022-2021	2022-2020
1	2	3	4	5	6	7
Coefficient of financial sustainability	0,4	0,57	0,52	0,17	0,05	0,12
Coefficient of financial stability	0,36	0,77	0,55	0,41	0,22	0,19
Coefficient of financial independence	0,29	0,36	0,34	0,07	0,02	0,05
Coefficient of financial dependence	0,71	0,64	0,66	0,07	0,02	0,05
Financial risk factor	2,5	1,76	1,93	0,74	0,17	0,57

Table 2.4 shows that the overall capital structure has improved, although PE "DUET" has a higher average level of dependence on creditors. Thus, the positive dynamics of the coefficients of financial sustainability (2022-2020) indicates an increase in this characteristic of the enterprise, but the value of the indicator indicates the predominance of loan capital in the structure of liabilities.

The increase in the coefficients of financial stability and autonomy indicates an increase in the independence of the enterprise, which occurred at the expense of own capital.

The value of the autonomy coefficient indicates that in 2020 the equity capital of PE "DUET" was 28.6% of the total capital, in 2021 - 36.3%, and in 2022 - 34.1%. This value of the autonomy is below the recommended norm, but in general, the growth of the first three coefficients is a positive phenomenon.

The coefficients of financial risk and financial dependence respectively decreased during the period, which indicates a decrease in the financial risk of insolvency due to a decrease in the degree of dependence on creditors.

The determination of the type of financial stability depends on the amount of equity and working capital. Table 2.5 presents data that help to determine and analyze the type of financial stability of PE "DUET".

Table 2.5 - Determination of the type of financial sustainability of PE "DUET" for 2020-2022

Indicator	2020	2021	2022	Deviation (+/-)		
				2021-2020	2022-2021	2022-2020
1	2	3	4	5	6	7
Own working capital	-3156439	-2721207	-2921657	435232	-200450	234782
Working capital	-1919539	64920	-1624179	1984459	-1689099	295360
Financial leverage ratio	0,53	1,12	0,62	0,59	-0,5	0,09
Surplus or lack of own working capital	-4038226				-169525	396931
Surplus or shortage of working capital	-2801326	-685643	-2343817	2115683	-1658174	457509
Type of financial stability	Not stable	not stable	not stable	-	-	-

It can be seen from Table 2.5 that during 2020-2022, the amount of own working capital of PE "DUET" acquires a negative value, which is a negative phenomenon and indicates the predominance of borrowed funds over own funds. The working capital of the enterprise in 2020 and 2022 is also negative (-1919539 thousand UAH and -1624179 thousand UAH, respectively), only in 2021 it acquires a positive value and amounts to 64920 thousand UAH, which is positive a

phenomenon. It can be concluded that PE "DUET" lacks own working capital and working capital to finance the total amount of inventories and expenses. All reserves and expenses are fully covered only by the total amount of financing sources, which indicates an unstable financial condition.

Business activity in the broadest sense is the entire complex of efforts that directs the enterprise in the product, labor, and capital markets. That is, it is the production and commercial activity of the enterprise. Business activity of the enterprise from a financial point of view is manifested primarily in the speed of turnover of its funds. Its analysis consists in researching the levels and dynamics of financial return ratios, which are relative indicators of the financial results of the business entity [26, p. 312].

Table 2.6 - Analysis of business activity of PE "DUET" (regarding the use of assets) for 2020-2022

Indicator	2020	2021	2022	Deviation (+/-)		
				2021-2020	2022-2021	2022-2020
1	2	3	4	5	6	7
Coefficient of total turnover of capital, turnover	0,89	0,86	0,78	-0,04	-0,08	-0,11
Total capital turnover period, days	409	425	467	16	42	58
Turnover coefficient of movable (mobile) assets, turnover	2,33	3,09	3,67	0,76	0,58	1,34
Duration of one turnover of mobile means, days	157	118	99	-39	-19	-58
The coefficient of turnover of tangible assets (inventories), turnover	3,93	6,03	5,84	2,1	-0,19	1,91
Period of one turnover of tangible assets, days	93	60	62	-33	-2	-31
Accounts receivable turnover ratio, turnover	6,1	6,74	8,53	0,64	1,79	2,43
Duration of one turnover of receivables, days	59	54	42	-5	-12	-17
Turnover ratio of accounts payable, turnover	2,11	5,53	4,62	3,42	-0,91	2,51
Duration of one turnover of accounts payable, days	173	66	79	-107	13	-94
Cash turnover rate, turnover	133,08	177,42	161,11	44,34	-16,31	28,03
Duration of one cash turnover, days	2	2	2	0	0	0
Fund return	1,12	0,95	1,02	-0,17	0,07	-0,1

The analysis of the business activity of PE "DUET" (regarding the use of assets) for 2020-2022 shows the following.

The coefficient of total turnover of capital has negative dynamics, in 2021, compared to 2020, the indicator decreased by 0.04 revolutions, and in 2022,

compared to 2021, by 0.08 revolutions, which indicates a slowdown in the circulation of funds enterprises.

This coefficient does not exceed 1 only in all studied years, which may indicate insufficient intensity of property turnover in income.

The turnover period of total capital in 2021 compared to 2020 increased by 16 days, and in 2022 compared to 2021 it increased by 42 days, this is a negative sign and indicates a slowdown in the turnover rate of total assets in the company's income.

The turnover ratio of receivables in 2021 compared to 2020 increased by 0.64 turnovers, and in 2022 compared to 2021 – by 1.79 turnovers. An increase in the turnover ratio of receivables means an increase in the speed of payment of debts to the enterprise, a decrease in sales on credit.

In 2022, compared to 2020, the duration of one turnover of receivables decreased by 17 days, which is evaluated positively.

The turnover ratio of accounts payable in 2021 compared to 2020 had a tendency to increase by 3.42 turnovers, which indicates an increase in the speed of payment of debts of PE "DUET".

The company has fairly high cash turnover rates, which is a positive phenomenon, since funds do not settle in accounts, but are transformed into material form.

A negative phenomenon can be called the low speed of stock rotation of PE "DUET", the reason for which is the slow sale of goods and finished products.

Table 2.7 - Analysis of business activity of PE "DUET" (regarding liabilities) for 2020-2022.

Indicator	2020	2021	2022	Deviation (+/-)		
				2021-2020	2022-2021	2022-2020
1	2	3	4	5	6	7
Equity turnover rate, turnover	5,13	2,59	2,44	-2,54	-0,15	-2,69
Equity payback period, days	71	141	149	70	8	78
Coefficient of return on invested capital, turnover	0,98	0,87	0,97	-0,11	0,1	-0,01
Payback period of invested capital, days	374	419	377	45	-42	3
Coefficient of turnover of working capital, revolutions	-2,31	-7,17	1,43	-4,86	8,6	3,74
Working capital turnover period, days	-158	-50	255	108	305	413

The analysis of the table shows that the equity turnover ratio in 2021 compared to 2020 decreased by 2.54 turns, and in 2022 compared to 2021 – by 0.15 turns, which indicates a deterioration in business activity in terms of liabilities.

This indicator is too large compared to other indicators of turnover, which means a significant excess of the level of sales over invested capital, which leads to the growth of credit resources and the possibility of reaching the point where the owners can lose control over the business.

The growth of all payback periods of PE «DUET» is a negative phenomenon and indicates a reduction in the intensity and speed of use of the capital involved in the enterprise, a reduction in the efficiency of capital use.

In general, it is possible to conclude about the reduction of business activity of PE «DUET» in terms of liabilities during the studied period.

2.3. Enterprise performance efficiency analysis

In order to understand whether the enterprise functions effectively, we will conduct SWOT analysis to identify strengths and weaknesses and opportunities and threats that exist in the enterprise.

Table 2.8 - Analysis of the internal environment

Composite	Strong positions	Weak positions
Production	Relatively low level of production cost. High return on investment. High quality products. High productivity of production personnel. Energy-saving technologies.	Low percentage of innovations. High level of energy intensity technologies compared to competitors. Inefficient use of fixed assets.
Personnel	High level of qualification of production personnel. Positive business reputation.	Inefficient system of motivation and labor stimulation. High level of personnel turnover. Low level of qualification of managers.
Marketing	The product is in demand. The trademark "DUET" is	Ineffective advertising and sales promotion (products depend on stock). Low assortment

	well-known.	renewal. Problems with sales.
Financial	Availability of loan funds. High liquidity of the company's assets.	Unstable financial situation. Loss. High level of dependence on creditors.
Organizational capabilities	Effective organizational structure. Established relations with suppliers.	Insufficient qualification of managers.

In the table 2.9 presents the external opportunities and threats of the external environment for PE «DUET».

Table 2.9 - Analysis of the external environment

External environment factor	Opportunities	Threats
Economic	Activation of investment processes	Economic crisis in the country High level of inflation High level of interest rates High level of taxes
Politics and legislation	Perfection of legislative acts. Stability of legislation.	High pressure of political forces on the economy Conflict of laws
Social sphere	Raising the cultural level Improving the quality of education	Decrease in real incomes of people Deterioration of the demographic situation
Development of science and technologies	Rapid development of information technologies Improving the innovative climate	Low level of expenses for scientific research Low quality information resources

Having calculated the indicators of the SWOT matrix, we can conclude that at this stage of development PE «DUET» is in the «Weak» segment sides – Opportunities», and therefore we need to use a strategy for it Implementation of opportunities to overcome weaknesses. Some are strategic measures to implement this strategy are:

1. Introduction of innovations;

2. Search for investors;
3. Improvement of conditions, organization and stimulation of work;
4. Paying attention to improving staff qualifications.

Table 2.10 - SWOT analysis

	Strengths (S)	Weak sides (W)
Opportunities, (O)	Using strong market positions, analysis of the market situation, competitive advantages PE «DUET» can enter new market segments, serve additional groups of consumers; also due to high profitability, the company can increase the income of the population; having significant production capacity, PE «DUET» can expand production.	Based on the ability of PE "DUET" to penetrate new market segments, serve new additional groups of consumers, expand production, the company can minimize attacks from competitors, unsuccessful diversification, "small company disease" and develop a resource-saving strategy. Also, using the increase in incomes, the population can improve the labor incentive system.
Threats, (T)	Having a high profitability, the profitability of the company can neutralize the threat of inflation and a decrease in the level of income of the population. And thanks to the differentiation of products, the support and development of the image, strong market positions can withstand changes in the needs and tastes of consumers, and the growing pressure of competitors.	The company should focus its activities on minimizing an inefficient system of labor incentives, developing an effective resource-saving strategy, resisting attacks from key competitors, and avoiding unjustified diversification. Also, PE "DUET" should minimize the impact of inflation, decrease in population incomes, changes in consumer tastes and needs, and slowdown in market growth.

The mission of PE «DUET» is to provide consumers with natural, high-quality and affordable snacks. The main goal of PE «DUET» is to expand sales markets, increase profits, and satisfy the needs of customer's as fully as possible.

«DUET» defines the purpose of marketing as follows: to learn to understand the consumer so that the product or service meets his real requirements and needs.

Therefore, PE «DUET» mostly uses the following competitive strategies:

- the strategy of cost leadership: the unified management of the company gives a synergy effect (this is a cumulative effect, which consists in the fact that when two

or more factors interact, their action significantly outweighs the effect of each individual component in the form of their simple sum.) due to savings on purchases, implementation of better technologies and developments, as well as cross-licensing;

- differentiation strategies: a high level of constant positioning of each trademark, providing it with special characteristics (sales promotion, advertising, unique promotions, social events, brands have their own legend).

CHAPTER III. DEVELOPMENT OF MEASURES TO IMPROVE THE EFFICIENCY OF THE ENTERPRISE

3.1. Identification of priority areas for improving the efficiency of the enterprise

Modern conditions of the functioning of economic systems are marked by the increased influence of competitive factors of the external environment on the dynamics, qualitative and quantitative characteristics of the key processes of their development, which is manifested both at the global level of the organization of economic systems and on the example of individual business structures or even their structural subdivisions. At the same time, the final consequence of the activation of such phenomena, directly for enterprises, is the establishment of the economic category of "efficiency" as the cornerstone of the entire management system of the organization, the main goal of which is the increase of effective performance indicators due to the permanent improvement of certain system parameters.

The essential content of the concept of "improvement" consists in the implementation of a purposeful and consistent influence on a defined object of the system in order to promote a change in the quantitative or qualitative properties of its state, the ultimate goal of which is to achieve consistency between the properties of the object and the goals of the subject of the system. When considering the issue of the efficiency of the company's activity and its improvement, it is worth understanding that this process cannot be interpreted as a short-term measure, but represents a purposeful and comprehensive policy of the company, aimed at continuous monitoring and evaluation of the internal environment of the company for the presence of potential opportunities for the rationalization of individual economic processes, and the development of appropriate measures for its implementation.

That is, as we can see, the improvement of efficiency indicators directly depends on the enterprise's ability to comprehensively assess its own financial and economic condition and identify relevant points for its potential improvement. Based

on this, we propose to consider the main directions and measures to improve the efficiency of PE "DUET" in accordance with the main functional components of the enterprise under study, namely production, personnel, marketing and finance.

The production component is one of the key elements of the activity of any industrial enterprise, because it combines, on the one hand, the issue of managing the technical and technological aspects of production, and on the other hand, it covers the resource component of material and technical support and the analysis of its effectiveness using. In general, the following can serve as potential areas of efficiency growth within the production component of PE "DUET":

- organization of system processes of updating production equipment in the direction of more economical means of processing raw materials;
- application of low- and no-waste waste management systems, reduction of energy consumption due to more advanced models of industrial equipment that consume less energy resources;
- application of modern concepts of resource management, such as the TQM system, kaizen management, lean production, etc.;
- establishment of a system of direct relations with producers of raw materials (in particular, of domestic origin) with the aim of reducing the cost indicators of raw materials in the cost structure of products;
- diversification of production due to the introduction of product innovations in the form of types of products that are not typical for the Ukrainian market;

An equally important component of the activity of a modern enterprise is the human resource at its disposal, that is, the personnel component. From the point of view of efficiency, the complexity of this direction lies in the need to effectively balance the material interests of the company's owners and its staff, which is usually manifested in the manipulation of material and non-material motivation tools.

The following can be identified as the main directions of efficiency improvement in terms of the personnel component of PE "DUET":

- development of more progressive loyalty systems for employees of PE "DUET" company, both through the implementation of more effective tools

regarding bonus issues and general approaches in the organization of the material incentive system, and regarding the use of more progressive means of non-material ("non-monetary motivation") in the form of conducting appropriate professional trainings, team building events, coaching, etc.;

- carrying out a selective (in accordance with performance indicators) salary increase, since their measurement in average values is close to the minimum level in general for the economy of Ukraine;

- the implementation of digital systems for monitoring the productivity of the main and auxiliary production personnel, in order to ensure greater flexibility in matters of calculating wages and encouraging individual initiative of employees.

The financial component occupies a special place in the management structure of the enterprise, because it is the enterprise's ability to provide adequate financial support for current activity needs, effective reproduction of the resources involved and management of debt obligations that determines the level of one of the basic performance indicators of any enterprise - profit. Among the main directions of increasing the efficiency of the financial component of PE "DUET", we propose to include the following:

- implementation of more intensive cooperation of the enterprise with existing debtors, both in the area of negotiations and in relation to legal support for the implementation of legal proceedings for the relevant debt obligations;

- revision of the company's debt management policy, which is due to the presence of extremely negative trends associated with the imbalance of passive items on the balance sheet of PE "DUET" and the company's excessive dependence on short-term loans;

- implementation of a series of measures to maintain the solvency of the enterprise and ensure its security in the conditions of the potential development of crisis phenomena in the external economic environment.

Given that the modern economic environment is marked by the powerful influence of factors of market competition, one of the most important components of the business structure is the marketing component. After all, it is the ability to

develop effective marketing that can provide the company with the opportunity to sell products and ensure stable demand for them.

Increasing the efficiency of the activity of PE "DUET" in terms of the marketing component can be carried out in the following directions:

- expansion of the channel level of the fishery products sales system of PE "DUET" in terms of revitalizing the company's regional intermediary relations;
- expanding the number of the company's regional offices (branches) in key regional centers of Ukraine;
- intensification of the product promotion policy in terms of conducting relevant advertising campaigns, forming a clearer system of product positioning and relevant promotional offers in order to create recognition and loyalty;
- improvement of the mobility indicators of the supply department (in the direction of the development of personalized delivery, support of school and public catering, development of electronic commerce).

Thus, the implementation of improvement measures in one of the proposed measures is extremely promising in the context of increasing the level of efficiency of PE "DUET" and improving the main performance indicators of its activity.

3.2. Development of specific measures to improve the efficiency of the enterprise

A very important factor in increasing the efficiency of the company's activity is the marketing service, because, for example, advertising is a driving element of product promotion. Having analyzed the work of the selected enterprise, we can conclude that the company is in one of the first places on the market, that is, it has competitiveness.

In our opinion, in order to increase labor efficiency, it is necessary to increase the volume of sales, that is, to increase the circle of consumers. The most effective way to do this is through advertising. The largest number of buyers move around the city on public transport, so it would be advisable to carry out advertising activities in,

for example, minibuses, trolleybuses and large buses. It is this type of advertising that will help interest consumers in profitable offers or location.

It is proposed to carry out:

- external advertising in the form of self-adhesive film on the rear windows of buses;
- two-sided posters on A3-sized windows in trolleybus cabins;
- video advertising on monitors in taxi cabins.

Table 3.1 - Advertising in transport

Type of transport	Number of transport units	Number of advertising spaces	Notes on accommodation	Price for one advertisement (month/UAH)	Total cost (month/UAH)
Route taxi	15	1	static image for 10 seconds	350	5250
Big buses	25	25	Rear windows	730	18250
Trolleybuses	40	2 for each	Poster in the salon	127,5	10200

From table 3.1. you can calculate that for six months the total costs for advertising are:

$$(5250+18250+10200)*6= 202\ 200\text{UAH}$$

The planned revenue from sales in the future period is 5% of revenues in 2022:

$$1,235,542 * 1.05 = 1,297,319.1 \text{ thousand hryvnias.}$$

Despite the interest of consumers in their own stores, it would be appropriate to open one's own store in the city of Kyiv. This can be justified by the fact that in order to increase profits and improve the efficiency of the enterprise, it is necessary to improve sales activities and expand its own capabilities, thereby increasing the audience of consumers.

First of all, it is necessary to determine in which district of the city it is better to open a retail outlet, after analyzing the market, in our opinion, it is necessary to stop at Obolon. In this area, there are not a large number of stores of their own snack

products, so the competition will not be significant. It is ranked 6th out of 10 in terms of population density and accommodates different layers of the population.

Using Schoenfield's methodology, we suggest conducting an analysis of the competitiveness of PE "DUET" among nearby stores that have snack products. The results of the analysis are presented in tabular and graphical form in Table 3.2 and Figure 3.1, respectively.

Table 3.2 - Evaluation of the competitiveness of PE "DUET" (Shonfield's methodology)

Criterion name	Evaluation of the indicator (from 1 to 5 points)				
	PE «DUET»	ATB	«Flagman»	Silpo	Varus
Reputation	1	5	4	5	4
Price parameters of products	4,5	4,5	3	4	4,5
Work schedule	4	5	3	4	5
Width of assortment	5	4	4	4	2
Location	4,5	4,5	3	4	4,5

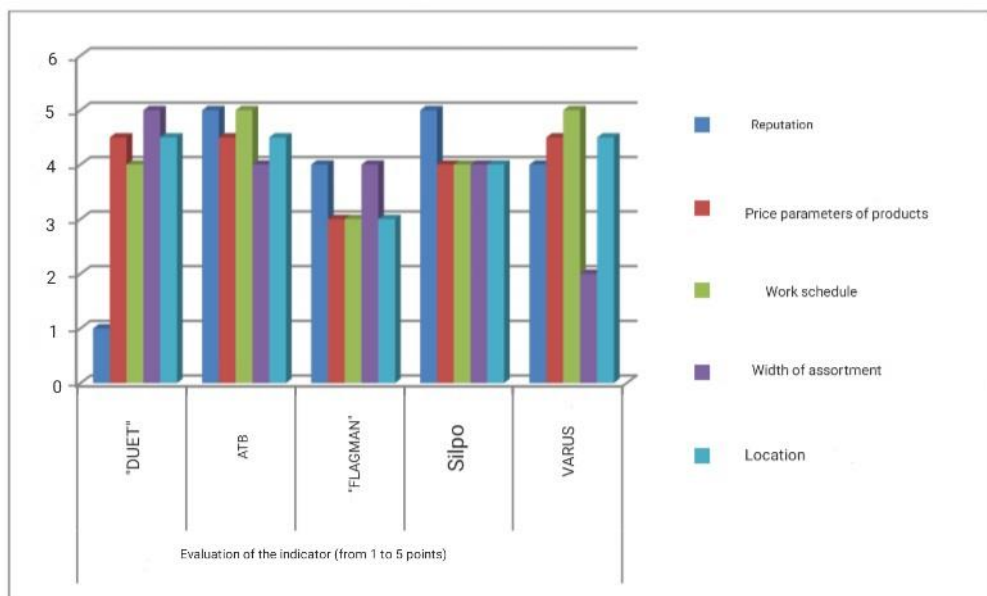


Figure 3.1. - The results of the assessment of the competitiveness of PE "DUET"

The implementation of the project involves the creation of a store in the form of an Individual Entrepreneur (FIE), since the company's revenue does not reach 7 million hryvnias. Therefore, the design documentation should first of all include the constituent documents necessary for the registration of the corresponding type of FIE.

The list of documents is prescribed in Article 42 of the Law "On State Registration of Legal Entities and Individual Entrepreneurs" dated May 15, 2003 No. 755-IV. The list is as follows:

1. Completed registration card in form 10.
2. A copy of the certificate of assignment of the registration number of the account card taxpayer.
3. Payment order for payment of the registration fee (34 UAH).
4. Application for the application of the simplified taxation system.
5. Application for registration as a value added tax payer.

The rent for the renovated premises will be 50,000 UAH/ month, area will be 100 m².

Table 3.3 - Cost estimate for opening 1 store

	Buying or renting	Number	Price per unit, UAH.	Amount, UAH
Rooms	Rent	1	50000	50000
Equipment:				
Refrigerated showcase	Purchase	2	21000	42000
Ordinary showcase	Purchase	2	8200	16400
Air conditioning	Purchase	1	4800	4800
Balance	Purchase	2	1400	2800
Furniture:				
Cash desk	Purchase	1	1500	1500
Chair	Purchase	1	300	300
Wardrobe	Purchase	2	760	1520
Other accessories			3000	3000
Salary of the seller		2	12000	24000
Salary of a cleaner		1	5000	5000
Alarms			460	460
Utilities:				
Water supply		20	19,16	397,8
Electricity		4500	5	22500
Total				174677,8

Monthly water consumption is 20 m³, let's calculate the costs of cold water supply and drainage.

$$20 * (11.93 + 7.96) = 397,8 \text{ UAH /month.}$$

The monthly electricity consumption is 4,500 kW, let's calculate the electricity costs.

$$4,500 * 5 = 22\,500 \text{ UAH/month.}$$

Since PE "DUET" has a branch in Kyiv, there is a warehouse in the city, with workers we consider only the salesperson and the cleaning lady as personnel. The data are given in table 3.4.

Table 3.4 - Deductions for the payment of personnel

Position	Number of full-time units	Salary, UAH	Monthly salary fund, UAH	Semi-annual salary fund, UAH.	Accrual to the salary fund, UAH.
1	2	3	4	5	6
Seller	2	12000	24000	144000	31680
Maid	1	6000	6000	36000	7920
Total	3	18000	30000	180000	39600

Table 3.5 shows the results of equipment maintenance and operation costs.

Table 3.5 - Annual depreciation deductions

Equipment	Quantity, pcs	Price (without VAT), UAH	Operating period, years	Annual depreciation amount, UAH
1	2	3	4	5
Refrigerated showcase	2	21000	10	2100
Ordinary showcase	2	8200	10	820
Air conditioning	1	4800	7	685,71
Balance	2	1400	12	116,67

Investment costs for opening a new retail outlet in Kyiv amount to UAH 72,780.

Current expenses for 6 months of store operation amount to UAH 521,659.2.

The planned revenue from sales in the future period is 7% of revenues in 2022:

$$1,235,542 * 1.07 = 1,322,029.94 \text{ thousand UAH.}$$

Thus, the investment in opening a store will pay off quickly, within a year. And will be able to increase the company's profits in the future.

CONCLUSION

In this work, an analysis of the activities of PE "DUET", which is engaged in the manufacture of snacks, is engaged in retail and wholesale trade, and is also importer of many foreign countries.

Based on the results of the research, the following conclusions can be drawn:

The main goal of increasing the efficiency of enterprises is the justification of new approaches to modern management, which will ensure the interconnection of the development of theoretical and methodological and practical tools of management, digital marketing, information economy, the development of information and communication technologies and economic transformations based on the rational use of enterprise resources of different types. That is why research is aimed at systematizing the theoretical foundations of activity efficiency and finding ways to increase it in real conditions.

The review of the key methodical approaches in evaluating the problems of achieving the effectiveness of activities, in particular resource, monetary, target and system, was carried out.

The study of the main analytical indicators for evaluating the efficiency of the enterprise's activity revealed that the most appropriate areas of analysis of this economic category should be considered the analysis of indicators of liquidity, solvency, business activity and profitability.

As a result of the conducted economic analysis, it was established that the economic potential of PE "DUET" is at an average level.

The conducted SWOT analysis made it possible to assess the company's strengths and further opportunities for its development, the company has all the opportunities to expand the assortment and strengthen its position on the market of snack products, so as can be seen from Schoenfield's method, the company is highly competitive.

The company has satisfactory liquidity indicators, a high level of payables and working capital, but not quite a great trend towards growth in solvency indicators.

The process of strategy development and implementation is one of the main stages of effective enterprise management, the formed strategy becomes the basis for determining tactical goals, is the basis for drawing up enterprise plans, must be clearly and concisely formulated and be competitive, act as a certain compass for the company, which determines its direction movement and gives a certain orientation of the company's future decisions. The strategy formation process has go through the development algorithm, which includes the stages of enterprise analysis. Implementation of the strategy and its organizational implementation requires the solution of various managerial tasks and relevant skills.

The proposed measures within the framework of the developed development strategy include: opening a new retail outlet, developing a regional outlet, improving the company's marketing service, expanding the potential target audience of consumers through the introduction of an advertising company.

Carrying out the proposed measures requires raising funds: advertising expenses for the year amount to UAH 404,400, for opening a store, investment expenses in the amount of UAH 72,780 are required, and current expenses for the year are UAH 1,043,318.4.

In the most probable development of events, the implementation of these strategic measures will bring the company 78,328 UAH. net profit in the future period of operation.

The implementation of the measures proposed in the work to increase the efficiency of the activity of PE "DUET" is expedient and effective.

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APPENDIX A

Баланс ПП "ДУЕТ" за 2020 рік

А К Т И В	Код рядка	На початок звітног о періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	89	71
первісна вартість	1001	127	126
накопичена амортизація	1002	38	55
Незавершені капітальні інвестиції	1005	-	-
Основні засоби	1010	5 018	5 962
первісна вартість	1011	8 810	11 145
Знос	1012	3 792	5 183
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	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	-	-
Гудвіл	1050	-	-
Відстрочені аквізиційні витрати	1060	-	-
Залишок коштів у централізованих страхових резервних фондах	1065	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	5 107	6 033
II. Оборотні активи			
Запаси	1100	24 315	42 072
Виробничі запаси	1101	22 155	39 822
Незавершене виробництво	1102	-	-
Готова продукція	1103	308	342
Товари	1104	1 852	1 908
Поточні біологічні активи	1110	-	-
Депозити перестрашування	1115	-	-

Векселі одержані	1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	69 198	102 544
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	-	-
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Дебіторська заборгованість за розрахунками з нарахованих доходів	1140	-	-
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків	1145	-	-
Інша поточна дебіторська заборгованість	1155	-	-
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	11 591	4 357
Готівка	1166	47	152
Рахунки в банках	1167	11 544	4 205
Витрати майбутніх періодів	1170	-	-
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	105 104	148 973
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	110 211	155 006

Пасив	Код рядка	На початок звітнього періоду	На кінець звітнього періоду
1	2	3	4
I.			
Власний капітал			
Зареєстрований (пайовий) капітал	1400	2 000	2 000
Внески до незареєстрованого статутного капіталу	1401	-	-
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	-
Емісійний дохід	1411	-	-
Накопичені курсові різниці	1412	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	2 293	7 072
Неоплачений капітал	1425	(-	(-
Вилучений капітал	1430	(-	(-
Інші резерви	1435	-	-
Усього за розділом I	1495	4 293	9 072
II. Довгострокові зобов'язання і			

забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Пенсійні зобов'язання	1505	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
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			
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	-	-
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Векселі видані	1605	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	74 994	88 975
товари, роботи, послуги	1615	30 666	56 455
розрахунками з бюджетом	1620	4	14
у тому числі з податку на прибуток	1621	-	8
розрахунками зі страхування	1625	48	100
розрахунками з оплати праці	1630	206	390
Поточна кредиторська заборгованість за одержаними авансами	1635	-	-
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	-	-
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю	1650	-	-
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Відстрочені комісійні доходи від перестраховиків	1670	-	-
Інші поточні зобов'язання	1690	-	-
Усього за розділом III	1695	105 918	145 934
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
V. Чиста вартість активів недержавного пенсійного фонду	1800	-	-

Баланс	1900	110 211	155 006
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Звіт про фінансові результати (Звіт про сукупний дохід) за 2020 рік

	Код рядка	За звітн ий періо д	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	906 043	768 515
<i>Чисті зароблені страхові премії</i>	2010	-	-
<i>премії підписані, валова сума</i>	2011	-	-
<i>премії, передані у перестраховання</i>	2012	-	-
<i>зміна резерву незароблених премій, валова сума</i>	2013	-	-
<i>зміна частки перестраховиків у резерві незароблених премій</i>	2014	-	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(858 808)	(726 226)
<i>Чисті понесені збитки за страховими виплатами</i>	2070	-	-
Валовий:			
прибуток	2090	47 235	42 289
збиток	2095	(-)	(-)
<i>Дохід (витрати) від зміни у резервах довгострокових зобов'язань</i>	2105	-	-
<i>Дохід (витрати) від зміни інших страхових резервів</i>	2110	-	-
<i>зміна інших страхових резервів, валова сума</i>	2111	-	-
<i>зміна частки перестраховиків в інших страхових резервах</i>	2112	-	-
Інші операційні доходи	2120	2 566	4 694
<i>у тому числі:</i>			
<i>дохід від зміни вартості активів, які оцінюються за справедливою вартістю</i>	2121	-	-
<i>дохід від первісного визнання біологічних активів і сільськогосподарської продукції</i>	2122	-	-
<i>дохід від використання коштів, вивільнених від оподаткування</i>	2123	-	-
Адміністративні витрати	2130	(9 151)	(6 171)
Витрати на збут	2150	(23 869)	(22 042)
Інші операційні витрати	2180	(11 141)	(14 004)

<i>у тому числі:</i> витрати від зміни вартості активів, які оцінюються за справедливою вартістю	2181	-	-
витрати від первісного визнання біологічних активів і сільськогосподарської продукції	2182	-	-
Фінансовий результат від операційної діяльності: прибуток	2190	5 640	4 766
збиток	2195	(-)	(-)
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	106	-
Інші доходи	2240	-	-
<i>у тому числі:</i> дохід від благодійної допомоги	2241	-	-
Фінансові витрати	2250	(421)	(29)
Втрати від участі в капіталі	2255	(-)	(-)
Інші витрати	2270	(-)	(-)
<i>Прибуток (збиток) від впливу інфляції на монетарні статті</i>	2275	-	-
Фінансовий результат до оподаткування: прибуток	2290	5 325	4 737
збиток	2295	(-)	(-)
Витрати (дохід) з податку на прибуток	2300	(546)	(779)
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат: прибуток	2350	4 779	3 958
збиток	2355	(-)	(-)

Баланс ПП "ДУЕТ" за 2021 рік

А К Т И В	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	71	56
первісна вартість	1001	126	94
накопичена амортизація	1002	55	38
Незавершені капітальні інвестиції	1005	-	448
Основні засоби	1010	5 962	9 413
первісна вартість	1011	11	12 422

		145	
знос	1012	5 183	3 009
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	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	-	-
Гудвіл	1050	-	-
Відстрочені аквізиційні витрати	1060	-	-
Залишок коштів у централізованих страхових резервних фондах	1065	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	6 033	9 917
II.			
Оборотні активи			
Запаси	1100	42 072	62 151
Виробничі запаси	1101	39 822	56 781
Незавершене виробництво	1102	-	-
Готова продукція	1103	342	2 862
Товари	1104	1 908	2 508
Поточні біологічні активи	1110	-	-
Депозити перестраховання	1115	-	-
Векселі одержані	1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	102 544	206 394
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	-	-
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Дебіторська заборгованість за розрахунками з нарахованих доходів	1140	-	-
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків	1145	-	-
Інша поточна дебіторська заборгованість	1155	-	15 300
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	4 357	7 593
Готівка	1166	152	229

Рахунки в банках	1167	4 205	7 364
Витрати майбутніх періодів	1170	-	-
Частка перестраховика у страхових резервах	1180	-	-
у тому числі в:	1181	-	-
резервах довгострокових зобов'язань			
резервах збитків або резервах належних виплат	1182	-	-
резервах незароблених премій	1183	-	-
інших страхових резервах	1184	-	-
Інші оборотні активи	1190	-	-
Усього за розділом II	1195	148 973	291 438
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	155 006	301 355

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	2 000	15 000
Внески до незареєстрованого статутного капіталу	1401	-	-
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	-
Емісійний дохід	1411	-	-
Накопичені курсові різниці	1412	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	7 072	13 879
Неоплачений капітал	1425	(-)	(13 000)
Вилучений капітал	1430	(-)	(-)
Інші резерви	1435	-	-
Усього за розділом I	1495	9 072	15 879
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Пенсійні зобов'язання	1505	-	-
Довгострокові кредити банків	1510	-	5 095
Інші довгострокові зобов'язання	1515	-	-
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	1545	-	-
Усього за розділом II	1595	-	5 095
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	24 000
Векселі видані	1605	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	88 975	150 247
товари, роботи, послуги	1615	56 455	105 388
розрахунками з бюджетом	1620	14	270
у тому числі з податку на прибуток	1621	8	226
розрахунками зі страхування	1625	100	52
розрахунками з оплати праці	1630	390	424
Поточна кредиторська заборгованість за одержаними авансами	1635	-	-
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	-	-
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю	1650	-	-
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Відстрочені комісійні доходи від перестраховиків	1670	-	-
Інші поточні зобов'язання	1690	-	-
Усього за розділом III	1695	145 934	280 381
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
V. Чиста вартість активів недержавного пенсійного фонду	1800	-	-
Баланс	1900	155 006	301 355

Звіт про фінансові результати (Звіт про сукупний дохід) за 2021 рік

С та т я	Код рядка	За зв іт ни й пе рі од	За аналогічни й період попередньо го року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	1 235 542	906 043
<i>Чисті зароблені страхові премії</i>	<i>2010</i>	-	-
<i>премії підписані, валова сума</i>	<i>2011</i>	-	-
<i>премії, передані у перестраховання</i>	<i>2012</i>	-	-
<i>зміна резерву незароблених премій, валова сума</i>	<i>2013</i>	-	-
<i>зміна частки перестраховиків у резерві незароблених премій</i>	<i>2014</i>	-	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(1 174 522)	(858 808)
<i>Чисті понесені збитки за страховими виплатами</i>	<i>2070</i>	-	-
Валовий: прибуток	2090	6 1 0 2 0	47 235
збиток	2095	(-)	(-)
<i>Дохід (витрати) від зміни у резервах довгострокових зобов'язань</i>	<i>2105</i>	-	-
<i>Дохід (витрати) від зміни інших страхових резервів</i>	<i>2110</i>	-	-
<i>зміна інших страхових резервів, валова сума</i>	<i>2111</i>	-	-
<i>зміна частки перестраховиків в інших страхових резервах</i>	<i>2112</i>	-	-
Інші операційні доходи	2120	5 0 2 8	2 566
<i>у тому числі:</i>			
<i>дохід від зміни вартості активів, які оцінюються за справедливою вартістю</i>	<i>2121</i>	-	-
<i>дохід від первісного визнання біологічних активів і сільськогосподарської продукції</i>	<i>2122</i>	-	-
<i>дохід від використання коштів, вивільнених від оподаткування</i>	<i>2123</i>	-	-
Адміністративні витрати	2130	(10 701)	(9 151)
Витрати на збут	2150	(39 912)	(23 869)
Інші операційні витрати	2180	(5 815)	(11 141)

<i>у тому числі:</i> витрати від зміни вартості активів, які оцінюються за справедливою вартістю	2181	-	-
витрати від первісного визнання біологічних активів і сільськогосподарської продукції	2182	-	-
Фінансовий результат від операційної діяльності: прибуток	2190	9 6 2 0	5 640
збиток	2195	(-)	(-)
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	7 0	106
Інші доходи	2240	-	-
<i>у тому числі:</i> дохід від благодійної допомоги	2241	-	-
Фінансові витрати	2250	(2 195)	(42 1)
Втрати від участі в капіталі	2255	(-)	(-)
Інші витрати	2270	(-)	(-)
<i>Прибуток (збиток) від впливу інфляції на монетарні статті</i>	2275	-	-
Фінансовий результат до оподаткування: прибуток	2290	7 495	5 325
збиток	2295	(-)	(-)
Витрати (дохід) з податку на прибуток	2300	(688)	(546)
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат: прибуток	2350	6 807	4 779
збиток	2355	(-)	(-)

Баланс ПП "ДУЕТ" за 2022 рік

А К Т И В	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	56	43
первісна вартість	1001	94	94
накопичена амортизація	1002	38	51

Незавершені капітальні інвестиції	1005	448	448
Основні засоби	1010	9 413	9 909
первісна вартість	1011	12 422	15 986
знос	1012	3 009	6 077
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	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	-	-
Гудвіл	1050	-	-
Відстрочені аквізиційні витрати	1060	-	-
Залишок коштів у централізованих страхових резервних фондах	1065	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	9 917	10 400
II.			
Оборотні активи			
Запаси	1100	62 151	70 006
Виробничі запаси	1101	56 781	67 088
Незавершене виробництво	1102	-	-
Готова продукція	1103	2 862	1 394
Товари	1104	2 508	1 524
Поточні біологічні активи	1110	-	-
Депозити перестраховування	1115	-	-
Векселі одержані	1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	206 394	240 996
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	-	-
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Дебіторська заборгованість за розрахунками з нарахованих доходів	1140	-	-
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків	1145	-	-
Інша поточна дебіторська заборгованість	1155	15 300	8 674
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	7 593	2 875

Готівка	1166	229	475
Рахунки в банках	1167	7 364	2 400
Витрати майбутніх періодів	1170	-	-
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	291 438	322 551
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	301 355	332 951

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	15 000	15 000
Внески до незареєстрованого статутного капіталу	1401	-	-
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	-
Емісійний дохід	1411	-	-
Накопичені курсові різниці	1412	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	13 879	19 142
Неоплачений капітал	1425	(13 000)	(-)
Вилучений капітал	1430	(-)	(-)
Інші резерви	1435	-	-
Усього за розділом I	1495	15 879	34 142
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Пенсійні зобов'язання	1505	-	-
Довгострокові кредити банків	1510	5 095	3 000
Інші довгострокові зобов'язання	1515	-	-
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	1545	-	-
Усього за розділом II	1595	5 095	3 000
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	24 000	30 260
Векселі видані	1605	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	150 247	174 677
товари, роботи, послуги	1615	105 388	90 339
розрахунками з бюджетом	1620	270	222
у тому числі з податку на прибуток	1621	226	221
розрахунками зі страхування	1625	52	55
розрахунками з оплати праці	1630	424	256
Поточна кредиторська заборгованість за одержаними авансами	1635	-	-
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	-	-
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю	1650	-	-
Поточні забезпечення	1660	-	-
Доходи майбутніх періодів	1665	-	-
Відстрочені комісійні доходи від перестраховиків	1670	-	-
Інші поточні зобов'язання	1690	-	-
Усього за розділом III	1695	280 381	295 809
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
V. Чиста вартість активів недержавного пенсійного фонду	1800	-	-
Баланс	1900	301 355	332 951

Звіт про фінансові результати (Звіт про сукупний дохід) за 2022 рік

С та	Код рядка	За зв	За аналогічни й період
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1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	1 644 814	1 235 542
<i>Чисті зароблені страхові премії</i>	<i>2010</i>	-	-
<i>премії підписані, валова сума</i>	<i>2011</i>	-	-
<i>премії, передані у перестраховання</i>	<i>2012</i>	-	-
<i>зміна резерву незароблених премій, валова сума</i>	<i>2013</i>	-	-
<i>зміна частки перестраховиків у резерві незароблених премій</i>	<i>2014</i>	-	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(1 615 761)	(1 174 522)
<i>Чисті понесені збитки за страховими виплатами</i>	<i>2070</i>	-	-
Валовий: прибуток	2090	2 9 0 5 3	61 020
збиток	2095	(-)	(-)
<i>Дохід (витрати) від зміни у резервах довгострокових зобов'язань</i>	<i>2105</i>	-	-
<i>Дохід (витрати) від зміни інших страхових резервів</i>	<i>2110</i>	-	-
<i>зміна інших страхових резервів, валова сума</i>	<i>2111</i>	-	-
<i>зміна частки перестраховиків в інших страхових резервах</i>	<i>2112</i>	-	-
Інші операційні доходи	2120	1 5 4 2 4	5 028
<i>у тому числі:</i>			
<i>дохід від зміни вартості активів, які оцінюються за справедливою вартістю</i>	<i>2121</i>	-	-
<i>дохід від первісного визнання біологічних активів і сільськогосподарської продукції</i>	<i>2122</i>	-	-
<i>дохід від використання коштів, вивільнених від оподаткування</i>	<i>2123</i>	-	-
Адміністративні витрати	2130	(13 015)	(10 701)
Витрати на збут	2150	(18 402)	(39 912)
Інші операційні витрати	2180	(2 838)	(5 815)

<i>у тому числі:</i> <i>витрати від зміни вартості активів, які оцінюються за справедливою вартістю</i>	2181	-	-
<i>витрати від первісного визнання біологічних активів і сільськогосподарської продукції</i>	2182	-	-
Фінансовий результат від операційної діяльності: прибуток	2190	1 0 2 2 2	9 620
збиток	2195	(-)	(-)
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	2 5 0	70
Інші доходи	2240	-	-
<i>у тому числі:</i> <i>дохід від благодійної допомоги</i>	2241	-	-
Фінансові витрати	2250	(4 561)	(2 195)
Втрати від участі в капіталі	2255	(-)	(-)
Інші витрати	2270	(-)	(-)
<i>Прибуток (збиток) від впливу інфляції на монетарні статті</i>	2275	-	-
Фінансовий результат до оподаткування: прибуток	2290	5 911	7 495
збиток	2295	(-)	(-)
Витрати (дохід) з податку на прибуток	2300	(648)	(688)
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат: прибуток	2350	5 263	6 807
збиток	2355	(-)	(-)