

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ
ІМЕНІ СЕМЕНА КУЗНЕЦЯ
ФАКУЛЬТЕТ МЕНЕДЖМЕНТУ І МАРКЕТИНГУ
КАФЕДРА МЕНЕДЖМЕНТУ, ЛОГІСТИКИ ТА ІННОВАЦІЙ

Рівень вищої освіти
Спеціальність
Освітня програма
Група

Перший (бакалаврський)
Менеджмент
Менеджмент інноваційної діяльності
6.03.073.020.18.2

ДИПЛОМНА РОБОТА

на тему: «Удосконалення просування продукції підприємств харчової промисловості на основі інноваційних підходів»

Виконав: студентка Дарія АЙДАРОВА

Керівник: д.е.н., професор Марина МАРТИНЕНКО

Рецензент: директор ТОВ «Альт Лазер»

В'ячеслав КОЛПАКОВ

Харків – 2022 рік

РЕФЕРАТ

Дипломна робота складається зі 57 сторінок; 8 таблиць; 4 рисунків; 33 джерел літератури, розміщених на 36 сторінках; 2 додатки.

Метою роботи є обґрунтування та подальший розвиток теоретичних положень та методичних підходів з удосконалення просування продукції підприємств харчової промисловості на основі інноваційних підходів.

В першому розділі було проведено огляд основних понять щодо сутності та особливостей харчової промисловості, також були розглянуті питання.

В другому розділі дипломної роботи проаналізовано організаційну структуру підприємства, також був проведений техніко-економічний аналіз. З метою дослідження предметної області, проведено узагальнений аналіз підприємства. Були розраховані наступні показники: продуктивність праці, матеріаловіддача, матеріалоємність, фондівіддача, фондоємність.

В третьому розділі дослідження для удосконалення просування продукції підприємств харчової промисловості ТОВ «ФМ Хладопром» були запропоновані варіанти просування продукції підприємств харчової промисловості та проведені розрахунки витрат на їх реалізацію.

Ключові слова: харчова діяльність, інновації, просування продукції, споживач

Рік виконання роботи 2022 р.

Рік захисту 2022 р.

ABSTRACT

The thesis consists of 57 pages; 8 tables; 4 figures; 33 sources of literature placed on pages 36; 2 appendixes.

The aim of the work is to substantiate and develop theoretical provisions and methodological approaches to improve the promotion of food industry enterprises on the basis of innovative approaches.

The first chapter reviewed the basic theoretical concepts of the products promotion on the basis of innovative approaches.

In the second section of the thesis the organizational structure of the enterprise was analyzed, also the technical and economic analysis was carried out. In order to study the subject area, a generalized analysis of the enterprise was carried out. The following characteristics were calculated: labor productivity, material productivity, material capacity, fund productivity.

In the third section of the study to improve the promotion of food industry enterprises LLC "FM Khladoprom" were proposed options for the promotion of food industry enterprises and calculations of costs for their implementation.

Keywords: food industry, innovation, product promotion, consumer

Year of work 2022

Year of protection 2022.

CONTENT

INTRODUCTION.....	6
1.1. Basic theoretical concepts of the products promotion on the basis of innovative approaches.....	8
1.2. Methodological approaches to the promotion of products of food industry Enterprises.....	13
SECTION 2. COMPLEX ANALYSIS OF THE ACTIVITIES OF LLC "FM Khladoprom"	16
2.1. General characteristics of the enterprise LLC "FM Khladoprom"	16
SWOT analysis of the activities of LLC "FM Khladoprom"	18
2.2. Analysis of technical and economic characteristics of LLC "FM Khladoprom"	19
2.3. Analysis of the state of enterprise product promotion of LLC "FM Khladoprom"	25
SECTION 3. IMPROVEMENT OF PROMOTION OF PRODUCTS OF LLC "FM Khladoprom"	28
3.1. The main proposals for the sale of products of LLC "FM Khladoprom"	28
3.2. Organizational suggestions to improve the sale of products of food industry enterprises on the basis of innovative approaches	34
3.3. Evaluation of economic efficiency of measures to improve the promotion of food industry products based on innovative approaches	37
CONCLUSIONS.....	44
REFERENCES.....	45
"APPENDIXES"	49

S

E

C

T

I

O

INTRODUCTION

The food industry plays an important role for the economy of Ukraine, but today many enterprises use outdated equipment and technology, which negatively affects the results of their activities. In these conditions, it is possible to ensure effective innovation processes in the industries through the conduct of new projects at the enterprises.

Enterprises of food industry in Ukraine are characterized by low rates of reproduction processes and, accordingly, high rates of depreciation of fixed assets. Manufacturing companies are interested in the introduction of innovations of different types, because it contributes to the growth of their efficiency in the activities, the dynamics of innovation is unstable. First of all it is connected with absence at the majority of the enterprises of means for introduction of innovations and qualified workers, difficulties in reception of the state help or subsidies for innovations [24].

Effective development of the investigated industry at the present stage is possible by increasing the share of enterprises that implement innovative processes to the level of 40-45%. It is important for half of the food industry enterprises to ensure that their innovation activities comply with modern procedures and complicate them. There is a need to increase production flexibility, increase production capacity, improve working conditions, reduce environmental pollution, create new markets outside of Ukraine, reduce energy costs, reduce material costs and replace obsolete products.

Enterprises of the food industry carried out the financing of innovation at the expense of their own funds. The study of the state of internal sources of financing of innovation activities of food industry enterprises showed that despite the presence of reserves, these sources are not sufficient for large-scale technical and technological modernization of enterprises, even in the conditions of their future growth. The activity of innovation processes in the food industry is directly related to the financial condition of enterprises, since at the present stage more than 70% of

innovation financing is carried out at the expense of enterprises' own funds, which, on the one hand, reduces the burden on the national budget, and on the other hand, entails a lack of funding for the proper implementation of scientific and technological progress achievements [30].

In the structure of industries that can have the highest level of innovation activity in Ukraine, there is food production. And then, the government's priorities for the development of innovative processes in the food industry are: the creation of a monitoring system to track the needs of the population for its maximum possible satisfaction in high-quality food products, the timely detection of innovation industries.

The most prominent scientists dealt with the problems of innovation development of export-oriented enterprises, such as: O.T. Bogomolov, VA Suprun, J. Schumpeter, M. Kondratiev, M. Porter, P. Romer, B. Santo, M. Afanasyev, V. Grineva, as well as T. Lepeiko, O. Orlova, P. Pererva, V. Ponomarenko, O. Iastremskaya and many others.

The aim of the work is to substantiate and develop theoretical provisions and methodological approaches to improve the product promotion of food industry enterprises on the basis of innovative approaches.

In order to achieve the goal it is necessary to solve the following tasks:

- to study the theoretical and theoretical aspects of selling the products of food industry enterprises;
- study of the current state of the food industry of Ukraine;
- to analyze the features of the food industry;
- analyze the technical and economic and financial performance of the enterprise;
- to make suggestions for improvement of sales of food industry enterprises on the basis of innovative approaches.

The object of the work is the process of managing the innovative development of the company in the promotion of products of food industry enterprises.

SECTION 1. ASPECTS OF PRODUCT PROMOTION

1.1. Basic theoretical concepts of the products promotion on the basis of innovative approaches

Innovations, innovative activity and innovative policy are new categories which appeared in economic development of our state in conditions of formation and development of market relations. Directly innovations in the modern environment of functioning play a significant role and influence the change in the life of society.

Innovations also did not pass over food industry in general and food production in particular. At present the most urgent problem is the modernization of the domestic food industry in order to meet domestic demand, as well as the development of new markets. Due to the growing competition with imported goods, production gets an additional incentive to improve its own competitiveness. In the field of food industry the most likely solution to this problem is the introduction of innovation, advanced innovative technologies and stimulation of innovative development of the industry.

The innovation process can be considered as a set of successive actions, as a result of which the innovation develops from an idea to a specific product and spreads during practical use. The course of the innovation process, like any other, is determined by the complex interaction of many factors. Success in this way depends on the management mechanism, which unites in a single stream the origins of the scientific idea, its development, implementation of the result in production, implementation, distribution and consumption.

To begin with, it is necessary to understand what “innovation” is. The term "innovation" comes from the Latin word "inovatio", which means innovation, innovation. For the first time, Joseph Schumpeter used the concept of innovation. According to J. Schumpeter's approach, innovation can be considered a new look at some well-known process, the successful application of a new invention or discovery in economics and other spheres of human activity. There are hundreds of

definitions in the literature. For example, according to the content of the internal structure, innovations are distinguished technical, economic, organizational, managerial, etc.

Features such as the scale of innovation (global and local) are highlighted; life cycle parameters (identification and analysis of all stages and substages), patterns of the implementation process, etc. Various authors, mainly foreign (N. Monchev, I. Perlaki, Hartman V.D., Mansfield E., Foster R., B. Twist, I. Schumpeter, E. Rogers, etc.) interpret this concept depending on the object and subject of their research. Let's look at the most popular definition of the term.

Table 1.1

Definition of the term “innovation”

Author	Definition
Schumpeter Joseph [9]	An innovation can be considered a new look at some well-known process, the successful application of a new invention or discovery in the economy and other spheres of human activity.
B. Santo [14]	Innovation is such a social - technical - economic process that, through the practical use of ideas and inventions, leads to the creation of products, technologies that are best in their properties, and if it focuses on economic benefits, profit, the emergence of innovation on the market can lead to additional income.
Illyashenko and Prokopenko [7]	Innovation as the final result of the creation and use of innovations embodied in the form of improved or new products (goods or services), production technologies, management practices at all stages of production and marketing of products that contribute to the development and improvement of the enterprises, that are used.
M. Huchek [30]	Innovation in the implementation of any new things, news, and reforms and proposes to define innovation in three ways: functional, objective and attributive. For functional approach «innovation» is seen as a process.
Zabolotskii [16]	Innovation as the formation of new thinking, creation, development, introduction to industrial use and dissemination of new technical, trade, systemic, social, and environmental or other solutions (innovations) which satisfy certain industrial, social needs or a national interest.
Pavlenko [12]	Innovation was a sequence of interrelated activities of the birth of innovation in the form of the idea to create it in the form of products, services, technologies and dissemination.
Antoniuk [1]	Innovation as a new phenomenon, innovation or any change which is brought by an entity into its own activities in order to enhance competitiveness in domestic and foreign markets.

International standards in statistics of science, technology and innovation - recommendations of international organizations in the field of statistics of science and innovation, providing their systematic description in a market economy. In accordance with these standards, innovation is the end result of innovation, embodied in the form of a new improved product introduced in the market, a new improved technological process used in practice, or in a new approach to social services. Thus, innovation is a consequence of innovation. Analysis of various definitions leads to the conclusion that the specific content of innovation is change, and the main function of innovation is the function of change.

Innovative food enterprise can be considered as a modern production of traditional and new food products, based on the achievements of scientific and technological progress, providing the active use of new technological and technical solutions in order to continuously increase the social and economic efficiency of economic management [26].

The food industry is a sector of the economy, where the introduction of innovations, including technological, is immediately reflected in the commodity markets. First of all, it is the development and promotion of new goods, both modified and really new. This leads to a transformation in the needs of certain segments of consumers who are inclined to buy innovative goods, which contributes to the return on investment. Consequently, innovations in the food industry have a faster payback period, which strengthens the work of enterprises in this direction.

According to the world practice, the leading enterprises of the food industry have research institutes, and for them the innovation process is not just a part of daily work, but also the only opportunity for further development. "The largest food company in the world Unilever (about 400 brands, including Calve, Lipton, Hellman's) with a turnover of 48 billion dollars spends on scientific research to 2.5% of its own sales. 10 years later this figure was 1.9%" [22].

Activation of introduction of technological innovations is caused by the fact that the domestic food industry has a rather low scientific, technical and technological level of production, there are no high-performance innovative

developments related to deep processing of raw materials, processing of by-products into ingredients used in feed mills and other industries. And the disadvantages are related to the fact that there is a tendency to create enterprises with medium and small production volume, which do not have enough investment, both for the purchase of modern innovative technologies in developed countries, and for their own developments in this area. On the other hand, the low level of implementation of technological innovation is due to the fact that Western countries have a significant economic benefit, exporting to Ukraine ready-made products and buying cheap raw materials for their own production.

The main advantages of the introduction of innovative technologies are [9]:

the possibility to eliminate in a short time the lag of Ukraine in the production and sale of a wide range of health products, functional ingredients, dietary supplements;

the constant expansion of domestic and foreign markets of food products, including health promotion;

the interest of producers in creating high-quality products that provide a high profitability of production, a quick payback on investments, the possibility of expanding production;

consumers' interest in the development of innovative activity, because they get high quality products, safe for health at affordable prices, achieving an optimal ratio between the indicators of quality: price

the interest of the state, because GDP, sales volume, and budget funds are growing;

increase in investment attractiveness for foreign investors and the inflow of foreign capital to expand domestic production;

increasing the competitiveness of domestic food products, which is a reliable guarantee of Ukraine's membership in the WTO;

effective use of scientific and technical potential of scientific development and discoveries of Ukrainian scientists.

The introduction of innovative technologies in the food industry can be considered effective if the market amount of food, primarily health foods, will exceed the minimum need of the population of the country in it, and the cost of a balanced daily diet at market prices will be affordable to all segments of the population [23].

Also, a unique feature of the food industry is that a number of its products have a short shelf life. The increase in this time period naturally stimulates the introduction of the latest developments in science into production.

The introduction of innovative technologies at all stages of the life cycle of goods is a key area for improving the competitiveness of enterprises in the domestic food industry. Buyers are interested not only in the quality of food, but also in its nutritional properties, the conditions under which it is made, transported, and stored [19].

In modern conditions, one of the conditions for the development of enterprises in the food industry is the development and implementation of an effective innovation policy, the main objective of which should be the introduction of advanced innovative technologies and solutions to improve the efficiency of production and marketing processes.

At the present stage, most food industry enterprises face the problem of insufficient financial and investment resources in the process of development and implementation of innovative technologies and products [20]. Therefore, reducing the tax burden, adjusting the customs and tariff system, providing subsidies to innovative enterprises, state financial support for scientific and technical support of the industry and the formation of a favorable investment climate should become a priority of innovative activity of the state. Since the activity of innovative development of food industry is largely determined by the financial aspect, the creation of a favorable investment climate in the state is a necessary condition [27].

Intensification of innovation activities of food industry enterprises will contribute to strengthening the competitive advantages of the industry in the

domestic and foreign markets through the implementation of scientific and technological potential, which will manifest itself in:

- improved quality and respectively competitiveness of food products through the use of new or upgraded production methods;
- capturing new markets and increasing sales volumes by introducing innovative technologies in the organization of sales and positioning of goods on the market;
- improve the financial results of companies due to the increase in cash receipts from the sale of innovative products;
- optimization of business processes and rational use of production capacities of the enterprise by launching advanced innovative technologies.

1.2. Methodological approaches to the promotion of products of food industry enterprises

Scholars use different approaches to the understanding of the concept of product promotion. By promotion of participation in the purpose of the activity, engaged in the production of the firm, to inform the consumer about the firm and its products; in other words, the movement of information on the promotion in the physical sense, and the flow of information. It is important to assume that promotion is the subjectivity of information; the consumer demands objective information, but has to be limited to that which is available. However, the subjectivity of information has a limit. There is a concept of "unfair promotion" (within the general concept of "unfair competition"), errors or dangerous incomplete information, implying consciousness; such promotion rich studies lose consumers' trust, and sometimes carry administrative or even criminal penalties.

L.V. Balabanova and V.V. Cholod under the competitiveness of products understand (in comparison with the goods-substitutes) its qualitative and cooking characteristics which meet high market requirements, as much as possible satisfy consumers consumers and create advantages of the goods in the market [17]. Other sciences consider its product competitiveness as the property of being more

attractive for the consumer with the goods-analogues due to better compliance of its qualitative and diverse characteristics with the market needs and consumer evaluations [20]. The objects of promotion are all the subjects of the market: end consumers, organizations-exporters, sales channels, governmental organizations, and, to some extent, competitors.

The goals of promotion are to improve the image of the company and / or to stimulate demand for this product. In specific situations, one or both of these goals may be pursued, but with greater or lesser respect for one of them. In general, the formulation of consumption and sales stimulation as a goal is more frequently encountered (sometimes in the literature there is a more precise notion that reveals the other of these goals in the form of an abbreviation: "FOSSTIS" - "consumption formulation and sales stimulation") [25].

The form in which the information is incorporated can be, together with the brand names, trademarks, packaging, as well as posters on the walls, announcements in mass media, TV and film spots, spotlight advertisements, rows, store windows, personal letters and interviews, mailings, exhibitions, press conferences, catalogs, flyers, price tags and much more. According to the means of action, marketing is divided into rational, emotional and irrational (Fig. 1.1).

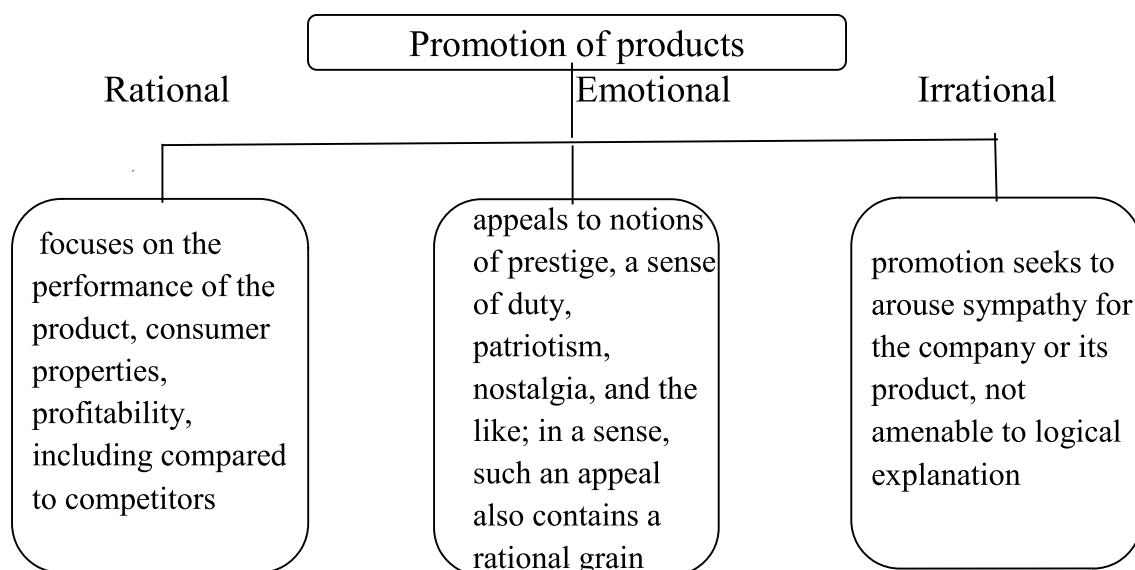


Fig. 1.1. Promotion of products of enterprises by means of action

Promotion can perform various functions, depending on what stage of the life cycle the "promoted" product is at:

the message about the product not yet known at the stage of implementation;

branding - formation of attitudes towards well-known products together with a specific brand; there is a difference between positive branding (mainly at the growth stage), when the product is just being promoted, and competitive branding (mainly at the maturity stage), when the emphasis is put on competing with the competition;

renewal (or renewal) - for reduction of the existing attitude at the stage of maturity and especially for renewal of partially or completely lost at the stage of recession.

But first of all, the quality of products is very important. Product quality is a set of properties and characteristics of products that determine the ability to meet the needs of consumers in the market in accordance with its purpose. This is a comparative characteristic, because the quality of the same product may be high for some purposes and low for others. It is measured by a set of indicators that characterize the reliability, functionality, durability, appearance, ease of use and other consumer properties. Improving quality is one of the ways to compete, an effective mechanism for winning and maintaining a competitive position in the market [16].

Product quality promotes investment growth, meets consumer demand, ensures the company's entry into foreign markets, forms its positive image. It is influenced by labor productivity, development of scientific and technological progress, organization of production and management methods, technical control, effective implementation of experience of foreign and domestic enterprises in the design and manufacture of high quality products, and standardization that reflects product compliance with its functional purpose. An important factor in the competitiveness of products is their price. When setting the price, the tasks set by the company are taken into account, namely obtaining the maximum profit, entering a certain market segment, etc.

SECTION 2. COMPLEX ANALYSIS OF THE ACTIVITIES OF LLC "FM Khladoprom"

2.1. General characteristics of the enterprise LLC "FM Khladoprom"

The industrial production of ice cream in the USSR was established in 1932 in Kharkov at the facilities of the Ice Cream Factory.

Today LLC "FM Khladoprom" is one of the five largest producers of ice cream and semi-finished products in Ukraine. In 2019, the volume of products amounted to 300,000 kg per day.

AOZT Khladoprom has at its disposal a significant material and technical base: refrigeration capacities of 16,000 tons, a specialized motor vehicle, an extensive branded network, which provides wholesale and retail trade in ice cream, meat and dairy products and other food products, as well as provides storage and delivery services.

Products of the Hladik trademark have the "Brand of the Year 2009" mark, the "Golden Jaguar" mark, and awards from all-Ukrainian and international competitions, including 1 gold, 3 silver and 2 bronze medals, 5 marks of the "100 Best Products of the Year". Each award has its own story, each award is a confirmation of the implementation of the Company's mission: "We turn experience into quality".

Organizational structure of enterprise management - the basis of the management system, which determines the composition, subordination and interaction of its elements outlines the required number of management staff, distributes it by units, regulates administrative, functional and informational relations between management staff and units, establishes rights, responsibilities and responsibility of managers, etc.

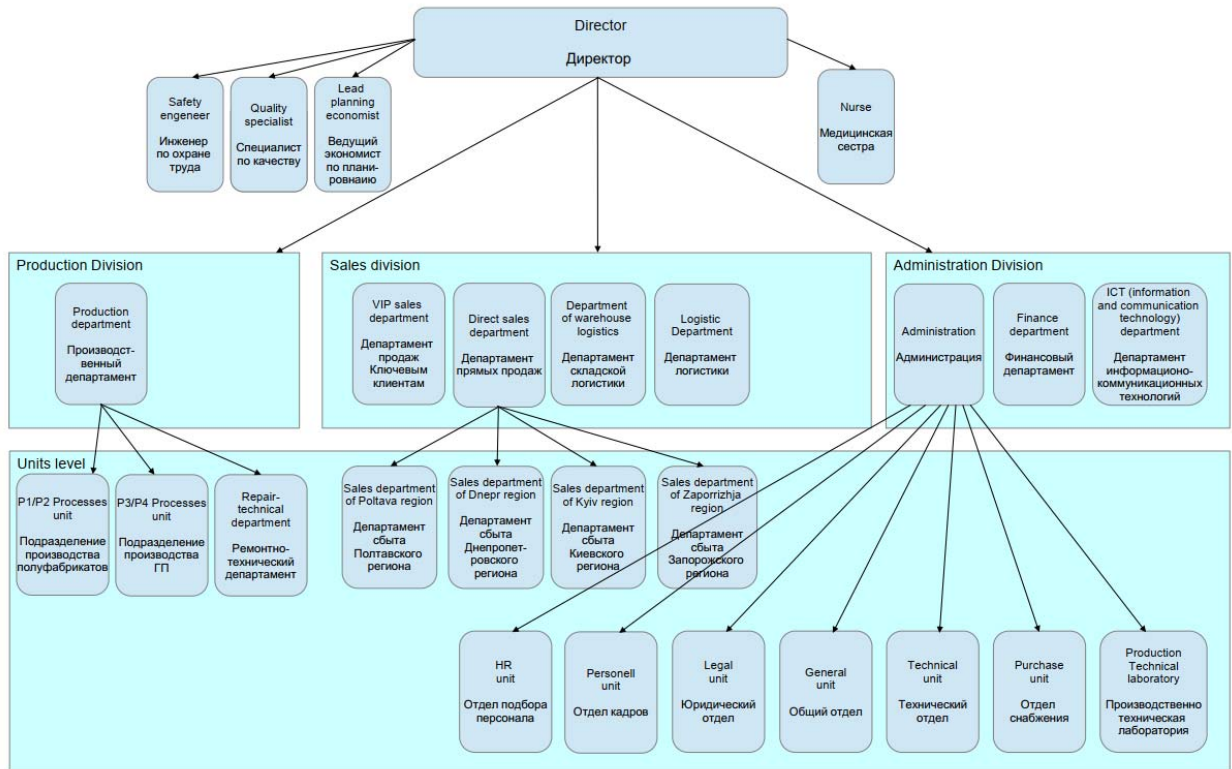


Fig. 2.1. Organizational structure of LLC "FM Khladoprom"

Based on the structure of the enterprise we can conclude that this model is linear-functional. Linear-functional organizational structure of management involves the distribution of powers and responsibilities for management functions and decision-making vertically. In this case, management is organized on a linear basis, and functional units of the management staff help line managers to solve management problems.

It is also important for the company to analyze internal and external factors, and assess the risks and competitiveness of goods (services), this can be done using SWOT analysis.

Each organization (enterprise) has certain advantages in the market and is endowed with disadvantages. SWOT analysis - allows you to identify the strengths and weaknesses that require the most attention and effort from the company.

Table 2.1

SWOT analysis of the activities of LLC "FM Khladoprom"

STRENGTHS	OPPORTUNITIES
<p>The breadth of the assortment and the presence of the top assortment</p> <p>Prices and availability of special price promotions for top products</p> <p>Convenience of location for the target buyer and the level of geographic expansion</p> <p>Ease of navigation through the assortment in the store = ease of finding what you need</p> <p>Point appearance - visibility and attractiveness of the sign</p> <p>Outlet furnishings: cleanliness, interior design, size of retail space, quality of display in the store</p> <p>The convenience of moving around the outlet for the buyer, incl. with kids</p> <p>Product packaging</p>	<p>Reaching the Internet audience (as one of the ways to attract new customers)</p> <p>Expansion of assortment groups</p> <p>Increase in purchase volume per customer (with the help of promotions, special offers, active sales)</p> <p>Search and tracking of ways to reduce the cost of rent, the cost of storage of goods, accounting, personnel and other organizational costs</p> <p>Search for methods to reduce the tax burden</p>
WEAKNESS	THREATS
<p>Return guarantee</p> <p>Availability of programs for inventory management</p> <p>Point of sale advertising</p> <p>Modern service technologies</p>	<p>Change in consumer preferences, change in taste preferences, the emergence of new interests (as a result of new requirements for the store's assortment)</p> <p>Decrease in income of the target audience as a result of an economic downturn or instability in the economy</p> <p>Decrease in the actual free cash of the buyer as a result of the growth of mortgage lending and consumer lending.</p> <p>Increases in rental and brand support costs exceed potential sales growth</p>

Continuing of table 2.1

1	2
	Increase in selling prices for goods Changes in the legal and tax regulation of the industry

Based on the results of the analysis, the main priorities of the enterprise were identified, and it is possible to conclude that the strategy of LLC "FM Khladoprom" is functional and it functions positively.

2.2. Analysis of technical and economic characteristics of LLC "FM Khladoprom"

Technical and economic analysis - a comprehensive study of industrial and economic activities of the branches of material and production association, enterprises and their subdivisions to identify the impact of the development of technology, technology and organization of production on industrial and economic practice.

Currently, the role of technical and economic analysis has increased, because the main indicators characterizing the effectiveness of measures to introduce new techniques, technology, organization of production, enterprises calculate and plan their own. Hence the need for a thorough analysis and justification of technical and economic indicators.

The main task of technical and economic analysis is to show the dynamics of changes in the main indicators of the enterprise for the last two years (2020 - 2021). The feasibility study reflects the change in indicators in absolute and relative terms. The analysis is performed in relation to the previous period, ie 2021 is compared with 2020.

The calculation of indicators of resource efficiency and the level of profitability of production and economic activities of the enterprise are given in the table. 2.2.

Table 2.2

The main technical and economic performance of the LLC "FM Khladoprom"

№	Indexes	Units of measurement	Period		Change	
			previous year	reporting year	in abs. expressions (+, -)	%
1	2	3	4	5	6	7
1	Volume of marketable products excluding VAT at current prices	thousand UAH	95169,1	121146,2	25977,1	127,2
2	Revenue from sales of products without VAT at current prices	thousand UAH	1020294	811374	-208920	79,5
3	Cost of goods sold including	thousand UAH	473759	542128	68369	1,14
3.1.	Basic wages of basic workers	thousand UAH	116501	85137	-31364	73,07
3.2.	Administrative expenses	thousand UAH	57105	37004	-20101	64,79
3.3.	Selling expenses	thousand UAH	25618	18820	-6798	73,46
4	Average number of employees including by categories:	persons	1121	1101	-20	98,2
4.1.	main workers	persons	748	738	-10	98,7
4.2.	auxiliary workers	persons	19	18	-1	94,7
4.3.	specialists, employees	persons	215	225	10	104,7
4.4.	administrative and managerial staff	persons	111	115	4	103,6
5	Number at the beginning of the period	persons	1963	1794	-169	91,39

Continuing of table 2.2

1	2	3	4	5	6	7
6	Employees are accepted	persons	569	498	-71	87,52
7	Workers left including	persons	738	487	-251	65,99
7.1.	due to staff reductions	persons	-	-	-	-
7.2.	voluntarily	persons	-	-	-	-
7.3.	for violation of labor discipline	persons	-	-	-	-
8	Number at the end of the period	persons	1794	1805	11	100,61
9	Remuneration fund	thousand UAH	3 211 088	3 360 288	149 200	104,7
10	Working time fund	year	16 204 750,3	17 189 267,8 3	984 517,53	106,08
11	Profit from sales	thousand UAH	278 681	345 139	66 458	123,85
12	The cost of fixed assets (OVF) at the beginning of the period	thousand UAH	345 139	474 964	129 825	137,62
13	The cost of OVF at the end of the period	thousand UAH	86 159	145 508	59 349	168,88
14	The cost of the received OVF	thousand UAH	19 701	15 683	-4018	79,61
15	The cost of discharged OVF	thousand UAH	311 910	410 051,5	98 141,5	131,46
16	The average annual cost of OVF	thousand UAH	202 329,5	235 316	32 986,5	116,3

The analysis of technical and economic characteristics of the company is carried out for two years. The main sources for collecting information and conducting the analysis should be: the financial statements of the enterprise for the previous two years.

If the company has planned data of indicators, it is necessary to analyze the level of implementation of the plan in the reporting period and the dynamics of indicators compared to the previous period.

The level of implementation of the plan in absolute terms is equal to:

$$IP = Av - Bv \quad (2.1)$$

where IP – the implementation of the plan in absolute terms;

Av – the actual value of the indicator;

Bv – basic value of the indicator.

Calculation of the percentage of plan implementation, growth rates and growth rates in absolute and relative terms.

The growth rate of the indicator is calculated by the following formula:

$$GR = \frac{AV}{PPV} \times 100\% \quad (2.2)$$

where GR – growth rate, %;

AV – the actual value of the indicator;

PPV – the value of the indicator in the previous period (baseline).

The growth rate is calculated by the following formula:

$$GR = \frac{(GV-PPV)}{PPV} \times 100\% \quad (2.3)$$

Productivity is the efficiency of the use of resources: labor of capital, land, materials, energy, information - in the production of various goods and services. It reflects the relationship between the quantity and quality of goods produced or

services provided and the resources expended on their production. Productivity is determined by the following formula:

$$LP = \frac{V}{N_{av}} \quad (2.4)$$

where LP – labor productivity, thousand UAH / person;

V – volume of marketable products, thousand UAH;

N_{av} – the average number of employees, persons.

Material return is the ratio of the value of output to the amount of material costs. This indicator characterizes the return on materials, ie how many products are produced from each hryvnia of used material resources (raw materials, fuel, energy, etc.). The following formula is used for calculation:

$$MR = \frac{MC}{C_{output}} \quad (2.5)$$

where MR – material return, UAH / UAH;

MC – the amount of material costs, thousand UAH;

C_{output} – cost of output, thousand UAH.

Material consumption shows how much material costs actually account for the production of a unit of output. The calculation of material consumption of the enterprise is carried out according to the formula:

$$M_{con} = \frac{MC}{C_{output}} \quad (2.6)$$

where M_{con} – material consumption, UAH / UAH;

MC – the amount of material costs, thousand UAH;

C_{output} – cost of output, thousand UAH.

The most generalizing indicator of the use of fixed assets is the return on assets, which is determined by the ratio of output to the value of fixed assets:

$$RA = \frac{Q}{A_{av}} \quad (2.7)$$

where RA – return on assets, UAH / UAH;

Q – volume of marketable products, thousand UAH;

A_{av} – the average annual value of fixed assets, thousand UAH.

Capital intensity - an indicator, the inverse of the return on assets, it characterizes the value of fixed assets per 1 UAH. products and is calculated by the following formula:

$$CI = \frac{1}{RA} \quad (2.8)$$

where CI– capital intensity, UAH / UAH;

RA – return on assets, UAH / UAH.

Costs per hryvnia of products are defined as the ratio of planned or actual costs of production to its value in the comparative prices of the enterprise.

Table 2.3

Basic technical and economic indicators

№	Indexes	Units of measurement	Period		Change		
			previous year	reporting year	in abs. expressions (+, -)	%	Changes
1	productivity	UAH / person	84,89	110,03	25,13	129,6	29,6
2	material efficiency	UAH / UAH	0,33	0,25	-0,08	76,85	-23,15

Continuing of table 2.3

1	2	3	4	5	6	7	8
3	material consumption	UAH / UAH	3,05	3,97	0,92	130,12	30,12
4	return on assets	UAH / UAH	0,47	0,51	0,04	109,4	9,4
5	capital intensity	UAH / UAH	2,12	1,96	-0,16	92,15	-7,84
6	costs per 1 hryvnia of marketable products;	UAH / UAH	0,68	0,65	-0,03	95,35	-4,65
7	profitability of production, products.	%	80,84	56,25	-24,59	69,58	-30,42

From the technical and economic analysis it can be concluded that labor productivity decreased in the current period by UAH 25,13/ person (or 129,6%) compared to the previous period. Return on assets decreases in the current period by UAH 0,04 / UAH. (or 9,4%) compared to the previous period, indicating a deterioration in the use of fixed assets. Capital intensity increases in the current period, it increased by UAH 0.16 / UAH. (or 7,84%) compared to the previous period, indicating a deterioration in the use of fixed assets. In the current period, the profitability of products decreased compared to the previous period by 24.59 (30.42%), the reason is that in the current period the company has reduced profits.

2.3. Analysis of the state of enterprise product promotion of LLC "FM Khladoprom"

From the very beginning of its activity the company has observed the established quality standards, carefully making sure that the finished products are not only tasty, but also completely safe. Developing its own unique technologies of ice cream production, the company has remained faithful to the basic principles of work.

Nowadays the products are made with the modern equipment including mixture preparation unit, ripening tanks, freezers, in which the mixture is turned into ice-

cream, packing line into different packing, low temperature chambers, in which ice-cream is hardened to the appropriate temperature, packaging machines, storage chambers.

The products are sold through branded trade and distribution network. The delivery of products to retailers and distributors is carried out by the company's own specialized vehicles. Freezing refrigerators are leased free of charge to retail outlets. The company's products are represented throughout Ukraine. Today the enterprise is one of the leaders among the Ukrainian ice-cream producers. The products not only meet the needs of consumers, but also exceed their expectations. Even the most demanding customers can find their own taste in the range of products. Quality ice cream is made only from selected milk, cream, sugar, yolks. Therefore, these products are ready to enter new markets. Many variants are used to promote the products, one of them is participation in international food fairs.

One of them is Anuga exhibition. Anuga, a leading global trade fair for the food and beverage industry, is taking place in Cologne, Germany. This company participated in this exhibition 2 times. Because of Covid19, the measures of the exhibition were changed, the company needs to develop and use innovative techniques..

The offline portion used innovative technologies to address the pandemic, such as:

- the use of virtual brochures and business cards (scanning by QR code to download a PDF file) to represent the company;
- using paperless technology to collect and process visitors' business cards (using a tablet and special software);
- using during the exhibition the application ANUGA, which allows passing to the exhibition on electronic tickets, find contacts, communicate with people, find stands and companies, navigate on the exhibition itself, because the total area of the exhibition was more than 29000 sq.m.)

- the use of electronic visitor registration allowed to send the first letters with the terms of cooperation and bonuses during the exhibition, only a few hours after the visit to the booth.

Since COVID-19 decreased the number of visitors, it is necessary to use innovations at the exhibition to attract additional visitors, namely:

- presenting a glass, luminous booth;
- demonstration of 3D products. This requires the use of a 3D fan at the booth;
- the ability to charge a cell phone;
- provision of antiseptic at the booth for visitors. [4]

Another example is the future ANUFOOD China exhibition. There, an innovative technology of "remote exhibition" is offered to solve the problems caused by the pandemic:

- company presentation;
- webinars with visitors;
- Business Match-making and meeting scheduler;
- service center for handling contacts and messages.

The company provides stand design and sends product samples. The organizers of the exhibition arrange the booth according to the provided design and exhibit product samples and provide an English-speaking employee to present the company at the exhibition. This representative goes through a short online training at the company, answers visitors' questions during the exhibition and, if necessary, organizes a video link with the company representative.

In this way, the "presence effect" is preserved, and the risks and costs for the company are reduced (the team's flight, transportation, contact at the exhibition, and so on).

To summarize, the company is coping with the limitations, as it comes up with innovative approaches. It also expands its product range and enters new markets.

SECTION 3. IMPROVEMENT OF PROMOTION OF PRODUCTS OF LLC "FM Khladoprom"

3.1. The main proposals for the sale of products of LLC "FM Khladoprom"

The way out of the deep economic crisis, which for a long time affected the Ukrainian economy, used to be considered as an oasis of stability and prosperity, is impossible without a qualified analysis of the reasons which provoked this crisis, and, of course, impossible without taking into account the achievements of the world economic thought [**Ошибка! Источник ссылки не найден.**].

Increased importance of the market, the power of the role of the sphere of the economy in the process of vidtvodvorennya became the reason for the recognition, in practice, industrial and commercial firms, the concept of marketing. Marketing symbolizes the new space in the interconnected sphere of production and consumption, expresses the need to take into account multiple, rapidly minimizing public and individual priorities and needs [3].

Marketing is the most important area in the activities of any modern enterprise. Its use contributes to reaching a match. between expectations of consumers and the capabilities (resources) of the enterprise. Marketing activity includes a huge number of vypolnuvannya functions, such as: conducting marketing research, market segmentation, understanding of consumers, determining the position of products on the market, and much, much more. But dispersed their implementation does not lead to anything else, as well as to failure to allocate the marketing budget. Only the carefully planned and goal-oriented marketing activities, can lead the organization to positive financial results.

"Marketing is really necessary to know over the long term what exactly the power of the product is desired by the consumer in the first place, which will allow to specify a strategy for the behavior of the company.

Marketing today is seen as a market concept of corporate management, it becomes the basic, purposeful function that determines all aspects of the firm's

activity, and thus it becomes the main business function that determines all the aspects of the firm's activity, and thus becomes the main function of the firm itself. function in the very nature, the essence of the pattern of functioning of the firm, which seeks to to obtain the maximum profit.

Marketing is the coordination of the activities of the company on the market, and is characterized by characteristic features are consistency and complexity.

Thus, marketing activity - the basis of an integrated To solve their tasks: search for customers, determining ownership capabilities, assessment of the level of competitiveness of the firm and products.

Marketing today will ensure minimum losses and maximum profits on the way to the success of the company.

Ignoring marketing management of the company in today's conditions can be very expensive even before the exit from the business.

The problem of ensuring the highest level of efficiency of marketing activities and all types of its costs in the current environment requires a substantive research.

One of the elements of the solution of the problem can be the creation of a real system of analysis of marketing activity of the company. The current research takes a general approach to determining the effectiveness of marketing activities of the company by comparing the effect and costs.

The effects or results of marketing activities are often understood as the following: increase in the volume of consumption of products, increase in the volume of sales of products, increase in income from the sale of products, Increased customer satisfaction, increased market share, increased customer loyalty to the company, etc.

The cost of marketing activities include: the cost of sales and advertising, cost of market research and development of new products, cost of shaping the structure of the release of products by assortment groups, cost of maintaining the marketing department, the cost of shaping the pricing policy of the enterprise, etc.

The efficiency of marketing activity should be analyzed in a short- and long-term perspective: in the short-term perspective, the main effect of marketing activity

is the increase of income from the sale of existing products; in the long term conclusions should be made on the basis of volumes of realization in accordance with changes in the needs and loyalty of consumers and compliance of the developed structure of the assortment of products of the enterprise to these changed requirements of the market. Proceeding from the current market situation, the algorithm of realization of the analysis of marketing activity efficiency must have the characteristics of operational analysis that will allow to make quick conclusions and respond to the situation without incurring considerable additional costs for realization of the analysis procedure itself.

The algorithm should include the following steps: specifying a list of indicators and evaluation criteria, establishing a standard value of evaluation indicators, calculating evaluation indicators, analyzing the obtained indicators, identifying reserves for their improvement, developing measures to assimilate the identified reserves [11].

The main proposals to promote the products of LLC "FM Khladoprom" are subordinated to the marketing objectives of the studied enterprise. Therefore, a legitimate assessment of the effectiveness of improving the promotion of the company's products could be considered an increase in the size of sales. However, apart from advertising and sales promotion activities and other elements of the promotion complex, the sales of LLC "FM Khladoprom" ice cream are influenced by a number of factors including competitors, level of effective demand, prices for ice cream and other factors. Therefore, a compromise can be considered in evaluating the effectiveness of each element of the complex of promotion methods (by evaluating the consumer awareness, brand loyalty of the studied company). The advertising planning process can be represented as a sequence of seven stages (fig. 3.1).

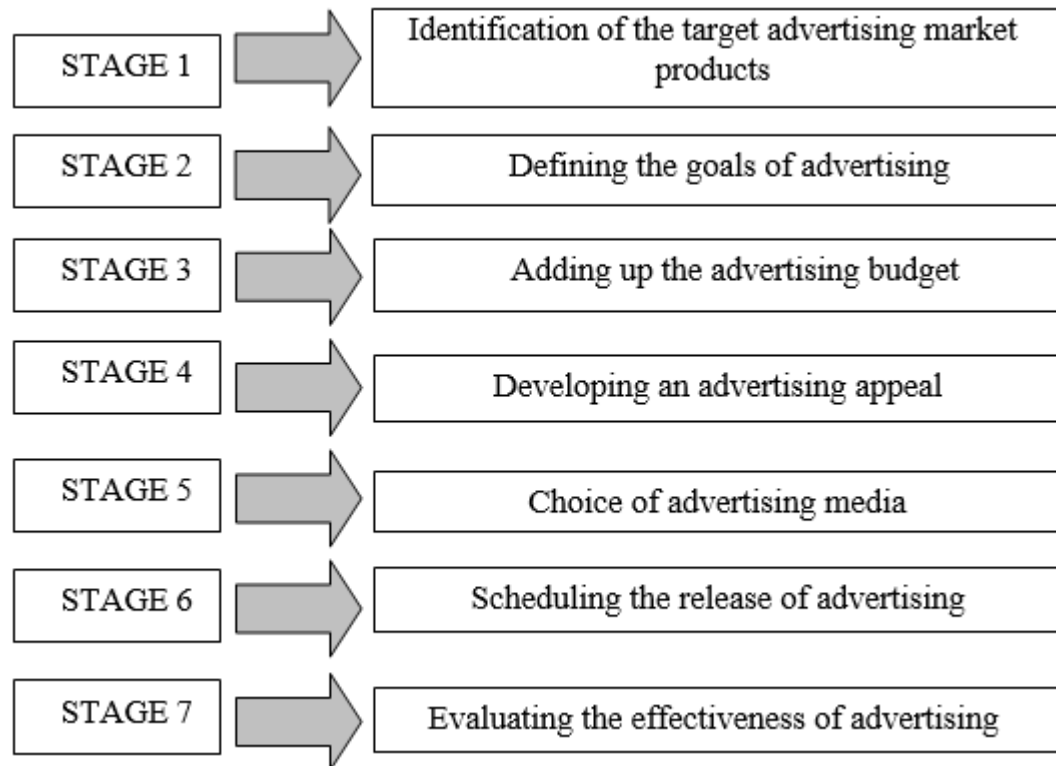


Figure 3.1. Planning process for advertising products of LLC "FM Khladoprom"

The communicative, or extra-economic, purposes of advertising as a means of marketing communications, aimed at achieving a certain consumer reaction, can include:

- informing about the new type of ice cream of LLC "FM Khladoprom", its parameters, about the new trademark, about the investigated enterprise, certain events, price reductions, about where you can buy ice cream and what are the advantages of its consumption;

- enticement - to form attachment to the LLC "FM Khladoprom" trademark, to influence ice-cream consumption habits, to cause the desire to follow the example of those who consume the ice-cream;

- reminding - keeping in consumers' minds information about the product and the period between purchases; reminding them where to buy the products, about lower prices for the products;

- positioning/re-positioning of LLC "FM Khladoprom" trademark;

- creating and maintaining the image of the researched firm, as well as forming clear distinctions from competitors' products.

To improve the effectiveness of advertising activities of the researched enterprise we suggest to apply Public Relations (hereinafter - PR) technology and expand the range of clients of LLC "FM Khladoprom".

Technology PR - "public relations" - provides (Fig. 3.2):

- Communication with the media (press conferences and briefings, sending press releases to the media; preparation of television and radio reports with the firm's participation, interviews of company managers and representatives to the media, formation of a journalist lobby (friendly relations with media representatives);
- PR through printed products (publication of annual reports on the firm's activities, publication of corporate magazines and corporate propaganda leaflets)
- Participation of representatives of the firm in conferences, conventions of unions of enterprises, industry associations and public organizations
- Organization of events of an event nature;
- PR in the Internet, first of all Web-page posting; sending press-releases by e-mail, participation in Internet-conferences, publication of own electronic newspapers and magazines, transmission of information materials through mailing lists;
- other means of PR: presentations, open days, photo exhibitions.

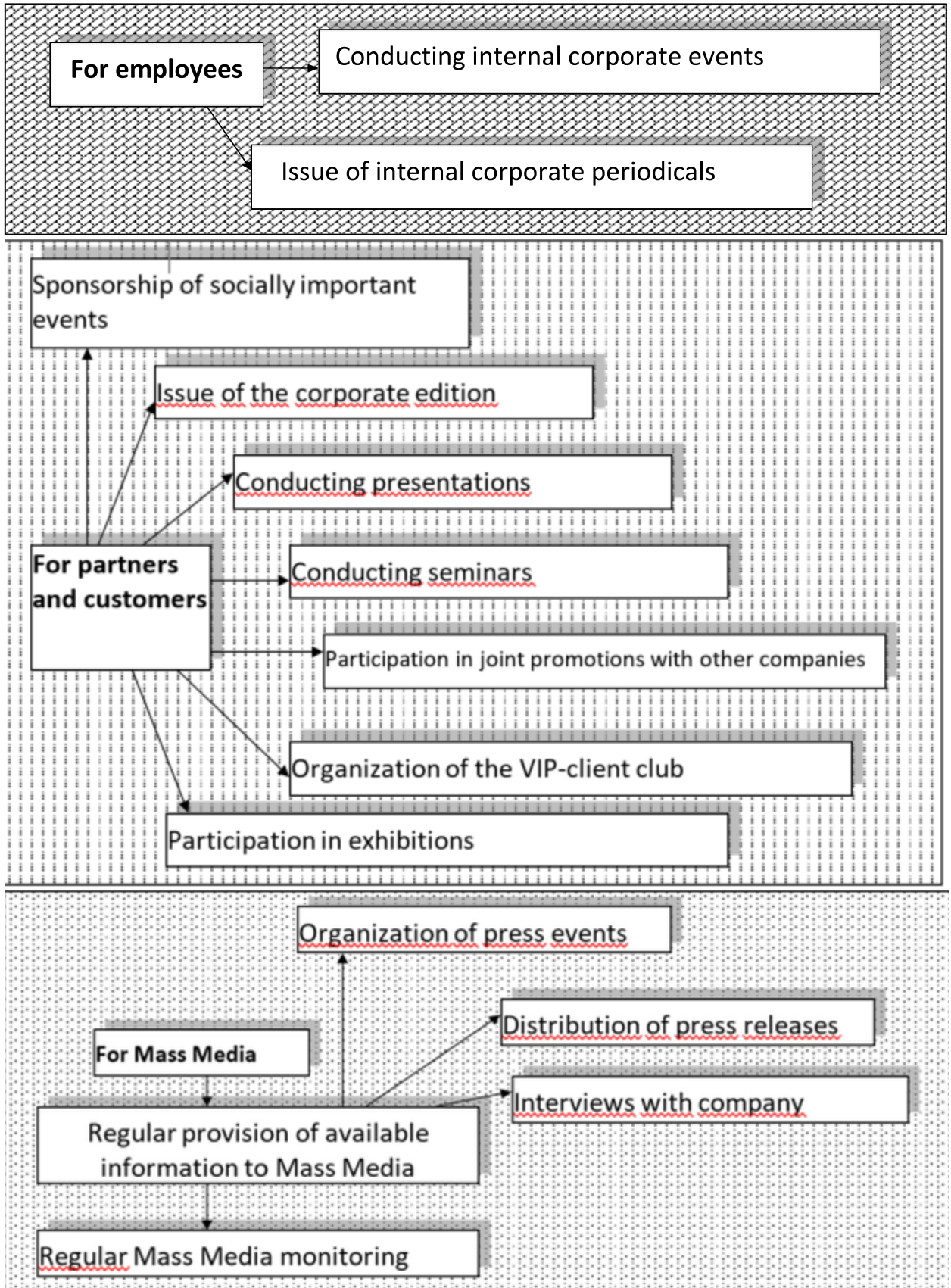


Figure 3.2. Main directions of efforts to implement PR-program of LLC "FM Khladoprom".

3.2. Organizational suggestions to improve the sale of products of food industry enterprises on the basis of innovative approaches

Entering the European market for LLC "FM Khladoprom" under the conditions of global financial crisis and a significant decrease in the ability to pay customers in the domestic market is a very urgent issue. Nowadays, deficiency of financial assets, unreliable condition of basic equipment, inadequacy of products to international standards, as well as obsolete technology is one of the main reasons for many domestic enterprises to prevent entry into foreign markets. However, FM Khladoprom LLC is the company whose products are competitive not only in the domestic market, and the production potential allows them to enter export markets. Also increasing the volume of sales of products, improvement of their competitive status and efficient use of production capacity surveyed company needs to look for new markets. In view of the geographical proximity and prospects, the European market seems to be the most attractive. At the same time, taking into account the specifics of development and key success factors, markets in the European Union (EU) require different marketing efforts and production of sales priorities from Ukrainian enterprises [29].

The innovative process of LLC "FM Khladoprom" includes the production of new products called Zlakomka [12]. This ice cream is made from oat milk - a vegetable substitute, most similar in color and consistency to cow's milk among vegetable drinks. Dessert contains fewer calories and much less fat, it is rich in soluble fiber, which lowers blood cholesterol. Oatmeal with a delicate aroma is designed specifically for people who exclude animal products from their diet, follow vegan principles of diet or fasting, who are allergic to milk proteins, as well as for people with lactose intolerance.

While most consumers perceive ice cream exclusively as a delicacy, without great attention there is a huge potential for positioning it in the segment of "healthy eating". Currently, the main supply on the market is represented by products with high fat and sugar content, and consumers pay more attention to the taste characteristics of ice cream than its nutritional value. But the growing awareness of

the population is changing consumer buying habits, which opens up significant prospects for the development of new types of ice cream that will be more useful than traditional delicacies, while maintaining the characteristic taste and texture.

One of the new products already on the market in the United States and Western Europe is Frozen yogurt, ie yogurt ice cream with probiotics and low fat. In addition, the "healthy" segment includes sorbets, sherbets and fruit ice, which contain natural fruits and juices.

As there is a tendency to increase the consumption of safer food, it is possible to enter the market with such a product.

One of the areas of promotion of food products in foreign markets is participation in international exhibitions [9].

To do this, there are international events that are of great importance to any company, which is why attention is paid to the organization of exhibition activities of the company at them. Events of this magnitude play a significant role in the development of all industries.

An international exhibition is one of the tools to expand the markets for any product, a way to introduce the world to what you do. But it is important to understand that you need to come to a foreign exhibition of any scale with an understanding of what your goal is [5]. It is necessary to go already with strategy. After all, large events are held annually, or even less often.

This is not only a great advantage for any international event, but also a great responsibility, because the event is the "face" of the industry and represents its achievements and the level of development of the world community [32].

It is after such events that foreign companies and sponsors form their impression of production in general. Therefore, the organization of international exhibitions is monitored not only by industry experts and companies, but also government agencies.

Within one company, the organization of exhibition activities of the enterprise at an event of this scale is no less important. After all, such an event provides an

opportunity to establish business cooperation, find foreign partners and sponsors, as well as promote their products in a new market.

In addition, international exhibitions are an excellent platform for studying industry trends around the world and assessing the prospects for change in the domestic market. Such events are an excellent platform for presenting the results of scientific and technical activities, as well as the achievements of companies and centers in the field of innovation.

It should be noted that international exhibitions stimulate the introduction of new technologies in production and are an excellent platform for launching new projects.

In addition, at events of this scale, groups and innovation centers can find new sources of funding, particularly from abroad.

The company's participation in the exhibition stimulates the sale of products on the market, and is also a quality tool for competition. Some companies become exhibitors to improve their reputation [1].

Table 3.1

The main motives for the participation of the exhibiting company in the exhibition and fair events

№	Reasons	%
1	Search for new customers	90,0
2	Product presentation	87,0
3	Strengthening the image	86,0
4	Presentation of new products / services	85,0
5	Strengthen relationships with regular customers	84,5
6	Preparation of agreements	84,5
7	Contact support	80,0
8	Concluding contracts	78,5
9	Information about new products	75,0
10	Monitoring the achievements of competitors	70,0
11	Other goals	62,0

In general, the exhibition is a channel of interaction between the manufacturer and the target audience. Exhibitors of sectoral events gather on one platform and demonstrate to visitors, competitors and partners their developments and achievements.

What gives the company participation in the exhibition: increase sales.

The effectiveness of participation depends on the uniqueness and demand for goods on the market, as well as the active work of staff: improving the image.

The formation of a positive image depends on:

uniqueness and originality of the exhibition stand;

attractive design of the structure;

non-standard approach to staff work;

availability of souvenirs (cups, pens, bags, etc.);

use of advertising media (audio and video equipment, modern technical equipment, etc.).

3.3. Evaluation of economic efficiency of measures to improve the promotion of food industry products based on innovative approaches

Preparing a detailed and accurate budget plan is one of the most important considerations when holding exhibitions. It needs to be prepared soon after you have defined your goals of participation in the exhibition and plan to participate in the event [14].

Although your budget is affected by several factors, the type of exhibition you visit and the partnership with the right exhibition company can help you plan better and more accurately with all the fixed and variable costs in mind [7].

Let's start with what exactly should be included in the calculation budget:

- All costs for the stand (flat stand or online platform, registration fee (media package), construction and design of the stand, additional equipment, cleaning, staff);

- Logistics (air, car, accommodation, transport at the venue, delivery of samples, delivery of materials);
- Promo (development of materials, publications, media and online promotion, participation in awards or performances, tastings).
- Each stage of expenditure will now be considered in more detail.

The Space Rental – Space rentals are fixed amounts that you need to pay to secure a place at the exhibition. This includes paying for your chosen space for the booth, conference room, advance payment for the use of various facilities (for example, the use of conference rooms may be an additional fee), etc. You will need to deposit this amount in advance and register to participate in conferences. event.

Exhibit Structure – The next significant expense is the exhibit structure. While budgeting for this, think about the design of the exhibit, how you are building/refurbishing it, graphic design/production, tax on the materials, storage, rentals A/V, carpet, computer-equipment, floral, furniture cleaning costs, custom signage, and insurance. Complex, large structures will incur more expenses as opposed to simple, smaller ones due to more materials and talent involved in creating them. Do ask your exhibition design partner for a detailed breakup of all such costs [14].

Shipping – Shipping costs can have a significant impact on your overall exhibition budget. For instance, a domestic trade show will be easier on your pockets due to low shipping charges while an international trade show will be a costlier affair. You need to consider factors such as ground transportation to and from the show and air/sea freight to and from the show.

Show Services – There are certain expenses that you need to pay for on-site work. These include (electrical), exhibitor badges, plumbing/compressed air, riggers, security, Wi-Fi. However, since different exhibitions have different terms and conditions, check with the organizers to know the details and costs of these services. An exhibition stand company who has handled domestic as well as international exhibitions can manage all these logistical aspects for you.

Promotion – To ensure the success of your exhibition, you need to promote it as much as you can. The budget for promotional activities include but are not limited to advertising, customer hospitality, direct mailers, exhibition-specific incentives/premiums/offers, product/service literature, management of mailing, production of various presentations, press kits/materials, and even event-specific sponsorships.

Promotional costs are as important as the cost of the exhibition stand as these can make or break your participation in the event. You can get an idea about the costs by taking a look at similar exhibitions and how various brands (including your competitors) promoted their exhibits.

Personal Expenses – Next up on our list is personnel expenses. This will include all the salaries to be paid to the professionals, staff training costs, pre-show dinners, special attire/uniform for the booth staff, transportation, accommodation, food/entertainment, etc. In addition to this, you may also need to pay for temporary personnel.

Lead Gathering/Fulfillment – If one of the main objectives of your exhibition participation is lead generation, then you need to have a proper system in place to capture the leads properly so that your sales team can take it forward post the exhibition. Some of the expenses this particular step encompasses printing the lead forms, printing the cover letter, on-site lead-capture equipment rental, postage costs, labor, etc.

Miscellaneous costs: Apart from these expenses, you also need to have some costs for miscellaneous or unexpected activities. This can be your contingency budget for things you didn't see coming. What if you end up meeting potential business partner in the exhibition and have to go for dinner to network with them? Even crew overtime, additional catering, printing more collaterals when you run out of them, are some of the unforeseen costs that you may need to cover. So, it is better to assign at least 10-15% of the budget allocation to these extra expenses.

With a realistic budget in place and a well-thought-out strategy, nothing can stop you from ensuring the success of your exhibition participation.

After the exhibition, you should evaluate the effectiveness of exhibition activities.

Calculating ROI will give you a clear idea of the level of efficiency of your investment. In simple words, it is an opportunity to estimate the percentage of profit that you will receive after investing money. An indicator such as ROI can help.

Return on Investment (ROI) is a measure that reflects the return on all your investments in a product, advertising campaign or project [6].

How to calculate ROI: ROI is calculated by dividing the net profit of a particular investment by the cost. The result is expressed as a ratio or percentage.

This is the ROI formula (Formula 3.1):

$$\text{ROI} = (\text{CVI} - \text{CI}) / (\text{CI}) \quad (3.1)$$

CVI - Current Value of Investment

CI - Cost of Investment

In this formula, the current value of investment refers to the benefit of the investment - i.e., the proceeds received from the sale.

But unfortunately, ROI has two drawbacks to consider:

It is static and in no way tied to exchange rates or economic factors.

The assessment is not very informative. The indicator works only in conjunction with other data. Without them, it is very difficult to evaluate the project, since there are a large number of nuances that are not taken into account in the basic formula.

In any case, after the exhibition, the company should analyze its effectiveness. First of all, to process all received contacts, to contact all potentially

useful visitors of the stand, to process a lot of information about the activities of competitors and the market situation, to summarize the statements and assessments of guests - what they said about the prospects for cooperation, partnership programs, new products, etc. etc.

At the same time, it is not easy to determine the real results of participation. It may take one person two months, another three years. Sometimes exhibition contacts “shoot” even after five years.

Based on the study, the author of the presented work together with experts determined the approximate amount of initial and projected annual current costs of the studied enterprise for its entry into the international market (Tables 3.2, 3.3).

Table 3.2

The amount of initial costs of LLC "FM Khladoprom" to enter the international market

№	Activities	Estimated amount of costs, thousand UAH
1	Overcoming the language barrier (payment for training of two employees of the enterprise)	25
2	Study of international payment rules (legal services)	12
3	Passing the process of product inspection and certification	125
4	Positioning of LLC "FM Khladoprom" products on European markets	80
5	Search for a partner	28
6	Creating a system of integrated communications with European partners	54
7	Implementation of the concept of affiliate marketing with market participants	78
8	Promotion of goods abroad	50
Total		452

Table 3.3

The amount of current annual costs of the project to enter the international market

№	Cost elements	Amount, thousand UAH
1	Raw materials	94,3
2	Electricity	32,90
3	Salary expenses	50,30
4	Deductions for social events	10,20
5	Depreciation of equipment	4,80
6	Other expenses	20,96
7	Total production costs	213,46
8	Sales costs	26,90
Total costs		188,10

Thus, we can say that the main initial costs of the project are the costs of overcoming the language barrier (payment for training of two employees), study of international payment rules (lawyer services), the process of product inspection and certification, positioning products LLC "FM Khladoprom" in European markets, search partner, creating a system of integrated communications with European partners, implementing the concept of affiliate marketing with market participants and promoting goods abroad.

Based on the identified costs and projected sales of LLC "FM Khladoprom" on the international market, you can calculate the expected profitability of export activities of the investigated enterprise (Table 3.4).

Table 3.4

Indicators of expected profitability of export activity of LLC "FM Khladoprom"

№	Indicators, thousand UAH	Years					Total
		2022	2023	2024	2025	2026	
1	2	3	4	5	6	7	8
1	Expected income from the sale of ice cream abroad	1651,58	1816,74	1998,41	2198,25	2418,08	10083,06
2	VAT	330,32	363,35	399,68	439,65	483,62	2016,61
3	Net income from sales	1321,26	1453,39	1598,73	1758,60	1934,46	8066,45
4	Production costs	188,10	206,91	227,60	250,36	275,40	1148,37
6	Profit from ordinary activities before tax	1133,16	1246,48	1371,13	1508,24	1659,06	6918,08
7	Income tax on ordinary activities	203,97	224,37	246,80	271,48	298,63	1245,25
8	Net profit	929,19	1022,11	1124,33	1236,76	1360,43	5672,82

The results of the calculations indicate the feasibility of implementing the project of entry of LLC "FM Khladoprom" on the international market. Thus, we can observe an increase in the forecast profitability of the enterprise in the dynamics of five years of the project. The company's cash flows will also increase. The trend line constructed by the method of exponential smoothing testifies to the stable dynamics of growth of the project profitability indicators. Thus, we can say that LLC "FM Khladoprom" has all the prerequisites and opportunities for effective export activities.

CONCLUSIONS

The bachelor's thesis is devoted to the study of ways to improve the promotion of food industry products based on innovative approaches. The first section considers the theoretical aspects of product promotion of the food industry. The main approaches of foreign and domestic scientists to the interpretation of the concepts of "innovation", "competitiveness" are analyzed. The results of the study suggest that the desire to push back competitors and increase their market share necessitates the identification of the main factors of success. Solving these problems requires the introduction of progressive methods and approaches of strategic management, development of a competitive strategy, the use of which will strengthen the competitive position of enterprises in a dynamic competitive marketing environment, increase product competitiveness and gain competitive advantage in the long run.

In the second section of the thesis the organizational structure of the enterprise is analyzed, the technical and economic analysis is also carried out. In order to study the subject area, a generalized analysis of the enterprise. The following indicators were calculated: labor productivity, material efficiency, material intensity, capital efficiency, capital intensity. There are many advantages, so the company needs to focus on its strengths, try to meet the needs of the middle segment of consumers and further improve its marketing policy to increase the competitiveness of its products.

The third section examines that entering the European market for LLC "FM Khladoprom" in the global financial crisis and a significant reduction in the solvency of consumers in the domestic market is a very important issue. Therefore, in order to determine the main obstacles to the entry of the researched enterprise into international markets, the author of the presented work was to conduct an expert survey. Based on the study, the estimated amount of initial and projected annual current costs of the researched enterprise for its entry into the international market was determined, as well as the indicators of expected profitability of export activity of the researched enterprise were calculated.

REFERENCES

1. 4 Tips for Choosing the Right Exhibition for Your Business [Електронний ресурс]. – Режим доступу: <https://www.skylinewhitespace.com/4-tips-choosing-right-exhibition-business/>
2. Antoniuk L. Innovatsiyyi: teoriya, mekhanizm rozrobky ta komertsializatsiyyi: [Innovations: theory, mechanism of development and commercialization] / L. Antoniuk, A. Poruchnyk, V. Savchuk. – Kyiv: KNEU, 2003. – p.394
3. Cabinet of Ministers of Ukraine (2019), Order "Strategy for the development of exports of agricultural products, food and processing industries of Ukraine until 2026" [Електронний ресурс]. – Режим доступу: [https // zakon.rada.gov.ua/go/588-2019-%D1%80](https://zakon.rada.gov.ua/go/588-2019-%D1%80)
4. Denisyuk I. Strategy of development of the enterprise of the food industry: economic essence // I. Denisyuk [Електронний ресурс]. – Режим доступу: http://nbuv.gov.ua/UJRN/ecan_2013_12%283%29__25
5. Exhibition participation? Don't make these 10 common mistakes Exhibition [Електронний ресурс]. – Режим доступу: <https://www.expodisplayservice.com/exhibition-participation-dont-make-5-common-mistakes/>
6. Fernando J. What is Return on investment (ROI) // J. Fernando [Електронний ресурс]. – Режим доступу: <https://www.investopedia.com/terms/r/returnoninvestment.asp>
7. How to Budget for an Exhibition [Електронний ресурс]. – Режим доступу: <https://www.marlerhaley.co.uk/event-tips/exhibition-budget-planning/>
8. Ilyashenko S., Prokopenko O. Formuvannya rynku ekolohichnykh innovatsiy: ekonomichniosnovy upravlinnya [Formation of environmental innovations market: the economic foundations of management] // S. Ilyashenko, O. Prokopenko – Sumy: Vydavnytstvo SumDU, 2003. – p.266

9. Importance of Exhibitions – What are the Key advantages of participating in an exhibition? [Электронный ресурс]. – Режим доступа : <https://www.expodisplayservice.com/what-are-the-benefits-of-participating-in-an-exhibition/>

10. Joseph A. Schumpeter and Innovation // A. Joseph [Электронный ресурс]. – Режим доступа : https://link.springer.com/content/pdf/10.1007%252F978-1-4614-3858-8_476.pdf

11. Lyubovich A.A., Tarasova K.I. Analysis of the food industry of Ukraine // A.A. Lyubovich, K.I. Tarasova [Электронный ресурс]. – Режим доступа: [http // dspace.oneu.edu.ua/jspui/bitstream/123456789/6992/1/%D0%90%D0%BD%D0%B0%D0%BB%D1%96%D0%B7%20%D1%85%D0%B0%D1%80%D1%87%D0%BE%D0%B2%D0%BE%D1%97%20%D0%BF%D1%80%D0%BE%D0%BC%D0%B8%D1%81%D0%BB%D0%BE%D0%B2%D0%BE%D1%81%D1%82%D1%96%20%D0%A3%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8.PDF](http://dspace.oneu.edu.ua/jspui/bitstream/123456789/6992/1/%D0%90%D0%BD%D0%B0%D0%BB%D1%96%D0%B7%20%D1%85%D0%B0%D1%80%D1%87%D0%BE%D0%B2%D0%BE%D1%97%20%D0%BF%D1%80%D0%BE%D0%BC%D0%B8%D1%81%D0%BB%D0%BE%D0%B2%D0%BE%D1%81%D1%82%D1%96%20%D0%A3%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8.PDF)

12. Oatmilk flavored ice cream in confectionery coating „Zlakomka“. [Электронный ресурс]. – Режим доступа: <https://khladoprom.com/en/zlakomka/>

13. Pavlenko I. Innovatsiynе pidpryyemnytstvo u transformatsiyniy ekonomitsi Ukrayiny: [Innovative entrepreneurship in transforming the economy of Ukraine] / I. Pavlenko. – Kyiv: KNEU, 2007. – p. 248

14. Preparing for an Exhibition [Электронный ресурс]. – Режим доступа: https://www.redcliffe.co.uk/resources/planning_for_exhibitions.htm

15. Santo B. Innovatsiya kak sredstvo ekonomicheskogo razvitiya: [Innovation as a tool for economic development] / B. Santo. – Moskva: Progress, 1990. – p. 296

16. Semenchuk I.M., Mala K.Yu. Ways to increase the competitiveness of food industry enterprises // I.M. Semenchuk, K.Yu. Mala – Agrosvit, 2019. – p.56-61

17. Zabolotskyu B. *Ekonomika y orhanizatsiya innovatsiynoyi diyal'nosti: [Economics and organization innovation]* / B. Zabolotskyu. – L'viv: Vyd. tsentr «Novyy Svit-2000», 2007. – p.454
18. Балабанова Л.В. Стратегічне маркетингове управління конкурентоспроможністю підприємств : [навч. посіб.] / Л.В. Балабанова, В.В. Холод. – К. : ВД «Професіонал», 2016. – 448 с.
19. Давлетбаєва Н.Б. Теоретичні засади інноваційного розвитку підприємств харчової промисловості / Н.Б. Давлетбаєва – Науковий вісник Херсонського державного університету. Серія: економічні науки, 2015. – Випуск 10. Частина 2. 77-80 с.
20. Дискіна А.А. Напрями стимулювання інноваційного розвитку підприємств харчової промисловості в Україні. Глобальні та національні проблеми економіки / А.А. Дискіна, Я.В. Богаченко – Виписка 10, 2016. – 582-585 с.
21. Конкурентоспроможність продукції скотарства і птахівництва України в системі євроінтеграції: [монографія] / [М.М. Ільчук, І.А. Коновал, І.В. Мельникова та ін.]. – К. : Вид-во ТОВ «Аграр Медіа Груп», 2015. – 86 с.
22. Ляшенко С. Использование нанотехнологий в пищевой промышленности // С. Ляшенко [Електронний ресурс]. – Режим доступу: vnu.naionewsnet.ru/blog/niksr/ (дата звернення 22.11.2021).
23. Новікова Н.В. Проблеми впровадження інновації у харчовій промисловості. Технологія легкої і харчової промисловості / Н.В. Новікова, І.О. Ряполова – Вісник ХНТУ. 2020. № 1(72). Ч. 1. 117-122 с.
24. Одотюк І.В. Сучасна інноваційна політика України: передумови, основні підходи та напрями реформування / І.В. Одотюк, О.М. Фащевська, С.М. Щегель – Вісник НАН України, 2012. – №. 7. 32–46 с.
25. Поняття, завдання і форми просування продукції [Електронний ресурс]. – Режим доступу: <http://marketing-helping.com/konspekti-lekcz/25-kurs-marketinga/508-2011-01-19-20-15-46.html>

26. Сімахіна Г.О. Здобутки і перспективи впровадження інновацій у харчовій промисловості України / Г.О. Сімахіна, Н.В. Науменко – Міжнародний науковий журнал «Грааль науки», 2021. – № 5 (Червень), 109-115 с.
27. Сімахіна Г.О. Інновації у харчових технологіях. Товари і ринки / Г.О. Сімахіна, Н.В. Науменко – 2015. №1, 189-201 с.
28. Сімахіна Г.О. Інноваційні технології та продукти. Оздоровче харчування: [підручник] / Г.О. Сімахіна, А. І. Українець – К.: НУХТ, 2010. – 294 с.
29. Українські виробники почали продавати більше морозива до ЄС [Електронний ресурс]. – Режим доступу: https://zaxid.net/ukrayinski_virobniki_pochali_prodavati_bilshe_moroziva_do_jevropeyskogo_soyuzu_n1463753
30. Хмизова О.В. Напрями розвитку інноваційного потенціалу підприємства: [наукові праці] / О.В. Хмизова, О.М. Сисан – Економіка, 2016. – № 273. 83-88 с.
31. Хучек М. Инновации на предприятиях и их внедрение / М. Хучек. – М. : Луч, 1992. – 148 с.
32. Хучек М. Инновации на предприятиях и их внедрение / М. Хучек. – М. : Луч, 1992. – 148 с.
33. Швець Ю.О. Аналіз сучасного стану харчової промисловості України на внутрішньому та зовнішньому ринках: [науковий вісник] / Ю.О. Швець. – Міжнародного гуманітарного університету. Серія: Економіка і менеджмент, 2018. – Вип. 30. 71-74 с.

APPENDIXES

Appendix A

The article on the topic of research

УДК: 33.338

INNOVATIONS IN INTERNATIONAL EXHIBITIONS

Айдарова Дарія Олександрівна

студентка 4 курсу першого (бакалаврського) рівня вищої освіти

спеціальності 073 «Менеджмент», ХНЕУ ім. С Кузнеця

aydarova.daria@gmail.com

The sudden COVID-19 epidemic has dramatically changed the way companies and virtually all sectors of the economy operate. Entrepreneurial activity is almost always a risk because there are no guarantees of the proper level of sale of goods or implementation of services. Firms must find the latest methods of doing their business, and try to reduce their own costs and losses associated with the pandemic. [1]

Due to the tangible pressures of the COVID-19 pandemic, business processes in most industries are severely disrupted. For many multinational companies, globally managed services that are complex and key to business processes must be reviewed and redesigned. Organizations must respond quickly to change and thereby ensure continuity as well as operational risk protection and mitigation to keep their businesses running now and into the future. [2]

The current world situation is pushing companies to rapidly change their approaches to operations and is putting the resilience of various systems to a serious test. Businesses are facing a number of new system priorities and challenges.

While direct-to-consumer B2C or B2B (Business-to-business is a situation where one business makes a commercial transaction with another) organizations are trying to meet the immediate and urgent needs of their customers, the coronavirus pandemic has sparked a new wave of commercial innovation. New buying behaviors are emerging that are likely to persist beyond the end of the crisis, and this presents new opportunities.

Ready-made food and beverage shows are a tool to develop a company's markets as well as expand the sales area. This event provides a demonstration to an

audience of finished products produced by a particular company. Such exhibitions belong to corporate events. They can find new customers and partners, conclude mutually beneficial contracts, sign contracts for the supply of their products, analyze competitors.

The main objective of the exhibition - communication between people, which entails the conclusion of profitable deals with new partners.

The first and the main problem the exhibiting companies face is a lack of communication due to the restrictions of COVID-19.

The second problem is the limitations of the event, to which the organizers have to adapt.

Visitors have the same problems – lack of opportunity to get acquainted directly with the company, make personal contact, taste the products.

But for the company to stay in the market, we must look for ways to solve the problems caused by the pandemic. Innovations, both organizational and technical, can be used to solve them.

Organizational – reducing direct contact. This is done by making the aisles at the exhibition wider, controlling for absence of diseases at the entrance, using electronic (non-contact tickets), using masks, protective barriers between visitors and the team at the stand, regular treatment of tables and panels with disinfectants, respecting the distance, using samples of products and handouts in individual packages, transition to paperless technology in handouts.

Technical – avoiding direct contact. It is the organization of virtual online exhibitions, communication not directly, but with the help of technical means (Skype, Zoom, messengers), the formation of virtual stands (product presentations) on special IT exhibition platforms.

The solution to the problem is virtual and hybrid exhibitions. These kinds of exhibitions require just as easy preparation as the offline format. Because these are innovations and should be studied in detail to get a good result.

To this end, the use of modern technology in the organization of exhibitions is important in the design of the booth and the presentation of their products.

One of the innovations is the transfer of exhibitions to the online mode. An example is the international exhibition of innovations and technologies INOTEX. The 9th INOTEX, which was supposed to be held on an area of 20,000 square meters with the presence of all components of Iran's innovation and technology ecosystem - including startups, investors, business incubators, etc. was transferred to online, i.e. held virtually. The virtual exhibition event was not only held for the first time, but also with a heavy technical load. More than 400 exhibitors and 20,000 visitors took part in the INOTEX 2020 virtual exhibition. [3]

A second example is the largest international exhibition of ready-made food and beverages ANUGA, which was held with certain restrictions (the number of exhibitors was reduced, the distance between stands was increased, the number of visitors was reduced and, of course, masked mode was introduced).

Hybrid format – a combination of online and offline. The following innovations were used in the online part:

- gaining access to digital content as a visitor or as a company representative;
- profit as an exhibitor from the chance to access new target groups and to present your solutions to a broad public;
- as a user, you can also go live anytime or call up content precisely then when you have time.

The offline portion used innovative technologies to address the pandemic, such as:

- the use of virtual brochures and business cards (scanning by QR code to download a PDF file) to represent the company;
- using paperless technology to collect and process visitors' business cards (using a tablet and special software);
- using during the exhibition the application ANUGA, which allows passing to the exhibition on electronic tickets, find contacts, communicate with people, find stands and companies, navigate on the exhibition itself, because the total area of the exhibition was more than 29000 sq.m.)

- the use of electronic visitor registration allowed to send the first letters with the terms of cooperation and bonuses during the exhibition, only a few hours after the visit to the booth.

Since COVID-19 decreased the number of visitors, it is necessary to use innovations at the exhibition to attract additional visitors, namely:

- presenting a glass, luminous booth;
- demonstration of 3D products. This requires the use of a 3D fan at the booth;
- the ability to charge a cell phone;
- provision of antiseptic at the booth for visitors. [4]

A third example is the future ANUFOOD China exhibition. There, an innovative technology of "remote exhibition" is offered to solve the problems caused by the pandemic:

- company presentation;
- webinars with visitors;
- Business Match-making and meeting scheduler;
- service center for handling contacts and messages.

The company provides stand design and sends product samples. The organizers of the exhibition arrange the booth according to the provided design and exhibit product samples and provide an English-speaking employee to present the company at the exhibition. This representative goes through a short online training at the company, answers visitors' questions during the exhibition and, if necessary, organizes a video link with the company representative.

In this way, the "presence effect" is preserved, and the risks and costs for the company are reduced (the team's flight, transportation, contact at the exhibition, and so on).

To summarize, the use of innovations in international exhibitions helps to overcome the limitations caused by the pandemic.

References

1. The impact of the coronavirus pandemic on small and medium-sized businesses https://elar.urfu.ru/bitstream/10995/86147/1/978-5-7996-3053-9_2020_045.pdf
2. COVID-19: Responsive customer service in times of change <https://www.accenture.com/us-en/about/company/coronavirus-responsive-customer-service>
3. International exhibition portal, exhibition of innovations and technologies <https://expoclub.ru/db/exhibition/view/inotex/>
4. Anuga, the leading global trade fair for the food and beverage industry <https://www.anuga.com/>

Appendix B

The article on the topic of research

УДК 004.056, 004.75

Д. О. Айдарова

aydarova.daria@gmail.com

Харківський національний економічний університет імені Семена Кузнеця, Харків

РОЗШИРЕННЯ ФУНКЦІОНАЛУ САЙТУ ПЕРСОНАЛЬНИХ НАВЧАЛЬНИХ СИСТЕМ (ПНС)

Сайт персональних навчальних систем (ПНС) призначений для інтерактивної взаємодії студентів і викладачів з метою більш ефективного процесу навчання. На основі вивчених матеріалів про тенденції розвитку інноваційних систем навчання [1,2,3,4], пропонуємо розширити функціонал ПНС.

У ПНС додати курс для розвитку певних навичок, які згодом будуть потрібні студентам. Наприклад, курс швидкочитання. Цей курс допоможе швидше ознайомлюватись з великими текстами та читати книги. Пройти програму «Solo на клавіатурі». Ця програма, призначена для навчання сліпому десятипальцевому методу друку.

До теми занять в ПНС окрім конспектів можна додавати і відео-лекції. При перегляді відео-лекцій, студент може робити нотатки, як і на заняттях в аудиторії. Це більш ефективний спосіб, оскільки: студент сам вибирає час і місце ознайомлення з темою; економить час на шляху до університету; може декілька разів переглянути матеріал.

Також на сайті персональних навчальних систем пропонуємо зробити відео-конференції. Це дає змогу студентській групі організувати інтерактивне спілкування між студентами і викладачами.

На практичних заняттях використовувати технології групової роботи з голосуванням (подібно застосованим в програмі «Kahoot»).

У ПНС мати можливість завантажувати додаткову літературу та ділитися нею з іншими студентами.

Пропонуємо використовувати на практичних заняттях електронні книги. Це дозволить студентам отримувати доступ до повної картини матеріалів та збереже час ходіння до бібліотеки. Для цього книги та конспекти лекцій потрібно завантажувати в ПНС у спеціальних форматах саме для електронних книг (fb2, epub та інші).

З вище запропонованих технологій можна організувати, так зване, Flipped learning (Перевернене навчання). Ця технологія передбачає попереднє самостійне вивчення студентами відео і текстових матеріалів до занять, а на очних заняттях з викладачем – обговорення вже опрацьованого матеріалу.

Також можна застосовувати вікі-подібні системи, подкасти та віртуальну реальність.

Оскільки навчальний заклад реалізує процес перетворення абітурієнта у фахівця шляхом навчання та стоїть задача забезпечити інструменти підтримки цього процесу, одним з яких і є ПНС.

Метою даної роботи є удосконалення одного з цих інструментів – ПНС, шляхом внесення пропозицій щодо розширення функціоналу, що представлено на рис. 1.

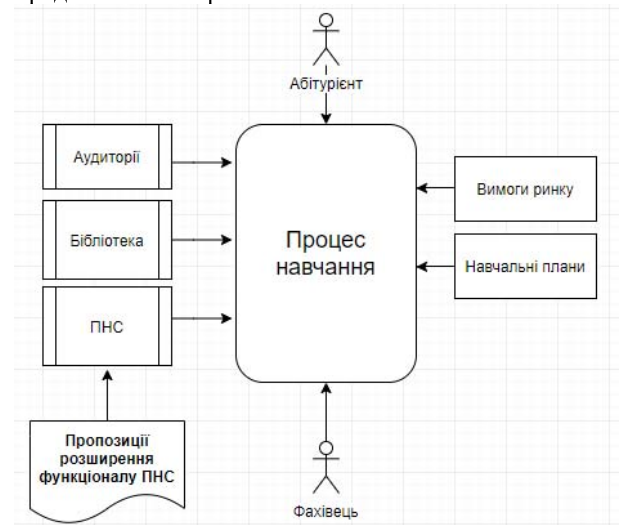


Рис. 1. Схема процесу навчання в ХНЕУ

Це дасть можливість зробити навчання студентів в нашому університеті більш ефективнішим.

Список літератури

- 15 Examples Of New Technology In Education [Online]. Available: <https://www.teachthought.com/technology/15-examples-of-new-technology/> Accessed on: December 19, 2018.
- Bill Gates "Innovation and Technology In Education", August 30, 2013 [Online]. Available: <https://www.impatientoptimists.org/Posts/2013/03/SXSW-Innovation-and-Technology-in-Education#.XBwE1lwzaUk>. Accessed on: December 19, 2018.
- The top 6 education tech trends that are shaking things up in 2018 [Online]. Available: <https://www.lamasatech.com/blog/innovative-trends-in-educational-technology/> Accessed on: December 19, 2018.
- Peter Serdyukov, (2017) "Innovation in education: what works, what doesn't, and what to do about it?", Journal of Research in Innovative Teaching & Learning, Vol. 10 Issue: 1, pp.4-33 [Online]. Available: <https://doi.org/10.1108/JRIT-10-2016-0007> Accessed on: December 19, 2018.
- Innovative Technologies for Education and Learning Jeffrey Hsu Fairleigh Dickinson University, USA [Online]. Available: https://wikispaces.psu.edu/download/attachments/50797721/Innovative_Technologies_eLearning_Hsu.pdf Accessed on: December 19, 2018.

Науковий керівник: к.т.н., доц. Гороховатський О. В.