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BACHELOR'S PAPER TASK

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Introduction

1. The essence and significance of the operational management system

2. Analysis of the operational management system of LLC "Ahrovita LTD"

3. Ways of improving the operational management system of LLC «Ahrovita LTD»

4. Occupational health and safety in emergencies

Conclusions

References

5. List of tables and figures:

Organizational structure of the management of "Ahrovita LTD"

1. The level of use of working hours of «Ahrovita LTD»

2. Indicators of movement of fixed assets of «Ahrovita LTD»

3. Indicators of the company's financial condition

4. Structure of the product range of "Ahrovita LTD"

5. Performance indicators of production activity results of «Ahrovita LTD»

6. Capital costs for the introduction of intensive cooling and vacuuming of cooked and smoked meat and sausage products in LLC «Ahrovita LTD»

7. Indicators of the assessment of the quality of work of the personnel of LLC «Ahrovita LTD»

8. Calculation of the salary

ABSTRACT

Bachelor's paper: Ways of improvement of operational management system (LLC “Ahrovita LTD” as a case study).

Bachelor Degree Paper consists of 70 pages, 9 figures, 15 tables, and 26 references.

The aim of the bachelor's paper is to examine the system of operational management of LLC “Ahrovita LTD”.

The object of research is the LLC “Ahrovita LTD”.

The subject of research is operational management process in the LLC “Ahrovita LTD”.

Practical significance of work results. The recommendations concerning the operational management, economic activity and management of the LLC “Ahrovita LTD” have been developed.

The results are obtained with the following research methods: comparative analysis, time series analysis, SWOT analysis, Internal factor evaluation matrix, Competitive Profile Matrix, and trend forecasting.

Keywords: management, operational management system, productivity, labor motivation, operational strategy.

АНОТАЦІЯ

Мохаммед Саміра. Шляхи вдосконалення системи операційного менеджменту на прикладі ТОВ «Агровіта ЛТД».

Кваліфікаційна робота бакалавра: 70 сторінок, 9 рисунків, 15 таблиць, 26 джерел літератури.

Метою роботи є дослідження системи операційного менеджменту ТОВ «Агровіта ЛТД».

Об'єктом дослідження є ТОВ «Агровіта ЛТД».

Предмет дослідження – процес операційного менеджменту ТОВ «Агровіта ЛТД».

Практичне значення результатів роботи полягає у внесенні пропозицій щодо операційного менеджменту, економічної активності і менеджменту ТОВ «Агровіта ЛТД».

Методи дослідження – порівняльний аналіз, аналіз часових рядів, аналіз SWOT, матриця оцінки внутрішніх факторів, матриця конкурентного профілю та прогнозування тенденцій.

Ключові слова: менеджмент, система операційного менеджменту, продуктивність, мотивація праці, операційна стратегія.

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INTRODUCTION

The urgency of the problem. The main feature of a market economy is competition, which ensures competition between enterprises for obtaining maximum profits. Therefore, in modern business conditions, operational management is becoming more and more important, which ensures the effectiveness of the main daily activities of enterprises, which, in turn, creates a real basis for the successful implementation of their general economic goals and mission as a whole. A well-established operational management system allows enterprises of various industries to operate effectively in market conditions and is a guarantee of their viability and success in a competitive environment.

One of the most important tasks of the enterprise and the country as a whole, which is inextricably linked to the efficiency of production, is to ensure the production of the required number of modern products and improve their quality, to achieve the competitiveness of products on the market. Modern economic conditions of management force the enterprise to mobilize internal reserves of production, general economy of all types of resources, establishment of direct dependence of wage growth on labor productivity growth. For the successful functioning of the organization, the use and development of its own production capabilities, it must correctly plan the use of equipment, operations, technologies and production processes. Economic studies and accumulated economic experience indicate that today the basis of technical re-equipment and reconstruction of existing production is the wide introduction of new progressive technologies, comprehensive automation of production. These directions are the most effective and give the greatest effect in the field of operation of the operational management system. Accordingly, the increase in the effectiveness of the operational management system in the meat processing industry involves providing the needs of consumers with high-quality and complete meat processing products in sufficient

quantity, a wide range and assortment, due to equipping the meat processing industry with effective equipment and the use of advanced production technologies.

The object of the study is LLC "Ahrovita LTD".

The subject of research is the operational management system of the enterprise. The purpose of the study is to improve the functioning of the operational management system of Ahrovita LTD.

Research objectives: reveal the essence of the company's operational management system and ways to improve its activity and conduct an analysis of the industry's work; perform an analysis of the effectiveness of the operational management system of Agrovita LTD; to develop and justify measures to improve the functioning of the operational management system of Agrovita LTD.

Research methods: the study was based on the dialectical method of cognition. The methodological tools of the research consisted of economic-statistical methods, economic-mathematical methods, and social-psychological methods.

CHAPTER 1

THE ESSENCE AND SIGNIFICANCE OF THE OPERATIONAL MANAGEMENT SYSTEM

1.1. General concepts, object, subject, and tasks of operational management

Operational management is a purposeful activity of managing the operations of purchasing the necessary resources, their transformation into a finished product (service) with the delivery of the latter(s) to the consumer (to the marketer). Operational management is based on the operations of planning, organization, and management of the organization's production activities. There are a significant number of definitions of operational management: activities related to the development, use, and improvement of production systems, on the basis of which the company's products or services are produced; all activities related to the planned transformation of materials, information, and customers, etc.

Operations management is a term that means production management. It is believed that production management is mainly related to production activities or physical changes in the state of products, and operational management is an activity related to the transformation by the organization of various types of resources (inputs) into goods and services (outputs). That is, operational management has a broader meaningful meaning, which is connected with the coverage of its doctrines in the field of service. Until the middle of the last century, the main share of the working population in the developed countries of the world worked in the production sphere. However, from the second half of the last century, widespread automation of production processes began to be used, which led to a significant release of labor resources that moved to work in the service sector, and therefore the doctrines of production management expanded to the non-production sector and it became known as operational. In accordance with the term

production management, we will use the term operational management. The activity of creating goods and services exists in all organizations and is called operations.

Operations are a process, a type of activity or a series of actions, usually of a practical nature. Based on this, operations are an integral attribute of human activity, which is characterized by organization and productivity. Therefore, all organizational functions are operations and any managerial activity includes operational management. In manufacturing organizations, operational activities related to the creation of goods such as televisions, textbooks, and automobiles are obvious. It is more difficult to define in service organizations. The product produced can take quite unusual forms, such as filling out various forms at a bank, receiving verbal information at a help desk, or listening to a piece of music in a concert hall. Therefore, creating a labor product, both by industrial and service organizations, can be called production or operational. These terms are interchangeable. However, it should be understood that production mainly means the production of goods and the collection, extraction, and processing of raw materials. The term "operation" is broader, it includes not only the production of goods but also the provision of services.

The operational function includes those actions, as a result of which goods and services are produced. All organizations have this function, otherwise, they would simply not be able to exist. Often, operational management is defined as the activity of managing the processes of purchasing materials, their transformation into a finished product and the delivery of this product to the consumer; however, it is applied to a wider range of actions and situations that are implemented outside of production: in the field of services, health care, public catering, the entertainment and recreation industry, in banking, tourism, hotel management, trade, transport, tourism. In other words, production management is the management of objects or processes that make goods or provide services. Therefore, the most widely used definition of operational management currently in use, developed by Lees-Galloway, is all activities related to the intentional transformation (transformation) of materials, information, or customers.

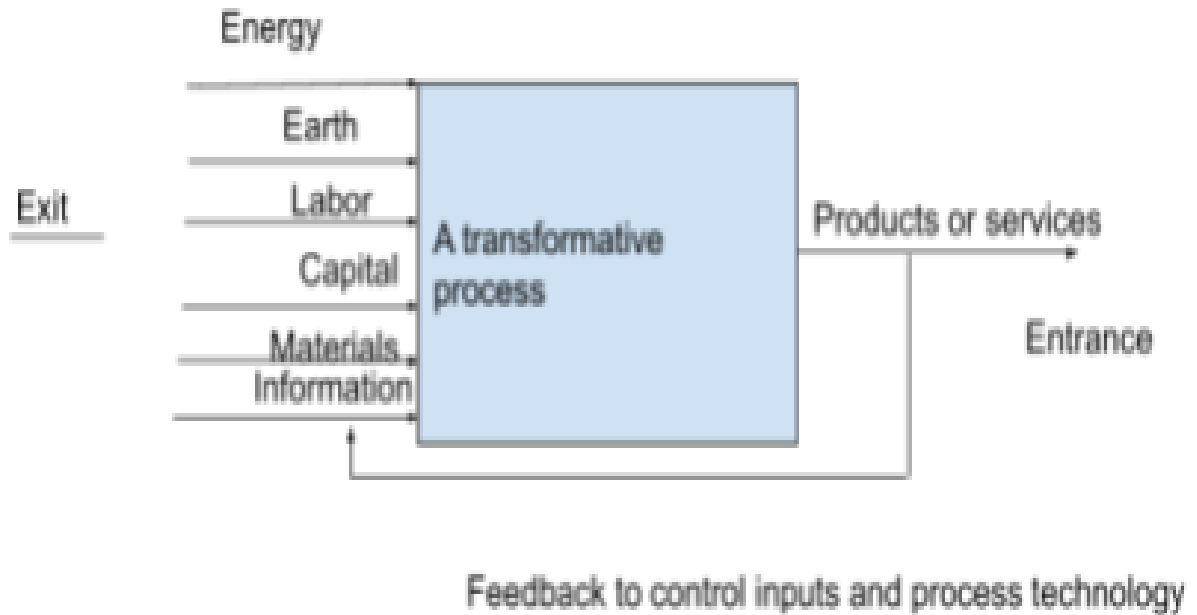


Figure 1.1 – Transformational system of operational management

American scientists Richard Chase and Nicholas Aquilano define operations management "... as the management of all resources necessary for the production of products and the provision of services by the organization." Other American researchers Seg Lee and Mark Schneiderians define operational management "...as the science of concepts, methods, procedures, the technology used by managers in the process of creating and operating an operational system." Z.P. Rumyantseva and N.A. Salomatin defines production management as a system of interconnected elements characterizing production, its organization, and maintenance, as well as management of product strategy, program, production in operational mode, material support of production, pricing, and costs in production. Summarizing these points of view, it can be concluded that operational management is a purposeful activity of managing operations of design, planning, acquisition of necessary resources, and control of all means, processes, and types of activities necessary for the transformation of necessary resources into a finished product (service) with the delivery of the latter (the latter) to the market to meet the needs of consumers.

Operational management is the central line through all activities related to the creation (or change of state) of a product by transforming the necessary resources into the necessary goods and services, with the determining role of operational managers and operational information.

Operational management is not only a defined system of operations management, in the parameters and indicators of which it is reflected. The nature and peculiarities of the manager's professional thinking are reflected in the content of this concept. This is a peculiar structure of knowledge, laid out as a specific system of values, attitudes, and stereotypes that combine the accumulated research potential and practical experience, forming a worldview and perspective thinking. The goal of operational management is the formation of an effective system of managing operations in production (operations are related to cost accounting and their possible reduction). The subject of operational management is the regularities of planning, creation and effective use of the organization's operational system.

The main task of operational management is the construction of management systems that ensure the implementation of the necessary actions and procedures to obtain a market result from the functioning of the operating system of any organization.

The focus of operational management is efficiency and rationality in the use of basic materials and raw materials, labor resources, effective use of fixed assets, etc. The foundation of operational management consists of four main components — economics, and mathematical foundations of operations research.



Figure 1.2 - The fundamental basis of operational management

The object of study of operational management is operations related to various spheres of human activity. They represent any activity in production, science, medicine, education, economy, etc., which is connected with the creative process. According to the signs of general management, "operation" means a process, method, or series of actions, mainly of a practical nature, or a set of purposeful acts, or measures aimed at achieving a specific goal. Therefore, every manager understands a certain set of purposeful measures under "operation". Any commercial organization uses three main functions in its activities: marketing, production, and finance. The operational management of the enterprise is responsible for the implementation of the production function (Table 1.1). This function is the basis for any enterprise, and even for non-profit organizations (military, law enforcement, gardening), which often neglect the marketing function, the operations room remains the most important.

Table 1.1 - Three functions used by commercial organizations

Organization	Marketing	Production	Finances
1	2	3	4
Restaurant	Billboards, Distribution of booklets, various types of advertising on transport, social networks, radio, television, press.	Preparation of food and drinks, repair of production and service equipment, supply service, maintenance	Salary, payment suppliers, collecting from customers, payment of taxes
University	Meeting with schoolchildren, conclusion of contracts with colleges, holding open days.	Teaching, scientific research	Pay, fundraising for education, payment of utilities and other payments, management of funds for scientific activity, payment of taxes
Production of agricultural machinery	Advertising, exhibitions, fair	Designing, production of assemblies and components, drafting, trial	Payment of suppliers, salary, production costs, sale of shares

Usually, the control object includes a certain number of operations. For example, at an industrial enterprise, the complex operations are implemented by the following services (departments, laboratories, bureaus, etc.):

- the financial department, which implements the finance function: cost calculation; budgetary control; payments, etc.;
- the personnel department, which implements the function of personnel management: determining the need for labor force; determining the level of personnel at the current moment and for the future; recruitment and selection of personnel; its control, etc.;
- marketing service, which implements the function of marketing: study of market needs; demand forecasting; forecasting future developments; analysis of available capacities;
- production divisions that implement the functions of transformation, engineering, production planning, direct production, quality assurance, etc.: study of

production methods; assessment of work done; material stimulation; planning; drawing up schedules; development and release of tools; analysis of results; processing; drafting; quality control of input resources, production processes and finished products, etc.;

- technical services that provide design and reconstruction of premises; design, maintenance, and repair of technical means and industrial facilities;

- scientific-technical and design-technological departments, which ensure the processes of product research and its development;

- logistics services that provide processes related to the search for resources; definition of systems and models of their procurement; concluding contracts for their supply; supply, warehousing, and storage of resources, etc. This example argues that the main number of functions implemented in the enterprise belongs to the operating room. Therefore, any organization uses the operational function, which is the most important and the most complex compared to others, which covers all activities directly related to the production of goods or the provision of services. This function plays a fundamental role in the creation of goods or services and is the core of any enterprise.

- Operational management includes six separate types of activities that can be described as operations. According to these six categories of decisions, managers are divided by specialization in organizations. However, the scope of powers granted to the manager regarding the implementation of these types of activities depends on various factors (professional level, size of the enterprise, etc.).

Along with other factors, the size of the enterprise directly affects the specialization of operations managers, who can specialize in one category of solutions or all six (small enterprises). Quite often, certain categories of decisions do not find their purpose in the enterprise, for example, decisions on product development.

1.2. Creation and functioning of operational strategy

The main purpose of the functioning of any enterprise is to satisfy market demands and needs for certain types of products (goods, works and services) in order to ensure the appropriate profitability. To achieve this goal, the company must maintain high competitiveness of the products it produces and the services it provides; a high level of organization and efficiency of use of the production system; high rates of renewal of the nomenclature and range of products (services) produced; constant introduction of advanced technologies and equipment.

To develop an effective corporate strategy, the organization must identify the opportunities of the economic system and focus on its own goals. The reason for the functioning of the organization is its mission, which is ensured through the implementation of the strategy. A strategy is a plan created to accomplish a mission.

Achieving a clearly formulated goal is possible only if there are a specific plan corporate and production strategies, the action of which covers all spheres of the company's activity. The practice of production activity contributed to the emergence of separate operational strategies: concentration of efforts to simplify the product (application of functional and cost analysis); continuous improvement; activation and support of innovations; careful selection of converting processes, taking into account their flexibility; continuous learning; production forecasting; reducing the size of the batch of products; reduction of production stocks; reducing the share of original parts; increasing the frequency of deliveries of components; use of statistical control methods, etc. Mission and strategy development requires the organization to identify its own capabilities in the external environment and determine its unique competence and unique way of using resources to meet market needs (Fig. 1.3).

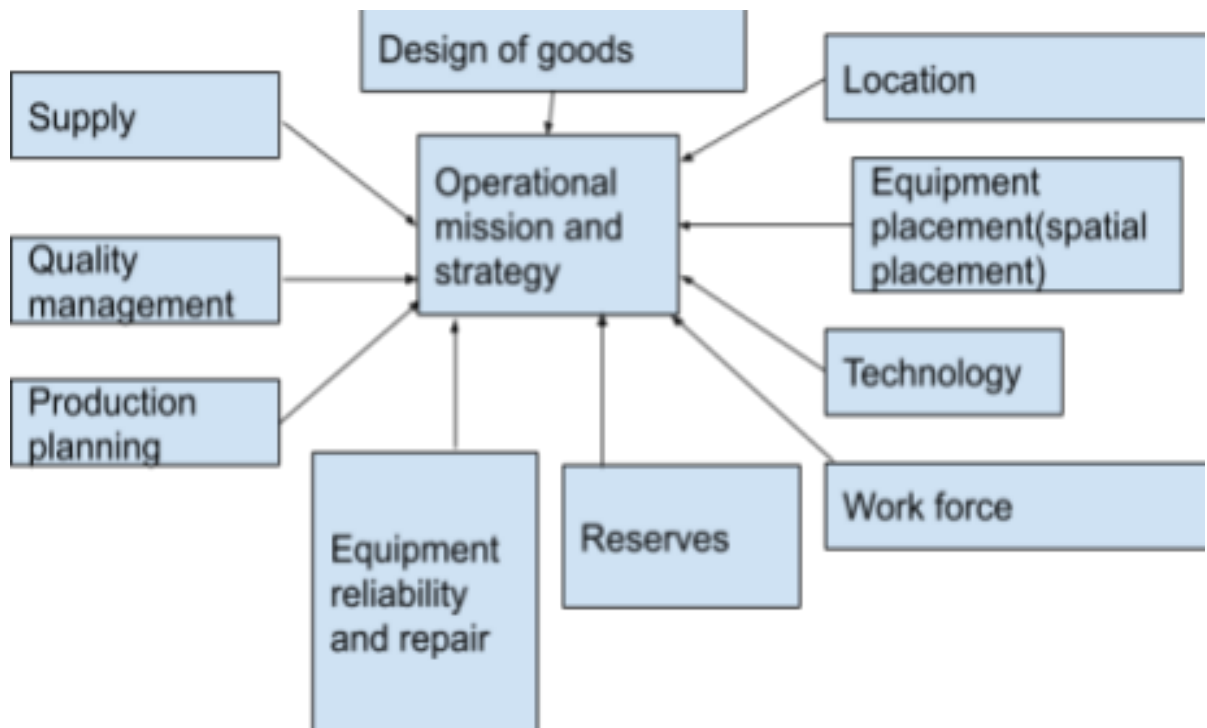


Figure 1.3 - Components of operational mission and strategy

Table 1.2 - The main categories of decisions and operational management.

Decision	The Sphere of politics	Strategic choice
Quality	Approach Teaching Suppliers	Prevention or surveillance Technical or management training Choice by quality or cost
Product	Development Type of property	Develop or purchase drawings independently Buy a patent or develop your own
Process	Start the process Automation Type of production	Make or buy Manual or automatic Single, serial, mass
Power	Enterprise size Location Spatial accommodation Investments	One big one or several small ones Own market or foreign market; proximity to the raw material base or consumer, etc. Implementation of the principle of technological or subject specialization Permanent or temporary
Material and technical support	Number Distribution, Control system	High or low inventory levels, Centralized or decentralized supply, Detailed or selective control
Workforce	Specialization Salary system	High or low Types of incentive payments, Unit or hourly wage system (their types)

1.2 Creation and functioning of operational strategy

The corporate strategy is based on the company's mission and, in fact, is the company's plan for the use of all types of its own resources in order to meet the needs of the market with certain types of products (goods, services). It is implemented through partial strategies in the field of finance, marketing and production (Fig. 1.3).



Figure 1.3 - Implementation of corporate strategy through functional strategies

As can be seen from the figure, production activity is closely related to other main activities of the organization: financial and marketing. Therefore, the operational strategy

is interdependent with all other strategies of the main subsystems of the organization, which are elements of its internal activity, as well as with factors of the organization's external environment. At the same time, the production strategy requires making a number of decisions regarding:

1. Decisions on production facilities,
2. Vertical integration.
3. Technological processes.
4. The scale of production of traditional production.
5. The scale of production of new products.
6. Use of production personnel.
7. Production of quality management.
8. Production infrastructure.
9. Relations with suppliers and other cooperation partners.
10. Distribution of finished products.
11. Product management.

Therefore, the final effectiveness of the production strategy is determined not only by its own content but also by how complex and organic its interdependence is with all other specialized strategies of the organization.

Systemic interaction with various specialized units of the organization is necessary for the high-quality development of a production strategy. Thus, marketing specialists must provide relevant information about the realization of the product and its sale in the relevant markets to the developers of the production strategy; technologists must report on new products and any other significant changes in the technology market, etc.

An important element of the production strategy, as well as any other specialized strategy, is a set of special strategic goals. With a correctly defined process of developing a corporate strategy, the system of production strategy goals should logically follow from the mini-strategy of the organization, and to be more specific, from the defined main strategic goals of the 1st level. And at the same time, the system of production strategy

goals forms its own special production branch of the general tree of strategic goals of the organization.

Production (Operations) Strategy consists of the development of a general policy and plans for the use of the company's resources, aimed at the most effective support of its long-term competitive strategy. The production (operational) strategy, together with the corporate strategy (Corporate Strategy), includes the entire range of activities of the organization, which is designed to ensure the coverage of market needs in certain types of products (goods, services). This strategy involves the use and development of all production capacities of the organization in order to achieve strategic competitive advantages, and it finds its manifestation in decision-making related to the development of a transformative process and the infrastructure necessary for its support.

The development of the conversion process consists in making many operational decisions related to the selection of optimal production technologies, drawing up schedules for the implementation of conversion processes, and choosing systems procurement of goods and material stocks, methods of quality assurance and quality control, wage structure and organization of the production function of the enterprise, etc.

Operational strategy can be identified as an integral part of the overall planning process, which ensures the correspondence between the tasks of production and the tasks of the organization, and since the tasks of the organization depend on changes in the needs of customers, then the production strategy must also be developed taking into account possible changes in the future.

In order to develop a strategy, it is necessary to determine the level of development of the company by means of analysis. To effectively develop a plan for achieving competitive advantage, it is necessary to identify threats and opportunities in the external environment and combine strengths and opportunities in preventing external threats and localizing one's own weaknesses. At the same time, the organization determines how to maximize acceptable opportunities and minimize threats.

A continuous assessment of the strategy is carried out according to the level of consumer satisfaction, taking into account the competitive reality. One of the methods of conducting such an analysis is a SWOT analysis, which considers the threats and opportunities of the external environment, and then analyzes the strengths and weaknesses of the organization. The idea of a SWOT analysis is to identify opportunities that correspond to the organization's strengths, or at least to identify potential points that could be developed with the help of management. Similarly, the manager is looking for a way to identify the weak points of the organization. On the two-dimensional matrix of strategies, the opportunities and threats of the external environment are depicted horizontally, and the strengths and weaknesses of the organization are depicted vertically. Opportunities/threats of the external environment include cultural, demographic, economic, political and legal, technological, and social (suppliers, distributors, customers, company employees, competitors). The strengths/weaknesses of the organization are the abilities of managers, capital, investment attractiveness, production capacity, profitability, personnel, productivity, market position, technical competence, innovation, and others.

During operational strategy development, strategic decisions are created and made, which tend to be long-term and may take more than one year to implement. Tactical solutions can be modified and changed much more often. The operational mission and strategy of the organization are supported by both types of solutions.

Strategic decisions in operational management include:

1. Product strategy. Defines the manufacturing (transformation) process. Decisions on processes, quality, production costs, stocks, capacity, labor resources, etc. depend on the design of the product.
2. Process strategy is the process capabilities that are available for product production. These decisions affect technologies, equipment, quality, service, labor resources, and production flexibility.

3. Location selection strategy. Decisions on the location of production and service organizations differ significantly.

4. Placement strategy. The direction depends on the processes and technologies and the topography of the area or existing buildings and structures.

5. Human resources strategy. Decisions about the quality and quantity of labor resources, the motivation system.

6. Delivery. Decisions about suppliers, the number of purchases, insurance stocks, etc.

Tactical decisions in operational management include:

1. Inventory management tactics. Inventory decisions may be optimal when considered to meet demand needs in light of lead times, operational production planning, and labor planning.

2. Tactics of operational and production planning. Effective production 3. Quality tactics. Decisions on determining the required level of quality.

4. Reliability and repair tactics. Solutions for reliability, maintainability, maintenance, etc.

Accordingly, strategic decisions are made regarding products, the choice of the location of the operating system, the type of production, production capacities, technological processes of manufacturing products, recruitment and use of personnel, quality management, supply. In particular, decisions in the field of product design are aimed at the production process and relate to functional and operational and technical and economic indicators of products. The structure and content of the production process allow us to highlight the real capabilities of the operating system for the production of products in relation to technology, performers and other resources. The choice of the location of the operating system largely determines the company's capabilities and allows to ensure the effective supply of resources or to get as close as possible to the consumer. Decisions on labor resources determine the strategies of the organization's behavior on the market, as well as the ability to produce goods or services of the appropriate quality.

Inventory management solutions (what to deliver, when, where, in what quantities and how) allow you to ensure uninterrupted operation of the operating system with maximum efficiency.

In terms of tactical solutions, inventory management tactics are considered as meeting the needs of the customer, operational and production planning and forming the need for personnel. Both the functioning of the operating system and customer satisfaction depend on decisions in the field of operational and production planning. Quality management solutions are mandatory to ensure the quality of the product required by the consumer, and therefore also when choosing the appropriate technology. Decisions in terms of reliability and repair, mainly, should be made to achieve the desired level of maintenance, reliability and repair of technical means of the operating system. For this, plans (repair cycles) are developed for the implementation and control of reliability and preventive actions regarding the repair of technical equipment.

The operational management system and its functions are aimed at achieving the set goals of the enterprise. By setting specific goals for the organization, management confirms what the organization is striving for. A goal is a specific end state or desired result that a firm seeks to achieve when making a decision.

Organizations can have different goals. Organizations engaged in business are aimed mainly at the creation of certain goods or services within the framework of specific constraints - from costs and received profits. At the same time, the determining factor is the place of the considered goal in the scale of human needs.

The orientation determined by the goals permeates all subsequent management decisions, therefore, it is a very important circumstance to establish such goals that did not change in the future (when the decision was made), or, at least, were of a clarifying nature. The firm's overall goals should be subject need more effectively, for example, at lower cost, with better quality, or with greater appeal?

1. Is it launching a new product line or ending an old one?

2. Is the goal to open a new market or to expand an existing one? 5. Does the goal consist in more efficient use of the means of production or distribution, labor and raw materials or in eliminating the lack of these factors? 6. Does the product eliminate the difficulty itself or increase the reliability of an existing product?

3. Does the product use any new device, theory, material, method, or any other element of new technology, and if so, to which of the above questions can this application be associated?

On the other hand, when setting a goal, the management of the organization must critically evaluate its capabilities in accordance with available resources and limitations. This assessment can be done using another group of questions:

1. Does the charter of the organization allow for the expected directions of the company's activity? Do you need legal advice to clarify the general legal atmosphere?

2. Will there be a favorable reaction of shareholders and authorities to the intended type of activity?

3. Is it possible to obtain a patent, copyright, or trademark for a product through an application, purchase, or exchange?

4. Can the organization use existing technology in which it already has rights and experience?

5. How much money will be needed to develop production and what is the possibility of covering these needs?

6. Is the financial policy sufficiently flexible? Is the company in a position to acquire and distribute the necessary funds? Is the business environment favorable for raising these funds?

7. Does the organization have the necessary breadth and depth of talent for product development or can they be attracted?

8. What parts of the project will have to be subcontracted (market survey, exterior design, semi-finished products, packaging, manufacturing, etc.)?

9. Are the necessary resources of manpower, time and laboratory facilities available or can they be obtained quickly, taking into account the rapidly changing demands of the market?

10. Are the existing inputs—labor, machinery, space, and warehousing—adequate for the new product, or will new ones be needed?

11. Is research and development a necessary prerequisite for production, and if so, which of the previous questions are relevant here?

The conducted assessment of the possibilities of setting certain goals from the point of view of a new product or service is preliminary, approximate, but allows set initial goals that can be refined in the process of working on the project. Orientation based on established goals permeates all subsequent management decisions.

When determining the purpose of operational activity, the following main questions usually arise:

- what goals to choose and in what sequence to set them;
- how relevant this goal is and how the possibilities of achieving it are assessed.

When planning the intended goals, it is necessary to proceed, first of all, from the opinion of the group for the sake of which the organization was formed.

In general, a successful operational management strategy depends on taking into account:

- requirements of the external environment (that is, in which economic, cultural and technological conditions the organization tries to implement its strategy);
- competitive requirements (taking into account the strengths and weaknesses of competitors and predicting their possible actions);
- strategies of the organization (possible directions of its development);
- the life cycle of the product (that is, taking into account the stage of development of the product).

In the systematic assessment of production costs for both strategic and tactical purposes, indicators are usually used:

- specific losses of living labor and materials;
- fund return;
- turnover of commodity stocks;
- cost of production of a product unit;
- volume of production;
- product quality (usually based on an integral indicator);

If we look at the production strategy from a historical point of view. it is worth remembering that after the Second World War, US companies experienced a period of sharp surge in consumer demand, which was restrained during the war. As a result, to meet the increased needs of the population, American manufacturers focused on the release of large volumes of products. In the same period, Japanese industrial companies directed their efforts to improve the quality of the goods produced. Thus, to ensure their competitiveness, companies of different countries were guided by completely different priorities. The way to the success of any production strategy is to determine as precisely as possible all possible options for priorities; understand what the consequences of choosing each of the available options may be, as well as what compromises will have to be made in case of choosing one or another option. to a thorough needs analysis using, for example, the following questions:

1. Does the new idea relate to a product or service?
2. Does it satisfy the existing functions of the organization and production conditions? Does the product satisfy an existing or ongoing?

CHAPTER 2

ANALYSIS OF THE OPERATIONAL MANAGEMENT SYSTEM OF LLC “AHROVITA LTD”

2.1 General characteristics of the operational management system of LLC “Ahrovita LTD”

The limited liability company "Ahrovita LTD" was formed on the basis of private ownership and agreement by citizens of Ukraine, owners of the company's property and by combining their property and monetary contributions for conducting joint business activities in accordance with the provisions of the company's founding agreement. In its activities, the company is governed by the Laws of Ukraine "On business companies, "On securities and the stock exchange", "On entrepreneurship" and other legislative acts of Ukraine, the charter, decisions of the company's management body. The company is a legal entity in accordance with the current legislation of Ukraine. The company is created at the request of the participants based on property and monetary contributions. The members of the company are natural persons who formed the statutory fund in the amount of UAH 300,000: Hrytsai Zinovy Pavlovich (director of the company), who owns 80% of the company's property; Black Mykhailo Mykhailovych, who owns 20% of the company's property. Full name of the company: Limited Liability Company "Ahrovita LTD".

The purpose of the company's activity is to make a profit by carrying out production, commercial, intermediary and other activities in order and on under the conditions established by the current legislation of Ukraine and the statute. The main activity of the company is: purchase and slaughter of cattle and pigs from the population and farms; processing of meat and offal into finished products (sausage and meat products); sale of meat, by-products, sausages and meat products.

The subject of the company's activity is the implementation of entrepreneurship in the field of: production of consumer goods (food and non-food), agricultural products, industrial goods; wholesale and retail trade in consumer goods (food and non-food), agricultural products, industrial goods; catering and cooking; processing of agricultural products, natural resources, production waste, secondary raw materials; implementation of foreign economic activity (export and import of goods, works, services).

Activities that, in accordance with current legislation, require a special permit may be carried out by the company after obtaining the appropriate permit (license).

The company is a legal entity from the day of its state registration, has its own separate property, independent balance sheet, settlement and other accounts with banks of Ukraine and foreign banks in national and foreign currencies, its own round seal and rectangular stamp with the name of the company, stamps and forms with its name, trademark and other details. The company, on its own behalf, enters into contractual relations with national and foreign legal entities and individuals, acquires property and own non-property rights and bears obligations, acts as a plaintiff and defendant in court, arbitration and arbitration court. The property of the company consists of fixed assets, current assets, as well as other property, the value of which is reflected in its independent balance sheet. The size of the statutory fund can be increased or decreased by decision of the meeting of participants. Any such increase can be carried out only after the founders have fully paid their contributions to the company's statutory fund and entered these changes in the state register. An increase in the statutory fund can be carried out through additional contributions from one or all founders; remittance of part of the company's profit; and by making additional funds from a third party.

The organizational structure of the management of "Ahrovita LTD" is linear and functional (Fig. 2.1).

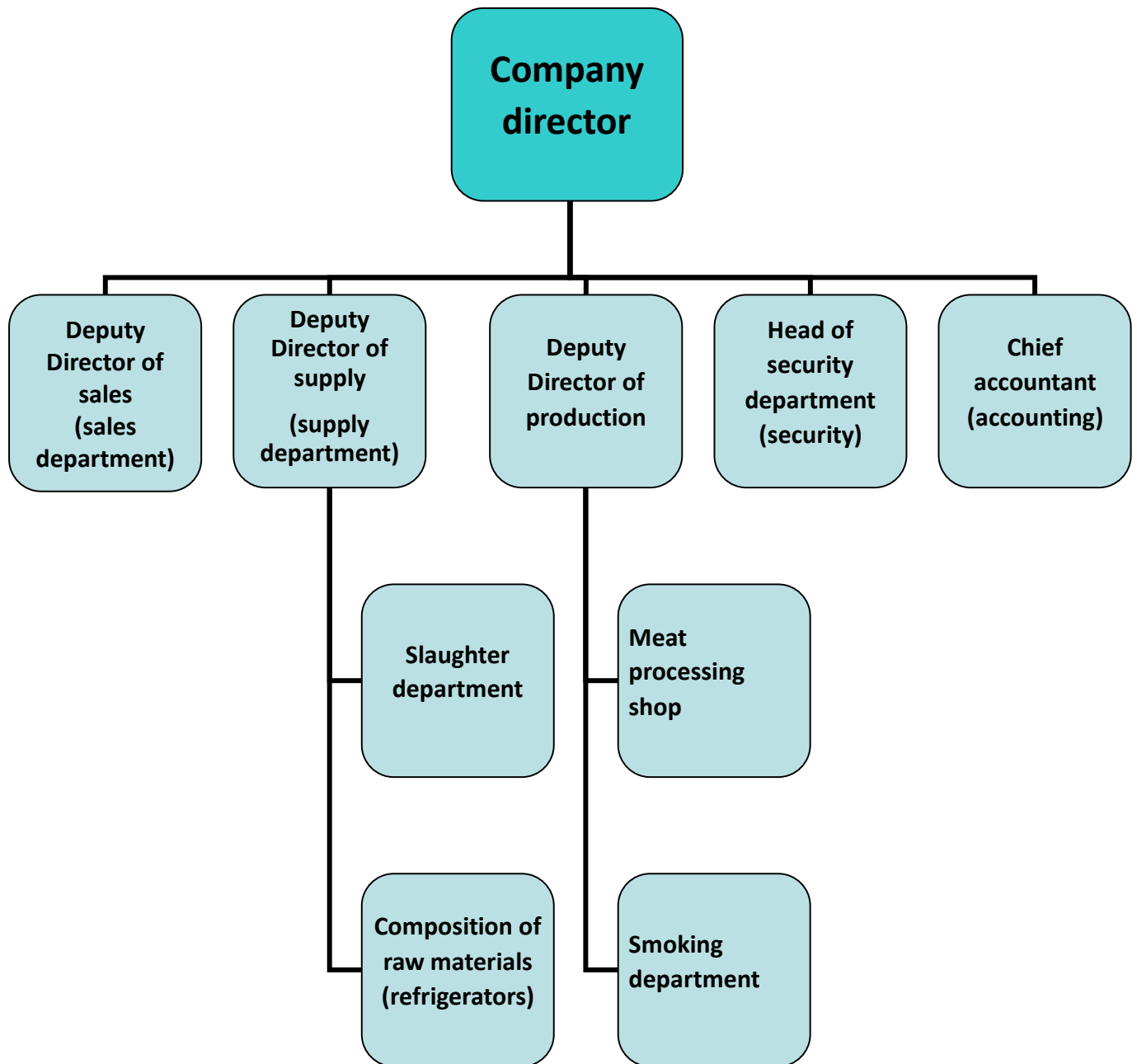


Figure 2.1 - Organizational structure of the management of "Ahrovita LTD"

The highest governing body of the company is the Meeting of the company's participants. Their competence includes all issues related to the company's activities. The current activities of the company are managed by the director of the company, who is

appointed (dismissed) by the general meeting of participants. The relationship between the Founders and the director, the rights, duties and responsibilities of the parties are determined by the contract concluded upon hiring (appointment). The director, in agreement with the members of the company, has the right to perform all actions on behalf of the company without a mandate. Employees of the company are hired and dismissed by the director. He independently resolves issues of the company's activities, with the exception of those assigned to the competence of the founders by the charter, founding agreement and other administrative documents. The director of LLC "Ahrovita LTD" is subordinate to: deputy director of production (chief technologist); Deputy

Director of Sales, Deputy Director of Supply, Chief Accountant, and Head of Security. Organizational structure of management «Ahrovita LTD» meets all the necessary characteristics for effective management of the company's operating system and implementation of the production process.

«Ahrovita LTD» uses the "price-selling" product ordering and delivery system in its activities. According to this system, orders are received for products from price lists, which are constantly updated, and then their delivery is carried out within 24 hours. To implement such a strategy, the company uses sales agents who collect relevant orders and each of which accounts for an average of 120-150 sales points, as well as product delivery by its own transport. In accordance with the orders for products from the price lists received by sales agents, an operational production plan is formed, which is implemented in the meat processing shop of the company. At the same time, all other departments and employees of «Ahrovita LTD» work to ensure the effective performance of the main production activities.

It should be noted that the enterprise is equipped with fairly new equipment and also has the necessary labor resources. The enterprise has a favorable territorial and economic location in relation to the main sales market (the city of Ternopil), procurement of raw materials and, at the same time, not significant transport costs. The enterprise is well equipped with means of communication, energy and water resources.

«Ahrovita LTD» independently purchases meat raw materials (it owns a slaughterhouse where it is processed) and other resources from enterprises operating in the regional market. The supply market is very saturated, and therefore «Ahrovita LTD» does not experience a lack of material and technical reserves.

The external environment of the organization has a significant impact on the activities of «Ahrovita LTD». The main competitors of the company are SUP LLC "Myasovita", PE "Rybak", PE "Matsyk", PE "Masar", PE "Tymchyshyn", LLC "Dobroslav", and other meat processing shops. However, despite significant competition, the company has stable product sales due to consistently high product quality. Evaluation of the activity of the main competitor carried out by determining the number of points from 1 to 3 expertly according to the specified list of indicators in table 2.1. The presented competitors have the same capabilities and capabilities as «Ahrovita LTD». The company does not lose to them according to the indicators.

Table 2.1 – Assessment of the activities of the main competitors of «Ahrovita LTD»

№	Indexes	Competitors		
		Ahrovita LLC	PE "Rybak"	Myasovita LLC
1	Market share	2	2	2
2	Profitability of circulation	3	3	3
3	Return on capital	3	3	3
4	Share of own working capital	3	3	3
5	The price level of the dominant	3	3	3
6	Wide range of products	3	3	3
7	Product quality	3	3	3
8	Sales system	3	3	3
9	Production level	3	3	3
10	Management system	3	3	3
	GPA	2,9	2,9	2,9

The effectiveness of the activities of «Ahrovita LTD» is directly dependent on the development of such factors as: the state of the economy and the solvency of buyers; political factors; competition is roaring; the appearance of new types of products and technologies for their production, customs obstacles when importing meat, etc.

One of the most important factors affecting the enterprise are suppliers. There are delays in deliveries. There are difficulties with the procurement of raw meat.

Over the past two years, consumers have switched to consuming cooked sausages, which is caused by the deterioration of the economic situation.

Table 2.2 provides a list of opportunities and threats in the immediate environment of «Ahrovita LTD».

Table 2.2 - Opportunities and threats of the company's immediate environment

Factors	Score in points	There are possible variants of the appropriate actions of the enterprise
<u>Opportunities</u>		
1. Possibilities of sales expansion	6	Expansion of production and sales of meat products
2. Competitive stability	4	Increasing consumer dependence on the enterprise
3. Weakening of suppliers' positions	4	Possibility of purchases from other interested suppliers
<u>Threats</u>		
1. Increasing competitive	6	Lower prices, lower production and administrative costs
2. Reduction of the market for domestic meat products	6	Increasing attention to the busy segment

Analyzing the internal environment, the strengths of «Ahrovita LTD» are: high qualification of employees; availability of recipes for the production of a significant number of sausage products; a well-established sales system; a wide range of products; speed and efficiency in the delivery of products to consumers, and the weak point is significant dependence on changes in the external environment.

2.2 Analysis of the use of resources of the company's operating system

Currently, the company employs 65 people. Over the past two years, the number of employees has increased by 2 people. To carry out a qualitative analysis of personnel movement, we will present the characteristics of personnel movement of «Ahrovita LTD», which is presented in the table 2.3. To do this, we will calculate the following coefficients:

- the turnover ratio of hired employees is calculated by the ratio of the number of hired employees for a certain period of time to the average number of employees:

$$Ktr\ h\ (2019) = 8/63 = 0.13; Ktr\ h\ (2020) = 4/64 = 0.06; Ktr\ h\ (2021) = 7/65 = 0.11;$$

- the turnover ratio of dismissed employees is calculated by the ratio of the number of dismissed employees for the analyzed period to the average number of employees:

$$Ktr\ d\ (2019) = 7/63 = 0.13; Ktr\ d\ (2020) = 3/64 = 0.06; Ktr\ d\ (2021) = 6/65 = 0.11;$$

- the staff turnover ratio is determined by the ratio of the number of employees dismissed at their own will, due to incompatibility with the position, for violation of labor discipline to the average number of employees. Since the total number of dismissed employees is the same as the number of dismissed employees of their own volition and dismissed for violation of labor discipline, the staff turnover rate is equal to the turnover rate of dismissed employees.

- the coefficient of total turnover is calculated by the ratio of the sum of the number of hired and dismissed employees for the analyzed period to the average number of employees, i.e.:

$$Kt\ t\ (2019) = 15/63 = 0.13; Kt\ t\ (2020) = 7/64 = 0.06; Kt\ t\ (2021) = 13/65 = 0.11.$$

The indicators of personnel movement in the reporting year increased and the number of company employees in 2021 increased by 1 person. In general, the main staff of the company remains unchanged, changes are taking place among employees of the sales department.

Table 2.3 - Characteristics of personnel movement in «Ahrovita LTD»

Indexes	2019	2020	2021	Abs. departure (2021 -2020)	Growth rate (2021-2020), %
The average registered number of employees, persons	63	64	65	1	101,56
Employees, persons are accepted	8	4	7	3	175,00
Employees, persons left, including:	7	3	6	3	200,00
- at his own will and dismissed for violation of labor discipline	7	3	6	3	200,00
- released due to downsizing	0	0	0	0	-
Turnover rate for reception	0,13	0,06	0,11	0,03	183,33
Turnover ratio in relation to disposal	0,11	0,05	0,09	0,04	180,0
Staff turnover rate	0,11	0,05	0,09	0,04	180,0
The ratio of the total turnover of personnel	0,24	0,13	0,20	0,07	153,85

One of the main characteristics of the use of labor resources is the use of working time. Therefore, we will analyze the indicators of the use of working time in table 2.4. Indicators of the use of working time are calculated as follows:

- the average number of working days of one employee is determined by the ratio of the number of worked man-days to the average number of employees;
- the average number of working hours of one employee is determined by the ratio of the number of man-hours worked to the average number of employees.

In 2021, the amount of time worked in the company increased by 1.32%, but the time of employment of workers decreased by 0.23%.

Table 2.4 - The level of use of working hours of «Ahrovita LTD»

Indexes	2020	2021	Abs. departure (+/-)	Growth rate, %
The number of days worked by all workers	15088,50	15288,38	199,88	101,32
The number of liters used per hour by all workers	120708	122307	1599	101,32
The average registered number of workers, people	64	65	1	101,56
The average number of working days of one worker (item 1/item 3)	235,76	235,21	-0,55	99,77
The average number of working hours of one worker (item 2/item 3)	1886,06	1881,65	-4,42	99,77

Labor productivity is defined as the production of products per one worker for a certain period of time (in kind or monetary equivalent), and the labor intensity of products is defined as the cost of working time per unit or the entire volume of manufactured products. The greater the value of the labor productivity indicator, the more efficiently the labor potential of the enterprise is used and vice versa. To fully determine the effectiveness of the use of labor resources, we will conduct an analysis of the labor productivity of the company's personnel and an analysis of the labor intensity of products (table 2.5). With the help of calculations carried out to determine the labor productivity of the company's personnel and the labor intensity of products and their changes, we will be able to analyze how efficiently the company's personnel is used. The average annual labor productivity of workers is determined by the formula:

$$LP = SW \times AN \times AD \times AHO, \quad (2.1)$$

where LP – labor productivity;

SW - is the specific weight of workers in the average number of employees;

AN - average number of working days of one employee, days;

AD - average duration of the working day, hours;

AHO - average hourly output of one worker, thousand UAH /person-hour.

Table 2.5 – Indicators of labor productivity and labor intensity of products

INDEXES	2020	2021	Abs. departure (+/-)	Growth rate, %
Commodity products, thousand UAH	6229,0	6342,0	113,0	101,81
The average number of full-time accounting employees, people	64	65	1	101,56
Average annual income of one employee, thousand UAH	97,33	97,57	0,24	100,25
The average number of working hours of one employee, hours	1886,06	1881,65	-4,42	99,77
Average hourly output of one employee, UAH	51,60	51,85	0,25	100,48
Worked out by all employees, man-hours	120708,0	122307,0	1599,0	101,32
Specific labor intensity per 1,000 UAH, hour	19,38	19,29	-0,09	99,52

Analyzing table 2.5, it can be noted that labor productivity increased slightly in the reporting year, and this, in turn, led to a decrease in labor intensity of meat products of LLC by 0.48%.

In order to characterize the technical level of the enterprise in the analysis process, it is also necessary to use indicators of financial resources, energy resources, etc. They are calculated as the ratio, respectively, of the average cost of the main production assets and the amount of electricity used for production purposes to the average number of workers in the largest shift.

We will analyze the movement and technical condition of fixed assets for the previous and reporting years (table 2.6).

Table 2.6 - Indicators of movement of fixed assets of «Ahrovita LTD»

Indexes	2020	2021	Abs. departure (+/-)	Growth rate, %
Availability at the beginning of the year, thousand UAH.	68,00	64,00	-4,00	94,12
Depreciation, thousand UAH	62,00	76,00	14,00	122,58
Initial cost, thousand UAH	130,00	140,00	10,00	107,69
Received in a year, thousand UAH	10,00	104,00	94,00	1040,00
Discharged during the year, thousand UAH	14,00	23,00	9,00	164,29
Availability at the end of the year, thousand UAH	64,00	145,00	81,00	226,56
Refresh rate	0,16	0,72	0,56	459,03
Dropout rate	0,21	0,36	0,15	174,55
Depreciation rate	0,48	0,54	0,07	113,82
Growth factor	-0,06	1,27	1,32	2151,56
Suitability factor	0,46	0,59	0,14	129,99

When studying fixed assets, the analysis of their movement and technical condition is important. To do this, we calculate the coefficients: renewal, which reflects the intensity of renewal of fixed assets and is calculated as the ratio of the value of fixed assets received during the reporting period to their value at the end of this period; disposal, which characterizes the essence of the intensity of disposal of fixed assets from the sphere of production and is calculated as the ratio of the value of fixed assets that were withdrawn during the reporting period to their value at the beginning of this period; growth, which characterizes the level of growth of fixed assets or individual groups thereof for a certain period and is calculated as the ratio of the value of the increase of fixed assets to their value at the beginning of this period; depreciation, which is defined as the ratio of the amount of depreciation to the initial cost of fixed assets; suitability, which is defined as the ratio of the residual value of fixed assets to the initial value. Analyzing the movement indicators of the company's fixed assets, it should be noted their significant update in the reporting year - by UAH 81,000. The main funds in 2021 were updated more than twice.

This is a very positive factor that has contributed to a sharp increase in suitability ratios by 29.99%, renewal by 359.03% and growth by 2051.56%. In general, the policy regarding production capacities should be evaluated in the company with the highest score.

The most important summarizing indicators of the efficiency of the use of the main production assets are their return on capital and capital intensity of products.

The return on capital shows the volume of output for the average annual cost of a unit of fixed assets:

$$Rc(2019) = 6659/68 = 97.93; Rc(2020) = 6229/64 = 97.33; Rc(2021) = 6242/145 = 43.05.$$

The product capital intensity indicator is the inverse of the return on capital indicator and shows the average annual cost of fixed assets per unit of output:

$$Pci(2019) = 68/6659 = 97.93; Rci(2020) = 64/6229 = 97.33; Pci(2021) = 145/6242 = 43.05.$$

Capital equipment shows the share of fixed assets per employee in the longest shift or per employee:

$$Ce(2019) = 68/63 = 1.08; Ce(2020) = 64/64 = 1.0; Ce(2021) = 145/65 = 2.23.$$

We summarize the calculation results in Table 2.7.

Table 2.7 - Dynamics of fund return, fund intensity and fund availability

Indexes	2019	2020	2021	Abs. departure (+/-)	Growth rate, %
Fund return of fixed assets	97,93	97,33	43,05	-54,28	44,23
Capital capacity of products	0,01	0,01	0,02	0,01	200,00
Armed with basic funds	1,08	1,0	2,23	1,23	223,00

In 2021, the capital return of fixed assets decreased due to a significant increase in the value of fixed assets. This led to a two-fold increase in the capital intensity of production and a 123% increase in capital equipment.

The market economy necessitates the development and implementation of a forecasting system for the main financial, economic and production indicators at enterprises. To analyze the financial condition, we will analyze the indicators of liquidity, financial stability and business activity of the enterprise and their dynamics. Analysis of the financial condition aims to improve the organization of the company's finances and increase the efficiency of their use in the process of economic activity. The content of the analysis of the financial condition consists in the study of indicators of liquidity, financial stability, business activity, use of means of production, solvency of the enterprise, provision of own capital and own working capital, the state of means of production and borrowed sources, their formation, identification of ways to increase the efficiency of the use of financial resources. The main source of data for financial analysis is the balance sheet and the statement of financial results. The results of calculations of indicators that characterize the financial condition of «Ahrovita LTD» are presented in table 2.8.

Table 2.8 - Indicators of the company's financial condition

Indexes	Rec. meaning	2020	2021	Abs. departure (+/-)	Growth rate, %
Liquidity indicators					
Absolute liquidity ratio	> 0,2	0,07	0,05	-0,02	72,32
Current liquidity ratio	> 1	0,92	0,80	-0,12	87,26
Total liquidity ratio	2	1,94	1,80	-0,14	92,67
Indicators of financial stability					
Coefficient of financial independence	> 0,5	0,51	0,51	0,00	100,32
Coefficient of financial dependence	< 0,5	0,49	0,49	0,00	99,67
Coefficient of financial stability		1,03	1,04	0,01	100,66
Financial risk factor		0,97	0,96	-0,01	99,35
Total debt ratio		0,49	0,49	0,00	99,67

Продовж. табл. 2.8

The coefficient of mobility (maneuvering) of working capital	0,5	0,91	0,77	-0,14	84,33
Share of fixed capital in own		0,09	0,23	0,14	258,20
Equity concentration ratio	max	0,51	0,51	0,00	100,32
Concentration ratio of borrowed capital	min	0,49	0,49	0,00	99,67
The ratio of borrowed and equity capital	min	0,97	0,96	-0,01	99,35
Indicators of business activity					
Coefficient of business activity	max	4,46	5,19	0,73	116,41
The coefficient of efficiency of the use of financial resources		3,72	4,33	0,61	116,40
Duration of circulation fin. resources (days)		98,16	84,33	-13,83	85,91
The coefficient of turnover of working capital		4,76	5,27	0,50	110,57
Duration of one turnover of working capital (days)		76,62	69,29	-7,32	90,44
Coefficient of provision with own funds		0,40	0,47	0,06	116,14
Share of working capital, %		95,42	88,12	-7,29	92,36
Share of own working capital, %	max	48,50	44,42	-4,07	91,60
Return on equity, %	max	40,07	-13,05	-53,12	-32,58
Return on capital, %	max	17,26	-6,65	-23,90	-38,53
Product profitability, %	max	4,93	-1,69	-6,61	-34,22

After conducting a liquidity analysis, it can be noted that the company has an illiquid balance sheet, and in the reporting year, liquidity indicators are deteriorating, although they almost reach regulatory values. Indicators of financial stability are practically unchanged. But indicators of business activity are deteriorating, as are all types of profitability.

«Ahrovita LTD»" is engaged in the following operational activities: purchase of live cattle and pigs from the population and farms of the Ternopil region; slaughter of live cattle and pigs in own slaughterhouse; processing of meat and offal into finished products

(sausage and meat products); sale of meat, offal, sausage and meat products to the population of the region (stores, schools, kindergartens, hospitals, private sellers). The enterprise purchases cattle and pigs independently using its own transport. The calculation is made at the place of purchase. Livestock and pigs are slaughtered by the slaughterers of «Ahrovita LTD» in the slaughter department. Next, the carcasses are disassembled by demolition workers in the carcass development department. Prepared meat raw materials are sent to the sausage factory (if immediate processing is required) or to the cold room.

Meat raw materials, together with additives and fillers, are processed into boiled, semi-smoked sausages, sausages, smoked meats and other meat products. For the production of sausage products, «Ahrovita LTD» uses a variety of casings, in particular, artificial polyamide, bilcozein and natural casings. The main suppliers of additives, fillers and shells are LLC "Ahrosvit", LLC "Taste Technologies", Trading House "Bilkozein", LLC "Atlantis-Pak", and LLC "Poly-Pak". In recent years, the company has intensified its activities, which is connected with the growth of solvent demand. However, with the growth of solvent demand, there is an increase in competition on the market, which forces «Ahrovita LTD» to restrain the increase in selling prices for finished products and to use a significant share of various fillers in its manufacture in order to reduce its cost price. Also, in recent years, there has been a significant increase in selling prices, which is explained by the increase in purchase prices for raw materials, the increase in the cost of energy, the increase in the level of the minimum wage, etc. The range of products of «Ahrovita LTD» is quite wide. It contains 4 types of smoked meats, 16 types of semi-smoked sausages, 12 types of cooked-smoked sausages, 28 types of cooked sausages and 3 types of poultry products. In recent years, the assortment has changed somewhat, mainly due to the increase in the assortment of cooked sausage products, which is explained by the drop in solvent demand among the population and the increase in the share of the cheap assortment of products.

The average prices for the products of «Ahrovita LTD» are competitive compared to the prices of competitors, and therefore the company's policy is to stimulate demand by improving the quality of products and attracting buyers through a flexible payment system for products. However, in order to reduce selling prices, companies add various types of artificial proteins to sausage products, which certainly does not contribute to the quality of the product. But otherwise, the products will not be competitive compared to analogues of other manufacturers.

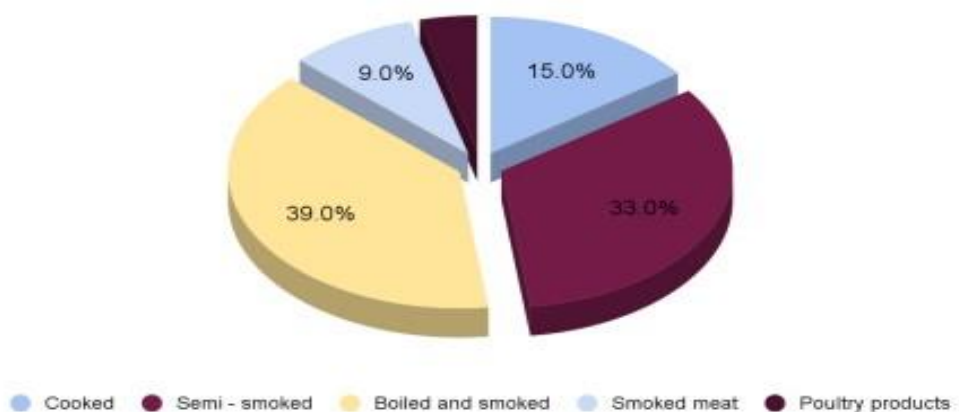
Based on the analysis of the data in Figure 2.2, it can be concluded that semi-smoked, boiled-smoked and boiled sausage products are in the greatest demand among buyers, and in recent years there has been a trend of increasing demand for boiled and boiled-smoked sausages, which is explained by a decrease in the purchasing power of the population. Such sausages are in particular demand products such as European salami, tender anchovies, milk anchovies, Shinkova, School sausages, Jubilee servilat, Dovbushska, Myslivska, Extra, Drohobych extra, Homemade fried "Delicate", Moscow, Meat salami, Cheese salami, Chicken meat, etc.

Each type of products of «Ahrovita LTD» is manufactured according to regulatory documentation that complies with GOST, PCT and (TU.U), which specify: assortment; technical requirements (characteristics of raw materials, materials and semi-finished products, type of shell); product acceptance rules; test methods; type of packaging, labeling, transportation and storage of finished products.

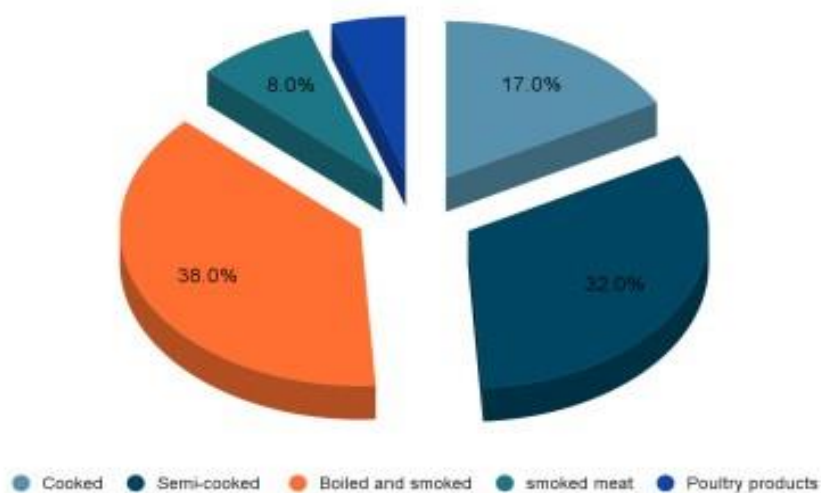
At the company «Ahrovita LTD» are produced: boiled sausages; half-rolled sausages; loaves; smoked meats; boiled and smoked.

Production of sausage products is carried out according to technological instructions. The technological instruction includes: assortment; characteristics of raw materials and materials; manufacturing recipe; characteristics of the manufactured products; technological process; production control; packaging, labeling; transportation, storage.

Year 2019



year 2020



Year 2021

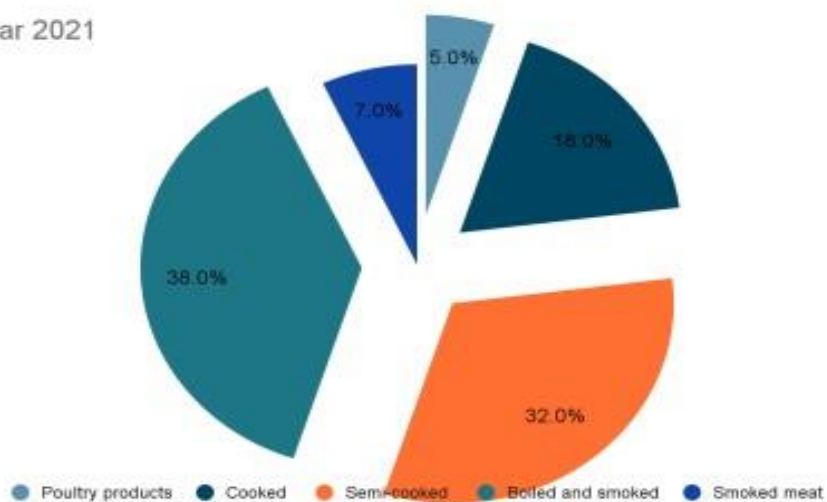


Figure 2.2 – Structure of the product range of Ahrovita LTD

Control over the progress of the technological process is carried out by the technologist of the shop - responsible for the entire technological process. Secondary control of compliance with GOSTs, PCT and TU.U is carried out by the regional department of veterinary medicine in the person of the Zbarazh district laboratory of veterinary medicine, which, according to the analysis of product samples, issues a protocol for researching samples of food products.

According to the protocols, a quality certificate based on a veterinary certificate (F#2) is issued for each type of product that is sold to the buyer, which gives permission to export products from «Ahrovita LTD» and confirms the products' compliance with veterinary regulations.

If the products are exported outside the region, the client is issued a quality certificate and a veterinary certificate. The quality certificate enables the buyer to obtain information about the hours of manufacture and terms of transportability (sale) of products. In terms of quality, the product is almost not far behind its competitors, of which only aesthetic indicators lag behind the best analogues, and in other indicators it fully corresponds.

Non-price factors that affect the competitiveness of «Ahrovita LTD» products include: Conditions and terms of delivery of products to consumers. Delivery is mainly carried out to consumers by their own transport, but some consumers independently come to pick up products according to previous orders at a convenient time for them. Form of payment. There is a differentiation of payment for products. More than 50% of products are sold on credit with deferred payment for products.

Consumer awareness. The company does not conduct an advertising campaign, which hinders the growth of sales, but uses branded packaging with a branded logo. Wide assortment, speed and quality of order fulfillment. The company's capabilities allow us to work within the framework of the price list for individual orders and to manufacture batches of goods to order, which makes it possible not to manufacture products in advance, since they have a limited shelf life and the sooner they reach the consumer, the greater the opportunity to fully satisfy the needs of consumers. On the market, «Ahrovita LTD» has quite a few competitors who sell similar products.

Therefore, the struggle for the consumer is quite intense, especially it manifests itself in price competition. And the consumer, when making a purchase, is guided by the "price/quality" criterion, but with a rather low solvency of the population, especially people of retirement age, they will choose a cheaper product, while people with normal earnings choose more expensive products of well-known, advertised brands, because in their opinion, they are of better quality.

The analyzed products of «Ahrovita LTD» have on average the same prices as similar products of competitors. «Ahrovita LTD» does not have a technical department the ability to simultaneously manufacture large batches of products and therefore cannot work with customers who require loading 3-5 tons or more tons of products in one flight. In addition, customers who order large batches of products demand significant discounts, and this is economically unprofitable for «Ahrovita LTD».

The main indicators characterizing the efficiency of «Ahrovita LTD» are summarized in Table 2.9 and presented in Figure 2.3.

Table 2.9 – Performance indicators of production activity results of «Ahrovita LTD»

Indexes	2019	2020	2021	Abs. departure (2021-2020)	Growth rate (2021-2020), %
Income from the sale of products, thousand UAH.	6659,0	6229,0	6342,0	113,0	101,81
VAT, thousand UAH	1110,0	1038,0	1057,0	19,0	101,83
Net income from the sale of products, thousand UAH.	5549,0	5191,0	5285,0	94,0	101,81
Cost of goods sold, thousand UAH.	5035,0	4812,0	5162,0	350,0	107,27
Gross profit, thousand UAH	514,0	379,0	123,0	-256,0	32,45
Income tax from ordinary activities, UAH thousand.	105,0	104,0	106,0	2,0	101,92
Net profit, thousand UAH.	292,0	237,0	-87,0	-324,0	-36,71
Product profitability, %	5,8	4,93	-1,69	-6,61	-34,22

As can be seen from the table and figure, in 2021, the efficiency of production activities deteriorated. So, although revenue from sales increased slightly (by 1.81%),

a significant increase in the cost of production led to losses in 2021 and a significant decrease in all types of profitability (Fig. 2.4).

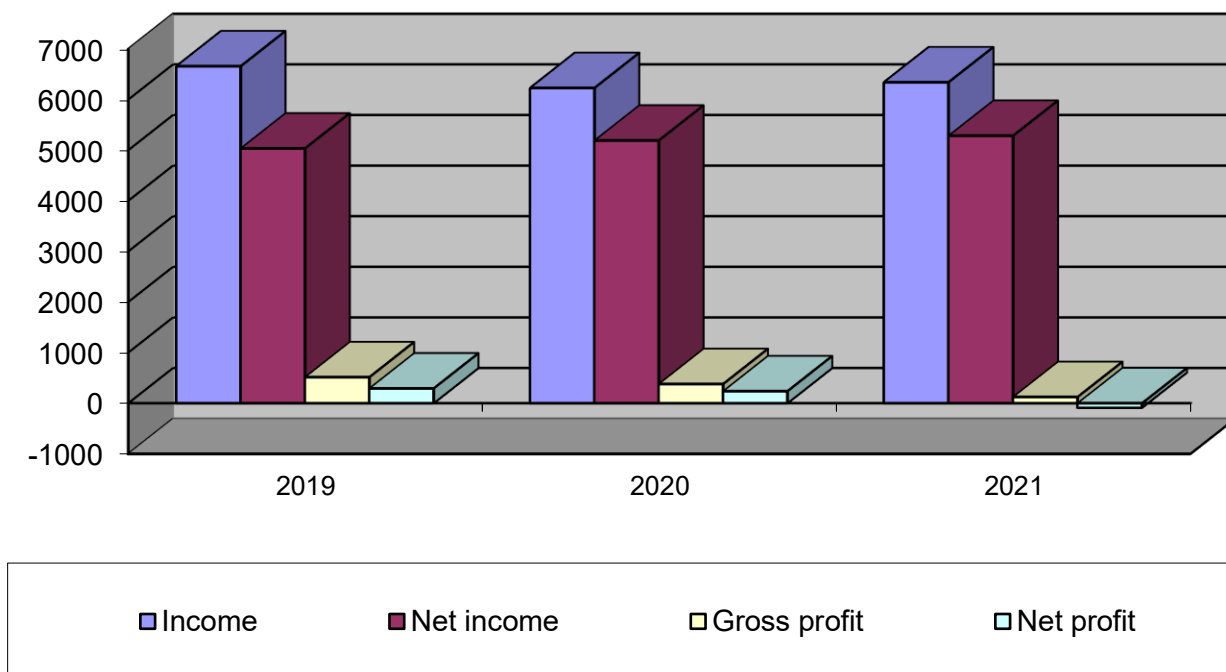


Figure 2.3 - Dynamics of the main indicators of the company's activity, thousand UAH

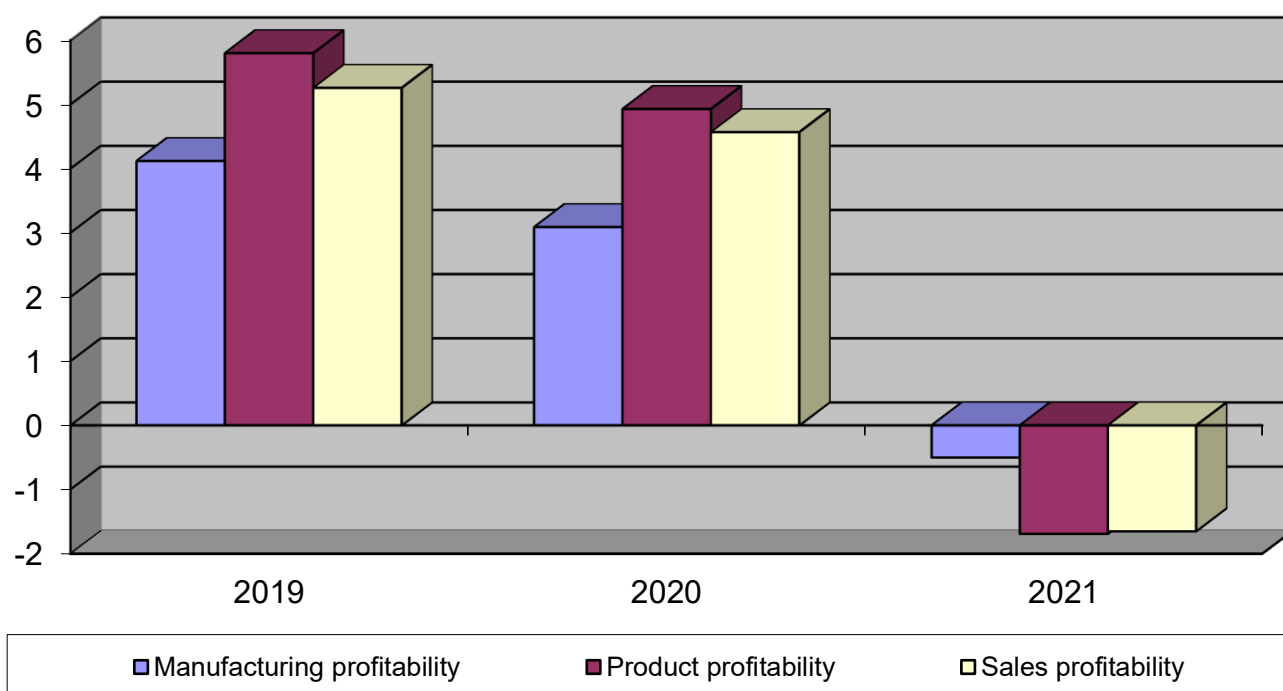


Figure 2.4 - Dynamics of profitability indicators of the company's activity, %

Competitive advantages of «Ahrovita LTD» include a suitable image on the market and a conquered consumer; availability of the necessary production potential; highly qualified employees; availability of recipes for the production of a significant number of sausage products; a well-established sales system; a wide range of products; speed and efficiency in the delivery of products to consumers. The company's weaknesses include significant amounts of receivables and payables, as well as significant dependence on changes in the external environment, especially competitive pressure and the fiscal system.

CHAPTER 3

WAYS OF IMPROVING THE OPERATIONAL MANAGEMENT SYSTEM OF LLC «AHROVITA LTD»

3.1 Justification of the feasibility of introducing intensive cooling and vacuuming of cooked and smoked meat and sausage products

In order to reduce the weight loss of the finished product during cooling, intensive cooling chambers are widely used in meat processing enterprises of the European Union countries, and vacuum packaging is used to extend the shelf life of the finished product and prevent its loss during storage. Therefore, the company needs to introduce progressive global technologies in the production process.

The intensive cooling chamber is designed for thermal processing of meat and meat products, as well as fish and cheese. It serves for rapid cooling of products immediately after their heat treatment.

Operational advantages of the camera:

- reduction in weight loss of the finished product; reducing the time of technological processes; reducing the cooling time of the final product; energy saving; extending the shelf life of the product; high quality and repeatability of manufactured products.

Advantages of the design:

- the structure is made of acid-resistant steel; cooling to a temperature of approx. 4-6°C; refrigerants: water mist and/or cold air;
- the possibility of simultaneous or alternating dosing of refrigerants - depending on the type of product;
- forced air circulation, which ensures uniform temperature distribution inside the chamber; an air humidification system that prevents shrinking of the product shell during cooling.

It is advisable for «Ahrovita LTD» to purchase such a chamber of Polish manufacture and to widely practice cooling finished products with its help.

It is known that now in Ukraine packaging and sale of meat products is carried out in two directions: plastic; vacuum.

Packing products in plastic (polyethylene) packaging has become unpromising due to a number of factors: impossibility of achieving sterile treatment, difficulty in loading-unloading and transportation, lack of aesthetics and design; the storage period does not exceed seven days.

Today, in European countries there is a progressive way of packing products - vacuum. This method is an alternative to the plastic method and it has significant advantages over it. First of all, the system involves sterile processing of packages followed by filling with meat and fish products. At the same time, the shelf life of the product increases to 1 month. Also, this method does not allow sellers to change the weight, as is practiced when using polyethylene packages. Vacuum packaging is convenient in operation, transportation and storage. It is also necessary to take into account the fact that the packages are practically not subject to deformations during operation and do not lose their commercial appearance. The equipment for selling products in a vacuum has an attractive aesthetic appearance, involves cooling the product to a given temperature, convenient and reliable in operation. Packaging and sale of products using this method is much cheaper than polyethylene packaging.

Implementation of measures to improve product packaging will allow «Ahrovita LTD» to increase production volumes by 5% in the project year. Today, the demand for vacuum products is growing and the company is unable to satisfy it due to the lack of materials for vacuum packaging. In order to ensure the existing demand, the company needs to purchase 8,000 vacuum-type packages at a price of 20 kopecks. per piece (based on the average annual volume of production of boiled and smoked meat and sausage products - 80 tons and the need for packing 5% of these products at 0.5 kg) and a packing device for vacuum packaging.

Let's calculate the costs for the implementation of the project of using advanced technologies (intensive cooling and vacuuming) in the production process of «Ahrovita LTD» in table 3.1.

Table 3.1 – Capital costs for the introduction of intensive cooling and vacuuming of cooked and smoked meat and sausage products in «Ahrovita LTD»

№	Articles of expenditure	Amount, thousand UAH
1	The cost of the intensive cooling chamber from delivery	85.0
2	The cost of the packaging device products in a vacuum	22.0
3	The cost of debugging works	7.0
	General expenses	114.0

When using an intensive cooling chamber, losses from weight loss during cooling of sausage products in production will decrease by 0.83%. Expected profit from the sale of 1 kg. of packaged products of «Ahrovita LTD» will be 7.9 UAH, and the reduction of product losses due to the increase of its storage period in vacuum packaging will be 0.35 tons/year. At therefore, the cost price of 1 kg of cooked and smoked meat and sausage products to be packaged will be UAH 67.4.

We will calculate the additional profit from the implementation of the technology of intensive cooling and vacuuming of sausage products at «Ahrovita LTD»:

Savings from reducing the mass of boiled and smoked meat and sausages when using intensive cooling is:

$$S_m = (0.83\% / 100\%) * 80000 * 67.4 = 44753.6 \text{ UAH.}$$

Savings from the reduction of product losses due to the increase of its storage period in vacuum packaging are:

$$S_{sp} = 350 * 67.4 = 23590 \text{ UAH.}$$

Additional profit from the increase in the volume of sales of products in vacuum packaging:

$$P_a = 7.9 * (5\% / 100\%) * 80,000 = 31,600 \text{ UAH.}$$

The increase in energy consumption when using these technologies will be determined by the formula:

$$E_c = P * C * N_h * N_{sh} * N_{wd} * E_u, \quad (3.1)$$

where E_c - energy consumption;

P - is the price of 1 kWh. electricity (II class - UAH 1.96 from December 1, 2017 for industrial and equivalent consumers with a connected capacity of 750 kVA and more);

C - consumption of electricity by equipment, kW/h. (1.75);

N_h - number of hours in a shift (8);

N_{sh} - number of shifts (1);

N_{wd} - number of working days per year (240);

E_u - equipment utilization factor (0.98).

$$E_{ee} = 1.96 * 1.75 * 8 * 1 * 240 * 0.98 = 6453.89 \text{ UAH.}$$

Final calculation of the economic effect from the implementation of the technology of intensive cooling and vacuuming of sausage products in «Ahrovita LTD»" will be shown in table 3.2.

Table 3.2 - Calculation of the economic effect of using the technology of intensive cooling and vacuuming and vacuuming of boiled and smoked meat and sausage products

No	Settlement articles	Amount, UAH
1	Savings from reducing the mass of product at using intensive cooling	44753.6
2	Saving from the reduction of product losses due to the increase of its shelf-life vacuum packaging.	23590
3	Additional profit from volume growth sales of product in vacuum packaging	31600
4	Increase in energy consumption when using data technologies	-6453.89
5	The cost of vacuum-type packaging per annual production volume of packaged products	-1600
	Total	91889.71

So, the economic effect of using the technology of intensive cooling and vacuuming of cooked and smoked meat and sausage products at «Ahrovita LTD» will

be UAH 91,889.71. We will calculate a simple payback period for the funds allocated to the use of intensive cooling and vacuuming technology for cooked and smoked meat and sausage products at «Ahrovita LTD»:

$$PP = \frac{114,0}{91,89} = 1,24 \text{ (year).}$$

We determine the value of the net present value of the project, taking into account annual depreciation deductions in the amount of UAH 22.8 thousand.

$$NPV = \frac{91,89 + 22,8}{(1 + 0,28)^1} + \frac{91,89 + 22,8}{(1 + 0,28)^2} + \frac{91,89 + 22,8}{(1 + 0,28)^3} + \frac{91,89 + 22,8}{(1 + 0,28)^4} + \frac{91,89 + 22,8}{(1 + 0,28)^5} - 114 = 176,4$$

We will determine the profitability index of the project of implementing the technology of intensive cooling and vacuuming of boiled and smoked meat and sausage

$$PI = \left(\frac{91,89 + 22,8}{(1 + 0,28)^1} + \frac{91,89 + 22,8}{(1 + 0,28)^2} + \frac{91,89 + 22,8}{(1 + 0,28)^3} + \frac{91,89 + 22,8}{(1 + 0,28)^4} + \frac{91,89 + 22,8}{(1 + 0,28)^5} \right) : 114 = 2,55$$

products:

Let's calculate the discount payback period of the funds sent to the

$$PC = 114 / \left[\left(\frac{91,89 + 22,8}{(1 + 0,28)^1} + \frac{91,89 + 22,8}{(1 + 0,28)^2} \right) / 2 \right] = 1,43$$

implementation of the project:

So, based on the calculations, it can be concluded that the project of implementing the technology of intensive cooling and vacuuming of cooked and smoked meat and sausage products at «Ahrovita LTD» is absolutely effective. We summarize the project efficiency calculation data in Table 3.3.

Table 3.3 - Calculation of the efficiency of the project of implementing the technology of intensive cooling and vacuuming of boiled and smoked meat and sausage products at «Ahrovita LTD»

Performance indicators	Unit measuring	Results
Economic effect	thousand UAH	91.89
Simple payback period	years	1.24
Net present value of the project	thousand UAH	176.4
Project profitability index	-	2.55
Discounted payback index	years	1.43

3.2 Recommendations for improving labor motivation at LLC «Ahrovita LTD» using economic methods

The successful operation of «Ahrovita LTD» under conditions of tough market competition depends on the creative activity of the workers. Therefore, the main task of the manager is to motivate the staff. Motivation - the process of encouraging people to activities aimed at achieving the goals of the organization by forming motives. A motive is a person's inner desire to act in a certain way. Motives arise when people have specific needs, are aware of their interests and see an opportunity to satisfy them.

For the effectiveness of motivation, it is recommended to introduce, in addition to the already existing, special employee bonus systems at «Ahrovita LTD». They are used when the labor activity of employees is not directly related to production, but its results affect the production, economic, and financial and economic performance indicators of the enterprise.

The use of a special material incentive system, which will use material incentives for high-quality and timely performance of tasks by employees, will contribute to increasing the efficiency of the production management system of «Ahrovita LTD».

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An employee who committed disciplinary violations in the month for which the bonus is paid may have the amount of the bonus reduced by the decision and submission of the manager.

It is expedient to calculate bonuses for employees as a percentage of the time actually worked, based on the official salary provided for in the staff list. In «Ahrovita LTD», the premium in total earnings should not exceed 50%. An increase in this share will lead to the fact that the bonus will cease to fulfill its incentive function. Although one-time deviations from the upper limit of the premium are possible. Therefore, starting from January 1, 2018, at «Ahrovita LTD», it is advisable to reward employees within the bonus fund created in the amount of at least 50% of official salaries, as well as at the expense of savings in the wage fund.

In order for the incentive reward system to be effective, two basic requirements must be met: periodic evaluation of work, fair evaluation (employees must feel that their work is evaluated as fairly as the work of their colleagues).

The key issue in the development of the incentive reward system is the labor evaluation system. Undoubtedly, the results of work in some workplaces are more difficult to evaluate than in others - for example, the work of a manager and the work of a salesperson.

The key issue in the measurement of the work performed is the degree of trust in the administration conducting this assessment. Employees of «Ahrovita LTD» should feel a direct relationship between the work performed and the reward. This requirement is especially important for group work. Group members should feel that the result of group work consists of the individual contributions of everyone.

The advantage of individual incentive systems is that employees can see the direct results of their work. This introduces an element of competition into the work of the staff. However, in general, this positive fact can have negative consequences - deterioration of relations in the team, isolation, envy.

The reward system can be direct (each unit of production made above the norm has the same fixed price), differentiated (higher payment for products made above the norm; higher payment for the entire batch of goods if the norm was exceeded). At present, at «Ahrovita LTD», such forms of payment as piecework and piecework-premium are used for production workers, and hourly for managers, specialists and junior service personnel.

In order to stimulate managerial work and work not directly related to production, other forms of stimulation are used at «Ahrovita LTD». One of the most common types of incentives is based on commission (percentage). Such a form of reward as a bonus or bonus is no less often used. The award is given once for excellent work - it can be given for a record number of products made, or for excellent quality of products or work in general (for managers, for example). The prize is not necessarily calculated in monetary form - it can be prizes, vouchers. It is undesirable for the premium to be guaranteed. In this case, it loses its motivating value and is considered by employees as part of the salary. Additional remuneration is paid to employees not only for the products made or for intensive work. Stimulating can be the submission of innovative proposals aimed at saving some resources, reducing costs, in relation to working with the client - that is, all those proposals that, as a final result, increase profits. Special commissions and committees are used to evaluate these proposals.

It is also recommended to introduce other rewards in addition to the bonus, since one of the most effective motivators is the reward for the achieved results. It can be properly organized remuneration, cash prizes for initiative, gifts, commemorative signs, etc. When applying this motivation factor, you should remember:

- 1) the method and form of encouragement have a greater stimulating effect than its size;

- 2) a person must know what he was specifically rewarded for.

At present, in addition to official salaries, management staff and specialists at «Ahrovita LTD» receive allowances, which are set as a percentage of the specified salaries. Personal allowances in the amount of 50% are used by administrative and

service personnel, and production personnel are motivated by other allowances, the amount of which is 15% of the salary.

In order to increase the material incentives of managers and specialists of «Ahrovita LTD», it is advisable to introduce a system of constant coefficients to official salaries, as well as a system of allowances to the basic salaries of employees.

When introducing the proposed system of permanent coefficients to the salary of managers and specialists, the coefficients are guaranteed and must be automatically calculated depending on:

From seniority (takes into account the employee's work experience at «Ahrovita LTD») - the KD1 coefficient is applied in the amount of 0.5% of the official salary for each year of work at «Ahrovita LTD».

From education (takes professional training into account) - the KD2 coefficient is applied in the amount of 5% of the official salary if there is a higher education in the specialty; 2% - according to the availability of other (special) education in the specialty; 0% - for lack of education in a specialty (lack of professional training).

When introducing a system of allowances to the official salary, they can be accrued for the following actions:

Supplement for work with non-standard working hours KD3 - 5 to 25% of the official salary.

Supplement for combining KD4 positions – 10 to 30% of the position salary %.

We propose, in addition to allowances, to introduce a bonus system at «Ahrovita LTD». It is advisable to implement the following provision on rewarding employees, which would determine the following amounts of bonuses, which should be established for individual or collective work results according to the following indicators:

Implementation and over-implementation of the established production and sales plan (standardized tasks) KD5 - 5 up to 25% of the official salary for a period of no more than 1 month.

Ensuring the high quality of KD6 products - 5 to 25% of the official salary for a period not exceeding 1 month.

An important requirement of the reward system should be the following provision. If bonuses are given for the fulfillment and over-fulfillment of quantitative and economic indicators (income, cost), then the condition for receiving bonuses should be compliance with product quality indicators; if premiums are paid for ensuring high quality of products, the condition for receiving them should be the fulfillment of quantitative and economic indicators.

It should also establish a rule that the amount of established additional payments, constant coefficients, allowances and bonuses should not exceed the official salary.

The amount of bonuses for employees of «Ahrovita LTD» should be set taking into account the importance and complexity of the work they perform and production conditions. At the same time, the amount of premiums that will be paid from the material incentive fund should not be limited by the maximum amount, but will depend mainly on the accrued amount of this fund.

It is also expedient to set the number of premium rewards based on individual indicators for a 2-year period. Every 2 years, the amounts of these rewards should be reviewed and set anew. Individual indicators should be understood as the achievement of various goals. Therefore, the motivational rewards will be different for individual positions of the structural subdivisions.

Based on the proposed motivation system, the quality of work should also be taken into account.

Surcharges and allowances are calculated according to the formula:

$$KD = 1 + (KD1 + KD2 + KD3 + KD4 + KD5 + KD6 + KYA), \quad (3.2)$$

where KD - coefficients of additional payments, allowances and bonuses (coefficient of ratio to tariff wages);

It is advisable to evaluate the quality of work taking into account positive and negative evaluations. The assessment of the quality of work is calculated according to the formula:

$$KYA = KYAP - KYAN, \quad (3.3)$$

where KYA - coefficient of labor quality (increase or decrease in the number of additional payments depending on work results;

KYAP - coefficient of positive evaluation;

KYAN - coefficient of negative evaluation.

Indicators of the assessment of the quality of staff work are presented in Table 3.4.

Table 3.4 – Indicators of the assessment of the quality of work of the personnel of «Ahrovita LTD»

№	Labor quality indicators	Norm of labor quality assessment, %
1.	Timely implementation of decisions	0,6-1,0
2.	Timely execution of the manager's orders	0,5-0,9
3.	Compliance with the order established by the current standards, instructions, orders and orders	0,3-0,6
4.	Absence of cases of lack of work	0,3-0,6
5.	Adherence to technological discipline	0,3-0,6
6.	Compliance with the rules and requirements for labor protection, safety technology, industrial sanitation, environmental safety	0,2-0,5
7.	Compliance with the rules of internal labor regulations	0,3-1,0
8.	Appearing at the workplace in a drunken state	-(0,3-1,0)
9.	Low labor intensity, non-fulfillment of assigned tasks	-(0,6-1,0)
10.	The presence of intra-shift losses of working time due to the fault of the employee, refusal to master related operations	-(0,5-0,9)
11.	Lateness and early termination of work	-(0,2-0,8)
12.	Absence and defects in work, violation of technological discipline	-(0,3-0,6)
13.	Violation of the rules of safety, industrial sanitation, fire safety	-(0,2-0,5)
14.	Violation of industrial and labor discipline	-(0,3-0,6)
15.	Irrational use and overspending of raw materials, materials, fuel, tools	-(0,5-1,0)
16.	Truancy, violation of public order	-(0,3-1,0)

The specific final earnings of each employee of «Ahrovita LTD» when using the proposed financial incentive system is determined by the formula:

$$S = St * KD, \quad (3.4)$$

where St is the tariff salary, UAH.

The tariff wage of production workers is calculated according to the formula:

$$St = Kt * Wm, \quad (3.5)$$

where Kt is the tariff coefficient (set depending on the grade and type of work);

Wm - the established minimum wage level, UAH.

The tariff salary of managers and specialists is determined by the formula:

$$St = Ks * Wm, \quad (3.6)$$

where Ks is the salary coefficient.

This proposal for improving labor motivation will contribute to the improvement of the efficiency of the operation management system of «Ahrovita LTD» and will ensure high-quality and timely performance of tasks by employees.

CHAPTER 4

OCCUPATIONAL HEALTH AND SAFETY IN EMERGENCIES

4.1 Control over the effectiveness of the occupational health and safety management system

Organizational and methodical work on labor protection management, preparation of management decisions and control over their implementation are carried out by the labor protection service, directly subordinated to the head of the organization. At an enterprise in the non-production sector, where the number of employees does not exceed 100 people, the functions of this service can be performed by persons with appropriate professional training on a part-time basis. Occupational health and safety specialists have the right to: issue binding orders to the heads of structural divisions to eliminate existing deficiencies; to receive the necessary information, documentation and explanations on labor protection issues; demand suspension from work of persons who have not passed a medical examination, training, instruction, knowledge test and do not have access to the relevant work; stop the operation of factories, sites, machines, mechanisms, equipment in case of violations that pose a threat to the life or health of employees; to send to the head of the enterprise a submission on the prosecution of officials and other employees who violate labor protection requirements.

The following types of work are performed at each enterprise to ensure the effective functioning of the OSP with the participation of the labor protection service: perspective, current (annual) and operational (quarterly, monthly) plans are developed to create safe and harmless working conditions, comprehensive measures to achieve the established safety and hygiene standards labor and industrial sanitation, as well as regulations, instructions and other normative acts on labor protection that are in force within the enterprise; attestation of workplaces according to working conditions is carried out; the "Labor Protection" section of the collective agreement is drawn up and "Agreement on labor protection"; trainings, briefings and testing of knowledge on

labor protection are conducted; preliminary and periodic medical examinations of employees of certain categories are organized, as well as provision of employees of certain categories with personal protective equipment, detergents and disinfectants, medical and preventive nutrition, milk or equivalent food products.

The labor collective at the general meeting (conference) approves the "Regulations on the commission on occupational health and safety of the enterprise". The composition of this commission from the owner includes an employee of the labor protection service, specialists from production, legal and other services, from the labor team - employees of the main professions, authorized representatives for labor protection issues, representatives of the trade union organization. The main task of the commission is to protect the rights and interests of employees in the field of occupational health and safety, to prepare recommendations for the owner and employees on the prevention of industrial injuries and occupational diseases, to agree on the positions of the parties in solving practical issues of occupational health and safety, to develop proposals for the inclusion of certain occupational health and safety issues in the collective agreement and use of funds from the labor protection fund of the enterprise.

In order to practically solve the issues of ensuring labor safety at the enterprise, a permanent commission on attestation of workplaces, working conditions, and a commission on commissioning of industrial or social facilities, repaired or modernized equipment are created.

In the management of labor protection and the implementation of public control over the observance of labor protection legislation, the representatives of labor collectives on labor protection issues participate. Their activities are carried out in accordance with the "Regulations on the work of authorized labor collectives on labor protection issues", which is approved at the general meeting (conference) of the labor collective of the enterprise. Commissioners for labor protection participate in the development of the "Occupational safety" section of collective agreements and comprehensive measures to achieve the established occupational safety standards, the work of a permanent commission for the attestation of workplaces on working

conditions, the investigation of accidents and occupational diseases at work (if the victim is not a member of a trade union), the resolution of disputes questions, statements and complaints related to ensuring labor safety. The duties of the owner and the officials authorized by him in ensuring labor safety are defined by the Law of Ukraine "On Occupational Safety", their implementation ensures the effective solution of the tasks of occupational safety management at the enterprise.

4.2 Influence of microclimate parameters on human well-being

Microclimate parameters have a direct impact on a person's well-being and work capacity. A decrease in temperature, all other conditions being equal, leads to an increase in heat transfer by convection and radiation and can lead to hypothermia of the body.

An increase in the speed of air movement worsens well-being, as it contributes to the strengthening of convective heat exchange and the process of heat transfer during sweat evaporation.

When the air temperature increases, the opposite occurs. It has been established that when the air temperature exceeds 30°C, human performance begins to decline. At such a high temperature and humidity, almost all the heat released is released into the environment during the evaporation of sweat. With increased humidity, sweat does not evaporate, but flows in drops from the surface of the skin. Insufficient humidity leads to intense evaporation of moisture from the mucous membranes, their drying and cracking, and contamination with pathogenic microbes.

Water and salts, which are removed from the body with sweat, must be replaced, as their loss leads to blood thickening and disruption of the cardiovascular system.

Dehydration of the body by 6% causes impaired mental activity, decreased visual acuity. Dehydration by 15...20% leads to death.

Loss of salt deprives the blood of its ability to retain water and causes disruption of the cardiovascular system. At high air temperature and with a lack of water in the body, carbohydrates and fats are intensively consumed, and proteins are destroyed. To

restore the water balance, it is recommended to use salted (0.5% NaCl) water (4-5 liters per person per shift), a protein-vitamin drink, chilled drinking water or tea.

Prolonged exposure to high temperature in combination with significant humidity can lead to accumulation of heat in the body and to hyperthermia - a condition in which the body temperature rises to 38...40 °C. With hyperthermia, as a result of heat stroke, headache, dizziness, general weakness, distortion of color perception, dry mouth, nausea, vomiting, sweating are observed. The pulse and breathing rate accelerate, the content of residual nitrogen and lactic acid in the blood increases. There is pallor, bluish skin, dilated pupils, sometimes convulsions, loss of consciousness.

Hypothermia (hypothermia) occurs when the temperature is low, there is significant movement and air humidity. At the initial stage of exposure to moderate cold, there is a decrease in the frequency of breathing, an increase in the inspiratory volume. With prolonged exposure to cold, breathing becomes irregular, the frequency and volume of inhalation increase, carbohydrate metabolism changes. Muscle tremors appear, in which external work is not performed and all the energy of tremors is transformed into heat. This allows you to delay the decrease in the temperature of the internal organs for some time. Cold injuries are the result of low temperatures.

Microclimate parameters have a significant impact on labor productivity and injury rates. The influence of air temperature on average labor productivity is characterized by a graph (Fig. 4.1).

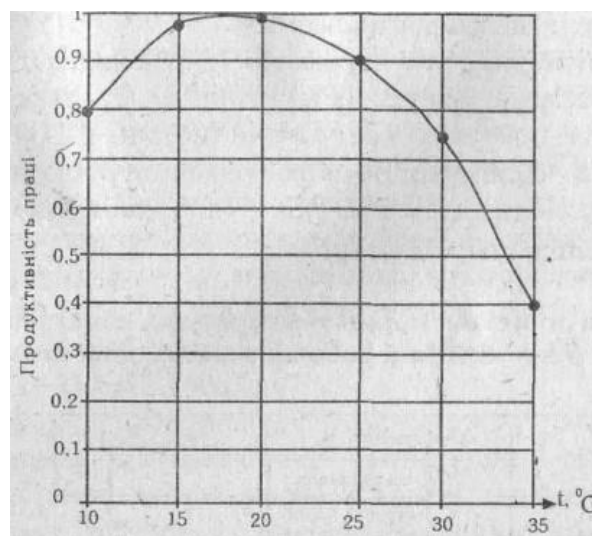


Figure 4.1 – The effect of air temperature on labor productivity

The principles of normalization of microclimate parameters are based on a differential assessment of optimal and permissible meteorological conditions in the working area depending on the thermal characteristics of the production premises, the category of work by degree of difficulty and the period of the year.

Optimal (comfortable) working conditions are considered to be those that provide the highest efficiency and well-being. Permissible microclimatic conditions include the possibility of intense work of the thermoregulation mechanism, which does not exceed the limits of the body's capabilities, as well as discomfort. In order to determine whether the air environment of a given room meets the established norms, it is necessary to quantitatively evaluate each of its parameters. The temperature is measured with ordinary mercury or alcohol thermometers. In rooms with significant thermal radiation, a pair thermometer consisting of two thermometers is used (blackened and silvered). Self-recording devices thermographs - are used for continuous temperature registration. The air temperature is measured at several points in the working area, usually at the level of 1.3-1.5 m from the floor at different times. At those workplaces where the air temperature near the floor is significantly different from the air temperature in the upper zone of the room, it is measured at the level of the feet (0.2-0.3 m from the floor).

The relative humidity of the air (the ratio of the actual content of the mass of water vapor currently contained in 1 m³ of air to the maximum possible content at a given temperature) is determined by an August psychrometer, an aspiration psychrometer, a hygrometer, and a hygrograph.

Vane (0.3-0.5 m/s) and cup (1-20 m/s) anemometers are used to measure air movement speed, and thermal anemometers are used to determine low air movement speeds (less than 0.5 m/s) and cat thermometers.

Creating optimal meteorological conditions in production premises is a difficult task that can be solved by the following measures and means: improvement of technological processes and equipment; the introduction of new technologies and equipment, which are not related to the need to carry out work in conditions of intense heating, will make it possible to reduce the release of heat into production premises.

Rational placement of technological equipment. It is desirable to place the main sources of heat directly under the aeration lantern, near the external walls of the building and in one row at such a distance from each other that the heat flows from them do not cross each other at workplaces. Separate rooms must be provided for cooling hot products. The best solution is to place heat-emitting equipment in isolated rooms or in open areas.

Automation and remote control of technological processes. This measure allows in many cases to remove a person from production areas where unfavorable factors are at work. Rational ventilation, heating and air conditioning. They are the most widespread ways of normalizing the microclimate in production premises. It is very difficult and economically impractical to ensure normal thermal conditions in the cold period of the year in oversized and lightweight industrial buildings. The most rational option in this case is the use of radiant heating of permanent workplaces and individual departments. Protection against drafts is achieved by tightly closing windows, doors and other openings, as well as by installing air and air-heat curtains on doors and gates. The rationalization of work and rest modes is achieved by reducing the duration of the work shift and introducing additional breaks. creating conditions for effective recreation in rooms with normal meteorological conditions.

For workers who work outdoors in winter, rooms for warming are equipped, in which the temperature is maintained slightly higher than comfortable. Application of thermal insulation of equipment and protective screens. The following are widely used as heat-insulating materials: asbestos, asbestos cement, mineral wool, fiberglass, expanded clay, foam plastic.

In production, protective screens are also used to block sources of thermal radiation from workplaces. According to the principle of heat protection, screens are reflective, absorbing, diverting and combined. Personal protective equipment is important for the prevention of overheating. Overalls should be air- and moisture-permeable (cotton, linen, coarse woolen cloth), have a comfortable cut for work in extreme conditions, special suits with increased heat and light transmission are used. Duralumin, fiber helmets, felt hats are used to protect the head from radiation; for eye

protection - glasses - dark or with a transparent layer of metal, masks with a folding screen. Protection against low temperature is achieved by using warm overalls, and during precipitation – raincoats and rubber boots.

CONCLUSIONS

The main type of activity of "Agrovita LTD" LLC is: purchase and slaughter of cattle and pigs from the population and farms; processing of meat and offal into finished products; sale of meat, by-products, sausages and meat products. "Agrovita LTD" LLC uses the "price-selling" product ordering and delivery system in its activities. According to this system, orders are received for products from price lists, which are constantly updated, and then their delivery is carried out within 24 hours. To implement such a strategy, the company uses sales agents who collect relevant orders and each of which accounts for an average of 120-150 sales points, as well as product delivery by its own transport.

The company employs 65 people. The indicators of personnel movement in the reporting year increased quite significantly and the number of employees of the company increased by 1 person in 2021. In 2021, the amount of time worked in the company increased by 1.32%, but the time of employment of workers decreased by 0.23%. Labor productivity increased slightly in the reporting year, which, in turn, led to a decrease in the labor intensity of meat products.

Analyzing the movement indicators of the company's fixed assets, it should be noted that they were updated in the reporting year - by UAH 81,000. The main funds have been updated more than twice. This is a positive factor that contributed to a sharp increase in the coefficients of suitability, renewal and growth. In 2021, the capital return of fixed assets decreased due to a significant increase in the value of fixed assets. This led to an increase in the capital intensity of products and the armed forces of employees.

After conducting a liquidity analysis, it can be noted that the company has an illiquid balance sheet, and in the reporting year, liquidity indicators are deteriorating, although they almost reach regulatory values. Indicators of financial stability are practically unchanged. But indicators of business activity are deteriorating, as are all types of profitability. In 2021, the efficiency of production activities deteriorated.

Although sales revenue increased slightly, a significant increase in the cost of production led to a loss in 2021 and a significant decrease in all types of profitability.

The range of products of Ahrovita LTD is quite wide. In recent years, the assortment has changed somewhat, mainly due to the increase in the assortment of cooked sausage products, which is explained by the drop in solvent demand among the population and the increase in the share of the cheap assortment of products. On the market, Ahrovita LTD has quite a few competitors who sell similar products. Therefore, the struggle for the consumer is quite intense, especially it manifests itself in price competition.

In order to reduce the weight loss of the finished product during cooling, the company needs to introduce advanced technologies, as well as a vacuum packaging method. The economic effect of using the technology of intensive cooling and vacuuming of cooked and smoked meat and sausage products at Ahrovita LTD will amount to UAH 91.89 thousand. The simple payback period for capital costs will be 1.24 years, and the discounted payback period will be 1.43. The value of the net present value of the project will be UAH 176.4 thousand, and the profitability index of the project is 1.43.

The use of a special financial incentive system, which will use financial incentives for high-quality and timely performance of tasks by employees, will contribute to increasing the efficiency of the company's activities. This proposal will contribute to increasing the efficiency of the operational management system of Ahrovita LTD and will ensure high-quality and timely performance of tasks by employees.

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