

Ministry of Education and Science of Ukraine  
Ternopil Ivan Puluj National Technical University

(full name of higher education institution)

Economy and Management

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# MASTER'S THESIS

Master

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topic: Research of the external and internal factors affecting  
the company profitability, on the example of ALC "VATRA Corporation" Ltd

Submitted by: sixth year student                      group IBMm-62  
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**APPROVED BY**

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## ASSIGNMENT

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1. Project (thesis) theme. Research of the external and internal factors affecting the company profitability, on the example of ALC "VATRA Corporation" Ltd

Project (thesis) supervisor Olena Sorokivska, Dr. of Sc. (Econ.), professor

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1. Approved by university order as of 03.09.2021 № 4/7-733
2. Student's project (thesis) submission deadline 13 of December 2021
3. Project (thesis) design basis Charter of the enterprise, organizational structure of (statement management, reporting of the enterprise: balance sheet of financial position), report on financial results (statement of comprehensive income).
4. Contents of engineering analysis (list of issues to be developed):
  1. Theoretical basis for determining of internal and external factors affecting the performance of businesses.
  2. General characteristics internal and external environment of LLC "OSP Vatra Corporation".
  3. Ways to improve the interaction of OSP "Vatra Corporation" with the external and internal factors.
  4. Occupational health and safety in emergencies.
5. List of graphic material (with exact number of required drawings, slides)
  1. Purpose, object and subject of research.
  2. Enterprise's macro and micro environment.
  3. Production facilities of OSP Corporation "VATRA".
  4. Organizational management structure of OSP "Corporation "VATRA".
  5. Management structure LLC OSP "Corporation VATRA".
  6. Indicators of financial conditions from the Balance Sheet.
  7. List of strengths and weaknesses of the company LLC OSP "Corporation VATRA".
  8. The structure of sources of information resources.

## 6. Advisors of design (thesis) chapters

Chapter	Advisor's surname, initials and position	Signature, date	
		assignment was given by	assignment was received by
Chapter 4.1	Sherstiuk R.P., Associate Professor		
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7. Date of receiving the assignment

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**PROJECT TIME SCHEDULE**

LN	Diploma project (thesis) stages	Project (thesis) stages deadlines	Notes
1	Introduction	July 2021	
2	Chapter 1. Theoretical basis for determining of internal and external factors affecting the performance of businesses	July – August 2021	
3	1.1 Investigation of the enterprise's macro and micro environment	July 2021	
4	1.2 Examining the internal factors affecting successful management system of enterprise	August 2021	
5	1.3 SWOT-analysis as an instrument for the investigation of external and internal factors of influence	August 2021	
6	Chapter 2. General characteristics internal and external environment of LLC "OSP Vatra Corporation"	September – October 2021	
7	2.1 History of creation and development of enterprise and its production facilities	September 2021	
8	2.2 Organizational structure of "OSP Vatra Corporation" LLC	September 2021	
9	2.3 Analysis of the financial activities of enterprise	October 2021	
10	Chapter 3. Ways to improve the interaction of OSP "Vatra Corporation" with the external and internal factors	October – November 2021	
11	3.1 Substantiation of expediency of information-analytical department formation LLC OSP «Vatra Corporation»	October 2021	
12	3.2 Directions of strengthening the corporate site of the enterprise as a tool for adaptation to external influences and access to foreign markets	November 2021	
13	Chapter 4. Occupational health and safety in emergencies	November – December 2021	
14	4.1 Operation of the labor protection system LLC OSP "Vatra Corporation"	November 2021	
15	4.2 Investigation of external and internal hazards during the identification of a potentially hazardous object	December 2021	
16	Conclusions	December 2021	
17	Bibliography	December 2021	

Student

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## SUMMARY

**Theme "Research of the external and internal factors affecting the company profitability, on the example of ALC "VATRA Corporation" Ltd"**

Master diploma contains of 88 pages, 13 figures, 10 tables, 3 appendices, 34 literature sources.

**The Object of Investigation** - the process of factors of external and internal influence.

**The Aim of the Work** is to study the theoretical and practical foundations of the influence of external and internal factors on the activities of the enterprise.

**The Methods of Investigation** - statistical analysis, research and comparison, method of expert survey, dialectical knowledge, economic synthesis.

Project decisions on substantiation of economic expediency of creation of information-analytical department are developed, expert assessment is carried out and proposals on improvement of the corporate site as a means of communication with the external environment are developed.

The results were implemented in the activities of OSP "Corporation Vatra".

**Key words:** macro and micro environment, management system, organizational structure, financial activities, information-analytical department, corporate site.

## АНОТАЦІЯ

**Тема роботи:** «Дослідження зовнішніх та внутрішніх факторів впливу на рівень прибутковості підприємства, на прикладі ТОВ «ОСП «Корпорація «Ватра»

Магістерська робота: 88 с., 13 рис., 10 табл., 3 додатки, 34 літературних джерела.

**Об'єкт дослідження** – процеси впливу зовнішніх та внутрішніх факторів на виробничо-господарську діяльність світлотехнічного підприємства.

**Метою роботи** є обґрунтування проектних рішень щодо удосконалення процесу управління впливом зовнішніх та внутрішніх факторів на рівень прибутковості підприємства.

**Методи дослідження** – статистичний аналіз, дослідження та порівняння, метод експертного опитування, діалектичного пізнання, економічного синтезу.

Розроблено проектні рішення щодо обґрунтування економічної доцільності створення інформаційно-аналітичного відділу, проведено експертне оцінювання та розроблено пропозиції щодо удосконалення корпоративного сайту як засобу комунікацій із зовнішнім середовищем.

Результати впроваджено у діяльність ТОВ «ОСП «Корпорація «Ватра».

**Ключові слова:** макро- та мікросередовище, система управління, організаційна структура, фінансова діяльність, інформаційно-аналітичний відділ, корпоративний сайт.

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## INTRODUCTION

The influence of external and internal factors plays an important role in shaping the level of the enterprise profitability. This is especially true today, as the external environment is quite changeable and difficult to predict.

So, the purpose of the master's work is to study the theoretical and practical foundations of the influence of external and internal factors on the activities of the enterprise. The object of study - the process of factors of external and internal influence.

The purpose of the study involves the following tasks:

- to study the theoretical basis for determining of internal and external factors affecting the performance of businesses;
- to investigate the enterprise’s macro and micro environment;
- to examine the internal and external factors affecting successful management system of enterprise;
- to conduct a SWOT-analysis as an instrument for the investigation of external and internal factors of influence;
- to give the general characteristics internal and external environment of LLC “OSP Vatra Corporation”
- to learn the history of creation and development of OSP Corporation Vatra LLC and its production facilities;
- to analyse the organizational structure of “OSP Vatra Corporation” LLC;
- to investigate of the financial activities of enterprise;
- to study the Foreign economic activity of the enterprise LLC OSP “Vatra Corporation”;
- to suggest the ways to improve the interaction of OSP “Vatra Corporation” with the external and internal factors.



The subject of research is the theoretical and applied principles of managing the process of adaptation to external and internal influences. The practical significance of the results of the work lies in the justification of the economic feasibility of introducing an information department in the activities of the enterprise, as well as in the development of project proposals to improve the corporate site.

The results of the research were tested at the II International Scientific and Practical Conference of Young Scientists and Students "Digital Economy as a Factor of Innovation and Sustainable Development of Society".

# CHAPTER 1

## THEORETICAL BASIS FOR DETERMINING OF INTERNAL AND EXTERNAL FACTORS AFFECTING THE PERFORMANCE OF BUSINESSES

### 1.1 Investigation of the enterprise's macro and micro environment

Any enterprise is located and operates in the environment. Analysis of the environment is the initial stage of forming the strategy of the enterprise, as it provides an appropriate basis for determining the mission and objectives of its operation. Analysis of the environment involves the study and research of its three components:

- macroenvironments;
- microenvironments;
- internal environment.

Microenvironment - market participants who are in direct contact with the company and influence it. These are, first of all, consumers, suppliers, competitors, intermediaries. Internal environment - a set of factors that determine the processes of the enterprise. These are production, marketing, finance, personnel, etc.

The macroenvironment consists of elements that are not directly related to the enterprise, but affect the formation of the overall business atmosphere. There are the following main components of the macroenvironment: political, economic, natural, social, technological, and some scientists identify another factor as a case (Fig. 1.1).

All modern authors distinguish:

- external environment (or environment of indirect influence);
- intermediate or immediate environment;
- internal environment of the organization.

The external environment is a set of factors that shape the long-term profitability of the organization and which the organization can not influence at all or has little influence.

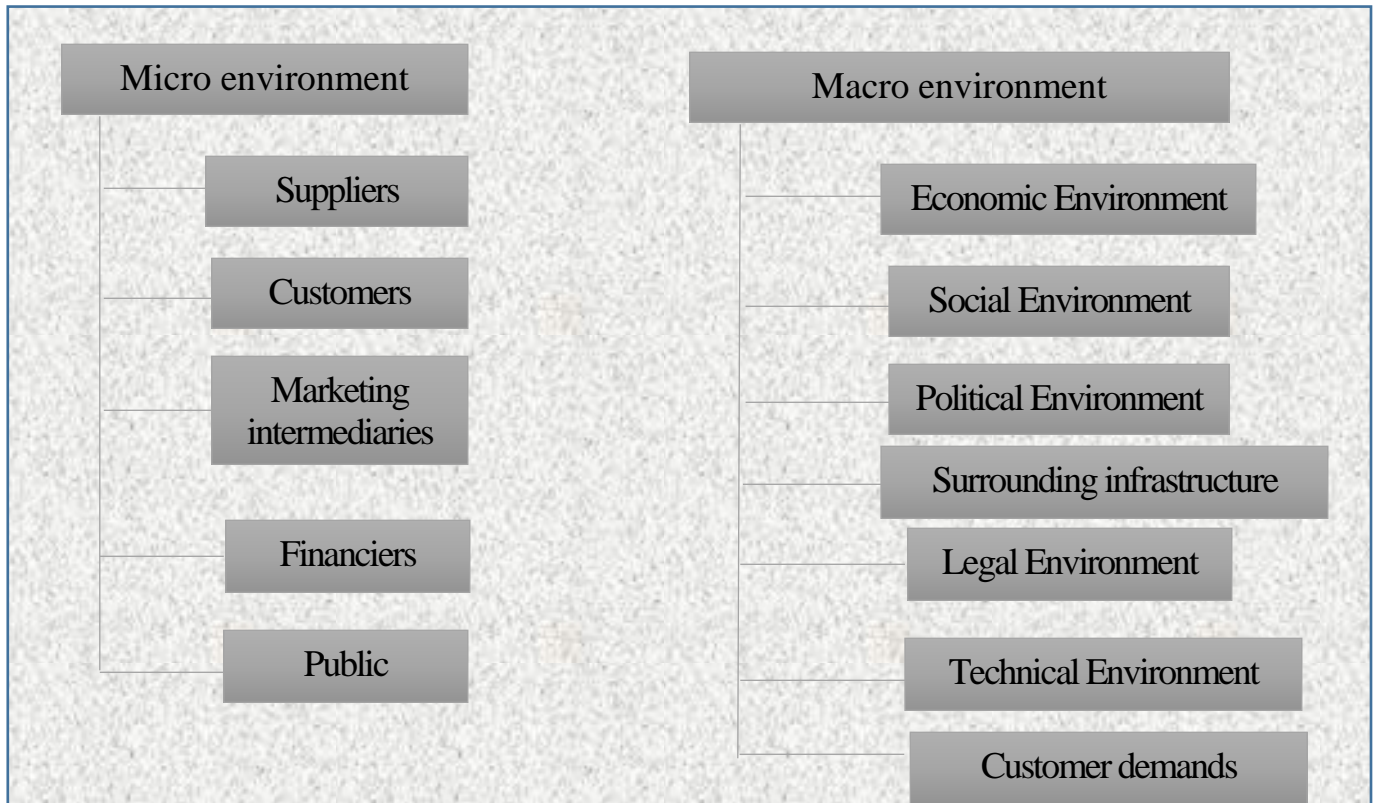


Figure 1.1 – Enterprise’s macro and micro environment

The intermediate environment is a set of factors that shape the long-term profitability of the organization and which it can influence through the establishment of effective communications.

The internal environment of the organization is a set of factors that shape its long-term profitability of the organization and are under the direct control of managers and staff of the organization.

The external environment is the source that provides the organization with the resources needed to maintain its internal capacity at the appropriate level. The organization is in a state of constant exchange with the external environment, thus

providing itself with the opportunity to survive. But the resources of the external environment are not limitless. And they are claimed by many other organizations in the same environment. Therefore, there is always the possibility that the organization will not be able to obtain the necessary resources from the external environment. This can weaken its potential and lead to many negative consequences for the organization. The task of strategic management is to ensure that the organization interacts with the external environment, which would allow it to maintain its potential at the level necessary to achieve its goals, and thus would enable it to survive in the long run.

The political environment in which the enterprise operates plays a very important role (Fig. 1.2).

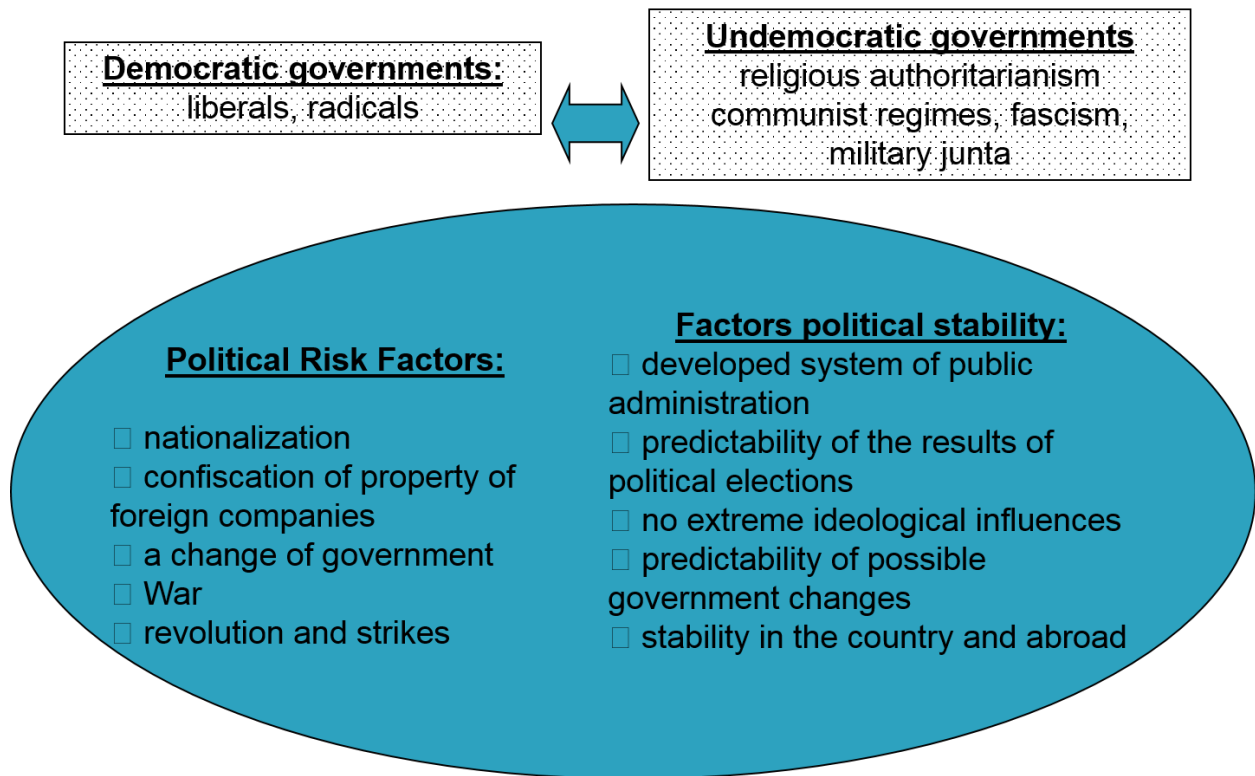


Figure 1.2 – Political environment's factors which depend on types of political systems

Thus, democratic governments include liberals and radicals. Whereas undemocratic governments include religious authoritarianism, communist regimes,

fascism, military junta. So, there are many factors of political risk and political stability. In addition, the activities of enterprises can be more or less successful depending on the type of political system and the existence of political risks.

In order to determine the strategy of behavior of the organization and implement this strategy, managers must have a detailed idea of the external environment, trends in its development and the place occupied by the organization. At the same time, the external environment is studied by strategic management, primarily in order to reveal the threats and opportunities that the organization must take into account when determining its goals and ways to achieve them.

The idea of the importance of the external environment and the need to take into account external forces in relation to the organization, appeared in management thought in the late 50's. This was one of the most important contributions of a systems approach to the science of management, as it emphasized the need for the leader to see his organization as a whole, consisting of interconnected parts, in turn related to the outside world.

The term "external environment" includes economic conditions, consumers, trade unions, government acts, legislation, competitive organizations, the system of values in society, public opinion, technology and other factors. These interrelated factors affect everything that happens inside the organization. For example, the introduction of new automated technology can give organizations a competitive advantage. But to use this new technology, the organization has to look for people with certain skills as well as certain views. Finding the right professionals is quite difficult. If the economic situation increases and there is competition in the market for such specialists, the organization may be forced to raise wages to encourage these specialists to work. In the process of hiring workers, the organization must comply with state law, which prohibits discrimination on the basis of age, sex, race. All these factors are constantly changing.

Relationships between the state and enterprise depend on kind of activity, which the firm carries out. Corporate relations are regulated by the state in various spheres (Fig. 1.3).

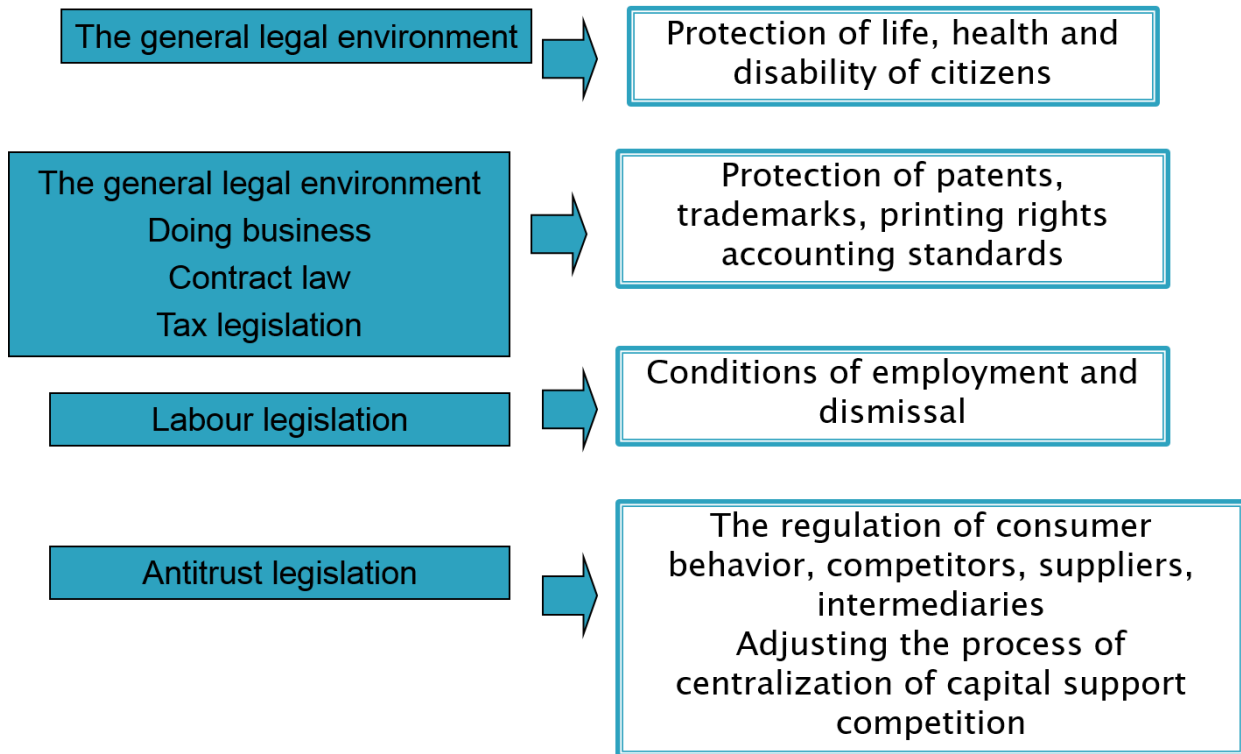


Figure 1.3 – Interaction between the enterprise and the state in the legal environment

Thus, each sphere of activity of the enterprise is subject to the state regulation process.

Every year, management is forced to take into account the growing number of external environments that are becoming global. Organizations are completely dependent on the environment, which is usually outside the influence of the manager (manager).

Today's changes in the outside world have forced us to pay even more attention to the macro environment than ever before. Even if these changes were not so

important, managers would still have to consider the environment, because the organization as an open system depends on the outside world in terms of supply of resources, energy, personnel, and consumers. Because management depends on the survival of the organization, the manager must be able to identify significant facts in the environment that affect his organization. Moreover, he must offer appropriate ways to respond to external influences.

As noted, the enterprise is an open system, and its development depends on the external environment.

F. Kotler believes that the external environment consists of six main factors: demographic, economic, natural, scientific and technical, political and cultural factors (Fig. 1.4).

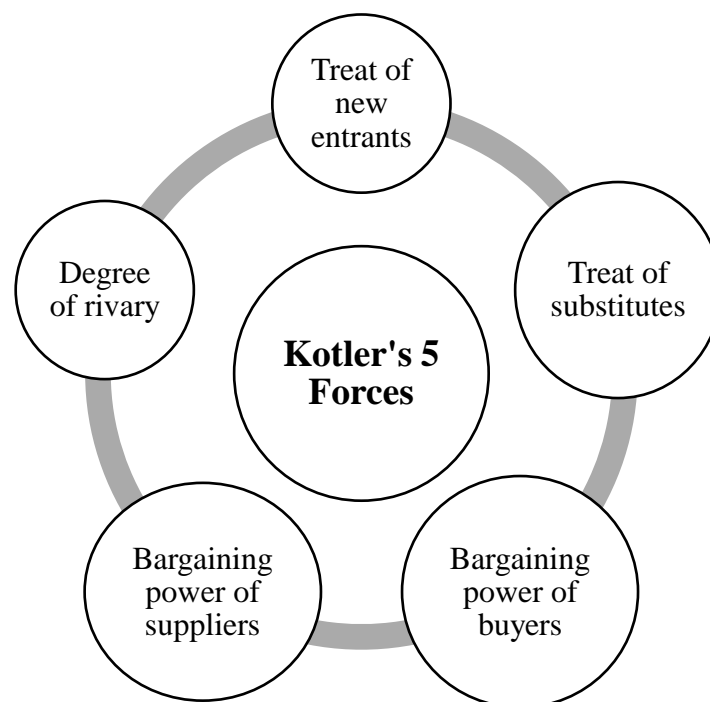


Figure 1.4 – Kotler's forces model

The macroenvironment creates the general conditions for the organization to be in the external environment. In most cases, the macroenvironment is not specific to the individual organization, although the degree of impact of the macroenvironment on

different organizations is different, due to differences in both areas of activity and the internal potential of organizations.

Environmental factors are most often classified into the following groups:

1. Economic – factors associated with the circulation of money, goods, information and energy. The study of the economic component of the macroenvironment allows us to understand how resources are formed and distributed. The study of economics involves the analysis of a number of indicators: the size of gross national product, inflation, unemployment, interest rates, productivity, tax rates, balance of payments, accumulation rates, etc. When studying the economic component, it is important to pay attention to such factors as the general level of economic development, availability of natural resources, climate, type and level of development of competitive relations, population structure, level of education and wages.

For strategic management in the study of these indicators and factors are of interest not the value of indicators as such, but primarily what opportunities for doing business it provides. Also in the sphere of interests of strategic management is the disclosure of potential threats to the firm, which are grouped into separate components of the economic component. It is often the case that opportunities and threats are very much linked. For example, low labor costs, on the one hand, can lead to lower costs. But, on the other hand, it poses a threat of declining quality of work.

The analysis of the economic component in any case should not be reduced to the analysis of its individual components. It should be aimed at a comprehensive assessment of her condition. First of all, it is the fixation of the level of risk, the degree of competition and the level of business attractiveness.

2. Political – factors that influence political views and divide people into separate political groups and find expression in the activities and decision-making of local authorities and government.

The political component of the macroenvironment should be studied primarily in order to have a clear idea of the intentions of public authorities in relation to the



development of society and the means by which the state intends to implement its policies. The study of the political component should focus on finding out what programs different party structures are trying to implement, what lobbying groups exist in public authorities, how the government relates to different sectors of the economy and regions of the country, what changes in legislation and regulation are possible. the result of the adoption of new laws and new rules governing economic processes. It is important to understand the basic characteristics of the political system: what ideology determines government policy, how stable the government is, how much it is able to pursue its policies, what degree of public discontent and how strong opposition political structures.

3. Socio-demographic factors that affect the level and life expectancy of people, as well as shape their value orientation.

The study of the social component of the macroenvironment is aimed at understanding the impact on business of such social phenomena and processes as people's attitudes to work and quality of life, existing customs and beliefs, demographic structure, population growth, education, education, mobility and more. The peculiarity of the social component is that it affects both other components of the macroenvironment and the internal environment of the organization. Another distinctive feature of social processes is that they change relatively slowly, but lead to very significant changes in the environment of the organization.

4. Technological – factors related to the development of machinery, equipment, tools, processes of processing and manufacture of products, materials and technologies.

Advances in science and technology pose enormous opportunities and no less enormous threats to firms. Many organizations are unable to see the new perspectives that are opening up because the technical capacity for radical change is largely created outside the industry in which they operate. Being late with modernization, they lose their market share, which can lead to extremely negative consequences.

6. Geographical factors related to location, topography, climate and natural resources (including minerals).

Analysis of legal regulation, which involves the study of laws and other regulations that establish legal norms and boundaries of relations, gives the organization the opportunity to determine the permissible limits of action in relations with other subjects of law and acceptable methods of defending their interests. It is important to pay attention to such aspects of the legal environment as the effectiveness of the legal system, the established traditions in this area and the procedural side of the practical implementation of legislation.

In studying the legal component of the macroenvironment, strategic management is interested in the degree of legal protection, the dynamism of the legal environment, the level of public control over the activities of the legal system of society.

## **1.2 Examining the internal factors affecting successful management system of enterprise**

To survive and maintain efficiency, organizations need to adapt to their environment, so that in a world of rapid change where only the adapted survive, his organization is not among the missing.

Positions of management in the microenvironment (within the firm) are mainly determined by the purpose and the role that is designed to implement this organization. In the internal organizational life of management plays the role of the coordinating principle, which forms and sets in motion the resources of the organization to achieve its goals. Management forms and changes, when necessary, the internal environment of the organization, which is an organic combination of components such as structure, personnel, organizational culture, and manages the functional processes taking place in the organization.

The structure of the organization reflects the structure of the organization of individual units, the relationship between these units and their integration into a single whole. The starting point in the construction of the structure is the design of work (ie the adoption of a system of autonomous work, conveyor, modular or foreman form of work). Much depends on the design of the work in the internal life of the organization, so management must pay close attention to this and periodically review the designed system of work. The next step in shaping the structure of the organization is the allocation of structural units that are hierarchically interconnected and are in constant production interaction. Management should determine the organizational size of structural units, their rights and responsibilities, the system of interactions and information links with other units, should set them tasks and provide the necessary resources. The success of the organization depends very much on the ability to solve all these issues.

Internal organizational processes, which are formed and directed by management, include three main sub-processes: coordination, decision-making, communication.

Technology, which includes technical means and methods of combining and using them to obtain the finished product, is the subject of close attention by management. Management must address technology issues and implement them most effectively. In modern conditions, management should not look at technology only in terms of improving productivity and efficiency. It is very important to consider how new technologies can affect the climate within the organization, how they can affect its "body".

Personnel are the basis of any organization. Management forms personnel, establishes a system of relations between them, includes them in the process of joint work, promotes their development, training and promotion. People who work in the organization are very different from each other in many respects: gender, education, age, nationality, marital status, etc. In this regard, management should build its work

with staff in such a way as to promote the development of positive results in the behavior and activities of each individual and try to eliminate the negative consequences of his actions.

Organizational culture has a strong influence on both its internal life and its position in the external environment. Organizational culture consists of stable norms, ideas, principles and beliefs about how the organization should and can respond to external influences, how to behave in the organization, what is the meaning of the organization and others. Carriers of organizational culture are people, but it is produced and formed largely by management, in particular, senior management. Organizational culture can play an important role in mobilizing all the resources of the organization to achieve its goals. But it can also be a powerful brake on achieving goals, especially if it requires change. Therefore, management pays great attention to addressing issues of formation, maintenance and development of organizational culture.

We have considered the main variables of the organization's microenvironment as an object of management. Now let's look at its second macro object.

There is no organization that does not have an external environment and is not in a state of constant interaction with it. Any organization needs regular production of raw materials from the external environment to ensure its viability. In this case, each organization must give something to the environment as compensation for its existence. As soon as the connection with the external environment is severed, the organization dies. Recently, due to the intensification and complication of competition, as well as the sharp acceleration of environmental change, organizations are increasingly forced to pay attention to issues of interaction with the environment, to increasingly develop the ability to adapt to changes in the environment.

Management, especially its top level, plays a key role in developing and implementing the organization's interaction policy with the environment. Issues of long-term strategy of the organization's interaction with the environment are central to the construction of all management processes. Management is no longer concerned only

with the internal affairs of the organization. Equally, and perhaps to a greater extent, his gaze is directed outside the organization. Management tries to build effective interaction of the organization with the environment not only by influencing the processes taking place in the organization, but also by influencing the environment. Strategic management, which solves these problems, comes to the fore in the complex of management processes of the organization.

The external environment of the organization, the state of interaction with which is determined mainly by the quality of its management, can be represented as two areas. The first area is the common external environment of the organization (or the environment of indirect influence). This external environment reflects the state of society, its economy, the environment and is not directly related to a particular organization. The general external environment is more or less the same for the vast majority of organizations. The second area is the so-called direct business environment of the organization (or the environment of direct influence). This environment forms the subjects of the environment that are directly related to or directly affect the activities of a particular organization. It is important to emphasize that the organization in turn can directly influence them.

### **1.3 SWOT-analysis as an instrument for the investigation of external and internal factors of influence**

In the current conditions of market development, companies that are rooted in it, and those that are just entering the market, are finding it increasingly difficult. Their problems are related to high levels of fierce competition, excess of similar goods and services, oversaturation of advertising and information flows, growing consumer demands for product quality, constant changes in market conditions and capacity, as well as innovations seeking to win more and more. Therefore, for the successful survival and operation of the company, improving the quality and competitiveness of

its products, it is necessary to be able to anticipate the difficulties it may face in the future and new opportunities that may open up for it. That is, companies need to identify priority areas for development, develop business plans, adapt to changes in the external environment, use new technologies to organize management processes, change business strategies, and therefore - to carry out strategic management. One of the main tools of strategic management, assessing the complex of internal and external factors that affect the development of the company is SWOT-analysis.

SWOT - the initial letters of the words Strengths (Strengths), Weaknesses (Weaknesses), Opportunities (Opportunities), Threats (Threats). In 1963, at a conference on business policy at Harvard, Professor K. Andrews first publicly voiced the acronym SWOT. This acronym was represented visually as a SWOT matrix. Initially, SWOT-analysis was based on voicing and structuring knowledge about the current situation and trends, later - began to be used in a broader sense - to design strategies. That is, with the advent of the SWOT model, analysts have received a tool for strategic management process (fig.1.5).

SWOT-analysis is a process of establishing links between the most characteristic opportunities for the enterprise, threats, strengths (advantages), weaknesses, the results of which can be further used to formulate and select enterprise strategies [2]. It is conducted to study the enterprise as an economic system in a particular market environment. SWOT-analysis is a kind of tool; it does not contain definitive information for management decisions, but allows you to streamline the process of considering all available information using their own opinions and assessments. SWOT-analysis allows you to form a general list of strategies of the enterprise, taking into account their features - adaptation to the environment or the formation of impact on it. The widespread use and development of SWOT analysis is due to the fact that strategic management involves large amounts of information that need to be collected, processed, analyzed, used, and therefore there is a need to find, develop and apply methods of organizing such work.

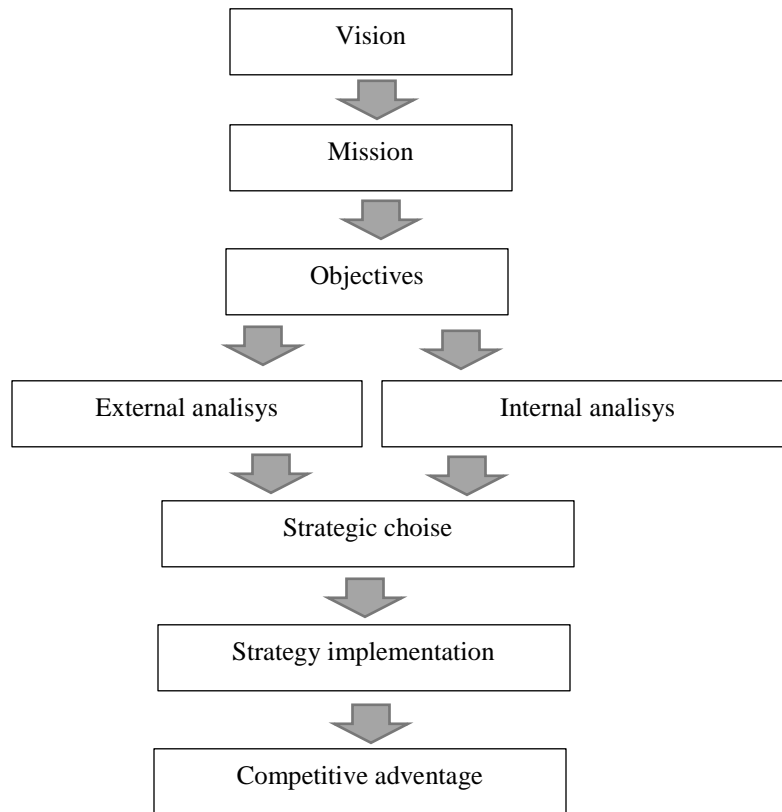


Figure 1.5 – The strategic management process

The main purpose of the SWOT-analysis is to obtain reliable data on the company's capabilities and threats to its promotion in the market of goods and services. Therefore, to achieve this goal, SWOT-analysis has the following objectives: to identify marketing opportunities that correspond to the resources of the firm; identification of marketing threats and development of measures to neutralize their impact; identifying the strengths of the firm and comparing them with market opportunities; identification of the firm's weaknesses and development of strategic directions for overcoming them; identifying the competitive advantages of the firm and the formation of its strategic priorities [2].

To carry out SWOT-analysis at the enterprise, appropriate information support is required, which should include: database; methods and models required for SWOT analysis; a set of organizational and methodological techniques needed to improve the reliability of information support [4, p.34]. The method of SWOT-analysis is based on

an approach that allows you to study the external and internal environment of the enterprise together. With this technique, you can establish the relationship between the strengths and weaknesses that are inherent in the enterprise, and external threats and opportunities. It first identifies strengths and weaknesses, as well as threats and opportunities, and then establishes relationships between them that can be used to develop enterprise strategy.

When conducting a SWOT analysis, it is necessary to carefully define the scope of each SWOT analysis, understand the differences between its elements, be objective and use a variety of input information, avoid spatial and ambiguous statements. SWOT analysis should be conducted with the participation of all key members of the organization. This applies to the general identification of strengths and weaknesses that should be clearly visible within the organization. SWOT analysis can be performed using the method of "brainstorming". The quality of the analysis can be improved by involving non-members. Such individuals may act as impartial arbitrators who are able to evaluate proposals and, by asking specific questions, provoke the organization to rethink its provisions and actions. When conducting SWOT-analysis, and especially the analysis of opportunities and threats, previously conducted public opinion polls should be used [2].

The method of SWOT-analysis involves several stages:

I. Identification of own strengths and weaknesses of the enterprise. The first stage allows you to determine the strengths and weaknesses of the enterprise. For this purpose it is necessary: to make the list of parameters on which the enterprise will be estimated; for each parameter to determine what is the strength of the enterprise, and what - the weakness; from the whole list to choose the most important strengths and weaknesses of the enterprise.

II. Identification of market opportunities and threats. This is a kind of "reconnaissance" - market assessment. This stage allows you to assess the situation



outside your company and understand what opportunities you have, as well as what threats to fear.

III. Comparison of strengths and weaknesses of the enterprise with the opportunities and threats of the market. SWOT analysis has both advantages and disadvantages compared to other methods. Its main advantage is the simplicity and ability to spend small money on its implementation, as well as flexibility and the availability of many options. Also, it is the systematization of knowledge about internal and external factors influencing the process of strategic planning; opportunity to determine the competitive advantages of the enterprise and to form strategic priorities, to periodically diagnose the market and resources of the enterprise. The disadvantages of SWOT-analysis that need to be considered are: the inability to take into account all the strengths and weaknesses, opportunities and threats; subjectivity of choice and ranking of external and internal factors; poor adaptation to a constantly changing environment.

Thus, conducting a SWOT analysis is important for strategic planning, as its methodology is an effective, affordable, cheap way to assess the state of the problem and management situation in the institution. It allows you to systematize problem situations; better understand the structure of resources that should be relied on to improve the activities and development of the company in the future; monitor the general state of the external business environment; identify and use new potential faster than competitors; choose the optimal path of development and avoid dangers; make informed decisions regarding business development. Proper and timely strategic decisions today play a key role in the successful operation of the organization. They have a decisive influence on the competitiveness of products and the enterprise as a whole.

## CHAPTER 2

### GENERAL CHARACTERISTICS INTERNAL AND EXTERNAL ENVIRONMENT OF LLC OSP VATRA CORPORATION

#### **2.1 History of creation and development of OSP Corporation Vatra LLC and its production facilities**

The main type of economic activity of OSP Corporation Vatra LLC is production of lighting equipment. Enterprise is situated on st. Mykulynetska 46, Ternopil. It's territory of Ternopil region. The General Director is Щиренко Василь Васильович; Commercial Director - Потюк Василь Михайлович.

The size of the statutory fund – 3 million UAH. The share of individuals in the authorized capital is 30,4%, and legal entities 69,6%. OSP Corporation VATRA LLC is a lighting production enterprise engaged in the design, construction and manufacture of lighting fixtures.

The word “VATRA” is the euphonious Carpathian name of the campfire, which best symbolizes the essence and specifics of the staff of the enterprise. Founded in 1957 in the city of Ternopil as a state enterprise “Electrical Fittings”. From 1971 – production association (VO), from 1988 – research and production association (NGO), from 1996 – open joint-stock company (OJSC). Since 2006 – OSP Corporation “VATRA”.

In the year 1977, «VPKTE «Svitlo» was established at the enterprise to improve the technology of production of lighting products and the Ukrainian Lighting Institute (1992), which deals with testing and certification of lighting and electrical engineering.

History of development and reconstruction of the enterprise:

a) in 1971-1978 building No. 1, was built, in which the production of starting-regulating equipment was organized;

b) in 1977-1982 building No. 2, was built, in which the production of technological equipment, tools and equipment was established;

c) in 1983-1987 building No. 3, as well as building No. 4, was built; in which the production of household lamps, plastic and foundry production was organized.

Since 1965, the company has completely refocused on the production of lighting equipment. During this period, lamps were developed and mastered for the chemical and mining industries. Since 1971, the company began production of household lamps of various groups: chandeliers, sconces, table lamps, floor lamps. In 1975, the production of starting and adjusting devices began. In 1978 the production of powerful searchlights was mastered. In 1982, the production of technological equipment, tools and equipment was established.

At the turn of the millennium, the plant completely updated its range. Dozens of types of modern lamps and floodlights for lighting of explosive and industrial objects have been developed and mastered. In 2006, the production of LED lighting fixtures was launched.

Nowadays OSP Corporation “VATRA” is one of the most powerful manufacturers of modern lighting not only in Ukraine but also in the CIS, as well as one of the largest manufacturers of control gear in Europe. The company has repeatedly won tenders from Western competitors for important government orders. Important state orders for lighting of the following objects were fulfilled:

- Baikonur Cosmodrome;
- session halls of the Verkhovna Rada of Ukraine;
- stadiums and indoor sports facilities in Tashkent, Budapest, Yerevan, Volgograd, Togliatti, Kiev, Vladikavkaz, Krasnodar, Moscow, Tallinn, St. Petersburg and others.

Products with the trademark “VATRA” are fully competitive in all lighting fixtures for industrial use. Production facilities allow you to make your own almost everything you need for production activities. Up to 50 new products are developed and

mastered annually at the enterprise. Figure 2.1 presents a list of industries engaged in LLC “OSP Corporation “VATRA”.

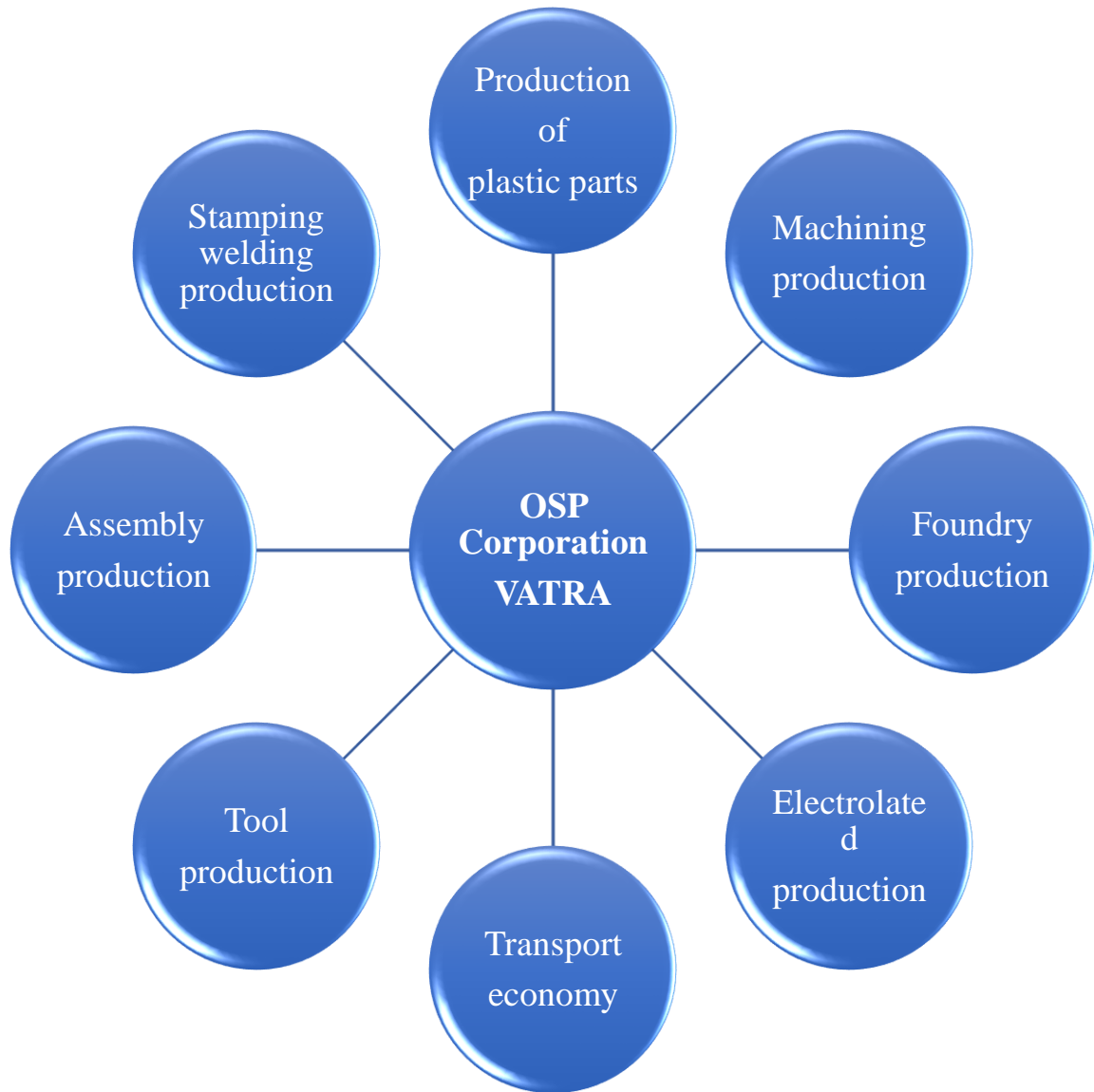


Figure 2.1 – Production facilities of OSP Corporation “VATRA”

Currently, the company is the largest manufacturer of lighting in the CIS countries. Ukraine's needs for industrial lighting are fully met and supplies to the Commonwealth are increasing (Russia, Belarus, Moldova, Kazakhstan, Uzbekistan, etc.). The company exports more than 60% of its products. All products are certified in

the systems of UkrSEPRO and DSTROssii. The quality management system is manufactured and certified according to the international standard ISO 9001: 2008.

In 2012, together with the German service center for construction technologies and lighting DIAL GmbH, a special plug-in was created that allows computer design of lighting in the DIALux program, based on the photometric characteristics of lamps and floodlights of the Vatra Brigade Corporation.

Entrance, qualification and certification exams are carried out at the Ukrainian Lighting Institute (Ternopil). Development of means of technological equipment and new technological processes is carried out by service of the chief technologist, and also other specialized domestic and foreign organizations.

For example, together with the company ATOTESN (Germany) introduced technological processes and special equipment for nickel plating, gilding and black galvanizing. Together with AMADA (Japan) the CNC coordinate-revolving bending press was put into operation.

OSP "Corporation VATRA" LLC has repeatedly won tenders for important government orders. In particular, a significant achievement of "VATRA" is the creation of floodlights for sports facilities of the 22nd Olympic Games (1980) in Moscow (10 thousand floodlights), as well as lighting fixtures for the Palace of Culture "Ukraine" (126 gilded chandeliers), the National Opera of Ukraine, the session hall of the Verkhovna Rada of Ukraine in Kyiv, facilities of the Baikonur Cosmodrome (Kazakhstan). It should be noted that OSP Corporation "VATRA Corporation" prepared lighting equipment for lighting the facilities of the European Football Championship "Euro – 2012".

"VATRA Corporation" covers a wide range of development and manufacture of lighting equipment using modern and energy-efficient light sources (LEDs, compact fluorescent lamps, metal halide lamps, induction lamps, etc.), which includes almost all areas of application, namely:

- explosion-proof lighting devices (OP) for lighting explosive objects, for example in the oil and gas and chemical industries, as well as in coal mines and mines;
- general industrial OP for lighting of production premises of practically all branches of industry, with various types of light sources, for operation in rooms with normal and aggressive environmental conditions;
- floodlighting. These are mainly unique high-performance parabolic and parabolocylindrical floodlights for lighting outdoor and indoor sports facilities, which provide accurate color reproduction in television and fully comply with FIFA, UEFA and the European Broadcasting Union;
- outdoor lighting. Street and park lamps with energy-saving lamps;
- administrative, office and public lighting;
- local lighting fixtures for local lighting of working areas of machines, etc .;
- transport lighting. For salons of subway cars, trolleybuses, diesel and electric trains, passenger cars;
- starting-regulating equipment for fluorescent lamps from 7 W to 80 W and gas-discharge lamps of all types and powers (from 50 W to 3500 W);
- exclusive, VIP-class, lamps with magnificent crystal elements and gilded details.

Thus, today "OSP Vatra Corporation" is a highly developed and technological enterprise, which occupies a leading position in the production of lighting products in Ukraine.

## **2.2 Organizational structure of “OSP Vatra Corporation” LLC**

Having made some observations of the work at the enterprise, it can be argued that the organizational structure of OSP “Corporation “VATRA” is close to the divisional organizational structure with a certain focus on consumers.

Schematically, you can depict the divisional organizational structure that operates at this company (Fig. 2.2).

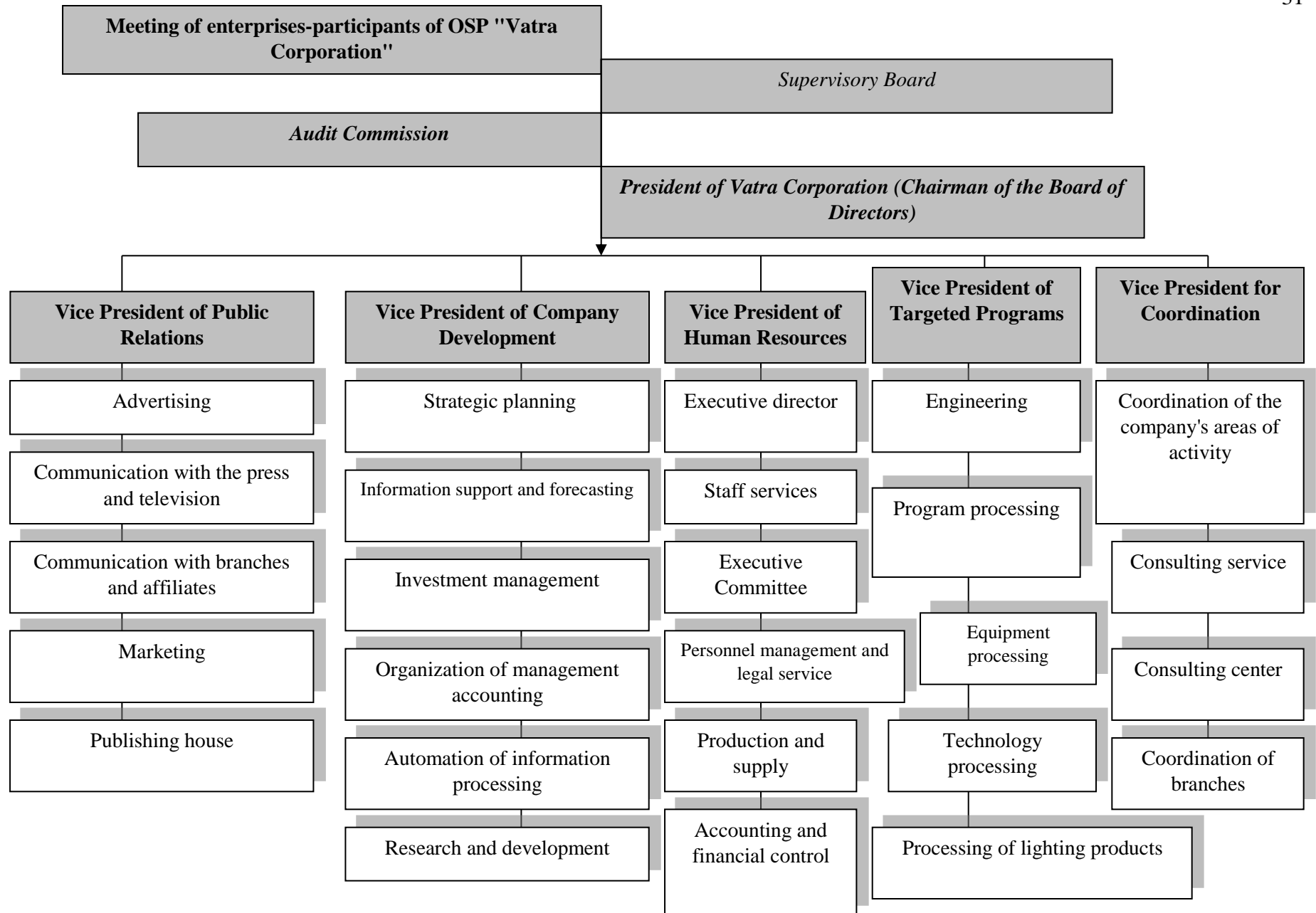


Figure 2.2 – Organizational management structure of OSP "Corporation "VATRA"

This divisional management structure is built not on functional grounds, but on the principles of grouping production units by products, consumer groups, by location. Under the divisional management structure, the grouping of activities of the business entity is carried out using the principle of division of labor by purpose. This means that an autonomous organizational community is formed around a certain production.

The Corporation operates on the basis of the Memorandum of Association on the establishment and operation of OSP “Vatra Corporation” LLC. Small Corporation - OJSC “Vatra”, which is a member of the association, manages fixed assets and provides services to companies that are members of the corporation, coordinates the entire association, as well as engaged in technological and design development. The management structure of OSP “Vatra Corporation” LLC can be represented by the following scheme (Fig. 2.3).

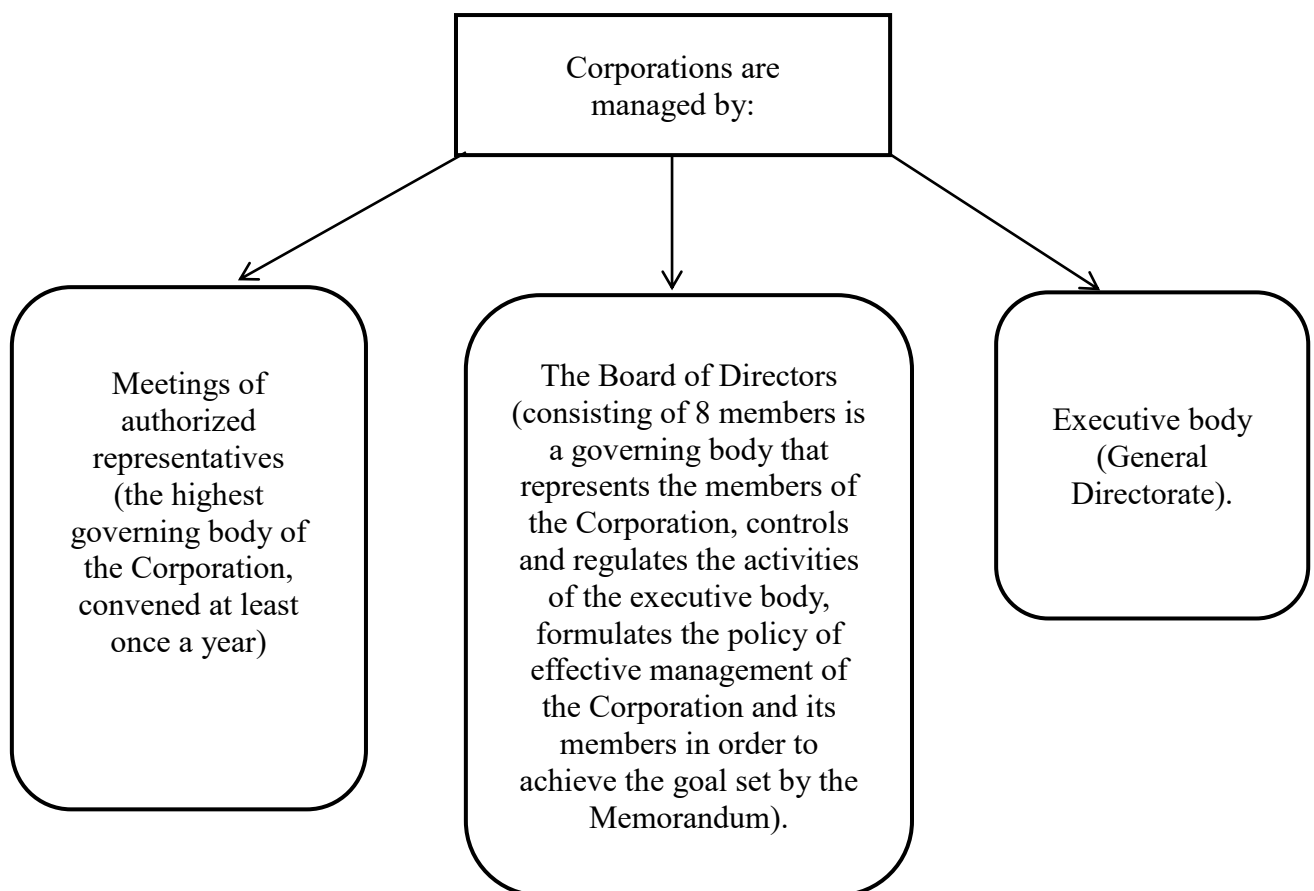


Figure 2.3 – Management structure LLC OSP “Corporation VATRA”



In the period between convening a meeting of shareholders, the main governing bodies are the Company's Board and the Audit Commission. The Company's Board consists of the company's shareholders or proxies of shareholders who own more than 10% of the shares. Every year the Board of the joint-stock company submits a report on its work to the highest body of the company. In case of unsatisfactory performance of work, the highest body of the company makes changes to its composition.

The Management Board manages the current activities of the company through managers and specialists whom the company employs in its administration. The company's administration consists of 6 directorates, 3 of which report directly to the President - the Chairman of the Board (Development Directorate, Finance Directorate and Personnel Directorate). The Technical Directorate, the Production Directorate and the Commercial Directorate report directly to the Director-General. Each directorate consists of relevant departments, bureaus and other units headed by managers who report to the relevant director. The technical and production directorate, in addition to administration departments, includes a number of production units. The Technical Directorate is responsible for the technical support of production. The functions of production organization, supply of raw materials, warehousing and transport are entrusted to the production directorate.

Inspection of economic and financial activities of the board of the company, subsidiaries; branches and representative offices is conducted by the audit commission, which is approved by the highest body of the company. Inspections are carried out on behalf of a higher body, the board of a joint stock company, on the initiative of the audit committee or at the request of shareholders who collectively hold more than 10 percent of the vote. The Audit Commission is accountable only to the highest body of the company.

The Financial Directorate, headed by the relevant director, includes the central accounting, economic and financial departments. This directorate also has its own divisions in the association's plants, which are functionally accountable to it, but are administratively subordinated to the plant managers. The Commercial Directorate is

responsible for the company's trading activities. The task of the commercial directorate is to form production plans based on concluded contracts. They are approved by the chairman of the board for each month and transferred to the production structures.

The commercial director has 2 deputies. On the basis of the conducted marketing researches the deputy director on marketing transfers the order to the design and technological center which develops normative and design documentation for new products, carries out a number of actions for preparation of their production, prototypes are created, their certification is carried out. If the demand for this product is forecasted, measures are developed for its production. Deputy Sales Director is looking for customers, concluding contracts.

The company's production process is provided with computer support through a computer center and a network of personal computers in the workplace. The computer center performs the functions of technical and economic planning, financial management, supply, operational management of the main production, performs accounting tasks. Personal computers are used in almost all departments of the enterprise.

OSP "Corporation VATRA" has its own scientific and technical potential, capable of performing at a high technical level the development, preparation for production and development of new equipment. It consists of:

- Design and Technology Center with design department, design and technological bureaus, design department of special technological equipment, special design bureau of equipment and tool design, research and testing laboratory, experimental laboratory;

- Department of Quality and Competitiveness with a comprehensive research laboratory, Bureau of Metrology and Bureau of Standardization.

The staff of the production development service is a team of highly qualified specialists. Among them:

- leading engineers;
- design engineers and technologists of the 1st category;

- design engineers of the 2nd category;
- highly qualified contract specialists.

Every year the staff of OSP “Corporation VATRA” is reduced-over the past two years the number of employees decreased by 130 people (from 1480 people in 2020 to 1350 – in 2021), in a small Corporation-from 100 people to 97. A negative phenomenon in the company is insufficient labor turnover, so there is no natural renewal of staff. This is evidenced by the growth rate of the elderly working age, the average age of all employees in the Corporation – 50 years (only in a small Corporation, where employees and senior executives –11 retirees).

Thus, analyzing the movement of labor, we can say that there is a negative trend in both staff structure and staff turnover. This is mainly due to the virtual absence employee motivation system, which is one of the main factors in ensuring the achievement of the organization's goals. That is why I propose to improve the system of work motivation in the enterprise.

The commercial service is engaged in marketing at the enterprise. Since the products of this company are specific and there is a limited number of consumers for it, the choice of a particular type of advertising is an important task for employees of the marketing department. The company has brochures that are distributed to visitors, they contain a lot of different information that helps guide the buyer. Catalogs are also distributed, in which you can find any products produced by the company. These products can be ordered from OSP “Corporation Vatra” LLC for a certain price.

Recently, exhibitions and presentations of new products were organized in the main industrial regions of Ukraine (Donetsk, Odessa, Kharkiv, Dnipropetrovsk, Zaporizhia, Kyiv, Sumy, Simferopol). According to the results of the exhibitions, we can say that the image of OSP “Corporation Vatra” LLC as a professional lighting manufacturer has been restored.

This method of sales promotion, such as exhibitions, is extremely effective, it allows consumers to get directly acquainted with the product, which is extremely

important because the product is quite expensive and it is very difficult to order it blindly.

Today the following types of advertising are used:

- Internet (completely updated page, added several new services, order table (e-shop prototype).
- production of own printed information materials (general catalog, mini-catalog, constantly updated full-color booklet of industrial lighting);
- placement of advertising and information blocks in specialized business catalogs of Ukrainian manufacturers and other specialized publications;
- placement of block and term advertising in the media;
- exhibition activities and presentations of new products at conferences and seminars;
- publications of scientific and technical articles in specialized journals (about 7).

The corporation considers a special and correct aspect of the activity a special kind of sales promotion as a lighting conference. This is a large-scale event that requires high costs, but has some results. It allows to make a specific selection of consumers it wants to invite, so it is working with a potential buyer.

### **2.3 Analysis of the financial activities of OSP “Vatra Corporation” LLC**

Today, the range of enterprises includes about 100 types of industrial, 250 – cultural and household lamps, as well as economical control devices. OSP “Vatra Corporation” also provides various types of services. For example, only in December 2020 a small corporation for these services in the amount of UAH 159 954,5. An important indicator of activity is the stability of the financial condition of the enterprise, which depends on the correctness and appropriateness of investing financial resources in assets, so to assess it is necessary to study the composition, structure of property and sources of its formation, as well as the reasons for their change.

In this case, the main areas of analysis are the study of the balance sheet value of all property of the enterprise (balance sheet assets-balance sheet currency) and the amount of sources (balance sheet liabilities) of this property at a certain reporting date (Table 2.1).

Table 2.1 – Indicators of financial conditions from the Balance Sheet

Indicator	Norm	2018	2019	2020	Absolute deviation	
					2019/2018	2020/2021
Total liquidity ratio	2-2,5	0,84	1,24	1,91	0,40	0,67
Absolute liquidity ratio	0,2-0,25	0,007	0,02	0,008	0,01	-0,01
Own / Raised funds Coefficient of maneuverability	<1	1,16	1,17	1,28	0,01	0,11
Coefficient of maneuverability	0,4-0,6	-0,18	0,28	1,16	0,46	0,88
Coefficient of financial independence	0,2	0,74	0,46	0,27	-0,28	-0,19
Investment coverage ratio	0,85-0,9	0,74	0,46	0,27	-0,28	-0,19
Investment ratio	1	0,37	0,72	1,22	0,35	0,50
The ratio of the real value of fixed assets in the property		1,02	0,11	0,17	-0,91	0,06
Balance coverage ratio	1	2,29	1,24	1,91	-1,05	0,67
Self-sufficiency ratio	0,1	-0,19	0,19	0,48	0,38	0,29
Working capital		8585	2704	-1770	-5881,00	-4474,00
Maneuverability of working capital	slight increase	-1,41	1,39	0,56	2,80	-0,83
Turnover ratio of working capital	increase	4,96	3,91	5,81	-1,05	1,90
Working capital turnover time	reduction	73,59	93,35	62,82	19,76	-30,53
Inventory turnover ratio	magnification	24,49	12,11	18,37	-12,38	6,26
Stock turnover time	reduction	14,9	30,14	19,87	15,24	-10,27
Net profitability		2,93%	3,18	2,91%	3,15	-3,15
ROA (return on assets)		14,45%	15,21%	19,32%	0,01	0,04
ROE (return on equity = return on equity)		19,77	19,11%	39,59%	-19,58	0,20

From the balance sheet of the enterprise it can be concluded that as of 31.12.2020 the value of property at the disposal of the enterprise amounted to 29423 thousand UAH, so compared to the previous 2019 increased by 8274 thousand UAH. and in relation to 2018 by 11098 thousand UAH. at the expense of.

At the same time, the value of non-current assets in 2020 amounted to 9824 thousand UAH, and working capital amounted to 19599 thousand UAH, which is much higher than in 2018 and 2019, which is positive in the activities of OSP “Corporation VATRA”. Also, there is a decrease in cash at the end of 2020 compared to the beginning of 150 thousand UAH. in the national currency, which is quite negative.

In 2020, there is a decrease in the company's equity to 8054 thousand UAH, compared to 2019, equity amounted to 9756 thousand UAH. Using the provided balance sheets of the enterprise for 2018-2020, it is possible to carry out the analysis of a financial condition and stability of the enterprise, calculating certain indicators (see Table 2.1).

1. The total liquidity ratio shows the firm's ability to pay their current liabilities from all current assets.

2. The absolute liquidity ratio allows you to determine the share of short-term liabilities that the company can repay in the near future without waiting for payment of receivables and the sale of other assets.

Analyzing the value of absolute liquidity, it should be noted that the firm can not repay its obligations with cash, because the values of these indicators are much lower than the norm and are in 2018 – 0,007, in 2019 – 0,02 and in 2020 – 0,008.

3. The current liquidity ratio shows what part of the current liabilities the company is able to repay at the expense of the most liquid working capital-cash and cash equivalents, financial investments and accounts payable.

4. Own / Borrowed funds – the indicator characterizes the structure of financial resources of the enterprise. It is calculated as a share of the distribution of the amount of borrowed funds to the amount of equity. It shows how much money is raised per UAH 1,0 own.

The normative value of this indicator is not more than 1. The obtained calculations show a value of more than 1, in 2020 this indicator is 1,28, which indicates an increase in the company's dependence on investors and creditors, so some reduction in financial stability.

5. The maneuverability ratio shows what part of working capital is in circulation. The value of this indicator should be high enough to provide flexibility in the use of the company's own funds.

The optimal value of 0,4 – 0,6. From 2018 to 2020, the maneuverability ratio increased significantly from -0,18 in 2018 to 1,16 in 2020, from which it should be concluded that the high values of the maneuverability ratio positively characterize the financial condition.

6. The coefficient of financial independence shows what part of the total investment in the enterprise is equity. It characterizes the financial independence of the enterprise from external sources of financing its activities.

The optimal value is more than 0,5. In 2020, the coefficient of financial independence was 0,27, which is much less than in previous years, respectively 0,74 and 0,46 in 2018 and 2019. From this we can conclude that reducing the indicator increases the dependence enterprises from external sources of financing.

7. The investment coverage ratio shows what part of the company's investment is financed from its own funds and long-term debt, i.e. from sustainable sources. The risk of investing in a firm is lower the closer this figure is to one. Comparing the indicators in 2018 – 2020, we can say that the indicator decreased every year. In 2020, the figure was 0.27, which is slightly deviated from the norm of 0,85 – 0,9.

8. The investment ratio shows what share of own funds is spent on non-current assets. Recommended value 1. In this example, the investment ratio for 2020 is 1,22 and has increased compared to previous years (0,37 and 0,72). This indicates an increase in equity turnover and strengthening the financial condition of the enterprise.

9. The ratio of the real value of fixed assets in the property shows the proportion of the residual value of fixed assets in the total value of the property of

the enterprise. The critical values of the coefficient 0,2 – 0,3 is 0,17, which means that the real production potential of the enterprise is high.

10. The balance sheet coverage ratio shows the amount of current assets of the enterprise per one hryvnia of current liabilities. The optimal value is 1. The calculated value of the coefficient for 2020 is 1,91, indicating that the company repays debts on time. Compared to previous years, we can also talk about the positive value.

11. The ratio of own funds – an indicator that characterizes the level of security of the enterprise's own sources of current assets, i.e. shows how many own sources of current assets of the enterprise per unit of these assets.  $R_{pdr} > 0,1$  is considered normal. This means that the available current assets, enterprises are covered by their own and equivalent sources. Taking into account the indicators for 2019 – 2020, we should talk about increasing the security ratio, which means that the company has excess sources of current assets.

12. The indicator of financial leverage characterizes the dependence of the enterprise on long-term liabilities and is important in the analysis of sources of own funds. The normative value of the financial leverage ratio should not be greater than 1. According to these calculations in 2018 – 2020, the indicator was 0, as the amount of long-term liabilities of the company was 0.

13. Working capital shows the amount of working capital formed at the expense of the company's own funds. That is, working capital is the part of current assets that is financed by own funds and long-term liabilities. The availability of working capital indicates that the company is not only able to pay its own current debts, but also has the financial resources to expand and invest. It should be borne in mind that the excess of long-term loans over working capital indicates that the company uses part of long-term loans to finance current operations, ie their misuse.

14. Maneuverability of working capital characterizes the share of stocks in its total amount, i.e. is determined by the ratio of the value of stocks to the amount of working capital. During 2018 – 2020 there is a slight increase in the maneuverability of working capital. In 2020, it reached 0,56.



15. The turnover ratio of working capital characterizes the ratio of revenue (gross income) from sales, excluding value added tax and excise duty to the amount of working capital of the enterprise. Analyzing the calculations, we can talk about a slight increase in the turnover ratio of working capital from 4,96 in 2018 to 5,81 in 2020. A decrease in this ratio indicates a slowdown in working capital.

16. Turnover of working capital- duration in days of one turnover. Turnover time indicates the number of days it took the company to replenish its working capital.

17. Inventory turnover ratio shows how often inventories rotate to ensure current sales. In 2019, there was a decrease in the coefficient, compared to the coefficient calculated in 2018, from 24,49 to 12,11 and this indicates a decrease in the rate of turnover of stocks, i.e. a decrease in the efficiency of their use. In 2020, the figure increased to 18,37, so stocks rotated faster than last year.

18. Inventory turnover time shows the number of days required for one inventory turnover. One cycle is 19 days. It follows that to ensure the current level of sales, replenishment of stocks should be done in 19 days.

When studying the strengths and weaknesses of OSP “Corporation VATRA”, it is first necessary to assess the profile of the enterprise and make a list of its strengths and weaknesses (Table 2.2).

Table 2.2 – List of strengths and weaknesses of the company LLC OSP “Corporation VATRA”

Aspect of the internal environment	Strengths	Weak sides
1	2	3
Management organization	Correspondence of organizational structure to strategy, efficiency of organizational structure of management	An effective communication process is possible
Marketing	The effectiveness of product, price, sales policy	Low level of after-sales service
Research and development	Development of new types of lighting fixtures	There are no developments in the development of household lighting

Continuation of Table 2.2

1	2	3
Technology	Advanced technology of manufacturing lamps, modern equipment	Has no technology for the manufacture of household lamps
Staff	Highly qualified staff and competence of specialists	High turnover rate of dismissed employees
Finances	High liquidity of the enterprise	Decrease in indicators of financial stability and business activity
Organizational culture and image	High image	Low business rating (from competitors)

According to the table, the company has enough strengths to successfully operate in the lighting market and is able to minimize the negative impact of weaknesses.

#### **2.4 Foreign economic activity of the enterprise LLC OSP “Vatra Corporation”**

OSP “Vatra Corporation” has established foreign economic relations with many companies both in the CIS and in Western countries. The company has services dealing with foreign economic cooperation:

1) sales group (CIS), which is subordinated to the commercial director. It must ensure the performance of the following main functions:

- a) to ensure the receipt of foreign currency for products sold on foreign markets;
- b) providing the company with imported materials, components, raw materials that are necessary for its smooth operation;
- c) concluding contracts for sale and purchase;
- d) marketing research.

There are a number of laws and regulations of Ukraine governing the form, procedure for concluding and implementing foreign trade agreements:

- Law of Ukraine “On the Procedure for Making Settlements in Foreign Currency”;

– Law of Ukraine “On Transactions with Toll Raw Materials in Foreign Economic Relations”;

– Decree of the President of Ukraine “On regulation of barter transactions in the field of foreign economic activity”.

To create competitive products, the company must provide high quality materials and components. Most of them are purchased by OSP “Vatra Corporation” LLC because they are not manufactured in Ukraine and the CIS or their prices are too high.

Products are exported mainly under direct purchase and sale agreements, or barter agreements. 70% of exported products go to Russia and 30% to other countries (Belarus, Moldova, Lithuania, Uzbekistan, Kazakhstan). Products that are exported are almost one hundred percent industrial (industrial lamps and control devices).

OSP “Vatra Corporation” Ltd. participates in international exhibitions, as well as in specialized scientific conferences and workshops, mainly in Russia. For example, the International Exhibition “Intersvitlo” in Moscow, “Elcom Ukraine”. This allows you to better present the product, because potential buyers see not just advertising booklets, but a real product.

The company also buys components from German manufacturers. Contracts for tens of thousands of euros for the supply of parts are constantly concluded with the German company ALANOD.

In general, the foreign economic activity of the enterprise is not very developed. The sale is carried out in the post-Soviet countries, which have been purchasing Ukrainian products for a long time, but in the European market the products of OSP Corporation Vatra are little known, so the company still has great prospects for development.

Thus, the main activities of OSP “Corporation Vatra” LLC are: production and sale of high-efficiency lamps for lighting streets, roads, highways, bridges, tunnels, intersections, pedestrian crossings, gas stations, sports centers and buildings (including industrial, decorative and emergency lighting); development and

implementation of projects for the reconstruction of outdoor lighting in cities; execution of architectural lighting.

The products of OSP “Vatra Corporation” LLC are known both in Ukraine and abroad. The lighting equipment produced by OSP “Corporation Vatra” LLC satisfies almost all the needs of the domestic market of Ukraine. Most of the products are sold in Ukraine, Russia and Belarus. Smaller sales take place in Latvia, Moldova, Uzbekistan, Turkmenistan and Azerbaijan.

We studied the structure of the corporation, in particular the management scheme, studied the social and labor relations at the enterprise, analyzed the organization of labor, assessed the state of labor rationing, studied the planning and analysis of labor indicators at the enterprise, studied the balance sheets to analyze the financial condition. and also got acquainted with the main aspects of foreign economic activity.

With the help of balance sheet data and the report on financial results for 2018-2020 we can draw the following conclusion: the company worked rhythmically, maintaining its own working capital, increased production of certain products, decreased both receivables and payables, products are sold well, profit dynamics is stable character with a slight tendency to decrease, as well as the profitability of production. To implement its strategy in foreign markets, OSP “Vatra Corporation” LLC must perform two main tasks: reduce prices and identify the main strategic areas of management. The company can reduce the price only by reducing some cost items in the cost. OSP “Corporation Vatra” LLC operates in a competitive market. The main areas of work in the Ukrainian market are the restoration of ties with large retail trade enterprises, such as: central department stores of regional centers, associations for trade in household goods.

Thus, in the second chapter of the work a comprehensive description of the internal and external influence factors. We can say that the researched company copes quite well with external risks and productively develops the internal environment.

**CHAPTER 3**  
**WAYS TO IMPROVE THE INTERACTION OF OSP «VATRA CORPORATION» WITH THE EXTERNAL ENVIRONMENT**

**3.1 Substantiation of expediency of information-analytical department formation LLC OSP «Vatra Corporation»**

An effective system of activating the information activities of the researched enterprise will stimulate the development and implementation of advanced technological solutions in the production and economic activities of the enterprise, as well as improve its interaction with the external environment.

The structure of sources of information resources of LLC OSP «Vatra corporation» presented in Figure 3.1.

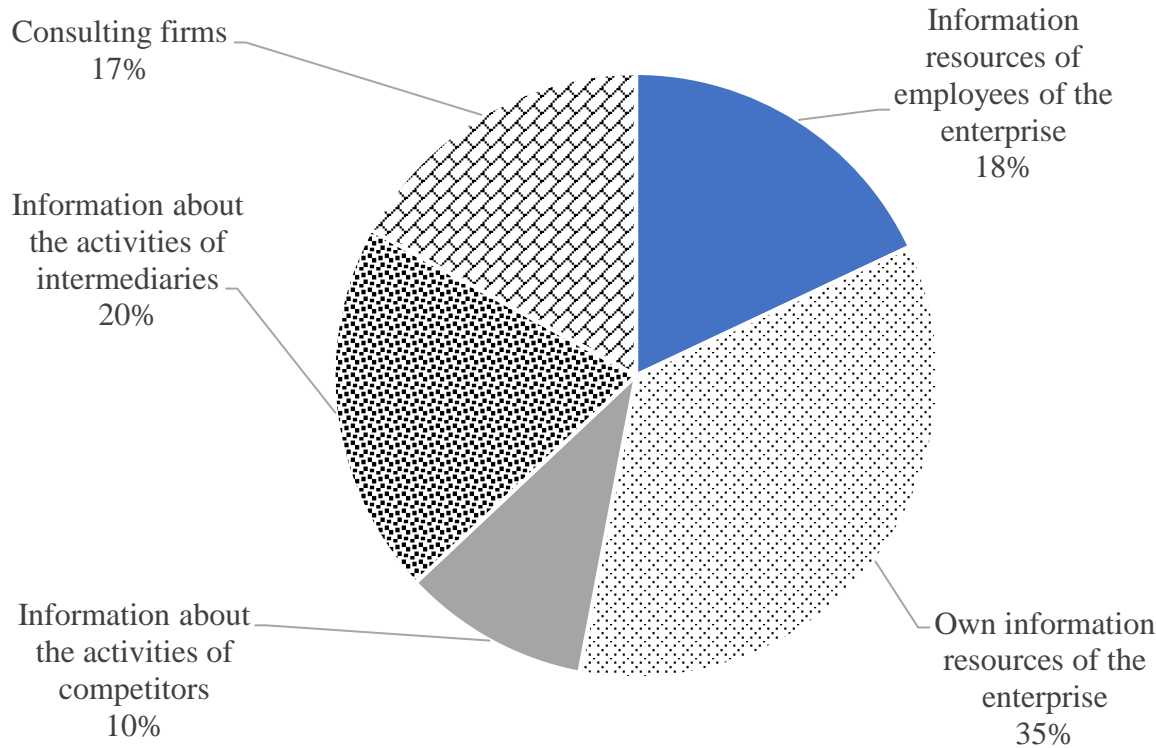


Figure 3.1 - The structure of sources of information resources of LLC OSP «Vatra Corporation»

Thus, the corporation receives most of its information resources from the internal environment. But about 47% of information is the resources of the external environment. Therefore, the ability to work effectively with these resources, respond to threats in a timely manner and realize opportunities will enable the corporation to act effectively in the strategic perspective.

Therefore, to ensure effective management of information flows of the firm, it is advisable to create a separate structural unit (information and analytical department), the powers of which would include:

- 1) assessment, comparison and processing by means of the indicative analysis of partial and complex indicators of production and economic activity on divisions and as a whole on the enterprise;

- 2) analysis of the state and trends of scientific and scientific-technical development of both own enterprise and the nearest competitors;

- 3) development of proposals for the development of scientific and technological, information policy at the enterprise and its priority areas;

- 4) determination of medium-term priority areas of information activities at the enterprise and preparation of proposals for clarification of medium-term priority areas of information activities at the enterprise;

- 5) creation and monitoring of the implementation of the relevant program of scientific and technical development of the enterprise;

- 6) monitoring the use of scientific and technical developments and objects of intellectual property rights in the activities of the enterprise;

- 7) organization of examination of scientific and technological developments for the purpose of selection and implementation at the enterprise;

- 8) preparation of recommendations for the introduction of new information technologies that ensure the rational use of information resources of the enterprise;

- 9) promoting the development of science and technology, the introduction of the latest science-intensive technologies, improving the level of production and product quality. The place of the project unit in the organizational management structure of OSP LLC «Vatra Corporation» is illustrated in Figure 3.2.

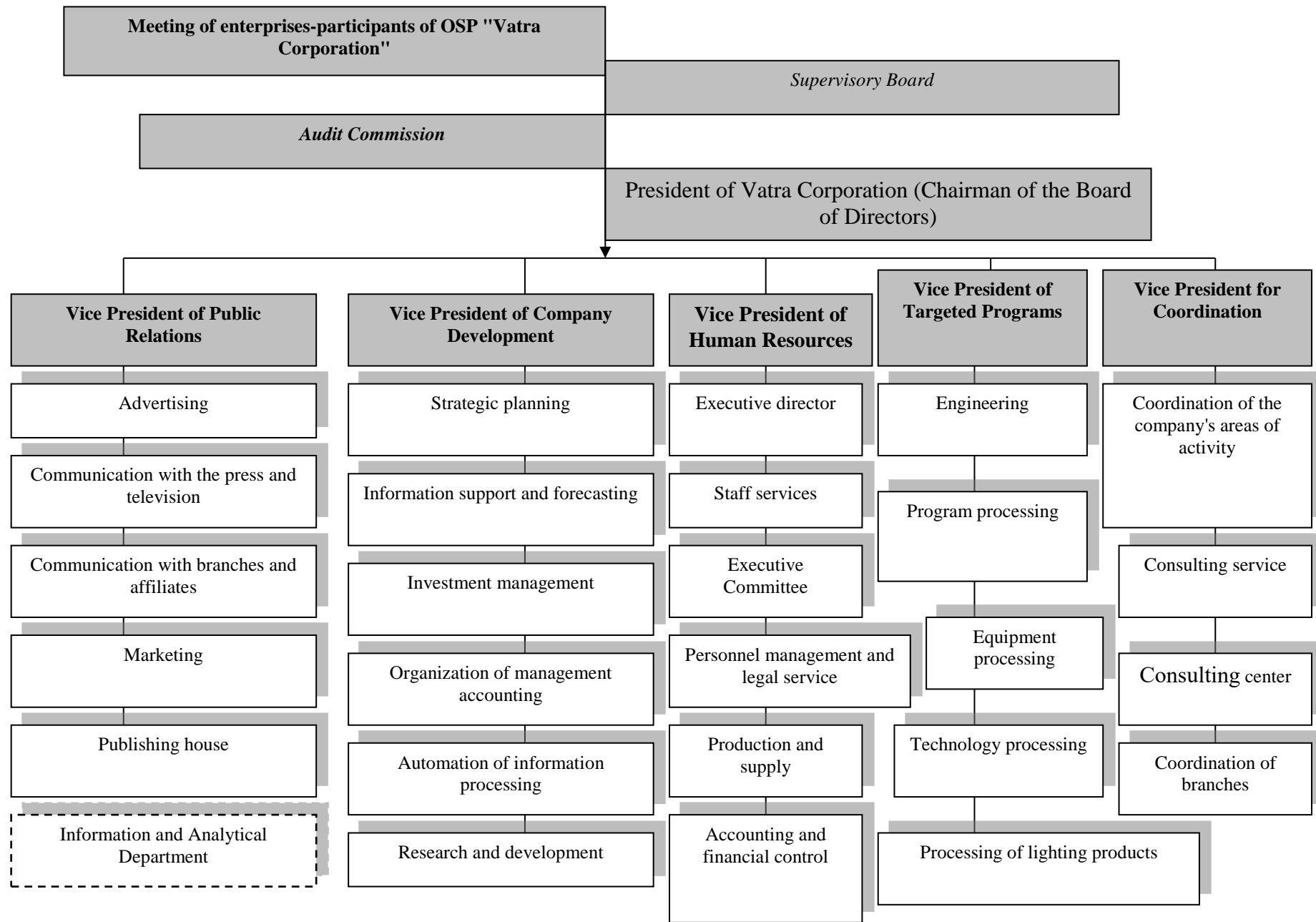


Figure 3.2 – Project organizational structure of LLC «OSP Corporation VATRA»

Thus, from the above figure we can conclude that most of the information LLC "OSP Corporation" VATRA can get from its own sources, as well as from consumers and competitors.

Since the company has a linear organizational structure, the management process involves designing the development of the organization, based on a functional approach to production and economic activities.

At the enterprise OSP LLC "VATRA Corporation" leading managers carry out the management process to coordinate activities within each functional unit of the organization. It should be noted that each functional link depends on the others. For effective organization of management processes of the researched enterprise horizontal coordination, ie on departments and divisions which are on one level is required. The CEO and his deputies are responsible for this integration and coordination.

Therefore, the formation of a new production unit involves the processes of active functional and information exchange between departments of the enterprise. Significant influence on the decrease in the level of information activity of the enterprise is caused by endogenous economic factors: a significant decline in bank lending, outdated equipment, lack of progressive domestic developments, passive government policy in the field of information development of domestic enterprises.

Among the negative endogenous factors of influence can be identified high turnover and turnover, lowering the qualification level of staff, insufficient level of material incentives for production and economic activities at LLC OSP «Corporation VATRA».

Therefore, the policy of forming the information development of the firm needs significant improvement. The priority factors of success of the projected unit are illustrated by a list of strengths and weaknesses of the enterprise (Fig. 3.3).

Therefore, it can be argued that at this stage of management there is an unfavorable situation in the field of information interaction of LLC OSP "Corporation VATRA" with the external environment.



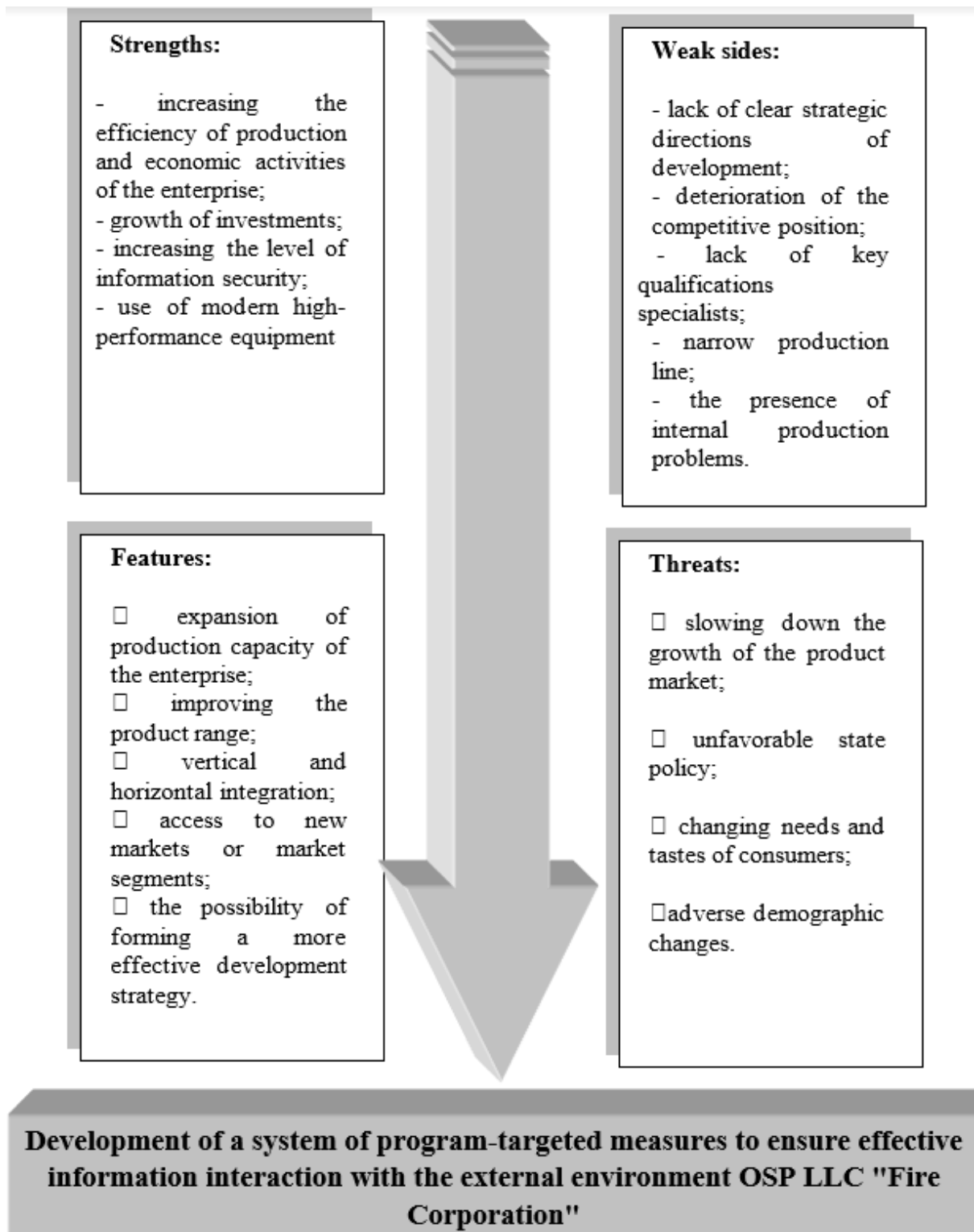


Figure 3.3 – List of strengths and weaknesses of VATRA Corporation LLC after the formation of a new unit

Therefore, right now there is a need to create a new unit - information and analytical department, organization and selection of qualified highly educated personnel who could bring the company to a qualitatively new level of interaction with the external environment.

The activities of the newly created unit must be effectively integrated and cooperate with the activities of all production departments of the enterprise. This will be greatly facilitated by the creation of an "information corridor" between the structural units of the firm.

Improving the efficiency of interaction with the external environment activates such opportunities of the enterprise as: expansion of production lines, improvement of product range; vertical and horizontal integration; access to new markets or market segments; the possibility of forming a more effective development strategy will be able to withstand possible exogenous threats, which include slowing down the growth of the product market; unfavorable state policy; changing needs and tastes of consumers; adverse demographic changes; the possibility of new competitors. The initial costs of establishing an information-analytical department and the costs of supporting the activities of the department during 2022 are given in Table 3.1.

Table 3.1 – Calculation of the budget of expenses for creation and support of the information-analytical department of LLC OSP «VATRA Corporation»

Cost items amount	Amount, UAH
One-time costs in the formation of information and analytical department	
Renovation of the premises	39,800.00
Furniture	7,448.46
Computer and office equipment	34 048,10
Means of communication	5,958.40
Vehicles	18,758.32
Total one-time costs	106 013,28
Annual operating expenses	
Fuel and lubricants	14 236,98

Continuation of Table 3.1

Cost items amount	Amount, UAH
Spare parts and repair of motor vehicles	563,00
Staff costs (salary, insurance, business trips, training)	144 156,00
Stationery and office paper	1 170,40
Household goods	456,00
Connection services	23 620,80
Internet	6 384,00
Maintenance and repair of fixed assets	1 915,20
Operational and utility services	3 192,00
Entertainment expenses	6 584,00
A total of	202,278.38
Ensemble	308,291.66

Evaluation of the effectiveness of design and target decisions is the most important stage in the process of development and decision-making on the establishment of information and analytical department of LLC OSP "Corporation VATRA". The payback period of the proposed project and the pace of development of the organization depend on how objectively and comprehensively this assessment is conducted.

Evaluation of the effectiveness of the developed project to ensure information development involves compliance with a number of principles that are part of the modern methodology for calculating the effectiveness of design decisions. One of such principles is the assessment of the return on capital invested in the project on the basis of cash flow (cash flow), which is formed by the amounts of net profit and depreciation during the operation of the proposed project.

The next valuation principle is the mandatory reduction to the present value of both invested capital and cash flow amounts.

The third principle of evaluation is the choice of a differentiated interest rate (discount rate) in the process of discounting cash flow.

Finally, the fourth principle of valuation is the variation of the forms of interest rate used for discounting depending on the purposes of valuation.

Taking into account the above principles, consider the method of evaluating the effectiveness of the proposed project based on a system of indicators (Figure 3.4).

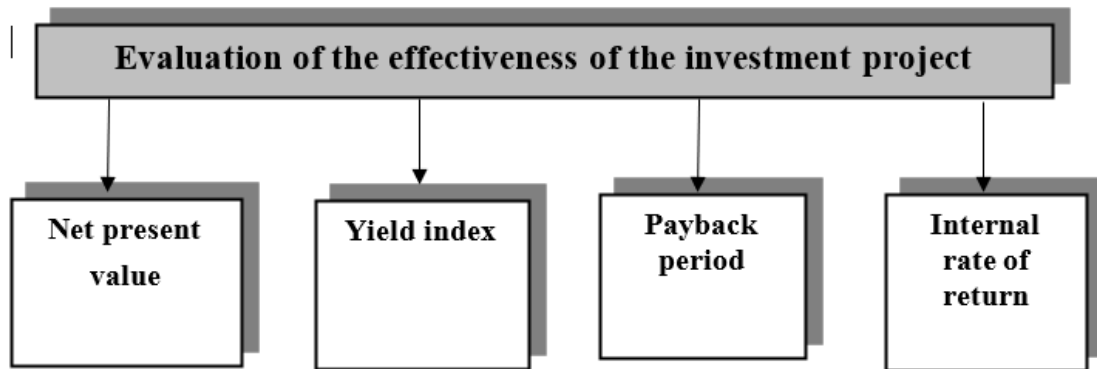


Figure 3.4 – Investment performance evaluation indicators

The net present income allows to obtain the most general characteristic of the project result, ie its final effect in absolute amount. Net present value means the difference between the amount of cash flow reduced to present value (by discounting) for the period of operation of the target project and the amount of funds invested in its implementation. The calculation of this indicator is carried out according to formula 3.1: [5]

$$NPV = PV - IF \quad (3.1)$$

where NPV - net present income;

PV - the amount of cash flow (at present value) for the entire period of operation of the target project;

IF - the amount of investment funds directed to the project.

The discount rate used in the calculation of this indicator is differentiated taking into account the level of risk and liquidity.

The period of formation of the information development service is two calendar years. As a result of the implementation of the proposed design and target solutions, the growth of cash flows of the enterprise is projected at 8% of the volume of sold products annually. The initial data for assessing the effectiveness of the project to ensure the information development of the enterprise are given in table 3.2.

Table 3.2 – Initial data for evaluating the effectiveness of the project of formation of the information-analytical department of LLC OSP «Corporation VATRA»

Indicators	Numerical equivalents
1. Volume of invested funds, thousand UAH	308,292
2. The period of operation of the target project	2
3. The amount of cash flow in total, thousand UAH, including:	773,91
1st year	325,17
2nd year	448,73

To discount the amount of cash flows of the project of forming an information-analytical department, the interest rate is 17% per annum (projected annual inflation rate in 2022 [23]). The results of discounting the cash flow of the project are given in table 3.3.

Table 3.3 – Calculation of the present value of cash flows for the project of creating an information-analytical department LLC OSP «Vatra Corporation», thousand UAH

Years	Future value of expected cash flows from the project	Discount factor at a rate of 17% per annum	Present value of expected cash flows from the project
1st year	325,17	0,855	277,92
2nd year	448,73	0,731	327,81
Total:	773,91	1,59	605,73

Taking into account the determined present value of cash flows, we will determine the net present income of the project of formation of the information-analytical department of OSP LLC «VATRA Corporation»:

$$PV \text{ "Information-analytical department"} = 605.73 - 308.292 = 297.438 \text{ (thousand UAH).}$$

Thus, the indicator of net present income on the project of formation of the information-analytical department of LLC OSP "Corporation VATRA" has a positive value and significantly exceeds the amount of investment, which indicates the high efficiency of program-targeted solutions.

However, the method of determining this indicator has one drawback: the interest rate chosen for discounting (discount rate) is accepted, as a rule, unchanged for the entire period of operation of the target project. At the same time, the interest rate may change in the future due to changes in economic conditions. However, despite this shortcoming, the indicator used is recognized as the most reliable in the system of indicators for assessing the effectiveness of design decisions.

The profitability index in methodological terms resembles the assessment of the previously used indicator "efficiency ratio of capital investments". However, in economic terms, this is a completely different indicator, as the income from the project is not net profit, but cash flow. In addition, future income (cash flow) is reduced in the valuation process to present value. The calculation of the yield index is carried out according to the formula 3.2: [5, p. 25]

$$IR = PV / IF, \quad (3.2)$$

where IR - index of return on the investment project;

PV - the amount of cash flows in present value;

IF - the amount of investment funds directed to the implementation of the investment project.

Using the data of the proposed project, determine its profitability index:

$$IR \text{ "Information and Analytical Department"} = 605,73 / 308,292 = 1,965.$$

Therefore, the value of the profitability of the project significantly exceeds the unit value, so it is advisable to accept the project for implementation.

Comparing the indicators «yield index» and «net present income», it should be noted that the results of evaluation using these indicators are directly related: with increasing absolute value of net present income increases the value of the yield index and vice versa. Moreover, at zero value of net present value, the yield index will always be equal to one. This means that only one (any) of them can be used as an indicator of the feasibility of the project of formation of the information-analytical department of OSP LLC «VATRA Corporation». However, with regard to conducting a comprehensive assessment of the feasibility of the project, in this case both indicators are considered, as they will allow the expert commission from different sides to assess the effectiveness of the target project.

The payback period is one of the most common and understandable indicators for assessing project effectiveness. In contrast to the most common indicator in domestic practice, the "payback period of capital investments", it is also based not on profitability, but on cash flow, bringing investment funds and the amount of cash flow to present value. The calculation of this indicator is carried out according to the formula 3.3: [5]

$$PP = IF / ACF \quad (3.3)$$

where PP is the payback period of the invested funds under the investment project;

IF - the amount of invested funds that are directed to the implementation of the investment project;

ACF - the average amount of cash flow.

Using the data of the researched project, we will define its payback period. To do this, first calculate the average annual amount of cash flow at present value.

It will be:  $605,73 / 2 = 302,865$  (thousand UAH).

Taking into account the average annual value of cash flow, the payback period for the project will be:  $308,292 / 302,865 = 1,02$  (years) or approximately 1 year and 1 week.

The internal rate of return is the most complex and significantly new indicator for us from the standpoint of the mechanism of its calculation. It characterizes the level of profitability of a particular target project, which is expressed by the discount rate at which the future value of cash flow is reduced to the present value of invested funds. The internal rate of return can be described as a discount rate at which the net present income in the process of discounting will be reduced to zero.

Using the data of the researched project, we will define its internal rate of return. To do this, you need to find the size of the discount rate at which the present value of cash flow (605.73 thousand UAH) for 2 years will be reduced to the amount of invested funds (308,292 thousand UAH). The size of this rate is 57.61%, and it is the internal rate of return of this project.

Thus, the project of forming the information-analytical department developed in this work is effective, as the value of its net present value is greater than the initial investment, the rate of return is higher than one, the payback period is 1 year and 1 week (less than the implementation period), and the internal rate of return is 57.61%. The economic effect of the developed project is the value of its net present value, which is 297,438 thousand UAH.

### **3.2 Directions of strengthening the corporate site of the enterprise as a tool for adaptation to external influences and access to foreign markets**

In the context of adaptation to environmental factors that change rapidly and affect the competitive status of the enterprise, an important area of development of OSP LLC "VATRA Corporation" is the organization of effective communications with foreign partners. This is a difficult task for the researched enterprise due to the following reasons:



- lack of the necessary structure abroad (representative office, branch, own or hired staff capable of organizing and conducting marketing research;
- remoteness from geographic markets, which makes it impossible or difficult for the physical presence of representatives of the enterprise in the relevant market conditions in the right period of time;
- not acquaintance of the enterprise with features of behavior of consumers, not knowledge of language, traditions, habits, stereotypes, preferences in personal communication, relation to time, etc .;
- inability to directly control the conduct of field or in-depth research, partially or completely adapt the research project to the conditions of the relevant foreign market.

Consumers of lighting products can be classified as inaccessible. The researched enterprise OSP "Vatra Corporation" has more than 400 types of products for various purposes, and therefore the real or potential consumers of the enterprise are other enterprises, organizations, enterprises, individual buyers who belong to different sectors of the economy, lead different lifestyles, make decisions regarding the purchase of lighting products in a completely different way. Also, for one or more studies it is impossible to cover representatives of all target segments of the enterprise. Moreover, this should not be done, because for each segment of marketing research may acquire its own format, will require the formulation of various questions and so on.

The task of conducting consumer behavior research, in particular the attitude to lighting products, is further complicated by limited or lack of financial resources. Carrying out of researches of the specified character or own forces of the enterprise, or forces of the involved research company, demands essential expenses of means, time and physical efforts.

Table 3.4 presents the advantages and disadvantages of different options for studying consumer behavior in foreign markets.

Table 3.4 – Advantages and disadvantages of different options for studying consumer behavior in foreign markets

Options for the study	Benefits	Disadvantages
<p>1. Implementation of the entire research project by the enterprise</p>	<p>Ability to plan and implement a research project of their choice, clearly adapt to their own needs; The company can fully control all stages, actions within the research project.</p>	<p>Weak mastery of the specifics of the foreign market, lack of necessary staff to conduct research in a particular foreign market, significant cost of research, high overhead costs (travel, food, travel to the research site); Lack of professional skills in conducting marketing research at the appropriate level.</p>
<p>2. Involvement of the partners of the enterprise in the implementation of the research project</p>	<p>The partners, dealers and distributors of the company have the specifics of the market, are well aware of their customers, well-suited to both business and facilitate research in specific local conditions of the foreign market.</p>	<p>Poor familiarity with the problems of the enterprise, lack of interest in conducting or promoting research, lack of relevant qualified personnel, the need for training - instructing partners or their representatives in the details of the study; The inability of the company to control the process of research; Moderate cost of research.</p>
<p>3. Conducting research by a specialized research agency</p>	<p>A professional company is able to plan and conduct research at a high level, has the appropriate staff of experts and field researchers, good knowledge of the conditions of doing business, the peculiarities of consumer behavior in its own market.</p>	<p>High cost of research, inability to control the research process, high probability of errors due to misunderstandings between the customer and the contractors; A professional agency can conduct research on its own, which will not give the desired result for the customer; Unconscious / unexpected distortion of information due to knowledge of different languages, etc. is possible.</p>

Thus, the data in Table 3.4 show that if there are three options for the study, the company is forced to choose between their advantages and disadvantages. Note that there is no ideal option for marketing research in foreign markets.

In our opinion, the biggest risk in conducting marketing research of this level is that the company needs to conduct not one comprehensive study, but several separate ones. Thus, in order to form a full-fledged research project, the company must know exactly what it wants to achieve. You need to know exactly what the purpose of the study will be. If such confidence is not present, it is necessary to carry out preliminary measurements for a start, and to define an approximate profile of the consumer of lighting products, his wishes of preference precisely. Also, in order for research in foreign markets to be effective, it is necessary to check the forms for data collection, test them on real consumers, traditional for a particular foreign market, questionnaires, etc. In other words, the company needs to conduct a so-called "pretest", ie preliminary measurements, which will determine the format of the study in the future. Additional measurements and testing of forms for data collection, preliminary communication with buyers in real market conditions will require additional costs and the appropriate time of experts and researchers.

In this case, you should pay attention to the possibility of conducting online research (research using electronic tools). The format of the electronic survey allows you to monitor customers, cover large geographical areas, save a lot of money and more.

The format of the electronic study is determined by the following conditions:

- it is not known exactly who, how, at what time it is worth researching / interviewing;

- the company is not able to form the right questions for potential respondents.

In the case of Vatra Corporation LLC, there is a research hypothesis that customers in foreign markets may be interested in technical features of products, availability of service, commercial (price, discounts) and organizational conditions (payment terms, orders, delivery, etc.) of transactions. Therefore, it is not known whether the level of product quality and level of product quality are important for

consumers in foreign markets. This is what can be determined by conducting online research in remote markets.

Online research is one of the most actively developed marketing research. Surveys are conducted using the Internet among people who have registered in the relevant panel of respondents. Such studies have successfully replaced street, neighborhood and some telephone surveys and can significantly reduce the time and cost of work.

With the help of the online panel, it is possible to attract representatives of hard-to-reach target groups in a short time.

The advantages of online research are as follows:

- several times cheaper than conventional research;
- conducting research online saves time searching for participants and allows you to get results in a shorter period of time;
- respondents can participate in the online survey at a convenient time for them, which reduces the level of rejection, 100% voluntary participation in surveys;
- higher level of readiness of respondents to take part in the survey and low cost of the completed questionnaire;
- higher level of openness of the respondent, associated with the anonymity of the survey;
- the ability to monitor the progress of the online survey in real time;
- quick results.

The researched enterprise - OSP "Vatra Corporation" has its own website, but does not fully use its potential not only for research purposes, but also for communication.

Features of the use of electronic marketing tools LLC "OSP Corporation" Vatra" directly depend on the specifics of its product range, among which we note:

- technical complexity of manufactured products;
- significant width and depth of the product range;
- significant information capacity of data on lighting products of the enterprise (technical characteristics and indicators, functionality, etc.);

- specialized nature of demand for products (mainly from other industrial enterprises, business structures, individual entrepreneurs providing services related to the use of products of the investigated enterprise);

- a significant level of innovation of certain types of products.

In accordance with these features of product categories depends on the nature of marketing activities of the enterprise, in particular the complexity of product presentation and focus on the target market (communications with a narrow niche).

Table 3.5 shows the data on the use of the researched enterprise of individual Internet marketing tools.

In general, we note that the researched company uses advanced tools of Internet marketing. However, it should be noted that there is significant potential for the use of both existing and new electronic marketing tools.

Table 3.5 – Modern tools of Internet marketing in LLC OSP «Vatra Corporation», researched by the author

Tool	Characteristic
Corporate site	Providing visitors with information about the industrial enterprise, covers almost all major categories of products for both specialized purposes and consumer goods. Information is also provided for potential and existing customers regarding prices, sales, service organization, conclusion of agreements. Generalized information about the company's management and its main achievements is displayed.
Portal	Concentration of information about the company on the basis of various business and information portals. The company mostly has information in specialized or thematic electronic catalogs and other resources.
Email marketing	Modern e-mail companies (sometimes even direct marketing) are sending personalized emails that are sent to private addresses via a mailing list. Thus, regular customers and partners of the company are constantly sent information about the technical characteristics of products, events at the company and more.
Advertising on the Internet	Banner advertising is a method based on the fact that the company's brand should simply catch the eye of site visitors. For this purpose, electronic logos of the enterprise are placed on the relevant thematic sites.

The main tool of Internet marketing of the researched enterprise is a corporate site. In terms of the complexity of the company's products on the corporate resource covered the entire range of products manufactured by OSP Corporation "Vatra". Regarding the focus on the target market, it should be noted that the company mainly operates in a "B-to-B" format, ie cooperates with other manufacturers and service providers. The work of the researched enterprise with the market of end buyers is practically not noticed. At once we will note advantages of the created corporate site (tab. 3.6).

Table 3.6 – The main advantages of a corporate website

Number	Group benefits	Characteristic
1	Technical advantages	Clear technical concept, competent, correct approach to the technical functioning of the site; ease of site search in relevant search engines, Ukrainian system "UA-net";
2	Marketing benefits	The very direct existence of the site as a corporate tool allows you to take advantage of a simple presentation of complex in technical and structural terms of products; The site is simple, any user will find everything presented by the company; The minimum of everything necessary is presented; Feedback from existing and regular users is provided.
3	Communication benefits	Organized basic presentation of information of the enterprise about its activities and available range, prices; Buyers have the opportunity to view data on the technical characteristics of a wide range, familiarization with the electronic price list.

In fig. 3.5 as an example the print screen of the home page of OSP Vatra Corporation LLC is given. This presentation of information about the company and its products facilitates the search for information to its potential visitors to the corporate site and customers. Note that the location of data about the company on other sites increases its representation in the electronic space. The success of such a location depends on the degree of traffic to the directory-type web resource.

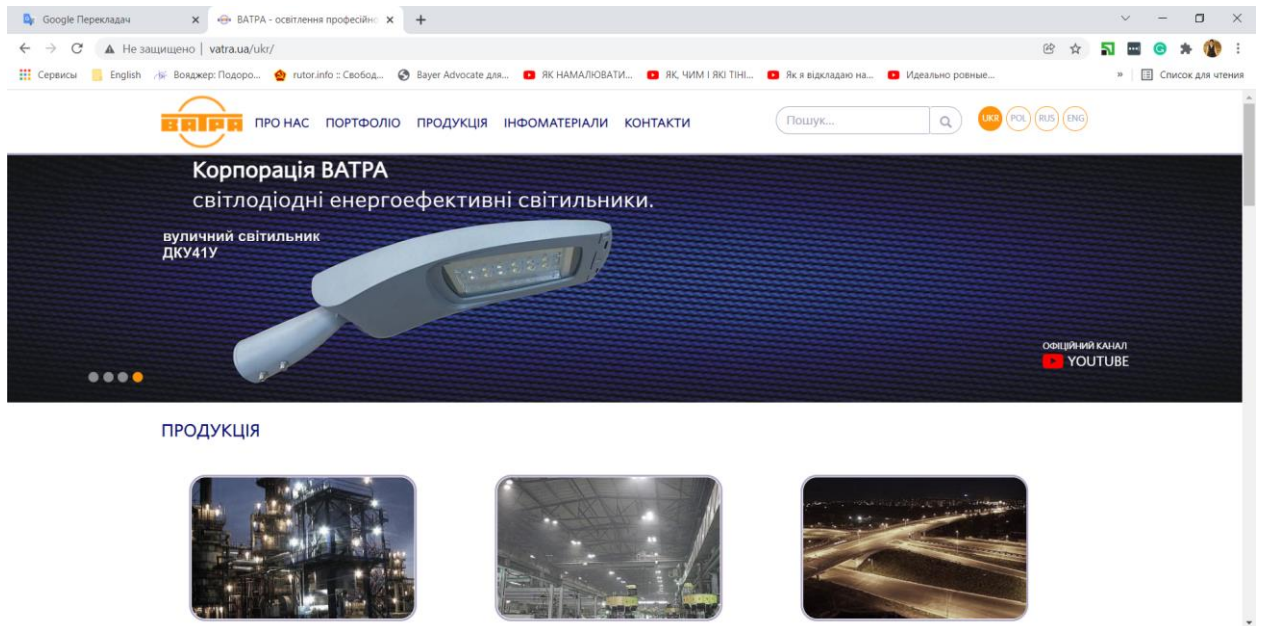


Figure 3.5 – An example the print screen of the home page of OSP «Vatra Corporation» LLC

The concept of the corporate site of the researched enterprise is characterized by the following features:

- conciseness of information about the company, its partners (dealers and distributors), customers;
- low-context nature of information presentation - only the necessary information;
- rational use of the interface - only the main functions of the site;
- focus solely on the presentation of technical information;
- simplicity of the interface, restrained, even a little indistinct tone of presentation of visual information.

The structure of the site by the number of main sections is simple, in particular, the following are presented: "about us"; "product"; "news"; "Downloads", "details", "vacancies"; "Distributors and dealers", "forum".

It is necessary to give the characteristic of degree of filling of each heading of a corporate resource with the information (tab. 3.7).

Table 3.7 – Assessment of the degree of information content of the main sections of the electronic corporate resource

Heading	Information provided	Assessment of the completeness of the information
About us	A brief history of the company, the peculiarities of production, the company's participation in exhibitions, seminars, slogans.	The data is incomplete, inexhaustible, irrelevant.
Product	The nomenclature of products in the context of the main assortment categories is highlighted.	There are active links dedicated to certain product categories.
News	Awards, catalog, enterprise sponsorship, social activity, certification.	Limited, unstructured, outdated.
Downloads	Electronic catalog of lighting equipment, base of lighting fixtures of the enterprise.	Active link, exhaustive, but limited.
Details	Basic data.	The free space of the site is irrationally used.
Vacancies	Designed as an ad, however, there is none.	Limited.
Distributors and dealers	Listed are the main partners with their contact information.	Limited, without explaining the history of cooperation.
Forum	It is out of order, although the idea is valuable and has significant potential.	Requires login authorization, which does not work.

Thus, after analyzing the information content of the company's website, you can see that mainly this web resource, despite the technical, visual and content improvements, is designed solely to reflect the technical characteristics of the product.

The "Service" section provides a small amount of information about the company's services. This information could be supplemented by achievements in the field of customer service, the main advantages that the company has in customer service. There is also no data on how customers or potential customers can pay extra for the company's services.

The rubric "Our partners" does not indicate the list of partners, does not represent the interests of the company's partners, does not provide information about the peculiarities of their cooperation with the researched company.

In particular, we note that in the presence of a wide range of products, attention is paid to only a few categories: explosion-proof lighting, industrial,



administrative and office lighting, floodlights, street, park lighting. Data on other product categories can be obtained in other sections of the site in a concise mode.

The information content of some sections is insufficient and incomplete.

Thus, in the section "About us" there is only information about the CEO and his deputy. However, there is no information about the composition of the management, key managers, details of the company.

In this regard, it is worth noting the shortcomings of the organization of information on the corporate resource:

1. Given the available composition of professional, highly qualified employees, in particular the staff of the technical development department, no information is displayed on innovators and inventors who work on the manufacture and launch of new products.

2. Given the high productivity at the enterprise and internal motivational programs, no attention is paid to the best employees of the plant, their achievements. The system of mentoring and education of young staff is also not reflected.

Also, the latest achievements of the researched enterprise are not covered, in terms of visited exhibitions, scientific conferences and seminars, received awards, prizes, etc.

The nature of the information presented on the site and in other electronic catalogs is mostly textual, with minimal use of visual objects, such as photos of products. The company creates the impression of closed and opaque, no interactive tools (videos, podcasts) are used.

There are no opportunities to provide feedback or leave open messages to Internet users, such as "ask questions" or "frequently asked questions." No attempt was made to communicate with existing or potential visitors.

It turns out that visitors, users, dealers and other e-market participants are not interested in using the corporate website of the company.

In general, we note that the communication policy of OSP Corporation "Vatra" noted the following negative aspects that do not allow the use of corporate web resources within the international market:

1. The information potential of the amount of data owned by the surveyed enterprise and which are subject to disclosure, ie do not pose a security threat, has not been used.

2. Information in electronic format is provided only in two languages - Russian and Ukrainian, which limits the geographical scope of their use, the inability to represent the interests of the studied enterprise in foreign markets.

3. To fill corporate resources, mainly technical information is used, which makes the use of the site difficult and not interesting for end customers.

4. Poorly used offline communication tools in synchronization with the web resource of the researched enterprise.

We evaluated the corporate website of OSP "Vatra Corporation" on the basis of the method of expert evaluations. 10 people were involved as experts, of which 5 are representatives of companies that develop Internet projects, including corporate sites, and the remaining 5 - corporate users of lighting products (3 cafe owners and 2 top managers of trade business). With the help of experts, a list of criteria was compiled against which the site can be objectively evaluated.

The list of the main criteria which have been taken for an estimation of the corporate web resource of the enterprise investigated by us covers the following:

- the purpose of creating a site;
- target audiences targeted by the site;
- creative execution of the site;
- technical implementation of the site;
- positioning;
- site structure;
- the level of content;
- "chips" of the site (tools that may be of potential interest to users).

It was decided to evaluate the expert using a 10-point system, according to which 1 is considered the worst indicator (lowest score), and accordingly 10 - the best indicator (highest score). Based on the above criteria, the selected experts evaluated the company's existing corporate web resource (Table 3.8).

Table 3.8 – Rating of corporate web resource estimates in terms of criteria defined by experts

Criteria	Experts										Together	Arithmetic mean
	1	2	3	4	5	6	7	8	9	10		
Technical implementation of the site	5	4	5	3	7	8	8	4	5	7	56	7
Creative execution of the site	3	4	5	6	1	7	8	3	4	4	45	5,625
Site structure	5	6	4	3	2	6	3	4	4	3	40	5
The purpose of creation	2	3	2	1	4	5	3	5	4	5	34	4,25
Positioning	2	3	1	1	2	3	4	5	6	1	28	3,5
Target audiences targeted by the site	2	1	4	2	3	2	2	1	2	3	22	2,75
Content level	1	2	1	1	2	1	1	1	2	2	14	1,75
"Chips" for users	0	0	1	0	0	0	1	0	0	0	2	0,25

Therefore, based on the data in the table, we can draw the following conclusions:

- corporate resource received the highest score from experts for technical implementation of the site (7 points out of 10);

- Creative performance of the site was evaluated at 5.6 points, which can be interpreted as follows: the company's site, on the one hand, causes a pleasant impression, it is created in harmonious colors. However, on the other hand, creativity as such is quite small - poorly used corporate symbols (represented only by the company logo and visual images of the brand), but there are no appropriate slogans, interesting statements, quotes, visual images, which form a pleasant impression of creative activity on the site;

- site structure (5 points) - on the one hand the structure is simple, clear, the information is quite well classified, but on the other hand the structure is quite primitive - there are no forms of communication for customers, opportunities to express opinions by customers, etc .;

- the purpose of creating a site (4, 25 points) is also poorly defined, it is not clear why the web resource was created, because it does not represent all possible or available resources that can be placed for use. Thus, the site does not present prices for products of enterprises and services of related companies, does not create an interactive storefront, it is not possible to place an order from the site. In this case, the experts concluded that the company, creating the site, was not fully aware of what goals it wants to achieve. According to experts, the site was created for general ("so that it simply exists") use and presentation of only neutral information. At the same time, competitors' sites contain much more useful information (coverage of current issues, frequently asked questions, etc.);

- positioning (3,5) is reflected rather weakly as little is known about the enterprise, its owners, managers, ordinary workers. With this positioning, the company looks closed, because it provides dry information about the general milestones of the company's development, provides an incomplete list of its plants or poorly reflected its brand portfolio. No speeches of managers were presented, their photos were missing, no attention was paid to key employees;

- Target audiences targeted by the site (2.75 points) - it is not clear who is the real consumer of lighting and equipment, how it is used, on which object. The company does not pay attention to who and how the products can be consumed, did not use any photos that would enhance the positive impression of the site:

- the level of content (1.75 points), ie almost unanimously experts determine that the site as such provided information in a limited amount, it is practically not updated (except for news, which is also presented in a condensed format). As such, the site does not represent a certain value for the consumer or expert, and therefore once entering the main page, the potential user has nothing to be really interested;

- "chips" for users (0.25 points) - according to experts, received another rating as "hopeless" in the position of entertainment, acquaintance, obtaining important information and more.

Thus, in general, the corporate web resource received a score of 2.41 on a 10-point scale. This means that the company's management needs to radically change its concept and content to attract the attention of potential consumers.

In our opinion, the main mistake of the company, which is felt today when getting on the corporate page of OSP "Vatra Corporation", is that it does not feel its consumer and does not understand the changed needs. Today, consumers try to get as much information on the Internet as possible about the management, actions of the company, wants to express their views, judgments, impressions and more. However, the website of OSP "Vatra Corporation", unfortunately, does not cause a desire to communicate with buyers or visitors in a dialog mode.

From the point of view of Internet marketing, the advantages of displaying strategic information of declarative nature on the available electronic resources, in particular the mission, goals, objectives, strategies of the enterprise in the selected markets, have not been used. There is almost no information about the company's presence in foreign markets.

It is worth noting the weak use of existing information about the company and its products, which is reflected in alternative sources. Thus, in the press and in the electronic publication you can find notes and articles about the researched enterprise.

Monitoring such notes and links, accumulating them within its own corporate electronic resource will allow the company to form a positive image and quickly gain popularity in domestic and foreign markets. Also, in our opinion, the book of responses of clients and partners would be useful in this direction.

In general, the work on the formation of a positive image of the enterprise needs significant improvements. The existing potential and gained experience are practically not used, especially in the field of conservation of energy resources, environmental friendliness, long service life, product innovation, etc.

If the company has its own website, it can be used for marketing research. In general, the advantages of using your own corporate electronic resource allow you to achieve the following:

- to study the actual or potential audience of the enterprise in different markets;

- to study important characteristics / attributes of a brand of production of the enterprise;
- organize communication in a convenient, accessible and understandable form for different target markets;
- to form marketing strategies for different target segments.

The tasks of corporate sites in the segment of industrial enterprises are always more capacious compared to the sites of enterprises focused on consumer markets. On the one hand, this is determined by the complexity of the relationship between market participants, between the customer and the customer. In fact, a complex scenario of studying specific products requires increased attention to the presentation of information and in-depth study of user interfaces. Therefore, the sites of industrial enterprises should be simple and convenient, because they are involved in a serious process - help the user to master the complex specifics of the enterprise.

In addition, decisions made by users on such resources can have long-term consequences. It is fair to count not on a one-time act of purchase, but on the emergence of a long-term relationship between seller and buyer, as there are after-sales stages: the need for maintenance, the need for equipment, spare parts and consumables.

Based on the fact that the decision is influenced by several factors simultaneously, the site of the industrial enterprise should present a wider range of information - from technical parameters, practical recommendations and customer feedback, ending with video materials, cost data, including cost, subsequent costs, services, services and services. The answers should be aimed at different types of users who are guided by different motives.

The Internet is one of the most effective communication channels for domestic enterprises, especially those operating in a highly competitive market, which is the market of lighting products. Marketing communications are an effective means of marketing strategy and practical realization of market goals of a lighting enterprise. They are aimed at informing, persuading, reminding the target audience about products, sales promotion, creating a positive image of the organization in society

and establishing close mutually beneficial partnerships between the organization and the public. Communications are also aimed at informing the contact audiences of the lighting company about its pricing policy.

The concept of strategic directions of use of the Internet in practical activity of the enterprise provides 6 principal spheres of its use:

- 1) support of business relations with contact audiences;
- 2) providing interested audiences with information about the market, products, novelties, trends in the consumption of certain types of lighting equipment;
- 3) purchase and sale of products and services via the Internet;
- 4) providing service to representatives of different market segments;
- 5) after sales service for representatives of different market segments.

Note that a set of marketing research on customer behavior in foreign markets should be based on appropriate considerations and calculations. The company we are researching is tasked with researching the existing demand within the segment for employees of marketing and sales departments. So, first of all, it is necessary:

- 1) organize monitoring of consumer behavior of different segments of lighting equipment and lighting products;

- 2) organize a sample telephone survey of representatives of individual households through their own call center to get answers to the following questions: what decisions are made when buying lighting equipment; what attributes of the marketing complex do buyers pay attention to when buying lighting equipment; what problems exist during operation, installation, maintenance of lighting equipment; how information about lighting equipment is sought by consumers, etc.

Based on the data obtained, the company's management can decide whether to review the existing business model of service, whether it needs changes in terms of water supply, methods of payment for goods and services, creating special conditions for customers.

In order to properly approach the improvement of the site, you need to take the following steps:

1. Understand that a website can be a mini-copy of a business (all business processes) online. Therefore, all departments of the company should be involved in the development of the idea of the site. Of course, when it comes to a promotional campaign, where purely marketing tasks are really solved.

2. To form tasks for site development in the form of retelling of business tasks, instead of ready decisions.

3. Organize work during the project, where the team of the customer of the site works closely with the team of the agency.

In our opinion, companies also need to revive their website, for example, with interactive speeches (short speeches) of company executives about their company, recorded in the format of short video stories (widgets). In addition, the management can be proud of their production, which is written in the section "About the company", and therefore you can make a short video tour of the factories, show their achievements and form a sense of pride in users of the site. All this will help to establish communications and increase the effectiveness of cooperation of the studied enterprise with the external environment.



## **CHAPTER 4**

### **OCCUPATIONAL HEALTH AND SAFETY IN EMERGENCIES**

#### **4.1 Operation of the labor protection system LLC OSP "Vatra Corporation"**

In order to ensure the functioning of the labor protection management system, implementation of relevant requirements of state and industry regulations on labor protection, increase personal responsibility and prevent injuries to employees of VAT Corporation, in accordance with the Law of Ukraine "On Labor Protection", Regulations on development instructions on labor protection, approved by the order of the Committee on Labor Protection Supervision of the Ministry of Labor and Social Policy of Ukraine from 29.01.1998 № 9 in LLC OSP "Vatra Corporation" June 22, 2016 approved the Instruction on labor protection.

This instruction defines the requirements of labor protection for employees of OSP OJSC "Vatra Corporation" (hereinafter - Employee).

The employee is allowed to work independently after:

- 1) medical examination;
- 2) introductory training on labor protection;
- 3) training on labor protection and testing of knowledge of labor protection requirements;
- 4) testing of knowledge of electrical safety rules with the assignment of the necessary qualification group of admission;
- 5) introductory firefighting instruction;
- 6) test knowledge of this instruction.

The employee is obliged to perform official duties, work on the instructions of his manager, follow the rules of internal labor regulations, comply with the requirements of labor protection, take care of property.

The employee must:

- 1) know the dangerous and harmful factors of production that are manifested in his workplace;
- 2) know and be able to apply precautionary measures and means of protection (including individual) against hazardous and harmful production factors;
- 3) know the operating instructions for the used equipment, office equipment;
- 4) know the connection points of current collectors, switching devices, as well as be able to determine their proper condition and be able to turn them off in emergency situations;
- 5) know the ways of evacuation of personnel and actions in case of emergencies;
- 6) know the location of fire extinguishers and be able to use them;
- 7) know and be able to provide pre-medical care to victims;
- 8) follow the rules of personal hygiene;
- 9) use in work only for its intended purpose and only serviceable furniture, appliances, office equipment and other workplace equipment;
- 10) do not allow the presence at the workplace of foreign objects that interfere with work.

Depending on the working conditions in the workplace, various dangerous and harmful production factors can occur.

1) when operating a personal computer, the employee may be affected by the following dangerous production factors:

- electromagnetic radiation;
- increased brightness of the light image;
- voltage in the electrical circuit, the short circuit of which can occur through the human body;
- tension of sight, attention, long static loadings.

2) during the operation of electrical equipment a dangerous production factor is electric current. The maximum allowable value of alternating current is 0.3 mA. When the current increases to 0.6-1.6 mA, a person begins to feel its effects.

Types of electric shock:

- electric shock (heart and respiratory paralysis);
- thermal burns (electric burns);
- technical damage;
- electroophthalmia (inflammation of the eyes due to electric current).

3) The employee may be affected by the following dangerous and harmful production factors:

- neuropsychological and emotional overload;
- falling objects from a height (from cabinets, shelves);
- rough or sharp surface of equipment, tools, office equipment;

4) information on hazardous and harmful production factors that occur during the operation of other equipment is contained in the instructions for their operation.

Any event and (or) accident at work must be reported to your immediate supervisor.

Before starting work, it is necessary to prepare the work area for safe work:

- 1) check the equipment of the workplace, remove unnecessary items;
- 2) check, by external inspection, the adequacy of lighting.

Before turning on the personal computer (laptop) with a dry cloth (napkin) to clean its screen and keyboard from dust. If you find any defects and malfunctions, notify your immediate supervisor and do not start work to eliminate them.

The employee must perform only the work for which he was trained, instructed in occupational safety and to which he was admitted by the immediate supervisor.

During work it is necessary to keep a working area clean and tidy, not to clutter it. Periodically clear the table of unnecessary papers, folders.

It is forbidden in the workplace:

- 1) swing on a chair (chairs);
- 2) stand up on office chairs and any other movable furniture;
- 3) misuse stationery, office equipment and other devices;
- 4) touch with wet hands to office equipment and other electrical appliances;
- 5) tighten and bend the power cables of electrical appliances and equipment;

- 6) disassemble office equipment and other devices, repair them;
- 7) close the ventilation openings of office equipment with paper and other objects

During power outages, all electrical equipment must be disconnected from the mains. When working with a personal computer, follow the requirements of the "Instructions on labor protection for users of personal computers".

When moving in the building of OSP LLC "Vatra Corporation", use the installed passages, do not rush, look under your feet. When walking on the street - look under your feet, use sidewalks and sidewalks if possible, follow the requirements of the Rules of the Road for pedestrians. When driving on official transport - fasten seat belts, do not distract the driver.

In all cases of detection of power cord failure, ground fault and other damage to electrical equipment, the appearance of unusual sounds (noise), the smell of smoke immediately turn off the power and report the emergency to the immediate supervisor. In the event of injury, poisoning or sudden illness, stop work, notify your supervisor immediately, arrange first aid or call an ambulance.

In case of fire, turn off the power and take measures to extinguish the fire with available fire extinguishers, report the incident to the head, if necessary, call the fire brigade by phone - 101.

At the end of the work, the employee must tidy up the workplace, turn off office equipment and other electrical equipment, notify the immediate supervisor of all malfunctions and deficiencies during work, if any.

#### **4.2 Investigation of external and internal hazards during the identification of a potentially hazardous object**

Identification involves analyzing the structure of economic activities and the nature of their operation to determine the presence or absence of sources of danger that in certain circumstances may initiate emergencies, as well as to determine the levels of possible emergencies.

Internal and external hazards are considered and taken into account in the identification process.

Internal hazards characterize the hazards of buildings, structures, equipment, technological processes of the object of economic activity and substances manufactured, processed, stored or transported on its territory.

External hazards are not directly related to the operation of the object of economic activity, but can initiate emergencies on it and adversely affect its development (natural phenomena and accidents at nearby facilities).

The procedure for identifying objects of economic activity to determine the potential danger.

The executive bodies responsible for the safe operation of potentially dangerous objects, territorial and local bodies of state supervision in the field of civil protection, in accordance with their powers, set deadlines for identification and take measures to ensure timeliness and completeness of identification.

Identification is carried out by responsible persons of objects of economic activity. The identification of the objects designated by the central and local executive bodies is carried out by the persons appointed by them. The responsible persons of the objects of economic activity that carry out the identification shall coordinate the results of the identification with the local bodies of state supervision in the field of civil protection.

Notification of the results of the identification to determine the potential danger is provided to the local body of state supervision in the field of civil protection to summarize the results of the identification.

Based on the generalized results of the identification, local bodies of state supervision in the field of civil protection form and annually update the lists of potentially dangerous objects of the jurisdiction.

The identification procedure is carried out in the following stages:

- selection of emergency codes, the occurrence of which is possible at the object of economic activity, according to the Classification of Emergencies;

- analysis of indicators of signs of emergencies selected at the previous stage and determination of their threshold values using the Classification signs of emergencies approved by the order of the Ministry of Emergencies of Ukraine of April 22, 2003 N 119 and registered in the Ministry of Justice of Ukraine on 29.07.2003 N 656 / 7977;

- identification of sources of danger based on the results of the analysis, which under certain conditions (accidents, violations of the operating regime, occurrence of natural hazards, etc.) may cause emergencies;

- identification of types of danger for each of the identified sources of danger;

- determining the list of hazardous substances used in the object of economic activity, their quantity and hazard class with the help of regulations in the field of hazardous substances;

- assessment on the basis of the obtained data of the emergency zone, which can initiate each of the identified sources of danger using the Methodology for predicting the consequences of spills (emissions) of hazardous chemicals in accidents at industrial facilities and transport, approved by the Ministry of Emergencies of Ukraine, Ministry of Agrarian Policy , Ministry of Economy of Ukraine, Ministry of Economic Resources of Ukraine dated 27.03.2001 N 73/82/64/122 and registered in the Ministry of Justice of Ukraine on 10.04.2001 under N 326/5517, as well as Regulations on the development of plans for localization and elimination of emergencies and accidents, approved by order Committee on Labor Protection Supervision dated 17.06.99 N 112 and registered with the Ministry of Justice on 30.06.99 N 424/3717;

- assessment of possible consequences of emergencies for each of the sources of danger (number of dead, injured, those affected by living conditions, material damage) using the Methodology for assessing losses from the consequences of emergencies of man-made and natural nature, approved by the Cabinet of Ministers of February 15, 2002 year N 175 (with changes);

- establishment of the maximum possible levels of emergencies for each of the sources of danger in accordance with the Classification of emergencies of man-made and natural nature by their levels;

- determination of state (branch) registers (cadastres) in which the object of economic activity is registered or necessary to be registered with the use of the List of approved state (branch) registers of Ukraine for accounting of dangerous objects;

- determination of compliance of the object with the current normative legal acts in the field of definition of dangerous objects.

To identify the sources of danger at the site using the List of the main sources of danger that are inherent in potentially dangerous objects is made taking into account:

Resolution of the Cabinet of Ministers of Ukraine of July 11, 2002 N 956 "On identification and declaration of safety of high-risk objects" (as amended);

The list of objects, machines, mechanisms, equipment of the increased danger defined by the resolution of the Cabinet of Ministers of Ukraine of October 15, 2003 N 1631 (with changes).

In the identification process use:

The list of activities and facilities that pose a high environmental risk, approved by the Cabinet of Ministers of Ukraine of July 27, 1995 N 554 (as amended);

The list of especially dangerous enterprises, the termination of which requires special measures to prevent harm to life and health of citizens, property, buildings, environment, approved by the Cabinet of Ministers of Ukraine dated May 6, 2000 N 765 (as amended);

The list of objects and separate territories which are subject to constant and obligatory on contractual conditions service by the state emergency rescue services, approved by the resolution of the Cabinet of Ministers of Ukraine of August 4, 2000 N 1214 (with changes).

To determine the level of possible emergencies, it is necessary to determine the following indicators:

- territorial distribution of probable emergencies;
- the number of persons who may be affected by the consequences of possible emergencies;
- the number of persons whose living conditions may be violated as a result of a possible accident at the facility;
- losses from the consequences of possible emergencies.

An object of economic activity is recognized as potentially dangerous if it contains at least one source of danger capable of initiating emergencies at the local, regional or state levels.

Objects that are subject to regulations are potentially dangerous, regardless of the level of emergencies that may initiate the identified sources of danger.

An object of economic activity, which according to the results of identification does not fall under the above requirements, is not recognized as potentially dangerous objects.

If there are more than three sources of danger at the business activity, the Notice provides data on three sources of danger that may initiate emergencies with the maximum level, and the total number of sources of danger.

Objects of economic activity, which according to the results of identification are recognized as potentially dangerous, are subject to registration by territorial and local bodies of state supervision in the field of civil protection.

Extraordinary identification is carried out in the following cases:

- the appearance in the structure of the object of economic activity, which according to the results of the last identification of potential danger is not recognized as potentially dangerous objects, at least one source of danger that may cause emergencies at state, regional or local levels;
- elimination of all sources of danger at the object of economic activity, the presence of which led to its classification as potentially dangerous objects.

Based on the results of the extraordinary identification, a Notice shall be issued, which shall take effect instead of the Notice provided to the local bodies of



state supervision in the field of civil protection based on the results of the previous identification.

Objects of economic activity, the data on which are entered in the Register, are subject to identification only on condition of elimination of all sources of danger which were a part of them. Identification results are used to exclude objects that have become secure from the Register.

To exclude an object of economic activity from the category of potentially dangerous objects based on the results of extraordinary identification by the responsible person of the object of economic activity is sent to the relevant local body of state supervision in the field of civil protection.

## CONCLUSIONS

Thus, in the presented master's thesis the influence of external and internal factors on the level of profitability of the enterprise is investigated. The purpose of the master's work was to study the theoretical and practical foundations of the influence of external and internal factors on the activities of the enterprise.

Having made some observations of the work at the enterprise, it can be argued that the organizational structure of OSP “Corporation “VATRA” is close to the divisional organizational structure with a certain focus on consumers. The management structure of OSP “Vatra Corporation” LLC can be represented by the following scheme (see the slide). In the period between convening a meeting of shareholders, the main governing bodies are the Company's Board and the Audit Commission.

For a more detailed analysis of the factors of the internal environment, we conducted a study of the main financial indicators of the enterprise. From the balance sheet of the enterprise, it can be concluded that by the end of 2020 the value of the property at the disposal of the enterprise compared to the previous 2019 increased. In order to deepen the analysis of internal factors, we conducted a SWOT analysis. We analyzed the strengths and weaknesses of the company in such areas as: management organization, marketing, research and development, technology, staff, finances.

The interaction of the researched enterprise with the external environment is largely determined by the possibilities of obtaining and processing information resources. The sources of information for OSP “Corporation VATRA” are as follows. To ensure effective management of information flows of the firm, it is advisable to create a separate structural unit (information and analytical department). The main functions of this department will include the collection and processing of information resources in order to improve interaction with the external environment and increase the efficiency of coordination of internal processes of the enterprise.

The initial costs of establishing an information-analytical department and the costs of supporting the activities of the department during 2022 are given on slide. We divided the costs into two groups: one-time costs in the formation of information and analytical department and annual operating expenses. The total amount of expenses amounted to a little over 300 thousand hryvnias. The period of formation of the information development service is two calendar years. As a result of the implementation of the proposed design and target solutions, the growth of cash flows of the enterprise is projected at 8% of the volume of sold products annually.

To justify the long-term effectiveness of the project, we calculated indicators of net present value, profitability index, payback period and internal rate of return. The economic effect of the developed project is the value of its net present value, which is approximately 300 thousand UAH. To improve the company's interaction with the external environment, we offer it to use digital tools such as corporate site, portal, email marketing, advertising on the Internet. The company already has a corporate website, so when comparing these digital tools, we determined that the most profitable will be to improve the existing site.

The most important advantages of the site are clear technical concept, competent, correct approach to the technical functioning of the site, the very direct existence of the site as a corporate tool allows to take advantage of a simple presentation of the complex in technical and structural terms of products, organized basic presentation of information of the enterprise about its activities and available range, prices. In order to identify the main opportunities for improving the corporate site, we conducted a comprehensive evaluation of such sections as: About us, Product, News, Downloads, Details, Vacancies, Distributors and dealers, Forum. This assessment made it possible to identify the main problems of the site and became the basis for expert assessment of the possibilities of a more complete content of the site.

The role of experts was provided by employees who ensure the work of the company in such areas as: advertising, communication with the press and television, communication with branches and affiliates, marketing, strategic planning,

automation of information processing, production and supply and consulting service. The results of the evaluation showed that the highest score was given to such a criterion as Creative execution of the site, the lowest - "Chips" for users. So, we offer the company involve a web designer and improve the site in those sections that received low marks from experts.

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## **APPENDICES**

Додаток 1  
до Національного положення (стандарту)  
бухгалтерського обліку 1 "Загальні вимоги до фінансової звітності"

**ДОКУМЕНТ** **КВЕД** **КВЕД** **КВЕД**

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за КОПФГ	240		
за КВЕД	27.40		

Підприємство Товариство з обмеженою відповідальністю "ОСП КОРПОРАЦІЯ ВАТРА"  
 Територія ТЕРНОПІЛЬСЬКА  
 Організаційно-правова форма господарювання Товариство з обмеженою відповідальністю  
 Вид економічної діяльності Виробництво електричного освітлювального устаткування  
 Середня кількість працівників 425  
 Адреса, телефон вулиця Микулинська, буд. 46, м. ТЕРНОПІЛЬ, ТЕРНОПІЛЬСЬКА обл., 46005 278772  
 Одиниця виміру: тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма №2), грошові показники якого наводяться в гривнях з копійками)  
 Складено (зробити позначку "v" у відповідній клітинці):  
 за положеннями (стандартами) бухгалтерського обліку   
 за міжнародними стандартами фінансової звітності

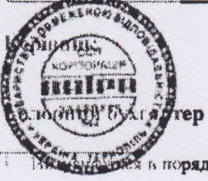
Баланс (Звіт про фінансовий стан)  
на 31 грудня 2019 р.

Форма №1 Код за ДКУД 1801001

А К Т И В	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Нематеріальні активи	1000	103	82
первісна вартість	1001	475	475
накопичена амортизація	1002	372	393
Незавершені капітальні інвестиції	1005	1 183	870
Основні засоби	1010	36 313	50 085
первісна вартість	1011	52 044	97 393
знос	1012	15 731	47 308
Інвестиційна нерухомість	1015	-	-
Первісна вартість інвестиційної нерухомості	1016	-	-
Знос інвестиційної нерухомості	1017	-	-
Довгострокові біологічні активи	1020	-	-
Первісна вартість довгострокових біологічних активів	1021	-	-
Накопичена амортизація довгострокових біологічних активів	1022	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	80	64
Довгострокова дебіторська заборгованість	1040	-	-
Відотрочені податкові активи	1045	-	-
Гудвіл	1050	-	-
Відотрочені аквізиційні витрати	1060	-	-
Залишок коштів у централізованих страхових резервних фондах	1065	-	-
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>37 679</b>	<b>51 101</b>
<b>II. Оборотні активи</b>			
Запаси	1100	18 306	13 647
Виробничі запаси	1101	10 789	8 305
Незавершене виробництво	1102	158	193
Готова продукція	1103	6 723	4 208
Товари	1104	636	941
Поточні біологічні активи	1110	-	-
Депозити перестрашування	1115	-	-
Векоєлі одержані	1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	22 499	28 783
Дебіторська заборгованість за розрахунками:			
за виданими авансами	1130	2 013	525
з бюджетом	1135	-	-
у тому числі з податку на прибуток	1136	-	-
Дебіторська заборгованість за розрахунками з нарахованих доходів	1140	-	-
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків	1145	-	-
Інша поточна дебіторська заборгованість	1155	572	927
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	6 503	13 949
Готівка	1166	1	3
Рахунки в банках	1167	6 502	13 946
Витрати майбутніх періодів	1170	16	-
Частка переотраховника у страхових резервах	1180	-	-
у тому числі в:	1181	-	-
резервах довгострокових зобов'язань			
резервах збитків або резервах належних виплат	1182	-	-
резервах незароблених премій	1183	-	-

інших страхових резервах	1184	-	-
Інші оборотні активи	1190	39	18
Усього за розділом II	1195	49 948	57 849
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	87 627	108 950

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (пайовий) капітал	1400	2 181	2 352
Внески до незареєстрованого статутного капіталу	1401	-	-
Капітал у дооцінках	1405	-	13 288
Додатковий капітал	1410	-	-
Емісійний дохід	1411	-	-
Накопичені курсові різниці	1412	-	-
Резервний капітал	1415	39	829
Нерозподілений прибуток (непокритий збиток)	1420	34 256	48 152
Неоплачений капітал	1425	( - )	( - )
Вилучений капітал	1430	( - )	( - )
Інші резерви	1435	-	-
Усього за розділом I	1495	36 476	64 621
<b>II. Довгострокові зобов'язання і забезпечення</b>			
Відтрончені податкові зобов'язання	1500	-	-
Пенсійні зобов'язання	1505	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	-	-
Довгострокові забезпечення витрат персоналу	1521	-	-
Цільове фінансування	1525	-	-
Благодійна допомога	1526	-	-
Страхові резерви	1530	-	-
у тому числі:	1531	-	-
резерв довгострокових зобов'язань			
резерв збитків або резерв належних виплат	1532	-	-
резерв незароблених премій	1533	-	-
інші страхові резерви	1534	-	-
Інвестиційні контракти	1535	-	-
Призовий фонд	1540	-	-
Резерв на виплату джек-поту	1545	-	-
Усього за розділом II	1595	-	-
<b>III. Поточні зобов'язання і забезпечення</b>			
Короткострокові кредити банків	1600	9 061	10 000
Векселі видані	1605	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	17 321	13 835
розрахунками з бюджетом	1620	1 766	3 346
у тому числі з податку на прибуток	1621	381	430
розрахунками зі страхування	1625	715	686
розрахунками з оплати праці	1630	2 710	2 641
Поточна кредиторська заборгованість за одержаними авансами	1635	188	65
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	-	-
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю	1650	-	-
Поточні забезпечення	1660	2 688	2 862
Доходи майбутніх періодів	1665	-	-
Відтрончені комісійні доходи від перестраховиків	1670	-	-
Інші поточні зобов'язання	1690	16 702	10 894
Усього за розділом III	1695	51 151	44 329
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
V. Чиста вартість активів недержавного пенсійного фонду	1800	-	-
Баланс	1900	87 627	108 950



*Щиренко*  
*Івахів*

Щиренко Василь Васильович

Івахів Марія Ярославівна

Текст з'явився в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Підприємство Товариство з обмеженою відповідальністю "ОСП КОРПОРАЦІЯ за ЄДРПОУ  
ВАТРА"

Дата (рік, місяць, число)

КОДИ		
2020	01	01

ДОКУМЕНТ ПРИЙНЯТО

(найменування)

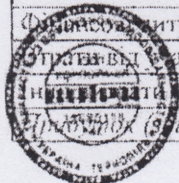
Звіт про фінансові результати (Звіт про сукупний дохід)

за Рік 2019 р.

Форма N2 Код за ДКУД 1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	196 028	177 571
Чисті зароблені страхові премії	2010	-	-
премії підписані, валова сума	2011	-	-
премії, передані у перестраховання	2012	-	-
зміна резерву незароблених премій, валова сума	2013	-	-
зміна частки перестраховиків у резерві незароблених премій	2014	-	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( 155 614 )	( 146 049 )
Чисті понесені збитки за страховими виплатами	2070	-	-
<b>Валовий:</b>			
прибуток	2090	40 414	31 522
збиток	2095	( - )	( - )
Дохід (витрати) від зміни у резервах довгострокових зобов'язань	2105	-	-
Дохід (витрати) від зміни інших страхових резервів	2110	-	-
зміна інших страхових резервів, валова сума	2111	-	-
зміна частки перестраховиків в інших страхових резервах	2112	-	-
Інші операційні доходи	2120	12 273	10 014
у тому числі:	2121	-	-
дохід від зміни вартості активів, які оцінюються за справедливою вартістю			
дохід від первісного визнання біологічних активів і сільськогосподарської продукції	2122	-	-
дохід від використання коштів, вивільнених від оподаткування	2123	-	-
Адміністративні витрати	2130	( 19 081 )	( 16 168 )
Витрати на збут	2150	( 9 584 )	( 8 899 )
Інші операційні витрати	2180	( 10 494 )	( 10 091 )
у тому числі:	2181	-	-
витрати від зміни вартості активів, які оцінюються за справедливою вартістю			
витрати від первісного визнання біологічних активів і сільськогосподарської продукції	2182	-	-
<b>Фінансовий результат від операційної діяльності:</b>			
прибуток	2190	13 528	6 378
збиток	2195	( - )	( - )
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	311	-
Інші доходи	2240	16	-
у тому числі:	2241	-	-
дохід від благодійної допомоги			
Фінансові витрати	2250	( 1 426 )	( 1 726 )
збиток від участі в капіталі	2255	( - )	( - )
збиток (дохід) від впливу інфляції на монетарні статті	2270	( 550 )	( 77 )
збиток (дохід) від впливу інфляції на монетарні статті	2275	-	-



<b>Фінансовий результат до оподаткування:</b>			
прибуток	2290	11 879	4 575
збиток	2295	( - )	( - )
Витрати (дохід) з податку на прибуток	2300	(2 368)	(828)
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
<b>Чистий фінансовий результат:</b>			
прибуток	2350	9 511	3 747
збиток	2355	( - )	( - )

## II. СУКУПНИЙ ДОХІД

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
Інший сукупний дохід до оподаткування	2450	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
Інший сукупний дохід після оподаткування	2460	-	-
<b>Сукупний дохід (сума рядків 2350, 2355 та 2460)</b>	<b>2465</b>	<b>9 511</b>	<b>3 747</b>

## III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	76 574	76 893
Витрати на оплату праці	2505	42 183	34 411
Відрахування на соціальні заходи	2510	8 861	6 684
Амортизація	2515	2 995	2 898
Інші операційні витрати	2520	17 701	19 950
<b>Разом</b>	<b>2550</b>	<b>148 314</b>	<b>140 836</b>

## IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600	-	-
Скоригована середньорічна кількість простих акцій	2605	-	-
Чистий прибуток (збиток) на одну просту акцію	2610	-	-
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	-	-
Дивіденди на одну просту акцію	2650	-	-



галтер

*Щиренко*

Щиренко Василь Васильович

*Івахів*

Івахів Марія Ярославівна

Підприємство Товариство з обмеженою відповідальністю "ОСП КОРПОРАЦІЯ за ЄДРПОУ  
ВАТРА"

Дата (рік, місяць, число)

КОДИ		
2019	01	01

ДОКУМЕНТ ПРИЙНЯТО

(найменування)  
Звіт про фінансові результати (Звіт про сукупний дохід)  
за Рік 2018 р.

Форма N2 Код за ДКУД 1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	177 571	158 526
Чисті зароблені страхові премії	2010	-	-
премії підписані, валова сума	2011	-	-
премії, передані у перестраховування	2012	-	-
зміна резерву незароблених премій, валова сума	2013	-	-
зміна частки перестраховиків у резерві незароблених премій	2014	-	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( 146 049 )	( 133 263 )
Чисті понесені збитки за страховими виплатами	2070	-	-
<b>Валовий:</b>			
прибуток	2090	31 522	25 263
збиток	2095	( - )	( - )
Дохід (витрати) від зміни у резервах довгострокових зобов'язань	2105	-	-
Дохід (витрати) від зміни інших страхових резервів	2110	-	-
зміна інших страхових резервів, валова сума	2111	-	-
зміна частки перестраховиків в інших страхових резервах	2112	-	-
Інші операційні доходи	2120	10 014	8 828
у тому числі:	2121	-	-
дохід від зміни вартості активів, які оцінюються за справедливою вартістю			
дохід від первісного визнання біологічних активів і сільськогосподарської продукції	2122	-	-
дохід від використання коштів, вивільнених від оподаткування	2123	-	-
Адміністративні витрати	2130	( 16 168 )	( 14 464 )
Витрати на збут	2150	( 8 899 )	( 5 859 )
Інші операційні витрати	2180	( 10 091 )	( 8 524 )
у тому числі:	2181	-	-
витрати від зміни вартості активів, які оцінюються за справедливою вартістю			
витрати від первісного визнання біологічних активів і сільськогосподарської продукції	2182	-	-
<b>Фінансовий результат від операційної діяльності:</b>			
прибуток	2190	6 378	5 244
збиток	2195	( - )	( - )
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	-	-
Інші доходи	2240	-	-
у тому числі:	2241	-	-
дохід від благодійної допомоги			
Фінансові витрати	2250	( 1 726 )	( 1 574 )
в участі в капіталі	2255	( - )	( - )
(збиток) від впливу інфляції на монетарні статті	2270	( 77 )	( - )
	2275	-	-



<b>Фінансовий результат до оподаткування:</b>			
прибуток	2290	4 575	3 670
збиток	2295	( - )	( - )
Витрати (дохід) з податку на прибуток	2300	(828)	(664)
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
<b>Чистий фінансовий результат:</b>			
прибуток	2350	3 747	3 006
збиток	2355	( - )	( - )

## II. СУКУПНИЙ ДОХІД

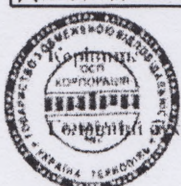
Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
Інший сукупний дохід до оподаткування	2450	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
Інший сукупний дохід після оподаткування	2460	-	-
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	3 747	3 006

## III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	76 893	67 536
Витрати на оплату праці	2505	34 411	29 998
Відрахування на соціальні заходи	2510	6 684	5 804
Амортизація	2515	2 898	2 188
Інші операційні витрати	2520	19 950	16 709
Разом	2550	140 836	122 235

## IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600	-	-
Скоригована середньорічна кількість простих акцій	2605	-	-
Чистий прибуток (збиток) на одну просту акцію	2610	-	-
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	-	-
Дивіденди на одну просту акцію	2650	-	-



галтер

Щиренко Василь Васильович

Івахів Марія Ярославівна

**ДОКУМЕНТ КВЕД**

Дата (рік, місяць, день)	2019	01	01
за ЄДРПОУ	33680115		
за КОАТУУ	6110100000		
за КОПФГ	240		
за КВЕД	27.40		

Підприємство Товариство з обмеженою відповідальністю "ОСП КОРПОРАЦІЯ ВАТРА"  
 Територія ТЕРНОПІЛЬСЬКА  
 Організаційно-правова форма господарювання Товариство з обмеженою відповідальністю  
 Вид економічної діяльності Виробництво електричного освітлювального устаткування  
 Середня кількість працівників 1 467  
 Адреса, телефон вулиця Микулинецька, буд. 46, м. ТЕРНОПІЛЬ, ТЕРНОПІЛЬСЬКА обл., 46005 278772  
 Одиниця виміру: тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма №2), грошові показники якого наводяться в гривнях з копійками)  
 Складено (зробити позначку "v" у відповідній клітинці):  
 за положеннями (стандартами) бухгалтерського обліку  
 за міжнародними стандартами фінансової звітності

V

Баланс (Звіт про фінансовий стан)  
на 31 грудня 2018 р.

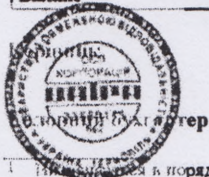
Форма №1 Код за ДКУД 1801001

А К Т И В	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Нематеріальні активи	1000	125	103
первісна вартість	1001	475	475
накопичена амортизація	1002	350	372
Незавершені капітальні інвестиції	1005	4 572	1 183
Основні засоби	1010	24 588	36 313
первісна вартість	1011	38 640	52 044
знос	1012	14 052	15 731
Інвестиційна нерухомість	1015	-	-
Первісна вартість інвестиційної нерухомості	1016	-	-
Знос інвестиційної нерухомості	1017	-	-
Довгострокові біологічні активи	1020	-	-
Первісна вартість довгострокових біологічних активів	1021	-	-
Накопичена амортизація довгострокових біологічних активів	1022	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	80	80
Довгострокова дебіторська заборгованість	1040	-	-
Відітрочені податкові активи	1045	-	-
Гудвіл	1050	-	-
Відітрочені аквізичні витрати	1060	-	-
Залишок коштів у централізованих страхових резервних фондах	1065	-	-
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>29 365</b>	<b>37 679</b>
<b>II. Оборотні активи</b>			
Запаси	1100	14 093	18 306
Виробничі запаси	1101	8 710	10 789
Незавершене виробництво	1102	527	158
Готова продукція	1103	4 265	6 723
Товари	1104	591	636
Поточні біологічні активи	1110	-	-
Депазити переотрачування	1115	-	-
Векселі одержані	1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	19 773	22 499
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	2 886	2 013
з бюджетом	1135	398	-
у тому числі з податку на прибуток	1136	224	-
Дебіторська заборгованість за розрахунками з нарахованих доходів	1140	-	-
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків	1145	-	-
Інша поточна дебіторська заборгованість	1155	1 017	572
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	12	6 503
Готівка	1166	2	-
Рахунки в банках	1167	10	6 503
Витрати майбутніх періодів	1170	-	16
Частка переотраховика у страхових резервах	1180	-	-
у тому числі в: резервах довгострокових зобов'язань	1181	-	-
резервах збитків або резервах належних виплат	1182	-	-
резервах незароблених премій	1183	-	-



інших страхових резервах	1184	-	-
Інші оборотні активи	1190	200	39
Усього за розділом II	1195	38 379	49 948
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	67 744	87 627

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (пайовий) капітал	1400	2 181	2 181
Внески до незареєстрованого статутного капіталу	1401	-	-
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	-
Емісійний дохід	1411	-	-
Накопичені курсові різниці	1412	-	-
Резервний капітал	1415	39	39
Нерозподілений прибуток (непокритий збиток)	1420	31 509	34 256
Неоплачений капітал	1425	( - )	( - )
Вилучений капітал	1430	( - )	( - )
Інші резерви	1435	-	-
Усього за розділом I	1495	33 729	36 476
<b>II. Довгострокові зобов'язання і забезпечення</b>			
Відірачені податкові зобов'язання	1500	-	-
Пенійні зобов'язання	1505	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	-	-
Довгострокові забезпечення витрат персоналу	1521	-	-
Цільове фінансування	1525	-	-
Благодійна допомога	1526	-	-
Страхові резерви	1530	-	-
у тому числі:	1531	-	-
резерв довгострокових зобов'язань			
резерв збитків або резерв належних виплат	1532	-	-
резерв незароблених премій	1533	-	-
інші страхові резерви	1534	-	-
Інвестиційні контракти	1535	-	-
Призовий фонд	1540	-	-
Резерв на виплату джек-поту	1545	-	-
Усього за розділом II	1595	-	-
<b>III. Поточні зобов'язання і забезпечення</b>			
Короткострокові кредити банків	1600	10 756	9 061
Векселі видані	1605	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	13 410	17 321
розрахунками з бюджетом	1620	566	1 766
у тому числі з податку на прибуток	1621	-	381
розрахунками зі страхування	1625	596	715
розрахунками з оплати праці	1630	2 230	2 710
Поточна кредиторська заборгованість за одержаними авансами	1635	901	188
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	149	-
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю	1650	-	-
Поточні забезпечення	1660	3 278	2 688
Доходи майбутніх періодів	1665	-	-
Відірачені комісійні доходи від перестраховиків	1670	-	-
Інші поточні зобов'язання	1690	2 129	16 702
Усього за розділом III	1695	34 015	51 151
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	-	-
V. Чиста вартість активів недержавного пенсійного фонду	1800	-	-
Баланс	1900	67 744	87 627



*Щиренко*  
*Івахів*

Щиренко Василь Васильович

Івахів Марія Ярославівна

Тимчасово виконує обов'язки в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Підприємство Товариство з обмеженою відповідальністю "ОСП КОРПОРАЦІЯ ВАТРА" (найменування)

Дата (рік, місяць, число)

КОДИ		
2018	01	01

ДОКУМЕНТАРИЙНЯ

Звіт про фінансові результати (Звіт про сукупний дохід)  
за Рік 2017 р.

Форма N2 Код за ДКУД 1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	158 526	113 137
Чисті зароблені страхові премії	2010	-	-
премії підписані, валова сума	2011	-	-
премії, передані у перестраховання	2012	-	-
зміна резерву незароблених премій, валова сума	2013	-	-
зміна частки перестраховиків у резерві незароблених премій	2014	-	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( 133 263 )	( 93 211 )
Чисті понесені збитки за страховими виплатами	2070	-	-
<b>Валовий:</b>			
прибуток	2090	25 263	19 926
збиток	2095	( - )	( - )
Дохід (витрати) від зміни у резервах довгострокових зобов'язань	2105	-	-
Дохід (витрати) від зміни інших страхових резервів	2110	-	-
зміна інших страхових резервів, валова сума	2111	-	-
зміна частки перестраховиків в інших страхових резервах	2112	-	-
Інші операційні доходи	2120	8 828	5 390
у тому числі:	2121	-	-
дохід від зміни вартості активів, які оцінюються за справедливою вартістю			
дохід від первісного визнання біологічних активів і сільськогосподарської продукції	2122	-	-
дохід від використання коштів, вивільнених від оподаткування	2123	-	-
Адміністративні витрати	2130	( 14 464 )	( 11 741 )
Витрати на збут	2150	( 5 859 )	( 4 299 )
Інші операційні витрати	2180	( 8 524 )	( 6 395 )
у тому числі:	2181	-	-
витрати від зміни вартості активів, які оцінюються за справедливою вартістю			
витрати від первісного визнання біологічних активів і сільськогосподарської продукції	2182	-	-
<b>Фінансовий результат від операційної діяльності:</b>			
прибуток	2190	5 244	2 881
збиток	2195	( - )	( - )
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	-	-
Інші доходи	2240	-	-
у тому числі:	2241	-	-
дохід від благодійної допомоги			
доходи	2250	( 1 574 )	( 1 374 )
збиток	2255	( - )	( - )
доходи	2270	( - )	( 2 )
збиток) від впливу інфляції на монетарні статті	2275	-	-



<b>Фінансовий результат до оподаткування:</b>			
прибуток	2290	3 670	1 505
збиток	2295	( - )	( - )
Витрати (дохід) з податку на прибуток	2300	(888)	(379)
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
<b>Чистий фінансовий результат:</b>			
прибуток	2350	2 782	1 126
збиток	2355	( - )	( - )

## II. СУКУПНИЙ ДОХІД

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
<b>Інший сукупний дохід до оподаткування</b>	<b>2450</b>	<b>-</b>	<b>-</b>
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
<b>Інший сукупний дохід після оподаткування</b>	<b>2460</b>	<b>-</b>	<b>-</b>
<b>Сукупний дохід (сума рядків 2350, 2355 та 2460)</b>	<b>2465</b>	<b>2 782</b>	<b>1 126</b>

## III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	67 536	46 862
Витрати на оплату праці	2505	29 998	19 502
Відрахування на соціальні заходи	2510	5 804	3 699
Амортизація	2515	2 188	1 838
Інші операційні витрати	2520	16 709	15 206
<b>Разом</b>	<b>2550</b>	<b>122 235</b>	<b>87 107</b>

## IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600	-	-
Скоригована середньорічна кількість простих акцій	2605	-	-
Чистий прибуток (збиток) на одну просту акцію	2610	-	-
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	-	-
Дивіденди на одну просту акцію	2650	-	-



галтер

*Щиренко*

*Івахів*

Щиренко Василь Васильович

Івахів Марія Ярославівна

**ДОКУМЕНТ КРИЙНИЙ**

Дата (рік, місяць, число)	2018	01	01
за ЄДРПОУ	33680115		
за КОАТУУ	6110100000		
за КОПФГ	240		
за КВЕД	27.40		

Підприємство **Товариство з обмеженою відповідальністю "ОСП КОРПОРАЦІЯ БАТРА"**  
 Територія **ТЕРНОПІЛЬСЬКА**  
 Організаційно-правова форма господарювання **Товариство з обмеженою відповідальністю**  
 Вид економічної діяльності **Виробництво електричного освітлювального устаткування**  
 Середня кількість працівників **507**  
 Адреса, телефон **вулиця Микулинська, буд. 46, м. ТЕРНОПІЛЬ, ТЕРНОПІЛЬСЬКА обл., 46005** **278772**

Одиниця виміру: тис. грн. без десяткового знака (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма №2), грошові показники якого наводяться в гривнях з копійками)

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

V

Баланс (Звіт про фінансовий стан)  
на 31 грудня 2017 р.

Форма №1 Код за ДКУД 1801001

А К Т И В	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Нематеріальні активи	1000	146	125
первісна вартість	1001	475	475
накопичена амортизація	1002	329	350
Незавершені капітальні інвестиції	1005	2 587	4 572
Основні засоби	1010	23 965	24 588
первісна вартість	1011	35 987	38 640
знос	1012	12 022	14 052
Інвестиційна нерухомість	1015	-	-
Первісна вартість інвестиційної нерухомості	1016	-	-
Знос інвестиційної нерухомості	1017	-	-
Довгострокові біологічні активи	1020	-	-
Первісна вартість довгострокових біологічних активів	1021	-	-
Накопичена амортизація довгострокових біологічних активів	1022	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	32	80
Довгострокова дебіторська заборгованість	1040	-	-
Відотрачені податкові активи	1045	-	-
Гудвіл	1050	-	-
Відотрачені аквізиційні витрати	1060	-	-
Залишок коштів у централізованих страхових резервних фондах	1065	-	-
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>26 730</b>	<b>29 365</b>
<b>II. Оборотні активи</b>			
Запаси	1100	12 215	14 093
Виробничі запаси	1101	7 416	8 710
Незавершене виробництво	1102	352	527
Готова продукція	1103	4 161	4 265
Товари	1104	286	591
Поточні біологічні активи	1110	-	-
Депозити перестрахування	1115	-	-
Векселі одержані	1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	16 247	19 773
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	701	2 886
з бюджетом	1135	-	174
у тому числі з податку на прибуток	1136	-	-
Дебіторська заборгованість за розрахунками з нарахованих доходів	1140	-	-
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків	1145	-	-
Інша поточна дебіторська заборгованість	1155	1 252	1 017
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	8	12
Готівка	1166	1	2
Рахунки в банках	1167	7	10
Витрати майбутніх періодів	1170	-	-
Частка перестраховика у страхових резервах	1180	-	-
у тому числі в: резервах довгострокових зобов'язань	1181	-	-
резервах збитків або резервах належних виплат	1182	-	-
резервах незароблених премій	1183	-	-

інших страхових резервах	1184	-	-
Інші оборотні активи	1190	31	200
<b>Усього за розділом II</b>	<b>1195</b>	<b>30 454</b>	<b>38 155</b>
<b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b>	<b>1200</b>	<b>-</b>	<b>-</b>
<b>Баланс</b>	<b>1300</b>	<b>57 184</b>	<b>67 520</b>

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (пайовий) капітал	1400	2 181	2 181
Внески до незареєстрованого статутного капіталу	1401	-	-
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	-
Емісійний дохід	1411	-	-
Накопичені курсові різниці	1412	-	-
Резервний капітал	1415	39	39
Нерозподілений прибуток (непокритий збиток)	1420	28 503	31 285
Неоплачений капітал	1425	( - )	( - )
Вилучений капітал	1430	( - )	( - )
Інші резерви	1435	-	-
<b>Усього за розділом I</b>	<b>1495</b>	<b>30 723</b>	<b>33 505</b>
<b>II. Довгострокові зобов'язання і забезпечення</b>			
Відотрочені податкові зобов'язання	1500	-	-
Пенойні зобов'язання	1505	-	-
Довгострокові кредити банків	1510	-	-
Інші довгострокові зобов'язання	1515	-	-
Довгострокові забезпечення	1520	-	-
Довгострокові забезпечення витрат персоналу	1521	-	-
Цільове фінансування	1525	-	-
Благодійна допомога	1526	-	-
Страхові резерви	1530	-	-
у тому числі:	1531	-	-
резерв довгострокових зобов'язань			
резерв збитків або резерв належних виплат	1532	-	-
резерв незароблених премій	1533	-	-
інші страхові резерви	1534	-	-
Інвестиційні контракти	1535	-	-
Призовий фонд	1540	-	-
Резерв на виплату джек-поту	1545	-	-
<b>Усього за розділом II</b>	<b>1595</b>	<b>-</b>	<b>-</b>
<b>III. Поточні зобов'язання і забезпечення</b>			
Короткострокові кредити банків	1600	8 844	10 756
Векселі видані	1605	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	-	-
товари, роботи, послуги	1615	12 214	13 410
розрахунками з бюджетом	1620	604	566
у тому числі з податку на прибуток	1621	86	-
розрахунками зі страхування	1625	403	596
розрахунками з оплати праці	1630	1 528	2 230
Поточна кредиторська заборгованість за одержаними авансами	1635	171	901
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	149	149
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточна кредиторська заборгованість за страховою діяльністю	1650	-	-
Поточні забезпечення	1660	2 407	3 278
Доходи майбутніх періодів	1665	-	-
Відотрочені комісійні доходи від перестраховиків	1670	-	-
Інші поточні зобов'язання	1690	141	2 129
<b>Усього за розділом III</b>	<b>1695</b>	<b>26 461</b>	<b>34 015</b>
<b>IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття</b>	<b>1700</b>	<b>-</b>	<b>-</b>
<b>V. Чиста вартість активів недержавного сектору</b>	<b>1800</b>	<b>-</b>	<b>-</b>
<b>Баланс</b>	<b>1900</b>	<b>57 184</b>	<b>67 520</b>



Щиренко Василь Васильович  
Івахів Марія Ярославівна

Щиренко Василь Васильович

Івахів Марія Ярославівна

рядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.