

MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
Federal State Autonomous educational institution of higher education
"NATIONAL RESEARCH TOMSK POLYTECHNICAL UNIVERSITY"
YURGINSK TECHNOLOGICAL INSTITUTE

Yurga Technological Institute
Training direction 38.03.01 "Economics"

GRADUATE QUALIFICATION WORK

Work theme
Совершенствование коммерческой деятельности организации сферы услуг (Business improvements to organizations that provide services)

UDC 005.52:339.178:338.46

Student

Group	Full name	Signature	Date
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Position	Full name	Academic degree, title	Signature	Date
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CONSULTANTS:

For the section "Social responsibility"

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Senior Lecturer UTI TPU	Solodsky S. A.	PhD.		

TO BE ADMITTED TO THE DEFENCE:

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EXPECTED LEARNING OUTCOMES

Competency code	Competency name
General cultural competences	
QA(U)-1	Able to use the foundations of philosophical knowledge to form a worldview position
QA(U)-2	Able to analyze the main stages and patterns of the historical development of society for the formation of civic position
QA(U)-3	Able to use the basics of economic knowledge in various fields of activity
QA(U)-4	Able to use the basics of legal knowledge in various fields of activity
QA(U)-5	Capable of oral and written communication in Russian and foreign languages to solve problems of interpersonal and intercultural interaction
QA(U)-6	Able to work in a team, tolerantly perceiving social, ethnic, confessional and cultural differences
QA(U)-7	Capable of self-organization and self-education
QA(U)-8	Able to use methods and means of physical culture to ensure full-fledged social and professional activity
QA(U)-9	Able to use first aid techniques, methods of protection in emergency situations
General professional competences	
BPC(U)-1	Is able to solve standard tasks of professional activity on the basis of information and bibliographic culture with application of information and communication technologies and taking into account basic requirements of information security
BPC(U)-2	Is able to collect, analyse and process data needed to solve professional problems
BPC(U)-3	Is able to choose the tools for economic data processing according to the task at hand, analyse the results of calculations and justify the conclusions drawn
BPC(U)-4	Is able to find organisational and managerial solutions in professional activities and is prepared to take responsibility for them
Professional competences of graduates	
PC(U)-1	Is able to collect and analyse the raw data required to calculate economic and socio-economic indicators that characterise the activities of business entities
PC(U)-2	Is able to calculate economic and socio-economic indicators characterising the activities of business entities on the basis of standard methodologies and the current legal and regulatory framework
PC(U)-3	Is able to carry out the calculations required for the economic parts of the plans, justify them and present the results of the work according to the standards of the organisation
PC(U)-4	Is able to build standard theoretical and econometric models based on the description of economic processes and phenomena, to analyse and interpret the results meaningfully
PC(U)-5	Is able to analyse and interpret financial, accounting and other information contained in the accounts of enterprises of various forms of ownership, organisations, departments, etc. and use the information to make managerial decisions
PC(U)-6	Is able to analyse and interpret domestic and foreign statistics on socio-economic processes and phenomena, identify trends in socio-economic indicators
PC(U)-7	Is able, using domestic and foreign sources of information, to collect the necessary data, to analyse it and to prepare an information review and/or an analytical report
PC(U)-8	Is able to use modern technical tools and information technology to solve analytical and research problems
PC(U)-14	The ability to document business transactions, conduct cash accounting, develop a chart of accounts for an organisation and generate accounting entries based on this chart of accounts
PC(U)-15	The ability to make accounting entries for the sources and results of the organisation's inventory and financial liabilities
PC(U)-16	Ability to draw up payment documents and make accounting entries for the accrual and transfer of taxes and levies to the budgets of different levels, insurance contributions to non-budgetary funds
PC(U)-17	The ability to record the results of economic activities for the reporting period in the accounting records, to prepare accounting and statistical reporting forms, tax declarations
PC(U)-18	The ability to organise and implement the organisation's tax accounting and tax planning

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I APPROVE:
 PLO leader

 (Signature) (The date) (Politsinskaya E.V.)

THE TASK
for the performance of the final qualifying work

In the shape of:

Diploma work
(thesis project / work)

Student:

Group	Full name
O-17B71	Soghomonyan Vyacheslav Yurievich

Work theme:

Accounting for settlements with suppliers and contractors
Approved by order of the director

The deadline for the student's completed work:	21.12.2021 № 355-57/C
------------------------------------------------	-----------------------

TECHNICAL TASK:

Initial data for work	The subject of Business improvements to organizations that provide services. The object of the study of accounting and analysis is LLC "Resource"
List of questions to be researched, designed and developed	Tasks of the final qualifying work: 1 Consider the theoretical aspects of organizing the commercial activities of a small enterprise. 2 Describe the financial and economic activities and analyze the main indicators of the enterprise LLC "Resource" 3 Study the commercial activities of the enterprise 4 Develop recommendations for improving commercial activities for LLC "Resource".
List of graphic material	Goals and objectives Technical and economic indicators of IP Rusanova Analysis of the composition, structure and dynamics of accounts payable by individual entrepreneurs IP Rusanova Analysis of the composition, structure and dynamics of accounts payable with suppliers and contractors Analysis of accounts payable of suppliers Analysis of accounts payable turnover Analysis of receivables and payables The amount of fines from suppliers and contractors Measures to improve settlements with suppliers and contractors in IP Rusanova Conclusion
Consultants for the sections of the final qualifying work (with indication of sections)	
Section	Consultant
Social responsibility	Senior Lecturer UTI TPU, Rodionov P.V.

Date of issue of the assignment for the performance of the final qualifying work according to the linear schedule	01.11.2021
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The task was given by the head:

Position	Full name	Academic degree, title	Signature	Date
Docent UTI TPU	Politsinskaya E.V.	Candidate of Pedagogical Sciences		

The student accepted the assignment:

Group	Full name	Signature	Date
O-17B71	Soghomonyan Vyacheslav Yurievich		

**TASK FOR SECTION
"SOCIAL RESPONSIBILITY"**

To the student:

Group	Full name
O-17B71	Soghomonyan Vyacheslav Yurievich

Institute	UTI TPU		
The level of education	Bachelor	Direction	38.03.01 "Economics"

Initial data for the section "Social responsibility":	
<p>1 Description of the workplace (work area, technological process, mechanical equipment) for the occurrence of:</p> <ul style="list-style-type: none"> - harmful manifestations of factors of the working environment (meteorological conditions, harmful substances, lighting, noise, vibration, electromagnetic fields, ionizing radiation) - dangerous manifestations of production factors environment (mechanical nature, thermal character, electrical, fire nature) - social emergencies 	<p>The object of the research will be the workplace of the accountant of LLC "Resource". The office is a room with an area of 12 m² (3 × 4). Light environment parameters - class 2; the intensity of the labor process - grade 1. The final class of working conditions is class 2.</p> <p>Harmful and hazardous production factors:</p> <ul style="list-style-type: none"> - to increase efficiency, it is necessary to alternate the period of work and rest, according to the type and category of labor activity; - lack of illumination. <p>Replacement of the existing artificial lighting system is required in accordance with the calculations.</p>
<p>2 List of legislative and regulatory documents on the topic</p>	<ul style="list-style-type: none"> - Sanitary and Epidemiological Rules and Regulations SanPiN 2.4.6.2553-09 Sanitary and epidemiological requirements for the safety of working conditions for workers under 18 years of age. - SanPiN 2.2.2 / 2.4.1340-03 Hygienic requirements for personal computers and work organization. - Order of the Ministry of Health of the Russian Federation dated January 28, 2021 No. 29n. - Order of the Ministry of Health of the Russian Federation of March 21, 2014 No. 125n.
List of questions to be researched, designed and developed:	
<p>1. Analysis of the factors of internal social responsibility:</p> <ul style="list-style-type: none"> - the principles of the corporate culture of the studied organization; - labor organization and safety systems; - development of human resources through training programs and training and professional development programs; - Systems of social guarantees of the organization; -provision of assistance to employees in critical situations. 	<ul style="list-style-type: none"> - observance of labor protection rules; - the possibility of personnel development through training and professional development programs; participation in social programs; - organization and procedure for carrying out preventive vaccination measures within the framework of the national calendar of preventive vaccinations; - briefings on safety at the workplace; - briefings on fire safety.
<p>2 Analysis of the factors of external social responsibility:</p> <ul style="list-style-type: none"> - promoting environmental protection; - interaction with the local community and local authorities; - Sponsorship and corporate charity; - responsibility to consumers of goods and services (release of quality goods) - readiness to participate in crisis situations, etc. 	<p>Sources and means of protection against hazardous factors existing in the workplace (electrical safety, conditions for high-altitude work, etc.). Fire and explosion safety (reasons, preventive measures, primary fire extinguishing means) - activities that motivate environmental protection; A responsibility. An operational headquarters has been created to prevent the penetration of COVID-2019.</p>
<p>3 Legal and organizational issues of ensuring social responsibility:</p> <ul style="list-style-type: none"> - Analysis of legal norms of labor legislation; - analysis of special (typical for the investigated field of activity) legal and regulatory legal acts; - analysis of internal regulatory documents and regulations of the organization in the field of the investigated activity 	<p>Examine the following documents: Fire safety instructions, labor protection.</p>
List of graphic material:	
<p><i>If necessary, submit sketch graphic materials for the design assignment (mandatory for specialists and masters)</i></p>	

Date of issue of the task for the section on a line chart	
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The assignment was given by the consultant:

Position	Full name	Academic degree	Signature	Date
Senior Lecturer	Solodsky Sergey Anatolievich	PhD.		01.01.2021

The student accepted the assignment:

Group	Full name	Signature	Date
O-17B71	Soghomonyan Vyacheslav Yurievich		01.11.2021

Abstract

The final qualifying work contains 56 pages, 6 tables, 6 figures, 14 sources of literature.

Key words: enterprise, business activity, profit, outsourcing, efficiency.

The object of the research is a small enterprise LLC "Resource".

The main activity of the company is the production and sale of construction trailers.

The subject of the final qualifying work is the commercial activity of the enterprise. The purpose of the final qualification work is to develop recommendations for improving the commercial activities of a small enterprise LLC "Resource".

To solve this goal, it is necessary solve the following tasks:

- 1 Consider the theoretical aspects of organizing the commercial activities of a small enterprise.

2 Describe the financial and economic activities and analyze the main indicators of the enterprise LLC "Resource"

3 Study the commercial activities of the enterprise

4 Develop recommendations for improving commercial activities for LLC "Resource".

Activity analysis is conducted using research methods such as observation and comparison.

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Introduction

The activity of modern enterprises is carried out the conditions of global integration of the domestic economy into the world economic space. Therefore, it is accompanied by an unstable nature of trends and phenomena that affect the condition and dynamics of the development of the industrial-economic system, its orientation. This situation creates new requirements for the operation of enterprises, their ability to react quickly and adapt to the factors of a changing market environment, optimally using available resources and management tools to achieve large-scale enterprises goals. That is why in modern economic conditions one of the determining categories of successful development of enterprises is business activity, the character of which demonstrates in all aspects of their activity.

Among the important factors that ensure the effective functioning of the economic system, includes the business of an enterprise. It affects production efficiency, as well as different performance indicators are: the level of commercial costs, sales volume, turnover ratios, and so on. Commercial activity has the main goal - profit. She decides to venture some tasks. First, it is the purchase of equipment, raw materials, materials, organizations and enterprises of different sectors of the economy. Secondly, the planned volume of purchases of all kinds of goods, given the planned level of profit. Thirdly, the planned range and sales of all products in industrial enterprises. Fourth, in the commercial activities of selecting and searching the best partner. Fifth, the objectives of commercial activities are wholesale and retail trade.

Commercial activity is a dynamic process, since it is associated with the search for the best conditions (markets, suppliers, segments, etc.) for the sale and purchase of goods and resources. Its purpose is to improve the quality and value of

products, increase profits from all economic activities of the enterprise. Therefore, in modern conditions, it begins to occupy a strategic position in the economy of an individual enterprise, which explains the relevance of the study.

The object of the research is a small enterprise LLC "Resource".

The main activity of the company is the production and sale of construction trailers.

The subject of the final qualifying work is the commercial activity of the enterprise. The purpose of the final qualification work is to develop recommendations for improving the commercial activities of a small enterprise LLC "Resource".

Tasks of the final qualifying work:

1 Consider the theoretical aspects of organizing the commercial activities of a small enterprise.

2 Describe the financial and economic activities and analyze the main indicators of the enterprise LLC "Resource"

3 Study the commercial activities of the enterprise

4 Develop recommendations for improving commercial activities for LLC "Resource".

The work is divided into five sections. To write the final qualifying work, the following research methods were used: analysis and synthesis, methods of classification, comparison.

1 Literature review

1.1 The technique of analysis of business activity of the company

Commercial activity is very multifaceted and diverse, it can be classified for various reasons. So, the objects of sale distinguish produced goods, free assets, money, etc. From the point of view of the nature of the benefits received, commercial activities can be directed towards directly earning profits (selling goods or services), or creating appropriate conditions for this (for example, by purchasing appropriate equipment), reducing production costs (for example, by improving energy efficiency), capitalizing free funds (through the purchase of securities). It is worth noting that commercial activity does not always involve the sale of goods, in which property rights are transferred from one company to another. A common type of transaction is the acquisition of new equipment or machines in the lease or their rent.

Commercial activity is divided according to the types of markets in which it is implemented.

In a market economy, the stability of the financial condition of the enterprise is largely determined by the degree of its business activity. Business activity – one of the most important indicators for assessing the performance of the enterprise. It manifests itself in the dynamics of its development, the attainment of goals that reflect the natural and value indicators in the effective use of economic potential, expanding sales markets, and the like. Levels of business activity of a particular organization reflect the stages of life – birth, growth, rise, decline, crisis, depression – shows the degree of adaptation to changing market conditions, the quality of management. Business activity can be described as motivated macro – and microeconomic level of management of the process of sustainable economic activity, aimed at ensuring its positive dynamics, increasing of employment and effective use of resources to achieve market competitiveness.

That is, business activity expresses the efficiency of using material, human, financial and other resources for all business lines, activities and characterizes the quality of governance, opportunities for economic growth and capital adequacy. The financial aspect is primarily manifested in the speed of turnover of its assets, reflects the performance of the company relative to the value advanced resources, or about the size of their consumption in the production process. [1]

Research on the essence of the business activity of enterprises, its formation, and development are reflected in the writings of many scholars-theorists and economists, among which such authors as: I. Ansoff, R. Bradley, L. Dashkov, N. Meshkova, A. Zaikin, R. Fathutdinov and other scientists. Some of them research the management of business activity and methods of its improvement. The other ones are engaged in the problems of increasing the business activity of enterprises and its estimation. In their works, scientists determine the indicator of business activity, its components, the methodology of evaluation, etc.

Despite a large number of publications on increasing business activity of enterprises, most of them are narrowly oriented, and differ in the approaches and nature of research. Theoretical and methodical aspects concerning ensuring the optimal level of business activity of enterprises by different functional zones (production, personnel, innovations, etc.), development of management tools for its achievement remain insufficiently studied. The outlined problem determines the relevance of the research, its significance for the successful management of enterprises. [2]

The main criteria of business activity of the enterprise are:

- breadth of markets, including availability of deliveries for export;
- the reputation of the company;
- compliance plan the main indicators of economic activity of the enterprise;
- providing the specified growth rate;
- the level of efficiency of use of capital;
- the sustainability of economic growth and the like.

To evaluate business activity of the enterprise, it is advisable to use two analytical approaches:

1) the level of compliance of the key performance indicators of the enterprise: sales, net profit, increasing the base material; providing a specified rate of growth;

2) the level of efficiency of resources of the enterprise.

For the implementation of the first direction of analysis is necessary to compare the rate of change of the main indicators based on the evaluation of their dynamics. Optimal is a ratio called «Golden rule of enterprise economy»:

$$TPE > TR > TAK > 100\%. (1)$$

where, TPE, TR, TAK is the rate of change of the balance sheet profit, sales and total assets, respectively. [3]

Given the ratio of means:

- the company's profit growth exceeds compared to the volume of sales, indicating the relative cost savings;
- a higher rate of growth in sales compared to the assets of the company attest to the effectiveness of their use;
- the economic potential of the enterprise increased in comparison with the previous year.

Some deviations that violate this ratio, should not be regarded as negative if the company expands its activities and invests in the development of new technologies, processing, upgrading and reconstruction of production. To calculate the impact factors on resource use the method of chain substitutions. The method of chain substitutions is used to determine which factors influenced the analyzed indicator and from all the operating factors to identify the main ones that have a decisive influence on the change in the indicator. [4] The essence of the method is that, by determining the effect of one factor, other factors should be assumed as unchanged. To do this, in the calculations consistently replace the private plan (basic) indicators reporting (actual). The obtained results are compared

with the available previous data. The difference shows the size of the influence of this factor on the change in the aggregate index.

Analysis of business activity allows you to identify opportunities to use the enterprise's funds more effectively and develop measures that can help reduce the cost of production and sales of products at the expense of the economy of working capital and accelerate their turnover. When evaluating business activity, special attention is usually drawn to the turnover of receivables and payables, since these quantities are largely interrelated. But a decrease in turnover can mean both problems with paying bills, and more effective organization of relationships with suppliers, providing a more profitable, deferred payment schedule and using payables as a source of cheap financial resources. Nevertheless, the basic approach to the evaluation of turnover is the following: the shorter the turnover period, the more effective is the commercial activity of the enterprise and the higher its business activity. [5]

In the production activity in the analysis of the enterprise great attention is paid to assessing the intensity of use of circulating assets (current assets), since the speed of turning them into cash depends on the liquidity of the company and its chances of success. The rate of turnover of working capital is characterized by the following indicators. Sustainable financial condition as a consequence of economic growth, contributes to the development of enterprises, and the unstable condition implies the possibility of bankruptcy. Therefore, one important task of the enterprise is to ensure the sustainable growth of its economic development. In the expert-analytical practice enterprise capabilities to expand the core activities is determined using the coefficient of stability of growth (ToMS):

$$\text{ToCP} = (\text{FC} - \text{D}) / \text{VKH} \cdot 100\% = \text{Pro} / \text{WSS} \cdot 100\% \quad (3)$$

where HR — the net profit of the enterprise; D — dividends paid by the shareholders; Pre — the profit directed on development of the enterprise; VC — equity. [5] In determining the trend of the turnover funds of the enterprise, in addition to changing the overall turnover, examine the ratio of speakers of non-

current and current assets, as well as using indicators of mobility of all assets of the company and working capital. Factor mobility means the company determine the ratio of the value of current assets to the value of all funds. The coefficient of mobility of the working capital of the enterprise is determined by dividing the most mobile part (money and financial investments) to the cost of working capital. [6] The increase of the coefficients of mobility of these funds and circulating assets shows the tendency of acceleration of the turnover funds of the enterprise. Low mobility of current assets does not always mean a negative trend. High profitability of production and products enable the company to purposefully allocate the funds available to expand production. [7] Analysis of all these indicators should be conducted in dynamics, to calculate and determine the rate of change of these indicators.

1.2 Some aspects of the management of business activity of enterprises

It is proved that business activity as a process related to the results of activity of the enterprise, its potential, and competitiveness. That is why the management of business activity must occupy a leading position in the whole management system of the enterprise because it creates the appropriate conditions for the growth of its value. The term “management of business activity enterprise” can be considered as the impact of the management entity to the current plans for the formation, distribution, and redistribution of all kinds of available resources to continuously improve enterprise efficiency at the micro and macro levels. Management of business activity covers various spheres of activity. These spheres may be industrial, financial, innovation, social, environmental, and so on. In an analysis of the economic literature, it is determined that most scientists are focused on two main spheres of the management of business activity:

- 1) socio-economic management;

2) management of the efficiency of economic activity. The defining essence of the first direction of the management of the business activities of enterprises – socio-economic management is to provide the expected overall effect. In this case, the impact of industrial and economic activities is analyzed.

A significance of social and economic management is determined in proportion to its economic and social aspects. In this context, the economic aspect is considered as a meaningful impact on the relevant structural elements of the company, namely, the system of relations between the personnel, resources (financial, material, information, etc.), results management, for the purpose of to ensure its effectiveness, competitiveness, increasing cost and so on. Such actions by the management of companies can be made with the right management, development targets, and measures for their use and control.

The methods of management of business activity are considered as a set of ways and means, by which the managing entity (enterprise) may affect the object for a particular purpose. They also describe a complete act of influence on any object management (business activity). The main methods of economic management are financial incentives for staff; economic calculation; balance method; method of financing; price controls; lending. Financial incentives for the staff include different forms and systems of wages, making of bonuses for employees. It is carried out in addition to the existing system of hourly and piece-rate wages to encourage employees to effective work, achieve high-end results of production and accelerating scientific and technological progress, which are the structural components of business activity [8].

Economic calculation is a method of keeping the company, in which each company compares cash expenses and results of production (services), seek to recover costs by own income, that is ensuring selfsufficiency and optimal profitability. Thereby the achievement of a financial and economic component of business activity is ensured.

The balance method is a method that is used to the planning of business activity to achieve balance in the areas of production and personal consumption by matching resources (material, labour, financial) and the need for them. The system of these resources in the management of business activities allows ensuring a balance of individual sections and planning for the economic and social development in general. With balance method economic ties, the proportion of the production cycle are disclosed, bottlenecks and distortions are identified, and imbalances quantitative parameters in different levels of economic activity are established.

The method of financing is a combination of techniques and trends aimed at enterprises emphasize on internal financial sources and resources forming business activity at a time when external sources play a supporting and regulating role. The main methods of financing of the modern enterprises are self-financing, public financing, investment, progressive finance, credit provision [9].

Pricing of the company is the process of setting prices for a particular product. The price of the company's products is largely determined by external factors including the impact of competition, participants of the channels of movement of goods (suppliers, intermediaries), state policy [10]. Thus, the main determinants of the economic aspects, the management of enterprises is to create conditions and implement specified measures to ensure positive economic activity, optimal use of potential and existing resource of an enterprise aimed at the organization of business activity. Regarding social management of business activity in the overall management is considered the management that enterprises carried out concerning the staff to implement the motives of social behaviour. Among the methods that can be used in the process of social management are emphasized the social normalization and regulation; mental stimulation, motivation techniques; psychological methods; methods of economic incentives; organizational and administrative methods.

The social normalization and regulation is a scientifically substantiated organization of social processes through social rules and norms that determine the

order behaviour of individuals and groups in the team, which help to maintain business activity in the framework of social justice in the team and improve social relations between the employees. Their means are collective contracts, agreements, mutual obligations, internal regulations, statutes (sections are governing the behavior of civil servants), the rules of etiquette, rituals, priority social needs depending on seniority or industrial activity etc. Moral incentives are most developed subsystem spiritual work incentives based on spiritual values of a specific person. The essence of moral incentives is the transfer of information about human achievements, the results of the social environment. While the source of information on the merits, employees are subjects of management; the receiver is the object of incentives, employee, and collective; communication channel is communication tools [11].

Motivation is a call to action; the dynamic process of a physiological and psychological plan that controls human behavior and determining its organization, activity, and stability; human capacity to actively meet their needs. In the management of business activity, motivation is a process of incentives for workers to effectively carry out activities aimed at achieving the purpose of the company. Motivation is necessary for the effective implementation of the decisions and tasks about the management of business activity. Psychological methods in the management of business activities used to harmonize relations firms and workers, establish the most favorable psychological climate. They include the humanization of work (elimination of monotony, color spaces and color equipment, use of specially neat music); psychological motivations (to encourage creativity, initiative, and independence); meet professional interests, improving the creative content of work; development of a goal for the psychological characteristics and development of the necessary psychological traits; completing of small groups by the criterion of psychological compatibility of employees; establishment of normal relations between managers and subordinates. Economic methods of management of the business activities occupy an important place in the system of management methods. This is because management relations

are determined primarily by economic relations, which are based on objective needs and interests of people. The task of stimulating business activity is very hard. First, it is needed to achieve the increasing industrial activity, encourage the search for innovative solutions to create and maintain an atmosphere of corporate spirit. Secondly, in a market economy, not only industrial and economic processes are important but also its business results, reflected in specific performance indicators of business activity: revenue growth, reducing costs, improving product quality. Commercial criterion is crucial to assess the importance of personnel labor of the company.

Thus, the modern approach of companies to stimulate labor is determined by two main points – the desire to intensify the most creative person and send these activities to achieve concrete economic results. Organizational and administrative management methods in business activity are a set of techniques and methods of direct managerial influence on the relations of people in the workplace. They implement one of the most important functions of management – the function of the organization. By that means the task of organizational and administrative activity is coordination of actions of subordinates. Without organizational and administrative influence methods of economic management cannot be realized because they provide clarity and order discipline of the team. The second aspect of management of business activity aimed at efficient management of economic activities and characterized of achieving the desired effect of discourse, i.e. the immediate satisfaction the interests of owners. Managing of business activity is a process aimed at ensuring the sustainable and continuous improvement of enterprise efficiency. The main ways of increasing efficiency include accelerating scientific and technological progress, the implementation of technical reconstruction of production; improving the structure, forms of organization and production management; improved utilization of assets; increased productivity; reducing production costs; increasing profits; improving organizational and technical level of enterprises and economic work at all levels of management [12]. Based on the analysis of the directions of management of

business activity of enterprises, it is possible to systematize them and present them in Fig. 1

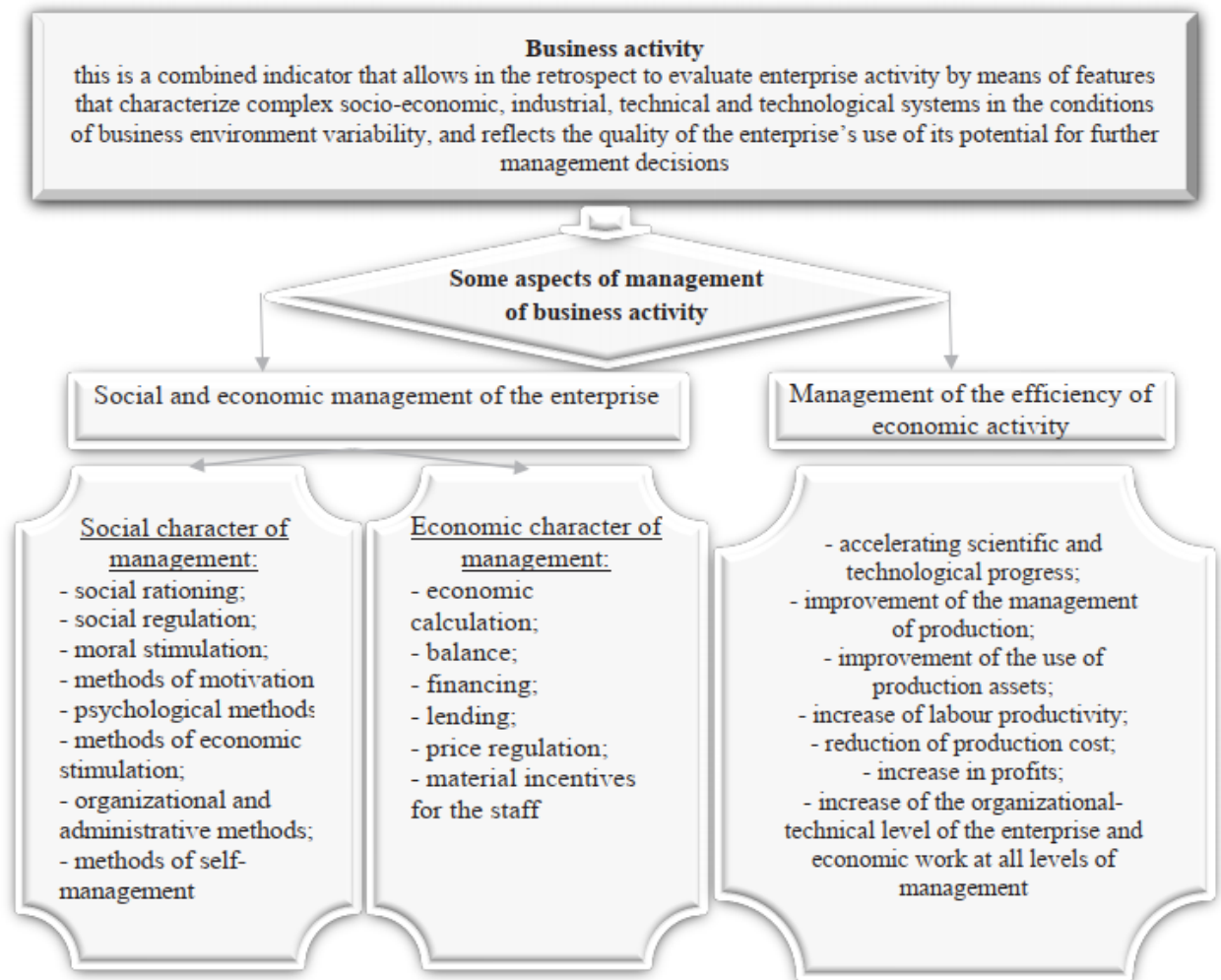


Fig. 1 – Some aspects of management of business activity of enterprises

1.3 Tools of managerial influence on business activity

Any enterprise that aspires to maintain a high level of business activity is interested in the possibility of its independent management. Therefore, apart from the factors influencing this category, the study of instruments of managerial influence on business activity is updated, with the help of which, as practice shows, the ways of achieving the set goals are realized; a compliance of administrative decisions of the mission of the enterprise and strategic goals of business activity is established.

Research conducted in the field of management of business activity management of enterprises shows that to date, the study of the appropriate management tools is given with insufficient attention both from the side of scientists and managerial staff of enterprises. Analysis of economic literature proves the existence of problems with regard to the existing management tools, which are reflected in their composition and structure, indicators, the methodology of application, adaptation opportunities to the conditions of enterprise management, etc.

L.V. Frolova and O.O. Niitenko see disadvantages in the formation of the theoretical basis of the instruments of managerial influence on business activity. They substantiate the “need to improve the theoretical and methodological tools for the management of business activity of the enterprise”. O. Oliynyk agrees with the authors; at the same time, he emphasizes by the theoretical peculiarities of the instruments of managerial influence, which are formed under the influence of socio-economic transformations [13]. He also notes the problem in the ambiguity of the components of administrative architectonics, their visual representation, which are used in the analysis of business activity with its economic nature.

The most of the scientists in their works prefer economic and financial instruments of managerial influence. Among the economic instruments of managerial influence on the business activity of the enterprise, one of the most widespread is economic analysis, intended to transform the information, which is provided to users in useful, i.e. suitable for making managerial decisions. I. Wagner considers economic analysis as a system that reflects the process of influence on reality where is forming the method of using the subject of the properties of objects and the relationship between them in solving management problems through the relationship of appropriate methods, organizational forms, technologies [14]. The author examines the economic analysis from the point of view of practical activity that is the preliminary stage of decision-making in relation to the management of business activity, as well as their analytical substantiation. Such an activity can be carried out not only in relation to the

management of business activity as a category but also its separate problematic aspects (financial, personnel, production, etc.).

Undeniably, economic analysis can be considered as an important tool for managing business activity since it serves to solve its economic problems. At the same time, it cannot ensure the adoption of quality managerial decisions in relation to other (non-economic) aspects of business activity. Therefore, it is expedient to use other management tools in relation to the business activity. The needs of enterprises in ensuring a high level of their business activity require a comprehensive study of financial instruments of managerial influence aimed at the realization of this task. It should be noted that the financial aspect of the business activity is rather complex from the managerial point of view since it is carried out in the following directions: efficient management of financial resources (their formation, accumulation, orientation), cash flows, profits (the possibility of capitalization), etc.

The main financial instruments of managerial influence on the business activity of enterprises include:

- 1) financial assets (cash, equity instruments of other enterprises and own enterprise, contracts for the receipt or exchange of financial assets of other enterprises, accounts receivable, financial market instruments, etc.);
- 2) financial obligations (debt and equity financial instruments, risk-free financial instruments);
- 3) equity instruments (profits, reserves, issuing securities, etc.).

Noting the specific features of the development of enterprises in the context of their business activity, the formation of financial instruments of managerial influence on this category should be carried out taking into account the indicators that characterize it.

A significant number of researchers associated the problem of ensuring the necessary level of business activity with the environmental factors of economic activity of enterprises, and therefore, distinguish the environmental instruments of

managerial influence on business activity. Among such instruments, the most significant are the following:

1) EMAS environmental management system –application of the European scheme of environmental certification and environmental audit by domestic enterprises. It is used for the purpose of improving the ecological status in general and produced products in particular, increasing the ecological activity of enterprises;

2) assessment of environmental impacts that is carried out by enterprises by assessing plans and programs of environmental production at the stages of their development and approval;

3) eco-labeling of products is conducted by enterprises to increase their business activity in commodity markets through reducing the negative impact of manufactured products on consumers and the environment;

4) agreements and contracts of enterprises on environmental protection. They are intended for the improvement of those aspects of the business activity that are connected with the ecological activity of enterprises.

For enterprises, which aspire to achieve a stable high level of business activity, it is necessary to mobilize resources and steer earmarked use of environmental tools of managerial influence on business activity. Some scholars among the tools of managerial influence on the business activity to a greater extent distinguish psychological tools, which include: development of the concept of management of business activity of staff; psychological audit; career management of business activity of the personnel; formation of corporate culture of business activity of the enterprise; conducting effective personnel policy of business activity of personnel, etc.

The list of these tools does not end there as mentioned above. At the same time, modern enterprises in their activities are limited to the use of certain psychological tools of managerial influence on business activity but not the totality of their application. This situation is due to the high cost of their implementation, the inability or incompetence of management to effectively organize the procedure

for implementing psychological instruments of managerial influence on business activity. In this case, there is a lack of using only this group of tools to achieve a high level of business activity of enterprises. An important role in ensuring a proper level of business activity has recently become managerial audit as a tool of managerial influence. Practice shows the lack of development of management those tools, which help the timely detection of deviations from the goals, poor management decisions aimed at implementing measures to ensure the high level of business activity of enterprises. Unlike other tools of managerial influence on business activity, management audit is aimed at assessing the effectiveness of administrative providing of business activity. Its main purpose is an independent objective assessment of the level of preparedness the personnel to the qualitative, efficient implementation of the defined circle of tasks concerning on achievement of the high level of business activity.

Among the analyzed tools of managerial influence on the business activity of enterprises, management audit serves as one of the leading tools since it complexly determines the nature of management of the business activity taking into account the specifics of the activities of enterprises and the corresponding composition of audit procedures. They are verification of financial indicators of business activity of the enterprise, rational use of available resources, implementation of investment, innovation, social, environmental, and others development programs, the effectiveness of managerial decisions in relation to business activity in dynamics. Ultimately, a reasonable forecast of the results of the management audit is carried out; alternative options for improving the level of business activity of the enterprise are offered. Analyzing the tools available in the scientific literature for managing the business activity of enterprises, the most of scientists focus on certain specific influence tools on this category (financial, economic, environmental, etc.), which, of course, are very important but their separate studying does not give a comprehensive characteristic about the totality and content of such tools, which are aimed at solving the tasks and goals of ensuring the high level of business activity of enterprises. In this case, it is

expedient to visualize and systematize the structure of tools for managing the business activity of enterprises (Figure 2)

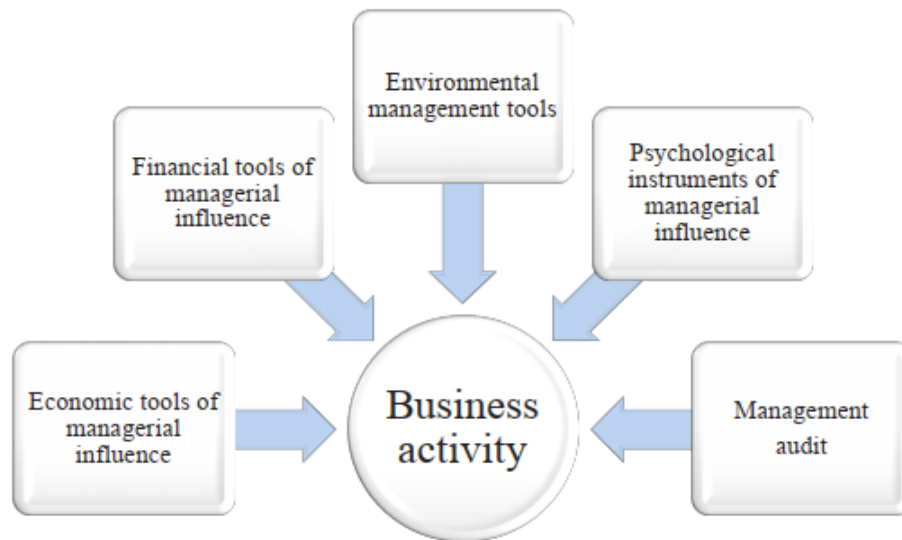


Fig. 2 – Systematization of tools of managerial influence on business activity

The analysis makes it possible to systematize certain tools of managerial influence on the business activity of enterprises and group them into five main groups: economic, financial, psychological, environmental instruments, and management audit. The use of these tools by enterprises is possible both in aggregate and separately, depending on the problem areas of business activity. Each of the dedicated tools of managerial influence on business activity is characterized by its own content and purpose and is important for the successful implementation of measures to manage the business activity of enterprises.

2 Object and research methods

2.1 General characteristics of the organizational and economic activities of the enterprise "Resource"

Resource Limited Liability Company, which is a commercial organization and operates on the basis of the 2002 Charter, was selected as the object of the study.

The goal of Resource is to make a profit, for this it can carry out any types of activity, with the exception of those prohibited by the legislative acts of the Russian Federation.

The company offers design, production and installation modular buildings and prefabricated structures in Novosibirsk:

- trade pavilions, kiosks,
- stop complexes,
- office and industrial buildings,
- warehouses, hangars,
- change houses, security posts,
- construction camps,
- administrative and household modules,
- car services, car washes, garages and other structures.

The company performs a full cycle of works on the production, delivery, installation and assembly of modular buildings.

We also offer services of plasma cutting of sheet metal on a computer numerical control.

Address: Novosibirsk, st. Station, 2a, office. 477. Production: Novosibirsk region, p. Verkh-Tula, st. Rabochaya, 25

The society has civil rights and fulfills civil obligations necessary for the implementation of any activities not prohibited by federal laws.

Resource Limited Liability Company operates in accordance with the Charter. Organizational structure of management of the wholesale production enterprise "Resource" is a linear-functional, which is shown in Figure 3.

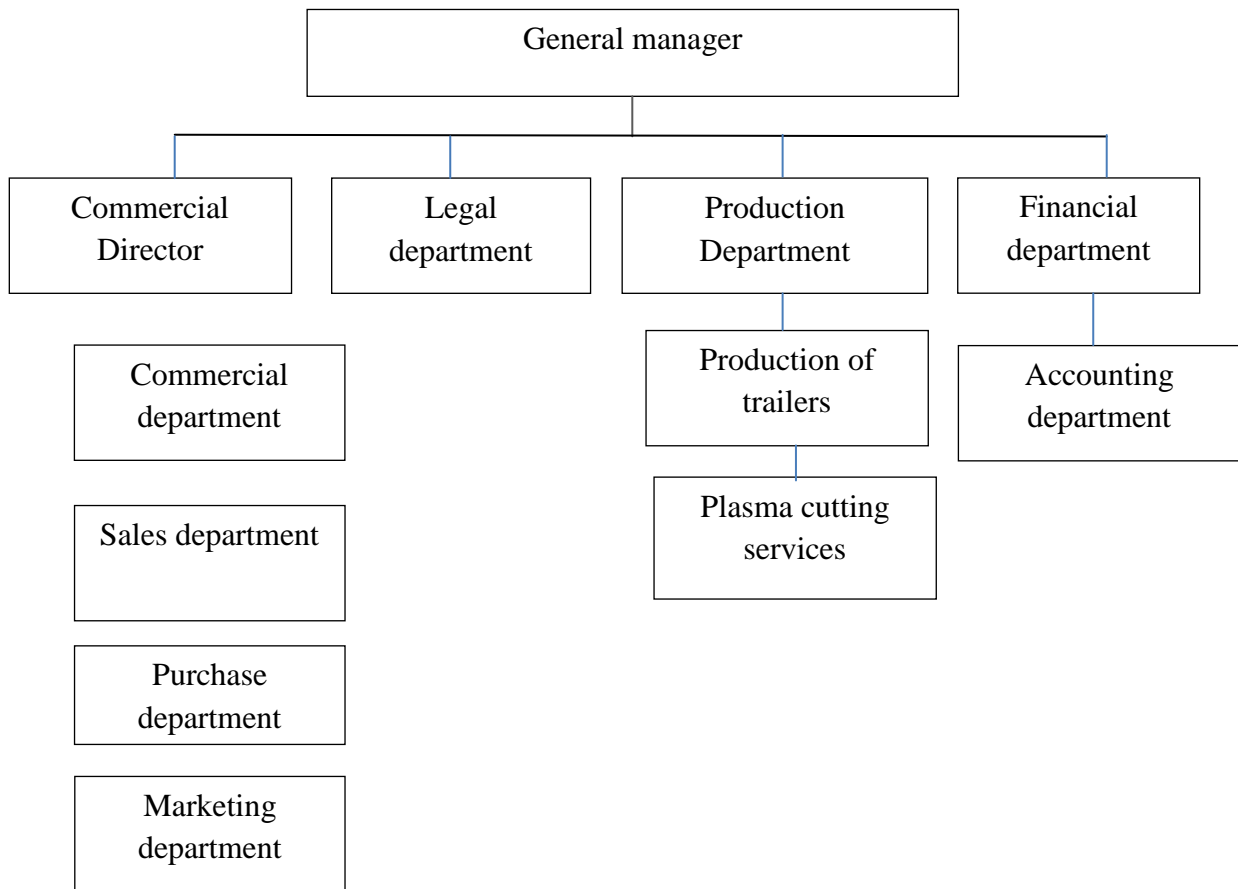


Fig.3 – Organizational structure of the enterprise

Linear-functional management LLC "Resource" structure is a special system in which the functions of managers are divided into several large groups:

- obligatory for execution;
- recommendations for implementation in the enterprise.

Such a variational model should be based on several mandatory principles. Let us consider them in more detail.

Firstly, Linear-functional management structure implies the presence of a common head and chiefs of units (economic, technical, legal, etc.) who must share their impact on employees in accordance with the tasks assigned to them.

Secondly, the senior manager is obliged to exercise only a linear impact on all employees of the company. But functional chiefs must have a technological impact.

Thirdly, the linear-functional structure management organization implies that any performer will be able to transfer part of their work to a lower level. In this case, he acts in relation to him as the immediate leader.

Linear-functional management structure has the following advantages:

- it is possible to attract more competent, qualified and erudite specialists in a certain field to the management;
- there is efficiency in making decisions in non-standard situations;
- the presence of a rapid growth in the professionalism of managers performing functional roles;
- the possibility of obtaining consistent orders, orders and tasks;
- the presence of full personal responsibility for the result of their activities.

Linear-functional management structure is more typical for such enterprises, where there is a steady release of a huge number of homogeneous products.

It is effective when there is a significant saving in production. This will be relevant in the situation if the modern market is currently a whole.

But there are situations when this structure in an enterprise is absolutely unacceptable:

- availability of expanding production diversification;
- there is a complication of external and internal links;
- technical innovations are being introduced;
- there are serious difficulties in the market for products due to the tough struggle for a "place in the sun";
- increase in the size of the enterprise;
- expanding the range of products and their market.

Linear-functional structure in such a situation due to a significant division of responsibility and rights for specific functions, it can lose the ability to adapt and get used to new conditions, reacting to the appearance of new changes. Since conflicts begin to arise in the management process due to the priorities that have been allocated, decision-making is delayed for a long time. The result is a lengthening of communications, the deterioration of the interactions between departments, and the execution of control functions is hampered.

To analyze the activities LLC "Resource" in the final qualifying work, various research methods were used.

Research methods are specific procedures for collecting and analyzing data.

Quantitative research is expressed in numbers and graphs. It is used to test or confirm theories and assumptions. This type of research can be used to establish generalizable facts about a topic.

Common quantitative methods include experiments, observations recorded as numbers, and surveys with closed-ended questions.

Qualitative research method refers to the research methods that are used to open up an individual's thought, opinions and also to expound on a particular problem. Some of its typical examples are the use of group discussions, observations, and interviews. On the other hand, quantitative method emphasizes on the use of measurable quantities, mathematical and statistical analysis, computation of the variables, use of surveys and questionnaires.

The qualitative method is not suitable for collecting data over a large area. This is because it requires a lot of time and resources for the researcher to get into contact with the respondents. Furthermore, most of the interviewees may not agree to spare their time for the interview especially when they are not getting paid. The given research method is therefore well suited for the research in relatively smaller areas or in cases where a small data is needed otherwise it might be very expensive to finance the research. On the other hand, quantitative research method is well suited for studying large populations. This is because they take a shorter time and

hence this might not be inconveniencing to the respondents. The methods of data collection such as questionnaires can also be administered to many respondents at the same time from which they can answer them and return them to the researcher for analysis. The given method is therefore well suited for use in large populations as it consumes less time and also cheap for researching large areas.

3 Analytical part

3.1 Analysis of the main indicators of the enterprise

The analysis of financial and economic activity plays an important role in increase of economic efficiency of activity of the Organization, in its management, in strengthening of its financial condition. It is an economic science that studies the economics of organizations, their activities in terms of evaluating their work on the implementation of business plans, assessing their property and financial status and to identify unused reserves Improve the efficiency of organizations. In the course of the analysis the identification of reserves to increase the efficiency of organizations and ways of mobilization, i.e. use of the revealed reserves is carried out.

Let's consider the main economic indicators of the economic activity of LLC "Resource" , which are presented in table 1.

Table 1 - The main economic indicators of the enterprise for 2019-2020, thousand rubles.

Показатели	2019	2020	rate of increase, %	variation (+,-)
Turnover	112562,2	116584,7	103,6	4022,5
Gross income	28140,6	28435,3	101,1	294,7
in % turnover	24,9	24,4	-	-0,5
Costs of circulation	13211,1	14021,3	103,6	487,2
in % costs of circulation	11,7	12,0	-	0,3
Profit from sales	14929,5	14141	96,6	-788,5
profitability, %	13,3	12,1	-	-1,2
Non-operating income	1983,7	1556,9	78,5	-426,8
Non-operating expenses	1422,0	1734,3	121,9	312,3
income tax	4242,3	4257,8	100,4	15,5
Net profit	10687,2	9883,2	92,5	-804,0
Number of employees	25	27	108	2
Turnover per employee	4502,4	4317,9	99,16	-20,9

As follows from Table 1, the turnover in 2020 amounted to 116,584.7 thousand rubles, which increased by 3.6% compared to 2019, which totaled 112,562.2 thousand rubles.

The increase in turnover is due to an increase in prices for products sold in 2020, as well as to factors that influenced the change in the size of the turnover from the sale of products, works, services and profits from the main activity by the LLC "Resource" enterprise can be attributed to the following:

- increase in market share, stable demand for manufactured products;
- high quality of manufactured products;
- active sales of the distribution department.

The dynamics of changes in the main economic indicators is shown in Figure 4.

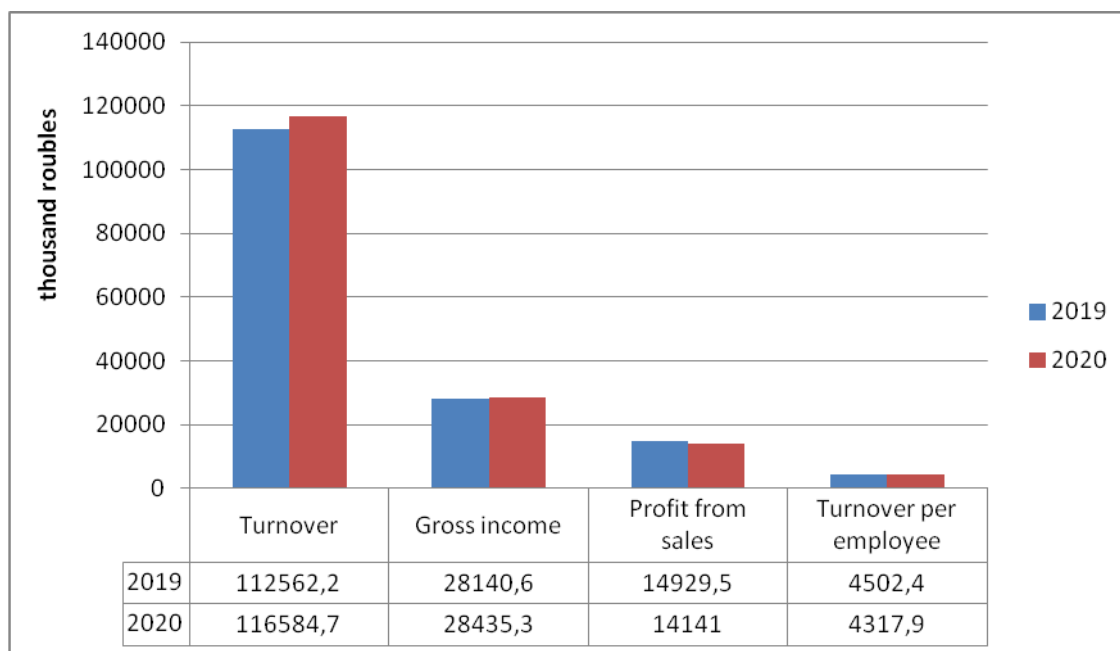


Figure 4 - Dynamics of changes in the main economic indicators LLC "Resource"

Turnover is the revenue generated by a company as a result of business transactions carried out during the financial year. It may comprise one or more revenue streams depending on the operating structure and strategy of the company. Whereas, profit is the net residual earnings (or net income) of a company after

deducting all the expenses against the turnover of the company. They both make the first and last line of an income statement and hence their names.

The turnover has an impact on distribution costs, gross income, profit, profitability.

Circulation costs in 2020 in relation to 2019 increased by 3.6%, which totaled 487.2 thousand rubles.

An increase in the growth of distribution costs is associated with an increase in:

- the volume of trade;
- transportation costs in 2020 (the cost of fuels and lubricants increased); - utility costs;
- an increase in the cost of resources for production.

Gross income for 2020 increased by 1.1% with an increase in turnover by 3.6%. An increase in the volume of trade means an increase in the growth of the mass of gross income: the more goods and services are sold, the greater the total amount of the trade markup.

Gross income (also gross profit, sales profit, or credit sales) is the difference between revenue and the cost of making a product or providing a service, before deducting overheads, payroll, taxation, and interest payments. This is different from operating profit (earnings before interest and taxes)[1]. Gross margin is often used interchangeably with gross profit, but the terms are different. When speaking about a monetary amount, it is technically correct to use the term gross profit; when referring to a percentage or ratio, it is correct to use gross margin. In other words, gross margin is a percentage value, while gross profit is a monetary value.

The bulk of gross income comes from trading activities.

Non-operating income in 2020 amounted to 1,556.9 thousand rubles, which compared to 2019 decreased by 21.5%, which totals 426.8 thousand rubles. This is, first of all, due to the fact that the number of commercial premises leased out has

decreased, a positive point is that they are used for the direct production needs of LLC "Resource".

At the LLC "Resource" enterprise, profit remained at the disposal of the enterprise, which amounted to 9883.2 thousand rubles in 2020. This profit is distributed among employees, goes to the payment of dividends and remains in the profit accumulation fund. Profitability is called relativean indicator that characterizes economic activity.

This indicator in the complex reflects the efficiency of the use of labor resources, cash, tangible assets and natural resources. The profitability is calculated as the ratio of the profit received for the period of the profit to the assets forming it. Profitability of sales is the main component of any business model. Formulas for calculating profitability can be seen in any training manual on financial management. However, not every beginner entrepreneur calculates how to determine the profitability of sales. As a result, it often turns out that capital is not invested in a profitable business and the expected revenues are not received. That is why it is almost impossible to build business plans and implement any strategy of an enterprise without calculating the coefficient of profitability.

Profitability means obtaining an income from production sale that should exceed expenses. As a consequence profitability mirrors the efficiency of an enterprise's whole economic activity. Profitability is one of the most important forms of economic efficiency. Regardless of the types of economic activities and resources involved or consumed, the economic effects are finally materialized in the profit obtained by an enterprise. Of course, profit and profitability characterize the economic efficiency of production at micro-economic level, in tight connection with other indicators used for measuring an enterprise's economic performance, such as: labour productivity, production quality, production costs, etc. From among these, labour productivity has the highest influence on profit and profitability. It leads to profit growth on the one hand by increasing the volume of production and on the other hand by decreasing costs per production unit.

This indicator characterizes the yield of profit in the process of selling products, per unit of costs in the main activity of the wholesale-production enterprise LLC "Resource" is 12.1% in 2020, which is 1.2% less than in 2019.

It can be concluded that at the moment the company does not have a fairly stable position with a negative value of profitability, but in general, the company "Resource" is focused on maximizing profits by increasing turnover and reducing distribution costs.

3.2 Analysis of commercial activity of the company

Wholesale-manufacturing enterprise LLC "Resource" is located in an industrial area of Novosibirsk and has its own storage facilities, direct access to the motorway, a convenient base for loading and unloading operations, its own fleet of vehicles and loading equipment.

LLC «Resource» production of construction trailers uses material raw materials that are purchased from external sources. The sources of supplies are wholesale and manufacturing enterprises in Novosibirsk and the Novosibirsk region.

A sales policy is a systematic process of developing, coordinating, monitoring the various decisions that have a direct bearing on the company's sales. The objective of such policies is to furnish effective guidelines for corporate efforts to optimize customer satisfaction, besides stimulating the company's profitability and competitive strength.

Wholesale trade firms are essential to the economy. They simplify flows of products, payments, and information by acting as intermediaries between the manufacturer and the final customer. They may store goods that neither manufacturers nor retailers can store until consumers require them. In so doing, they fill several roles in the economy. They provide businesses, institutions, and governments a convenient nearby source of goods made by many different manufacturers that allows them to devote minimal time and resources to

transactions. For manufacturers, wholesalers provide a national network of a manageable number of distributors of their goods that allow their products to reach a large number of users. In addition, wholesalers help manufacturers by taking on some marketing, new customer sales contact, order processing, customer service, and technical support work manufacturers otherwise would have to perform.

The organization of commercial processes and operations is the basis of commercial activity and the level of their management depends on the profitability of a commercial enterprise. The purpose of the paper is the theoretical justification and formation of organizational and methodological approaches to building an effective management system for commercial processes of a commercial enterprise.

At the same time, the important tasks of the commercial service in the wholesale trade are the study and forecasting of the capacity of regional and commodity markets, the development and improvement of advertising and information activities, the coordination of procurement work among suppliers and consumers. For this, it is necessary to widely use progressive management experience based on the principles of logistics, which makes it possible to successfully organize the commercial activity of an enterprise in a market environment.

Thus, the prerequisites for the decision on the structural reorganization of the enterprise in 2020 were the decline in sales due to increased competition (the profitability of the enterprise decreased). The managers of the LLC "Resource" company felt enormous difficulties in their attempts to optimize costs, so that the sale of products would remain both profitable and competitive, and the need for investment of funds.

Cost optimization is a business-focused drive spending and cost reduction, while maximizing business value.

Cost optimization helps functional leaders to maximize cost-savings. It includes:

- obtaining the best pricing and terms for all business purchases;

- standardizing, simplifying and rationalizing processes and services;
- automating and digitalizing IT and business operations.

Cost reduction is the process of decreasing a company's expenses to maximize profits and generate short-term savings. Cost optimization on the other hand is a continuous, business focused discipline aimed at driving spending and reducing costs, while maximizing business value.

Sustainable cost optimization is based on 5 key pillars:

1 Financial transparency: Increased financial transparency helps leaders understand how to drive business value through cost optimization.

2 Targets and benchmarks: After establishing transparency, executive leaders must examine how organizational spending compares with peers through external benchmarks.

3 Accountability of business units and individuals: Executive leaders must foster a culture of commitment to cost optimization by clearly communicating which areas to focus on when proposing cost optimization ideas to leadership.

4 Managing demand and supply of costs: Categorizing costs linked to both supply and demand can help executive leaders prioritize their cost optimization efforts.

5 Leveraging savings to drive enterprise strategy: Executive leaders should be proactive not only in optimizing costs but also linking the reinvestment of savings to business outcomes.

As a result of functional-cost modeling [11; 21], the distribution of monthly labor and cost costs associated with the implementation of the main business processes of the LLC "Resource" enterprise was obtained. The distribution structure of monthly labor costs at the LLC "Resource" enterprise is shown in Figure 5.

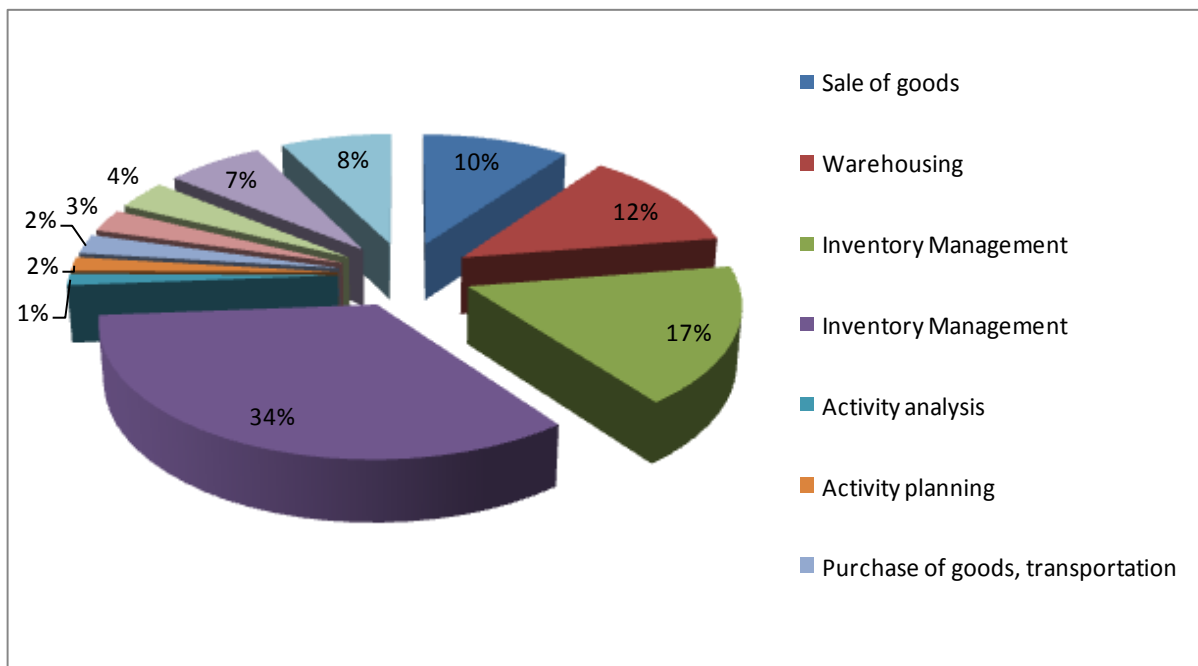


Figure 5 - The structure of the distribution of monthly labor costs at the enterprise associated with the implementation of business processes, %, 2020.

The estimation of the cost labor costs of the LLC "Resource" enterprise for the implementation of the main business processes is shown in Figure 6.

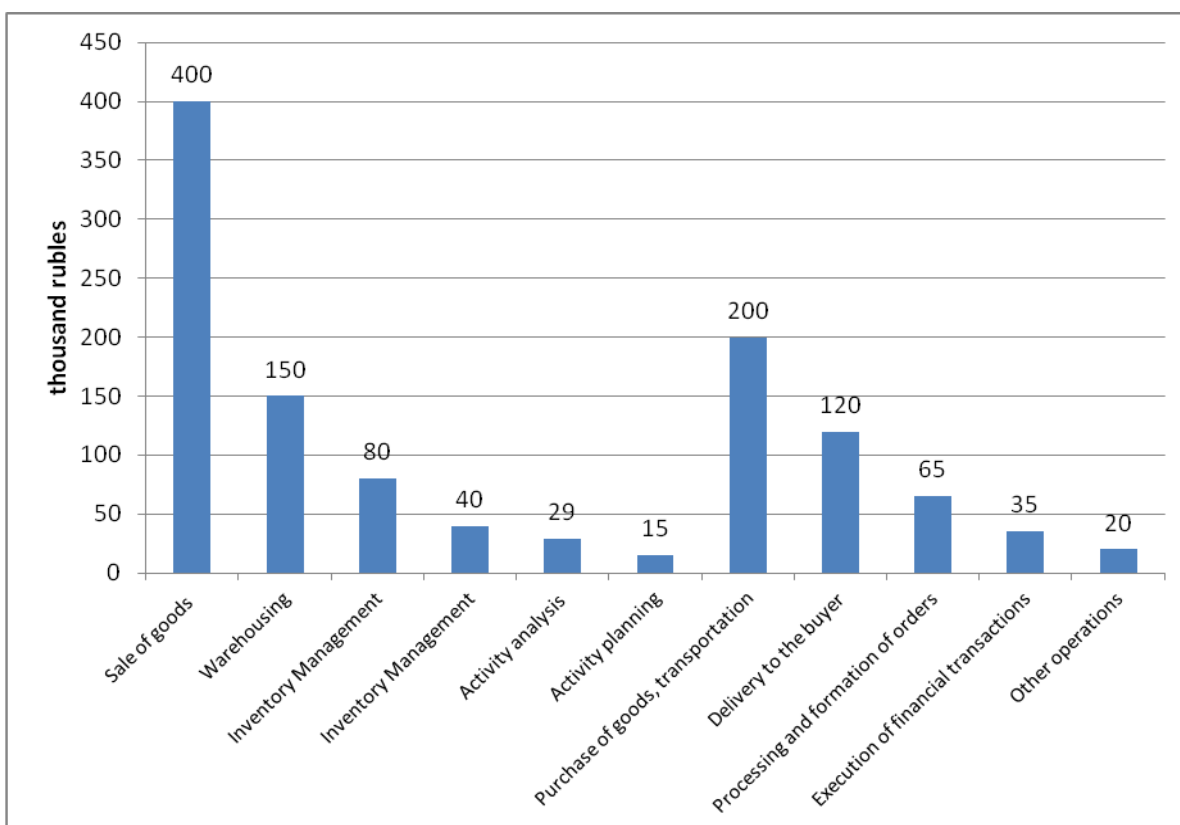


Figure 6 - Estimation of cost costs

An estimate was made of the cost costs for each business process carried out at the enterprise, which showed that the most busy are the commercial department, the procurement department and the accounting department. The absence of additional labor and material for the operational management of the busiest departments is the basis for solving this problem by introducing outsourcing tools into the practice of LLC "Resource".

4 Results of the study

4.1 Development of measures for the implementation of outsourcing in the commercial activities of a small enterprise LLC "Resource"

The basis of trade is the purchase and sale of goods due to the change of forms of value. Today, various forms and spheres of activity of commodity markets have been formed, which have different commodity and labor resources, material and technical base. Therefore, the purchase and sale of goods from suppliers, which is based on a commercial basis, not to exhaust the entire variety of commercial activities. Taking into account all types and stages of commercial processes, it is advisable for commercial enterprises to plan their activities carefully, develop a commercial strategy that must be directed to bringing goods to consumers, which is accompanied by commercial actions and operations, the tactic of which is to reduce current costs. The organization of commercial processes and operations is the basis of commercial activity and the level of their management depends on the profitability of a commercial enterprise.

Outsourcing is an agreement in which one company hires another company to be responsible for a planned or existing activity that is or could be done internally, and sometimes involves transferring employees and assets from one firm to another.

Outsourcing has become increasingly popular over the last decade as companies grow and their needs start to get so specific, that supply for particular positions, is not easily found in the national market. Moreover, with the rise of the startup ecosystem, outsourcing has provided a way for founders and entrepreneurs to find international top tech talent at a considerable discount to create their companies or enhance their existing team.

The use of outsourcing in the activities of the LLC "Resource" enterprise implies the isolation of the elements of the business unit, their rational assignment to the divisions of the enterprise and partial redistribution to the enterprise with

greater competence. This formulation allows you to optimize the functioning of all activities of the enterprise LLC "Resource" within the specified development strategy.

From the above it follows that the task of optimizing the activities of the enterprise LLC "Resource" seems to be difficult and rather laborious, however, the solution is possible within the framework of building an information management system of the customer's enterprises (LLC "Resource") and an outsourcer, united into a system within the framework of choosing the appropriate information system, building business processes and establishing regulations for their implementation.

At the same time, the norms of time, financial resources and labor intensity are set for the performance of each operation, which makes it possible to effectively control the operational activities and indicators of achieving the strategic goals of the LLC "Resource" enterprise.

Thus, in this case, when introducing outsourcing at LLC "Resource", the result can be determined as follows: rational management of logistics operations of purchase and transportation to the warehouse; inventory management of manufactured products; rational management of logistics operations for the sale of manufactured products.

When using outsourcing for the wholesale enterprise itself LLC "Resource" is assigned responsibility for the following list of issues: production; delivery to buyers; warehouse Logistics; providing financial transactions; service processes (information flow management).

The outsourcing company performs the main business processes of logistics operations, while serving and auxiliary processes are carried out by subdivisions of the wholesale and production enterprise LLC "Resource".

The functions of supply and transportation of the outsourcer company are: formation of an assortment of purchased material raw materials and components; making a decision on procurement; transportation planning; search and selection of transport service providers, conclusion of delivery contracts; transportation. The

sales department of the LLC "Resource" company carries out sales products (for key customers, sales from a warehouse, regional sales).

The main function of a sales department is attract and retain customers. Many moving parts are tied to this but the number one objective is to attract and retain customers. That said, sales activities need to be coordinated i.e., to meet the customer demand with appropriate supply. The next is to increase the sales volume considering a particular period of time.

Warehouse management involves organizing, managing, and maintaining all the processes that occur in a warehouse, so that they run as smoothly and efficiently as possible.

Warehouse problems can affect the speed, efficiency, and productivity of either one particular warehouse operation or the entire chain of processes that are linked with it. In most cases, these errors are only identified after the process has begun or even after it has been completed. And by then, it's usually too late to prevent the error - it may even be too late to reduce the amount of damage done. But with prior knowledge about the potential challenges that could occur in your warehouse operation, you can predict them beforehand and stop the damage before it starts.

Logistic business processes of the LLC "Resource" enterprise are: warehouse accounting of supplied material resources and components; delivery of manufactured products to regional customers; control of product movement; quality control of manufactured products and logistics services. In addition, delivery control functions remain a priority.

LLC «Resource» enterprises, which include: responsibility for determining the optimal route for delivering products to customers; calculation of indicators of transport costs; planning an order delivery system; informing consumers about the estimated time of arrival of the delivery service vehicles; quality management of logistics services.

Thus, as a result, the separation of logistics functions divisions with greater competence allows you to focus on the logistics aspects of supporting the strategic

development of a small enterprise LLC "Resource" and coordinating functions activities. Top management of the enterprise LLC "Resource" freed from the current work on the management of logistics operations, allows you to concentrate efforts on the activities of divisions of the main areas of activity without losing control over strategic development.

4.2 Evaluation of the effectiveness of the developed recommendations

Analysis of the results of the implementation of outsourcing tools allows you to make conclusion about the effectiveness of the decision, as well as identify problems in activities of the enterprise LLC "Resource" and possible ways of their solutions.

Due to the fact that outsourcing implementation measures are aimed at optimizing the costs associated with logistics operations, we will determine how costs change and, therefore, how much the profit of the LLC "Resource" company will increase.

The transfer of some operations to an outsourcing company will allow LLC «Resource» to reduce the cost of their implementation. The total costs of the LLC «Resource» enterprise for the execution of operations (CFE) are also reduced by transferring a certain part of them to an outsourcer (CFA).

At the same time, however, additional costs of the LLC «Resource» enterprise are generated for the provision of services by the outsourcing enterprise (CA). Let us determine the total costs of performing operations according to formula 1 [14].

$$CFE1 = (CFE0 - CFA) + CA, (1)$$

where CFE0 and CFE1 are the total costs of the enterprise for the performance of functions before and after outsourcing, respectively.

Table 3 - Indicators of costs when using outsourcing at the enterprise LLC

"Resource"

Indicator	Name	Value, thousand rubles
Total costs for performance of functions before outsourcing	CFE1	14021,3
Total costs for performance of functions after outsourcing	CFE0	8897,1
Part of the costs transferred to the outsourcer	CFA	4123,4
The costs of the enterprise for the provision of services by an outsourcer	CA	3523,7

In general, outsourcing for the company "Resource" economically beneficial if the conditions are met:

$$(CFE0 + CA) < CFE1$$

Thus, we get: $(8897.1 + 3523.7) < 14021.3$

Next, we will determine how a change in costs will affect a change in profit profitability of the enterprise LLC "Resource".

An assessment of the economic efficiency of outsourcing implementation is presented in Table 4.

Table 4 - Assessment of the economic efficiency of outsourcing use at the LLC «Resource», in thousands of rubles.

Indicator	Before introducing outsourcing	After introducing outsourcing	rate of increase, %, %	variation (+,-)
Turnover	116584,7	116584,7	103,6	4022,5
Gross income	28435,3	28435,3	101,1	294,7
Costs of circulation	14021,3	12420,8	88,6	-1600,5
in % turnover	12,0	10,7	-	-1,3
Profit from sales	14141	16014,5	113,2	1873,5
profitability, %	12,1	13,7	-	+1,6

The data in Table 4 indicate the effectiveness of implementation outsourcing to the LLC «Resource» enterprise.

For the analysis, the turnover for 2019 was taken and, therefore, the gross income remained unchanged.

Circulation costs decreased by 11.4%, which totaled 1,600.5 thousand rubles.

Profit from sales increased by 13.2% (1,873.5 t thousand rubles).

The profitability of the LLC «Resource» was 13.7, i.e. increased by 1.6%.

All this confirms the effectiveness of outsourcing at the LLC "Resource".

5 Social responsibility

5.1 Description of the workplace for the occurrence of harmful and hazardous production factors

The object of the study is the accounting office of LLC Resource.

The office is located in a brick building, on the second floor, and has the following characteristics:

room length - 3.53 m;

- room width - 2.27 m;

- room height - 2.9 m;

number of windows 1 pc.

Lighting: natural (through the window) and general artificial. The main light source in the room is fluorescent lamps, type of lamps: with a mirror reflector, lamp power 16 W each, installed in a lamp by 4 pieces, the total number of lamps in the office is 2 pieces.

Interior: the walls are covered with wallpaper in a light shade, the floor is covered with linoleum, the ceiling is hinged in a light shade, there are blinds in a light shade on the windows.

The room is wet cleaned (dust is wiped, the floors are washed) twice a week. The work schedule is from 8-00 to 17-00, with a lunch break from 12-00 to 13-00, Saturday, Sunday is a day off.

Based on the conclusion of the expert commission for the assessment of working conditions: the actual level of the harmful factor corresponds to hygienic standards; class (subclass) of working conditions - 2.

The main work of an employee is connected with a computer. Next, we will consider what harmful factors can be attributed to the work of an employee. According to GOST 12.0.003-74 "SSBT. Dangerous and harmful production factors. Let's consider the main ones:

What is a harmful production factor? To it carry negative influences, leading to different diseases. They have the name of occupational diseases. Harmful work and dangerous production factors are similar. It should be remembered that the boundary between these concepts is conditional. In a special environment, harmful factors become dangerous. For example, high humidity is considered an unfavorable condition, it becomes the cause of various respiratory diseases. If a person in such conditions is working with an electric shock, then this is dangerous.

There is a classification of harmful production factors. It allows you to distribute them to:

- physical;
- chemical;
- biological;
- psychophysiological.

This list of harmful and hazardous production factors operates in many enterprises.

Work in the accounting department involves constant work with a computer and with documents.

There are various health problems associated with the regular use of computers. For this reason, employers must be aware of the regulations surrounding computer health and safety.

Employer regulations must:

- provide tiltable screens
- provide anti-glare screen filters
- provide adjustable chairs
- provide foot supports
- make sure lighting is suitable
- make sure workstations are not cramped
- plan work at a computer so that there are frequent breaks

In order to provide the satisfactory equipment for their employees, employers use ergonomics to assist the equipment design process. It is the science concerned with designing safe and comfortable working environments for humans. This includes furniture design and the design of parts of the computer like the keyboard and mouse.

When you work in the same position for several hours without taking any breaks, you might find yourself with a stiff and sore neck and maybe a slight headache.

Desks are a vital component of every workstation, and they can contribute to your neck pain if you don't adjust them properly. With a standard desk, the desk's height should let you type on your keyboard as your wrists slightly hover over it.

If the desk is too high, you might compensate by shrugging your shoulders to elevate your forearms, wrists, and hands to an adequate height. Unfortunately, this action strains your neck muscles after a while. When they tighten up, the tension can lead to a headache that starts at your skull's base, which progresses to the front as your symptoms deteriorate.

Should the desk be too low, you might have to flex your body forward to use your keyboard. Doing this requires you to extend your neck further than usual in order to see the monitor correctly. This forward head posture shortens your suboccipital muscles at your skull's base, resulting in computer neck pain when sitting and headaches.

Neck pain from sitting at a desk has many possible causes. Fortunately, most of them are not only avoidable; they're also remediable. Making some simple changes to your work posture and optimizing your desk and monitor setup can free you from your neck strain from computer use.

Today we are surrounded by the electromagnetic world. It is saturated with all the benefits of civilization, which we simply cannot refuse. However, the natural mechanism by which protection would be effected against the action of EMF is absent in man.

One of the security measures for this phenomenon in our country are the strict norms, which are reflected in SanPiN 2.2.4.1191-03. They indicate the limits that electromagnetic radiation must have in the workplace and in the working environment. There are sanitary and epidemiological standards and regulations, as well as hygienic standards. They are called, respectively, GDR (PDU) 5803-91 and DNAOP 0.03-3.22-91.

5.2 Analysis of the factors of internal social responsibility

Principles of corporate culture of the studied organization.

Organizational culture is a system of shared assumptions, values, and beliefs, which govern how people behave in organizations. Organizational culture includes an organization's expectations, experiences, philosophy, and values that hold it together and is expressed in its self-image, inner workings, interactions with the outside world, and future expectations.

Organizational culture is quite complex. Every company has its unique personality, just like people do. The unique personality of an organization is referred to as its culture.

In groups of people who work together, organizational culture is an invisible but powerful force that influences the behavior of the members of that group.

Corporate culture LLC Resource includes:

- the ways the organization conducts its business, treats its employees, customers, and the wider community,
- the extent to which freedom is allowed in decision making, developing new ideas, and personal expression,
- how power and information flow through its hierarchy, and
- how committed employees are towards collective objectives.

As individuals come into contact with organizations, they come into contact with dress norms, stories people tell about what goes on, the organization's formal rules and procedures, its formal codes of behavior, rituals, tasks, pay systems, jargon, and jokes only understood by insiders and so on.

Labor organization and safety systems.

The work management is a system of scientifically grounded measures aimed at providing conditions for the optimal functioning of the labour force in the production process. They contribute to the achievement of the highest productivity of labour activity and the development of production in an intensive way. In the broad sense the work management also includes the rationing of labour, creation of favorable working conditions, upbringing of the worker's labour discipline, activity and creative initiative.

All work, regardless of its social form, requires definite organization wherever a group of workers are associated in labor. Such organization presupposes the selection and professional training of personnel, the development of work procedures by which the required type of work can be accomplished, and the division and cooperation of labor within the collective. Organization involves the deployment of workers according to the nature of the tasks they face, the arrangement of the workplace such that each worker can perform his assigned functions, and the creation of working conditions conducive to job performance. Organization also entails the fixing of quotas for individual workers to help arrive at a uniform measure of work performed, to achieve the necessary balance in the amounts of work of various types, and to accomplish this work in a manner consistent with the nature and volume of the job. Finally, the organization of labor encompasses the organization of wage payments and the establishment of labor discipline sufficient to maintain the necessary order and coordination in work.

Development of human resources through training programs and training and professional development programs.

Personnel training implies a purposeful, organized, systematically carried out process of mastering knowledge and skills under the guidance of experienced

teachers. The aim of staff training is to use the employee's skills and motivation in the best possible way.

It is more effective and economical company to improve the skills and knowledge of already existing employees rather than hire new ones.

The organization pays attention to the development of personnel (training and professional development). Employees are trained annually, which undoubtedly has a positive effect on both the company and the employees.

Systems of social guarantees in the organization.

The social guarantees of LLC Resource correspond to the standard social guarantees provided by the employer, these include:

- payment of sick leave;
- payment of annual and additional vacations;
- compensation for medical examinations;
- payment of parental leave for a child up to one and a half years.

Providing assistance to workers in critical situations. Employees receive material assistance at the birth of a child, as well as in the event of the death of a close relative (husband, wife, parents, children).

5.3 Analysis of the factors of external social responsibility

Promotion of environmental protection.

The company manufactures and sells construction wagons and does not work with polluting production. But, despite this, the organization employees of the organization are involved in the improvement of the area around their building. On the territory there are plantings (oak, mountain ash, spruce, lilac).

Promotion of environmental protection.

The company manufactures and sells construction wagons and does not work with polluting production. But, despite this, the organization employees of the organization are involved in the improvement of the area around their building. On the territory there are plantings (oak, mountain ash, spruce, lilac). Interaction

with the local community and local authorities. LLC "Resource" interacts with the employment centers of the population of Novosibirsk.

Sponsorship and corporate charity.

The organization currently does not provide sponsorship and charity.

Responsibility to consumers of goods and services.

The goods and services provided by LLC "Resource" do not pose a threat to the health and life of consumers. The production process is constantly improving. The organization ensures that the products comply with the GOST standards. The relationship arising between the supplier and consumers is regulated by the Law of the Russian Federation dated 07.02.1992, No. 2300-1 "On Protection of Consumer Rights".

5.4 Legal and organizational issues of ensuring social responsibility

Analysis of legal norms of labor legislation.

Most of the processes occurring when mutual relations of people at the level of civil society, in business, in politics, is regulated by legal norms. Their development is a procedure, the course and content of which depends on very many conditions - on the specifics of the historical and cultural development of the state, its political system. The international factor is also significant.

The established rules of labor relations, sanctioned through the publication of legislative acts, are binding. LLC "Resource" is no exception. In accordance with the Constitution of the Russian Federation and federal constitutional laws, labor relations are regulated:

- labor legislation (including labor protection legislation), consisting of the Labor Code of the Russian Federation, other federal laws and laws of the constituent entities of the Russian Federation, containing labor law norms;

- other regulatory legal acts containing labor law (decrees of the President of the Russian Federation; decrees of the government of the Russian Federation and regulatory legal acts of federal executive bodies; regulatory legal acts of

executive bodies of the constituent entities of the Russian Federation; regulatory legal acts of local self-government bodies).

Internal regulatory documents of LLC "Resource":

- organizational and legal: charter, regulations, staffing, job descriptions, internal labor regulations.
- administrative documents: orders, decisions.
- information and reference: service notes, statements.
- contracts: lease contracts, contracts for the supply of products, etc.
- for labor relations: employment contracts, work books, personal cards.
- technical documentation: acts, settlement and technological maps, rates of write-off of material costs.

5.5 Conclusion to the section "Social responsibility"

The organization is dominated by many factors that pose a threat to the health of the employee. Dangerous factors are: exposure to radiation from the monitor; low illumination; color design of the office; location of the workplace; fire hazard; increased frequency of noise, etc. All of these factors must comply with regulatory values. The study of the workplace revealed the following: noise 50 dB, which is the optimal value; the microclimate corresponds to the standard value, but to lower the temperature in the summer, it is necessary to use an air conditioner; in order to avoid eye strain, it is recommended to rest from the PC for 10 minutes to 45-60 minutes. Also observe safety rules, check the serviceability of fire extinguishers. The institution is actively developing internal factors of social responsibility, while being regulated by the relevant regulatory documents. Such documents are various norms of labor legislation (Labor Code, decrees of the President of the Russian Federation, regulatory legal acts), and internal regulatory documents (orders, regulations, charter, etc.)

Conclusion

As a result of writing the final qualifying work, the following results were obtained:

1 Commercial activity is very multifaceted and diverse, it can be classified for various reasons. So, the objects of sale distinguish produced goods, free assets, money, etc.

From the point of view of the nature of the benefits received, commercial activities can be directed towards directly earning profits (selling goods or services), or creating appropriate conditions for this (for example, by purchasing appropriate equipment), reducing production costs (for example, by improving energy efficiency), capitalizing free funds (through the purchase of securities).

It is worth noting that commercial activity does not always involve the sale of goods, in which property rights are transferred from one company to another. A common type of transaction is the acquisition of new equipment or machines in the lease or their rent.

2 The analysis of the financial and economic and the enterprise was carried out and the main indicators of the activity of the enterprise LLC "Resource" were analyzed

3 Recommendations for improving commercial activities for Resource LLC have been developed. The necessity of introducing outsourcing into the activities of a small enterprise LLC "Resource" has been substantiated. An economic feasibility study for the implementation of outsourcing in activities of the enterprise LLC "Resource".

In the right context and deployed shrewdly, outsourcing can be a fantastic way for small business owners to improve efficiencies and bolster their company's bottom line. But that doesn't mean the practice isn't without its own disadvantages, too. Outsourcing isn't right for every situation, and so you've got to think long and hard before investing time and energy in farming out work. One of the top reasons small businesses tend to outsource work is because it will get done quicker. If

you're working with a limited number of staff members, you can get things done a whole lot quicker by passing time-consuming tasks on to freelancers or external agencies.

In modern economic conditions one of the determining categories of successful development of enterprises is business activity, the character of which demonstrates in all aspects of their activity.

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