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**IMPROVEMENT OF THE SALES SYSTEM
OF A MODERN ENTERPRISE**

The modern world is a world of dynamics and speed. In order to survive in it, it is necessary to constantly change with it and acquire new skills, abilities, knowledge. In addition, they must be used wisely and be able to apply in practice.

Today's economy is developing and changing so fast that companies are forced to constantly evolve in order to function successfully in the market, to compete skillfully and with dignity with other entities and to take the lead [2]. Products manufactured by the company should meet all possible wishes of customers and the company's capabilities in the best possible way and bring the greatest benefit to the manufacturer.

Usually, the place of manufacture and the place of consumption of the product do not coincide in time, and these processes do not follow each other. Elimination of difficulties that arise at this stage requires significant resources. Also, effective sales activities not only affect the amount of profit received by the company, but also forms the company's image among consumers, which also affects its activities. That is why the correct organization and management of sales is one of the most important elements of the system of interaction between enterprise and consumer, as subjects of economic relations [1].

The works of many authors are devoted to the issues of analysis, planning and optimization of sales activity of the enterprise.

This fact emphasizes the importance of this link in the overall marketing system. Much attention to the development of the problem of sales management and sales organization in general is paid by Mazaraki A.A., Belinsky P.I., Grebnev A.I. and others.

First of all, it is necessary to understand well how scientists define the concept of "sales". Some, for example, Balabanova L.V., considers sales as a "process of physical movement of goods" and identifies it with the concepts of "distribution" and "movement of goods". Belinsky P.I. identifies the concepts of "sales" and "sales activities" and notes that "the essence of sales activities in the general sense is that it is the process of promoting finished products on the market and organizing trade in order to make a profit."

Today, the forms of sales are fully formed, so it is possible to use any organizational structure of sales activities, but it is very important to take into account the features and conditions of existence and operation of the enterprise.

First of all, it is necessary to plan sales policy: determine the channels and proportions in which the sale of goods will be carried out; determine and take into account the presence (or absence) of intermediaries in the sales chain; choose sales methods; development of an advertising campaign; formation of a logistics system of sales activities and direct control over compliance with a certain mechanism.

In turn, an organized sales system does not have to be cumbersome and complex. It must have an optimal composition of subjects (participants) and clear logistics flows, so that it is easy

and timely to identify deviations (shortcomings) and quickly take measures to eliminate them with minimal losses.

For this purpose, the indicators of sales activities that directly affect the work of the company are investigated, and their analysis shows the difficulties that arise [3].

The organization of sales is determined by the main factors: market factors (market conditions, the nature of demand and development trends, the nature of consumption, etc.); the nature and level of competition; product factors (product range and its main properties, shelf life, price, life cycle); factors of the enterprise and its sales system (financial and resource aspects of the company and its potential; competitive, organizational and functional capabilities of the sales system and efficiency – alternative intermediaries).

Sales, as mentioned above, is an important aspect of the entire enterprise. As it aims to increase the efficiency of the entire enterprise, it needs to be given sufficient attention to ensure stable operation, maintain a stable position and competitive advantage.

References:

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НАПРЯМИ ПІДВИЩЕННЯ ПРИБУТКОВОСТІ ПІДПРИЄМСТВА

Пошук резервів збільшення прибутку і рентабельності – один з найефективніших способів оптимізації роботи сучасних підприємств. Під резервами зростання прибутку розуміють можливості його збільшення, що мають кількісну характеристику.

Існує спеціалізована методика для пошуку, розрахунку та застосування на практиці резервів підвищення прибутковості. Даний підхід складається з трьох послідовних етапів [1]:

1. Аналітичний – пошук і розрахунок резервів.
2. Організаційний – підготовка системи заходів, що дозволяють застосувати знайдені резерви.
3. Функціональний – впровадження інструментів збільшення прибутку підприємства і контроль досягнутих результатів.

Збільшення прибутковості підприємства може бути організовано за рахунок наступних резервів:

1. Зростання обсягів продажів товарів, робіт, послуг. Для розрахунку приросту прибутку за рахунок збільшення продажів потрібно показник резерву збільшення обсягу