

#### ПОСИЛАННЯ:

Makaliuk I., Kharytonenko D. Modern aspects of analysis of efficiency of sales activity of the enterprise. *Modern science: innovations and prospects : proceedings of the 5th International scientific and practical conference*. SSPG Publish. Stockholm, Sweden. 2022. Pp. 577-583. URL: <https://sci-conf.com.ua/v-mezhdunarodnaya-nauchno-prakticheskaya-konferentsiyamodern-science-innovations-and-prospects-6-8-fevralya-2022-goda-stokgolmshevetsiya-arhiv/>.

## MODERN ASPECTS OF ANALYSIS OF EFFICIENCY OF SALES ACTIVITY OF THE ENTERPRISE

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**Introduction.** Efficient sales activity is one of the key factors of successful functioning of economic entities. Subscription policy indirectly affects the volume of sales, income from the sale of goods and services, profit and demonstrates the effectiveness of management decisions. In the present conditions of the market economy, characterized by the increase of the level and complexity of the competitive environment structure, increasing demands and needs of consumers, increasing processes of globalization, the issues of quality and efficiency of sales activity of the company are being considered more and more often.

**Aim.** The aim of the work is to identify the main aspects of the analysis of the efficiency of sales activities and its components, which are necessary to ensure the profitability of the enterprise.

**Materials and methods.** The study of theoretical and applied foundations of sales activity, including the analysis of its effectiveness were engaged by such scientists as Harmatiuk O. B. [1] (study of the sales system and its role in the activity of the enterprise); Khalina V. Yu., Korsunyskyi G. Yu. [3] (study of the place of the

sales system in the marketing activity of the enterprise); Khaminich S. Yu., Havrysh A. K. [4] (formation of sales strategy at the enterprises of the industrial sector of Ukraine); Shpylyk S. [5] (justification of content and sequence the process of managing the sales activities of enterprises) and many others. However, despite the significant number of works on the investigated problems, the issue of a comprehensive multidimensional analysis of the effectiveness of sales activity of the enterprise remains relevant, given the dynamism of the market environment and new requirements.

In the process of research, the following general scientific and specific methods were used: generalization, systematization and comparison to highlight the aspects of analysis of external and internal efficiency of sales activity; deduction, analysis and synthesis – to specify and detail description of the components of the analysis of efficiency of sales activity of the enterprise, and also a graphic method – for their visual representation.

**Results and discussion.** During the analysis of the effectiveness of sales activities the most important indicators of the overall effectiveness of the enterprise, namely: sales volumes, volumes of income, profit volumes, cost dynamics, the dynamics of pricing policy, etc.

Analysis of effectiveness of management of sales activity is divided into two directions:

- 1) analysis of internal efficiency of sales activities;
- 2) analysis of external efficiency of sales activity.

**The analysis of external efficiency of sales activity of the enterprise** shows the condition of the enterprise in the market in the most general form and includes the following aspects:

➤ ***Analysis of the effectiveness of product positions in the market*** – allows you to understand the competitiveness of each type of product and what is decisive for consumers when making decisions to purchase goods.

➤ ***Consumer Policy Effectiveness Analysis*** – clearly shows how effective consumer policy decisions are.

➤ ***Consumer Commitment Analysis*** – shows what percentage of consumers are satisfied with the company's products and support its core messages.

**The analysis of internal efficiency of sales activities of the company** provides an assessment of the efficiency of the supply chain from the manufacturer to the consumer and includes:

➤ ***Analysis of the effectiveness of the sales system.*** The chosen type of sales system depends on how the enterprise will operate: independently or by intermediaries. Basic types [1, p. 54]:

1. *Traditional* – assumes independence of producers and intermediaries, their independence from each other. It includes the manufacturer and one or more wholesalers and retailers, independent from the manufacturer. They are all independent and not controlled by each other, pursue the aim to maximize profit only in their part of distribution channels and do not care about the growth of profit in other parts of distribution channels.

2. *Vertical* – is a single entity and includes a producer, one or more wholesalers and retailers pursuing common goals and interests. For example, one of them owns other channel participants, controls their activities, retains ownership of the goods (franchising, cooperation).

3. *Horizontal* – the association of two or more firms in the joint development of the market, for example, when there is a lack of capacity, financial resources.

4. *Multichannel* trade is carried out through own sales network and through independent intermediaries, i.e. application of direct and indirect sales systems is allowed.

➤ ***Analysis of the effectiveness of implementation of sales strategies.*** When choosing sales strategies, the management of the enterprise should take into account many factors, such as the characteristics and features of the market, consumer preferences, the degree of competition, the financial capabilities of the enterprise, the characteristics of the product itself, etc. Sales strategies can be:

1. *Direct* – a manufacturer refuses the services of independent intermediaries, creates its own trade network and takes upon itself all functions of distribution, promotion and sale of goods to end consumers.

2. *Indirect* – the producer uses the services of intermediaries, who create distribution channels and take upon themselves all the functions of promoting the goods to end consumers.

3. *Mixed* – is a combination of direct and indirect strategy in different markets (for example, when there is a strong concentration of consumers in one market and their «dispersion» in another).

➤ ***Analysis of the achievement of sales objectives*** – allows to evaluate the result of activities aimed at achieving the goals and objectives of the sales policy of the enterprise.

The range of goals of sales activity is quite diverse, they can include [1, p. 53]:

- increase in income and profit in the short and long term;
- expansion of market share, entering new market segments;
- support of existing sales volume with simultaneous reduction of costs;
- satisfying the demand of potential consumers;
- improving the quality and, consequently, the competitiveness of products;
- formation of positive image of the enterprise;
- gaining «authority» among competitors, etc.

Priority goals may be different, depending on the capabilities, stages of development of the enterprise and many other factors. At a certain stage in specific conditions, some objectives may be mandatory for implementation in the first place, others – desirable, which will be implemented in the future under an optimistic scenario of events, the third group can be attributed to the «probable» goals, the need to achieve which may arise spontaneously in order to reduce the likelihood of problems in the future.

Taking into account the described aspects, the components of the analysis of efficiency of sales activity of the enterprise can be defined as follows (fig. 1).

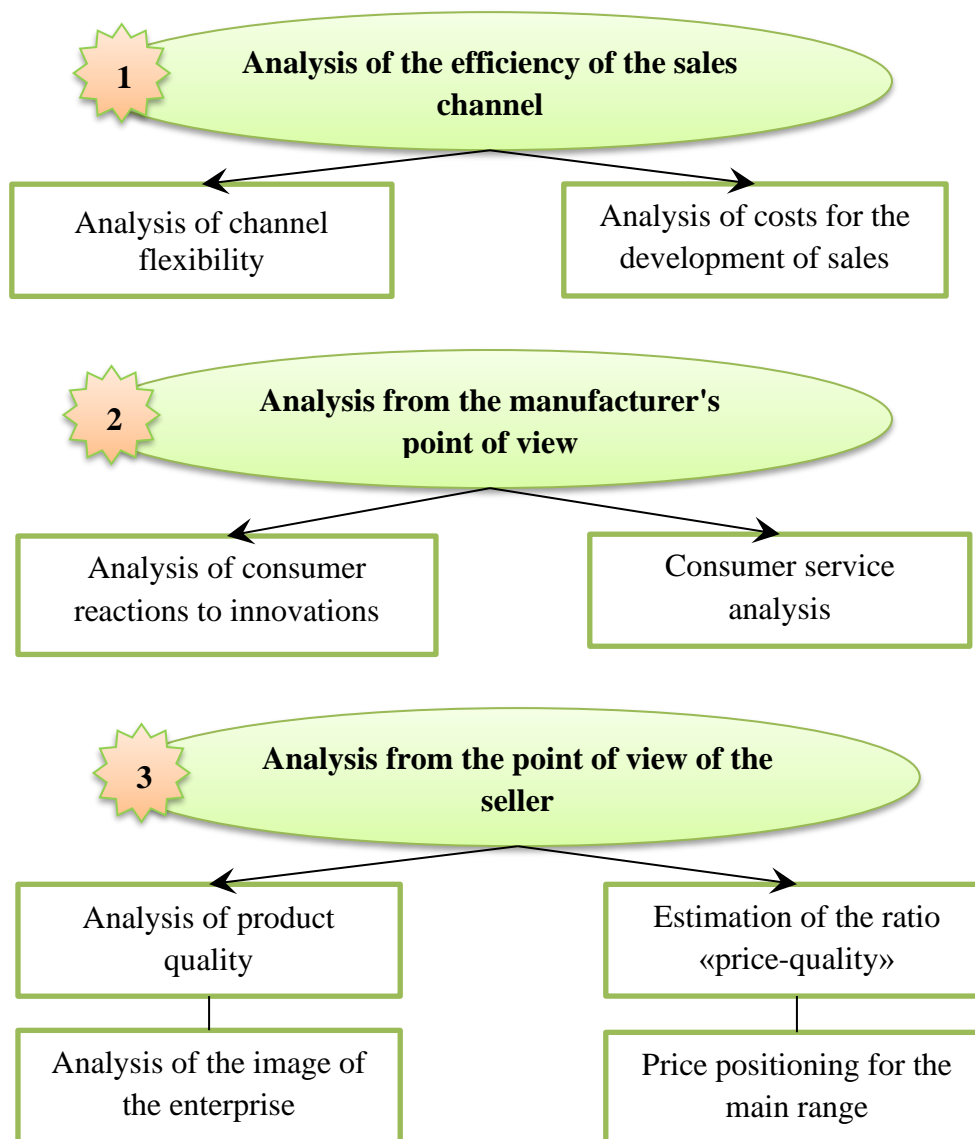


Figure 1 – Components of the analysis of the effectiveness of sales activities of the enterprise

*Source: developed on the basis of [2-5]*

Analysis of the effectiveness of sales activities on the basis of the components reflected in Fig. 1, which requires a comprehensive collection of reliable analytical data. In particular:

1) ***analysis of sales channel efficiency*** (the so-called «chains» of goods promotion from producer to consumer) involves the implementation of the assessment of adaptability (flexibility) of the channel and the assessment of the effectiveness of the costs incurred in the development of such channels, compliance of the results obtained with expectations;

**2) *analysis from the point of view of the manufacturer involves:***

- *analysis of customers' reactions to innovations* – collection of data (e.g., by means of a survey) from customers on their perception of innovations;
- *analysis of sales service* – cumulative research, which may include the survey of customers and / or end points of sale, looking at the number of regular customers in the general population, assessment of the service for working with customers, if such is required;

**3) *analysis from the seller's point of view includes:***

- analysis of the quality of products – consist of three groups of indicators: 1) general (characterizing the quality of products); 2) partial (characterizing the consumer properties, such as: reliability, technology, productivity, design of goods or packaging, etc.); 3) indicators of efficiency of quality improvement (increase or decrease in the cost of products, complaints, the rate of return of goods, the number of warranty calls, repairs and their cost, increase in labor productivity, reduction of waste, etc.).

There are different methods of assessing the quality of products: differential (determination of single quality indicators), comprehensive (based on the calculation of group and integral quality indicators) and expert (assessment of product quality based on intuition and experience of experts);

- *estimation of the ratio «price-quality»* – analysis of the correspondence of price setting and product properties, taking into account market competitiveness. That is to say, getting conclusions about whether the price is too low for such quality and meets the expectations of consumers, or vice versa – too low for low quality;
- *analysis of the enterprise image* – a multi-component process of assessing the reputation of the enterprise, affecting its prestige, the value of the brand itself, competitiveness, the ability to enter new markets;
- *price positioning of the main assortment* – analysis of the result of compliance of the marketing support of an individual product at the desired place in the market and in the minds of buyers, i.e. correspondence of the uniqueness of the product, its usefulness and competitive advantages to the price.

As a conclusion, the sales activity of the enterprise is a complex and multi-component process that requires continuous comprehensive assessment and analysis, as well as timely adoption of management decisions to improve it. In the process of analysis of sales activity it is necessary to take into account dynamics of external environment, weaknesses and strengths of the enterprise.

**Conclusions.** Consequently, timely analysis of efficiency of the sales activity of the enterprise allows to evaluate how effectively the company is functioning, expediency of implementation of administrative decisions on sales measures and substantiate their importance for further development. Development of the enterprise in modern conditions is impossible without analysis and development of methods to improve the effectiveness of sales activity, which will be the prospects for further research in this direction.

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