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# QUALIFICATION WORK

(EXPLANATORY NOTES)  
OF GRADUATE OF ACADEMIC DEGREE  
«BACHELOR»

THEME: «Logistics support for multi-channel distribution of goods from a manufacturing enterprise»

Speciality	<u>073 «Management»</u>
Educational and Professional Program	<u>« Logistics »</u>
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there are no borrowings from the works of other authors  
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Kyiv 2024

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# КВАЛІФІКАЦІЙНА РОБОТА

(ПОЯСНЮВАЛЬНА ЗАПИСКА)

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«БАКАЛАВР»

ТЕМА: «Логістична підтримка багатоканальної дистрибуції товарів виробничого підприємства»

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«13» May 2024

## TASK

### FOR COMPLETION THE QUALIFICATION WORK OF GRADUATE

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1. Theme of the qualification work: «Logistics support for multi-channel distribution of goods from a manufacturing enterprise» was approved by the Rector Directive №624/CT. of April 24, 2024.

2. Term performance of the work: from May 13, 2024 to June 16, 2024.

3. Date of submission work to graduation department: June 03, 2024.

4. Initial data required for writing the work: general and statistical information about company Yanser Group activities, production and financial indicators of the company Yanser Group, literary sources on logistics support of the enterprises activities and distribution of goods, Internet source.

5. Content of the explanatory notes: introduction, the essence of the concept of «logistics support»; peculiarities of the logistics support for distribution of goods; analysis the activity of the company Yanser Group; analysis of Yanser Group's product distribution process; identification of possible directions for improving the activities of the Yanser Group; recommendations for improvement of logistics support for multi-channel distribution; calculation of the economic effect of the proposals; conclusions and appendix.

6. List of obligatory graphic matters: tables, charts, graphs, diagrams illustrating the current state of problems and methods of their solution.

7. Calendar schedule:

№	Assignment	Deadline for completion	Mark on completion
1	2	3	4
1.	Study and analysis of scientific articles, literary sources, normative legal documents, preparation of the first version of the introduction and the theoretical chapter	13.05.24-16.05.24	Done
2.	Collection of statistical data, timing, detection of weaknesses, preparation of the first version of the analytical chapter	17.05.24-20.05.24	Done
3.	Development of project proposals and their organizational and economic substantiation, preparation of the first version of the project chapter and conclusions	21.05.24-26.05.24	Done
4.	Editing the first versions and preparing the final version of the qualification work, checking by standards inspector	27.05.24-29.05.24	Done
5.	Approval for a work with supervisor, getting of the report of the supervisor, getting internal and external reviews, transcript of academic record	30.05.24-02.06.24	Done
6.	Submission work to Logistics Department	03.06.24	Done

Graduate \_\_\_\_\_  
(signature)

Supervisor of the qualification work \_\_\_\_\_  
(signature)

8. Consultants of difference chapters of work:

Chapter	Consultant (position, surname and name)	Date, signature	
		The task was given	The task was accepted
Chapter 1	Professor, Reznik N.P.	13.05.24	13.05.24
Chapter 2	Professor, Reznik N.P.	17.05.24	17.05.24
Chapter 3	Professor, Reznik N.P.	21.05.24	21.05.24

9. Given date of the task May 13, 2024.

Supervisor of the qualification work: \_\_\_\_\_ Nadiia REZNIK  
(signature of supervisor) (surname and name)

Task accepted for completion: \_\_\_\_\_ Heorhii CHERNIKOV  
(signature of graduate) (surname and name)

## **ABSTRACT**

The explanatory notes to the qualification paper «Logistics support for multi-channel distribution of goods from a manufacturing enterprise» comprises of 92 pages, 23 figures, 15 tables, 62 references and 4 appendixes.

**KEY WORDS: LOGISTICS SUPPORT, DISTRIBUTION OF GOODS, MULTI-CHANNEL DISTRIBUTION, OMNI-CHANNEL DISTRIBUTION, MANUFACTURING ENTERPRISE, ORDER MANAGEMENT SYSTEM**

The basic principles of logistics support for multi-channel distribution of goods from a manufacturing enterprise are considered in the qualification paper.

The theoretical part covers the essence of the concept of «logistics support» and its influence on the enterprises activities as well as peculiarities of the logistics support for distribution of goods. The analytical part is devoted to the analysis of financial and economic activity of Yanser Group and its product distribution process. The project part is devoted to identification of possible directions for improving the activities of the Yanser Group, and development recommendations for improvement of logistics support for multi-channel distribution.

The subject of the investigation is the optimization and logistic for multi-channel distribution of goods of the Yanser Group enterprise. The object of the research is the distribution process of goods of the Yanser Group. Methods of research are analysis, synthesis, induction, deduction, modeling, generalization.

Materials of qualification paper are recommended to be used during scientific research, in the educational process and in the practice of specialists of logistics departments.

# CONTENTS

NOTATION .....	7
INTRODUCTION .....	8
CHAPTER 1 THEORETICAL FOUNDATIONS OF LOGISTICS SUPPORT FOR THE DISTRIBUTION OF GOODS FROM ENTERPRISES .....	10
1.1 The essence of the concept of «logistics support» and its influence on the enterprises activities .....	10
1.2 Peculiarities of the logistics support for distribution of goods .....	19
Chapter 1 summary .....	26
CHAPTER 2 ORGANIZATIONAL AND ECONOMIC ANALYSIS OF THE DISTRIBUTION MANAGEMENT OF GOODS FROM A MANUFACTURING ENTERPRISE .....	28
2.1 General analysis of Yanser Group activities .....	28
2.2 Analysis of production and financial indicators of the company's activity ..	32
2.3 Analysis of Yanser Group's product distribution process .....	42
Chapter 2 summary .....	50
CHAPTER 3 PROJECT PROPOSALS FOR IMPROVEMENT OF LOGISTICS SUPPORT FOR MULTI-CHANNEL DISTRIBUTION OF GOODS FROM THE YANSER GROUP ENTERPRISE .....	51
3.1 Identification of possible directions for improving the activities of the Yanser Group .....	51
3.2 Recommendations for improvement of logistics support for multi-channel distribution .....	56
3.3 Economic effect of our proposals for the Yanser Group .....	64
Chapter 3 summary .....	73
CONCLUSIONS AND RECOMMENDATIONS .....	75
REFERENCES .....	79
APPENDIXES .....	85

## NOTATION

- B2B – Business-to-Business;
- ILS – Integrated Logistics Support;
- LLC – Limited Liability Company;
- LTD – Limited company;
- OMS – Order Management System.

## INTRODUCTION

The success of any manufacturing enterprise, especially one operating in the field of fashion retailer, directly depends on competently constructed logistics. After all, the delay of a new collection of clothes on store shelves even for a week can cause great damage to the company's profit. Issues related to the timely delivery of goods are especially relevant for companies that own a chain of stores. Moreover, delivery terms are not the only problem of clothing store logistics. Also of particular importance are the problems of keeping goods, conditions of their transportation, etc.

The pandemic and full-scale war have had a strong impact on offline stores. In such a situation, the Internet has become almost the only source of income for fashion retail. Thus, the existing situation has significantly accelerated the growth rate of online trade. Now the e-commerce market has become one of the main sources of income in fashion retail. The attitude towards it has fundamentally changed: companies using online stores as an additional tool have changed their priorities. The development of sites has accelerated, and purchasing habits have changed.

Companies need to remain flexible and maintain service quality.

Multichannel sales are the possibility of selling goods through various elements of the sales chain: from warehouses, stores, through catalogs and Internet stores (e-commerce) [35].

The concept of multi-channel sales is that a company's inventory begins to be viewed as a whole. That is, the company can control stocks that are placed as purchase orders from the supplier, stocks in transit, stocks in warehouses, in stores, and stocks for Internet sales. Companies are starting to manage business processes completely, there are no separate channels, and there are different locations of inventory. In the case of a large company, this may include several distribution centers, a chain of stores, etc. Thus, based on certain prioritization criteria, using all currently available stocks in the supply chain in different cities, subject to a number of restrictions, it is possible to fulfill the customer's order with a high probability.



In the past, advanced multi-channel retailers resorted to aggregating insurance inventory to fulfill online, catalog, or in-store orders. Now they have a new source of valuable information about buyer behavior that helps sellers understand how inventory is being used across each sales channel. This information can also be used to reduce safety stock in the supply chain, ensuring the right product in the right place to meet customer needs.

All this determined the relevance of the selected topic of the qualification work.

The purpose of the qualification work is the study and generalization of theoretical approaches, as well as the development of practical recommendations for the improvement of logistic support for multi-channel distribution of goods from a manufacturing enterprise.

The object of the study is the distribution process of goods of the Yanser Group.

The subject of the research is the optimization and logistic for multi-channel distribution of goods of the Yanser Group enterprise.

To achieve the goal, the following tasks were set:

- to consider the essence of the concept of «logistics support» and its influence on the enterprises activities;
- to investigate the peculiarities of the logistics support for distribution of goods;
- to analyze the main economic indicators of the Yanser Group activities;
- to analyze of Yanser Group's product distribution process;
- to identify the possible directions for improving the enterprise activities;
- to develop recommendations for improvement of logistics support for multi-channel distribution;
- to calculate the economic effect of the proposed solutions.

In the process of writing the qualification paper, materials from the company's internal reporting, data from statistical directories, and materials from practitioners in the field of logistics and management, published in periodicals, monographs, textbooks, and electronic sources, were used.

# CHAPTER 1

## THEORETICAL FOUNDATIONS OF LOGISTICS SUPPORT FOR THE DISTRIBUTION OF GOODS FROM ENTERPRISES

### **1.1 The essence of the concept of «logistics support» and its influence on the enterprises activities**

Any activity of the enterprise, regardless of its direction, requires a clear interaction of many functional elements and components. The success of the work as a whole depends on how coordinated and efficient each of its divisions and participants in a certain area will work. Accordingly, the task of high-quality logistics support of their activities is an urgent task for enterprises.

The analysis of the scientific literature revealed that the concept of «logistics support» remains insufficiently researched to date. Therefore, first of all, let's summarize the existing definitions (Table 1.1).

So, summarizing the given definitions, we can come to the conclusion that logistics support is support and organization of material, financial, and informational flows as a whole to create added value and minimize aggregate costs at all stages of activity. Logistics support of enterprise activity means systematic management of the movement and storage of material, financial and information flows, aimed at ensuring the efficiency of the operational process. The main goal of logistics support is to provide the needs of consumers in goods or services in the most optimal way.

The impact of logistics support on the activities of enterprises can be significant, since the competitiveness and profitability of the business depends on its effectiveness. A properly organized logistics system allows enterprises to reduce costs, optimize processes and provide a high level of customer service, which, in turn, contributes to increasing customer satisfaction and attracting new customers.

Table 1.1 – Existing approaches to defining the concept of «logistics support»

№	Definition	Description of the definition	Source
1	2	3	4
1	Logistics support	Procurement and distribution of equipment, facilities, spare parts, technical information and trained personnel necessary for the proper operation of the company, plan or project.	Business Dictionary [3]
2	Logistics support	Support related to efficient, effective flow & storage of goods, services and related information.	Collins dictionary [4]
3	Logistics support	Logistics services, materials, and transportation required to support continental forces based within the country and around the world.	Dictionary of Military and Associated Terms [6]
4	Logistics support	Material and technical support, material assistance.	Pichugina M.A., Shramko N.V. [50]
5	Integrated logistics support	It is a comprehensive approach to managing and supporting complex systems throughout their lifecycle, from design and development to disposal. Its primary goal is to ensure that a system operates effectively and efficiently while minimizing the total cost of ownership.	Anderson M. [1]
6	Integrated logistics support	A management and engineering process by which sustainment and logistics considerations are integrated into the design and considered throughout the life cycle of systems/equipment and by which all elements of logistics are planned, procured, verified and delivered in a timely and cost-effective manner.	Dictionary of Military and Associated Terms [6]
7	Integrated logistics support	It is a technology in the system engineering to lower a product life cycle cost and decrease demand for logistics by the maintenance system optimization to ease the product support. Although originally developed for military purposes, it is also widely used in commercial customer service organizations.	Wikipedia [35]
8	Integrated logistics support	It is based on the creation within the framework of the complex of enterprises involved in the production of weapons and military equipment, a single information space that supports all stages of the life cycle of manufactured products.	Ponomaryova Yu.V. [51]
9	International logistic support	Provision of military-logistical support by one State Party to one or more State Parties, with or without compensation.	Dictionary of Military and Associated Terms [6]

The main components of logistical support and their impact on the activities of enterprises are listed in Table 1.2.

Table 1.2 – Main components of logistic support [based on 51]

№	Components of logistic support	Their influence on the activity of enterprises
1	2	3
1	Warehouse management	Effective management of warehouse stocks allows enterprises to ensure the appropriate level of customer service, avoid shortages or overspending on stocks. This helps to optimize working capital and reduce the cost of storing goods.
2	Transportation	Effective planning and organization of transport flows reduces delivery time, improves service and lowers logistics costs.
3	Inventory and stock management	Appropriate inventory management allows enterprises to avoid losses from unsold products or costs of their storage, while ensuring the constant availability of the necessary resources for production and supply.
4	Information Technology	The use of modern information technologies in logistics allows enterprises to conduct detailed monitoring and control of all links of the supply chain, which contributes to the optimization of processes and the adoption of quick and accurate management decisions.
5	Cash flow management	Effective planning and management of financial flows allows enterprises to optimize logistics costs, reducing time and costs for payment of services.

The problems of logistics support for production require special prerequisites. Classifying micrologistics systems, we divided them into two types. One of them includes only the company's internal flows, and the second, in addition to the above, also includes incoming and outgoing flows. The division into procurement, intra-production and distribution logistics is carried out on slightly different principles than the division of systems into macro– and micro-logistics. The micrologistics system embodies the logistics of the main link of the market economy, which is a concentrated system, in this case it is necessary to work with input, intrasystem and output flows.

Modern processes of globalization, which are currently taking place in the world economy, have caused increased competition both in the world and in the domestic markets. The competitiveness of enterprises depends on the correct

selection of types of activities, the establishment of proportions between them, the rational arrangement of elements, that is, on the completeness and rationality of the application of the logistics approach.

The implementation of the logistics support basic principles to the organization of production leads to an increase in the efficiency of the enterprise's work under persistent environmental influences. The implementation of the main principles of production organization also increases the internal flexibility of production, i.e. the ability to quickly adapt to changes in the production program, conditions on the market for goods and services, and state regulatory norms with the lowest costs.

As a result, we can talk about the formation of a dynamic organizational structure of the enterprise, which is a certain interconnected set of ways of organizing and managing production processes in space and time, which, as a result, corresponds to the achieved level of knowledge and is the basis of dynamic interaction between system elements in accordance with their functional purpose.

Logistics support of the company's activities is characterized by complexity and multifaceted influence on all its activities, phenomena and processes. Logistics support is closely related to the functioning of the enterprise; they do not form an independent sphere of activity, but must obey the main goals of the enterprise, as well as ensure their achievement.

The following can be put forward as goals:

- gaining advantages in competition due to strengthening the market position;
- maximization of the financial result over a long time horizon;
- increase in economic potential;
- increasing the value of the enterprise for shareholders.

In this way, the goals generally contradict each other and allow different emphasis of activities. Clarifying the goals of logistics support at the enterprise can simplify the achievement of the goals of the enterprise as a whole; the task of logistics is the effective implementation of these goals.

Logistics support of the company's activities opens up many opportunities for cost rationalization in various links of the chain. A wide range of logistics support,

having a direct impact on maximizing revenues from joint activities of enterprises, can also reduce its costs. These two main directions, which affect the achievement and maintenance of competitive advantages, are reflected in the financial result and in strengthening the company's position in the market.

These goals are achieved through logistics support and through direct cost reduction. Thus, logistics affects not only the formation of operating profit, but also the productivity of resources due to the acceleration of their turnover. The formation of certain structures of the mechanism contributes to the improvement of logistics processes in countries with a market economy.

When talking about Integrated Logistics Support (ILS), ILS can be said to encompass various elements including planning, design, acquisition, testing, training, maintenance and disposal [1].

By integrating these logistical aspects into the design and management of the system, it is possible to maximize its operational readiness, minimize downtime, and reduce total costs during the life cycle. Due to which, it is possible to increase the efficiency of the company.

Here are the components of Integrated Logistics Support (Table 1.3).

Logistics support planning is a complex process that requires quality forecasting, logistics network optimization and risk analysis in a highly uncertain environment [24].

Based on the analysis, it was found that the goal of the logistics support planning is to determine the optimal logistics resources, as well as the order, manner, and deadlines for performing logistics support tasks and elaboration of measures, based on the elaborated variant of using engaged forces, objective assessment of the situation, and accurate calculations and activities to increase the efficiency of the logistics system, its stability, and vitality [25].

Logistics planning is an integral part of the operational planning process, and is also a very dynamic process with a specific purpose that occurs at a specific time. This requires creative and organized activity of management bodies that manage logistics support. This, in turn, is a necessary condition for achieving a certain

organization of the training of managerial staff of logistics support and a clear plan of their work. All actions must be coordinated with regard to the set goal, time and space for completing the tasks.

Table 1.3 – Main components of Integrated Logistics Support [based on 1]

№	Components of ILS	Their influence on the activity of enterprises
1	2	3
1	Maintenance Planning and Management	Involves developing strategies for maintaining the system, including preventive maintenance schedules, maintenance procedures, and resource allocation for maintenance activities. The goal is to reduce downtime and ensure optimal system performance.
2	Supply Support	Focuses on managing the logistics of spare parts, components, and consumables required for system operation and maintenance. It includes inventory management, procurement, and distribution to ensure that the necessary materials are available when needed.
3	Technical Data	Refers to all the documentation and information required to design, operate, maintain, and support the system. This includes technical manuals, specifications, engineering drawings, and other documentation necessary for personnel to effectively manage and support the system.
4	Personnel Training and Training Devices	Involves training personnel to operate, maintain, and troubleshoot the system effectively. It includes developing training programs, providing hands-on training using training devices or simulators, and ensuring that personnel are adequately skilled to perform their roles.
5	Support and Test Equipment	Support and test equipment are tools, instruments, and devices used to diagnose, test, calibrate, and maintain the system. These tools are essential for ensuring that the system operates correctly and can be quickly repaired in the event of a malfunction.
6	Packaging, Handling, Storage, and Transportation	Focuses on the proper packaging, handling, storage, and transportation of the system and its associated components. It ensures that the system and its parts are protected from damage during storage and transit and that they can be easily moved and deployed when needed.

Traditional planning requires the search for new solutions that will help minimize changes to the plan at the stage of its implementation. This approach to the

development of an initial plan can also require relatively large calculations. On the other hand, flexible planning requires quick decisions that allow the plan to be modified to anticipate events and information during the execution phase.

The main elements that are considered when planning the logistics support of enterprises, as complex actions of the project type, are the requirements of users, which are considered as measures to be serviced, time, resources and costs (Fig. 1.1).

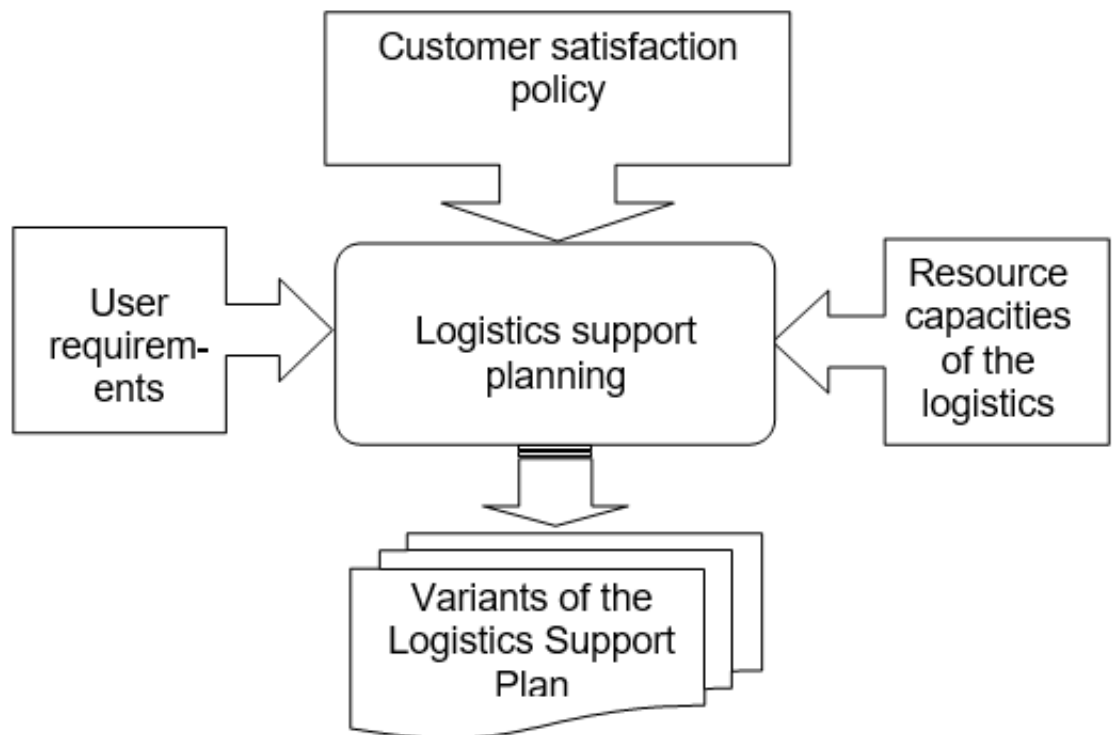


Figure 1.1 – Logistics support planning model [25]

Resources, as a rule, have a limited volume, which leads to the fact that user requests for a certain type of resource can be more significant than the ability of the logistics system to fully satisfy all requests in one specific period of time. In this case, the process of planning the distribution of limited resources is very complex, because the logistics authorities are faced with the problem of how to provide an efficient, effective and fair way to meet the requirements of users, while obtaining the maximum benefit for the enterprise.

The implementation of an effective policy of planning and management of logistics support resources requires constant monitoring and comprehensive analysis



of the availability of actual and potential material and technical resources. This makes it possible to develop an optimal system of resource distribution between interested users, taking into account the introduction of modern, cutting-edge technologies [13].

The approaches for solving the problem of the rational allocation of limited logistic resources, in the logistics support planning process, depending on the policy of resource adjustment, can be classified as follows (Table 1.4).

Table 1.4 – The approaches for solving the problem of the rational allocation of limited logistic resources [base on 25]

№	The approaches for solving the problem	The strategy used
1	2	3
1	To firmly set a deadline, with a known scope and type of requirements and engage resources sufficient to all user requirements to be met.	In this case, a cost minimization strategy is applied.
2	To find a solution for known available (limited) resources, with a known scope and type of requirements, which will provide a minimum extension of time to provide the necessary resources and meet all user requirements.	In this case, a time minimization strategy is applied.
3	To select the type and scope of requirements that can be met, to achieve maximum effects, for known available (limited) resources, in a firmly set period of time.	In this case, the strategy of maximizing the global utility is applied, i.e. the rule of allocative or Pareto efficiency.

In the process of the logistics support planning, logistics staff must continuously observe, study and analyze requirements of users in different ways and from different points of view. Logistics staff generally has to make many decisions based on individual perception and experimentally chosen criteria, to respond to the requirements as rationally as possible to users with available resource capacities of the logistics system [15].

The result of the planning process is the Logistics Support Plan, that is, a document that records planned actions to achieve the set goal. Developing a plan helps to specify the goal and to determine in more detail what needs to be done to achieve it, taking into account the likely development of future events. Specifying the goal may include answers to the following questions [25]: what needs to be done;

who needs to do it; when it needs to be done; where it needs to be done; with what to do it (with what resources) and how to do it.

The developed plan also needs back-up solutions in case of implementation of the assumptions and limitations on which the change of the plan is based. In general, the logistics support planning process must include the following steps (Fig. 1.2).

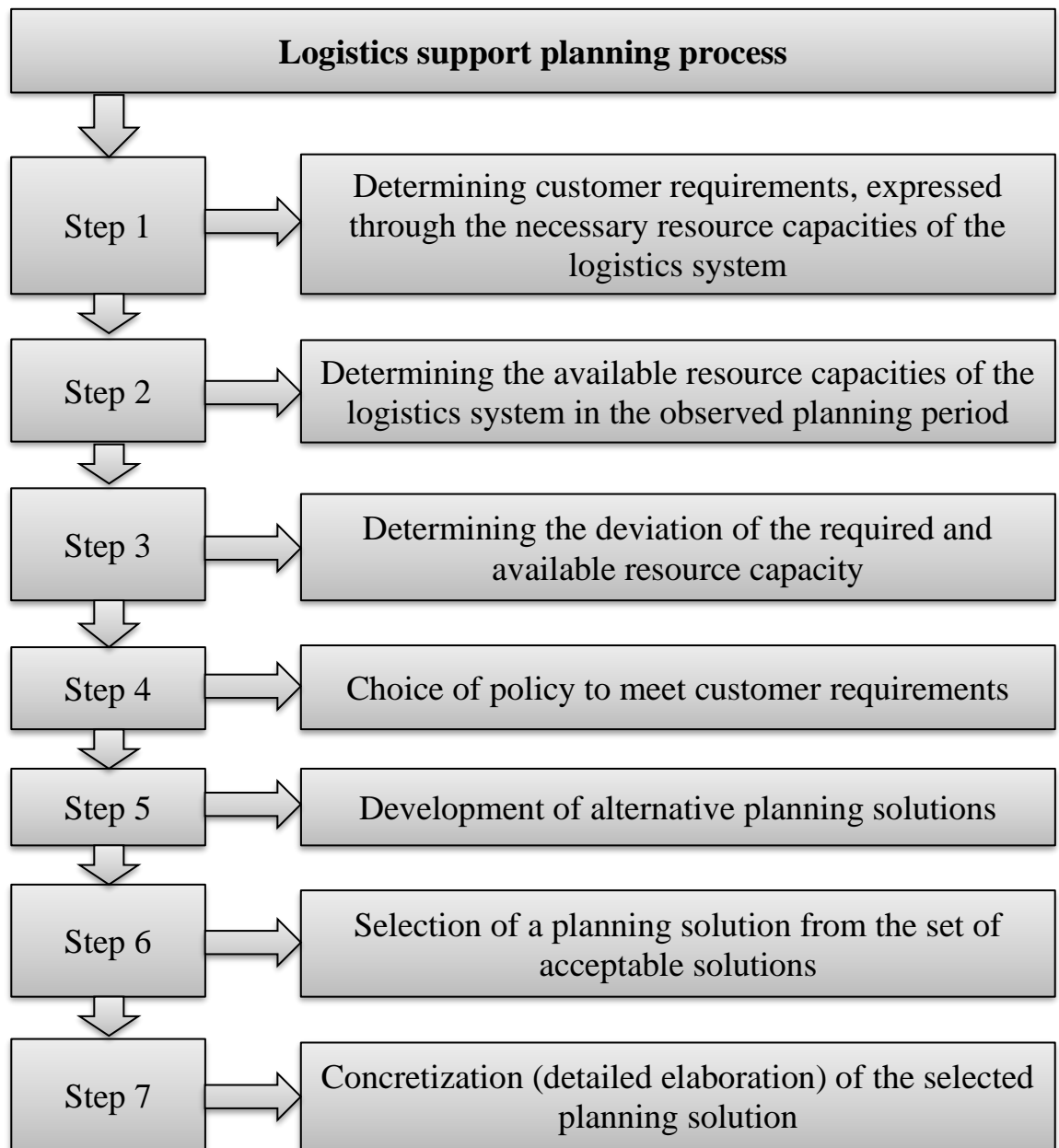


Figure 1.2 – Stages of the logistics support planning process

(Own development, based on [25])

The considered stages indicate that in the process of planning logistics support, it is necessary to apply adequate models for the distribution of limited material and technical resources in accordance with the requirements of users, which may be contradictory. At the same time, it is necessary to achieve the goal of better global usefulness of the company's activities.

It is obvious that solving the problem of distribution of limited resources in the process of logistics planning requires the involvement of many interested parties, which in the organizational plan can be considered as a collective way of decision-making. Therefore, it is very important to adhere to certain principles, accepted priorities and existing constraints in order to mitigate the conflict of user requirements and make the logistics plan as effective as possible.

## **1.2 Peculiarities of the logistics support for distribution of goods**

Decisions regarding the distribution of goods from any enterprise are part of its commercial policy. For a better understanding of the object of our research, let's analyze the existing definitions of the term «distribution» (Table 1.5).

As we can see, despite the large number of available definitions, most scientists agree that distribution is a certain complex logistics activity, which consists in promoting products from the manufacturer to end consumers, organizing the distribution of products in the segment, in the territory, organizing sales, pre-sales and after-sales service [38]. We will also adhere to this point of view in this study.

At the same time, there are several views on distribution: as a process that occurs on the side of the supplier, or as a process on the part of the distributor himself. For a distributor company, this is, first of all, the organization of the movement of goods from the manufacturer to the buyer and the distribution of goods in a certain territory. Distribution for a product supplier is, in particular, the creation

of a sales management system, which is based on the management and planning of sales in various sales (marketing) channels [38].

Table 1.5 – Analysis of existing definitions of the term «distribution»

№	Definition	Source
1	2	3
1	Distribution (distribution of goods) is the process of moving goods from producers to end consumers. It covers the physical movement and storage of goods studied by logistics.	Bolvinova A.O. [38]
2	Distribution or distribution is a concept in logistics that means a complex of interrelated functions that are implemented in the process of bringing the material flow to customers. Also, distribution is an important concept of marketing, which considers the problems of ensuring the optimal movement of goods through the distribution channel to the end consumer.	Wikipedia [35]
3	From an economic point of view, the distribution of goods covers the process and structure of the movement of goods from the producer to the final consumers. In a general sense, the distribution of goods is a tool for adjusting the supply of goods to the demand for them.	Hryhorak M.Yu., Karpun O.V. [40]
4	The distribution of goods covers the process and structure of the movement of goods from the producer to the final consumers, but in a general sense, he suggests considering the distribution of goods as a tool for adjusting the supply of goods to the demand for them.	Krykavskiy E.V. [46]
5	Distribution is a set of actions related to the delivery, storage and distribution of goods on the way from the producer to the buyers.	Laduba M. [47]
6	In economics, «distribution» refers to the distribution of goods among members of society. From the point of view of the enterprise, «distribution» means a set of actions (measures) and decisions related to the offering of the product(s) in the place and time, as well as meet the requirements of the customers.	Chuhrai N.I. [62]

Different viewpoints on the definition of the term «distribution» also depend on macroeconomic or microeconomic viewpoints.

From a macroeconomic point of view, distribution means the process and structure of movement of goods from producers to final consumers, while it constitutes a separate set of market channels and connections between them.

From a microeconomic point of view, distribution is often identified with the process of selling and delivering products of a certain enterprise to end customers. From this point of view of the enterprise, distribution can be considered as a set of actions (measures) and decisions related to offering a product (products) in a place and time that meet certain customer requirements [62].

From a logistics point of view, the main thing in the organization of distribution is not only the demand in general, but also its logistics characteristics, which include: the type of product, its quantity, quality and assortment, the availability of the product in a certain place at a certain time. At the same time, the disharmony between supply and demand is caused primarily by the mismatch between the goals of the manufacturer and the goals of the end user, since the prerequisites for decision-making are often different and, therefore, the motives for their implementation [40].

Logistics support for the distribution of goods helps to solve two important problems (Fig. 1.3):

- justification and formation of distribution channels;
- design and implementation of physical distribution of goods.

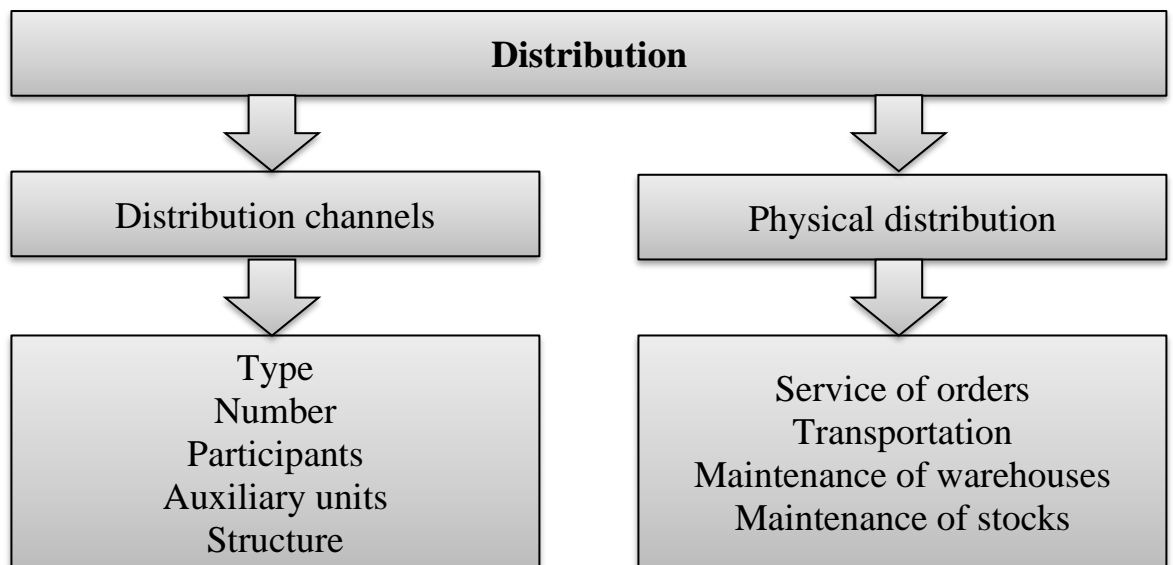


Figure 1.3 – Functional structure of logistics support for the distribution of goods [based on 40]

Solving the first of these problems ensures the performance of coordination functions related to the formation of information flows, establishment of connections between participants of distribution channels, determination of legal aspects, etc.

Within the framework of solving the second problem, organizational functions are implemented in relation to the delivery of goods in the aspect of order service, transportation, storage and maintenance of stock of goods.

According to the point of view [38], distribution functions can be grouped as follows (Fig. 1.4).

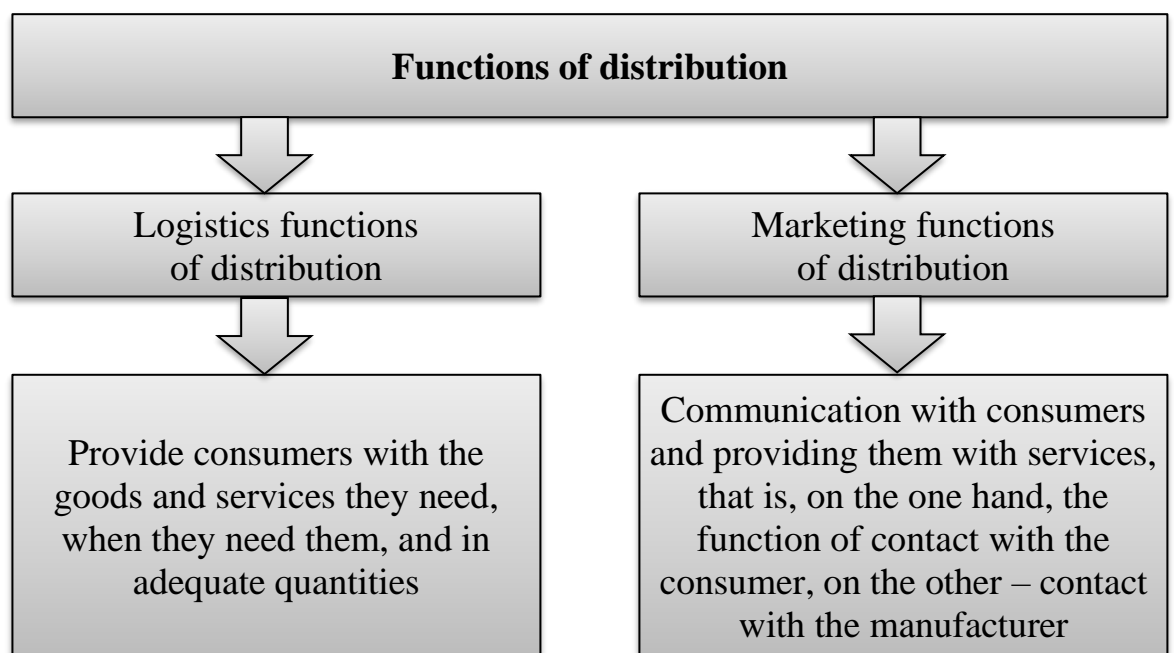


Figure 1.4 – Main distribution functions [based on 38]

Considering the functional content of logistics support of distribution, it is also possible to distinguish fragmentary directions of implementation of the logistics concept. For example, this may concern the determination of the size of deliveries, the type of packaging, the choice of the type of vehicle, the level of stocks, the location of warehouses, etc. At the same time, a holistic logistics concept of distribution should be based on system thinking, that is, the adoption of integrated logistics solutions that are optimal from the point of view of the implementation of all logistics functions during the physical distribution of goods. In other words, it should

be based on the categories of total logistics costs for the distribution of goods, the categories of the overall level of customer service, the categories of final efficiency and obtaining further competitive advantages.

Therefore, the first stage of the formation of logistics support for distribution should be the choice of a distribution strategy.

Usually, the choice of any strategy depends mainly on the presence of certain external and internal factors. When choosing a distribution strategy, it is necessary to take into account the following factors of the external environment (Fig. 1.5).

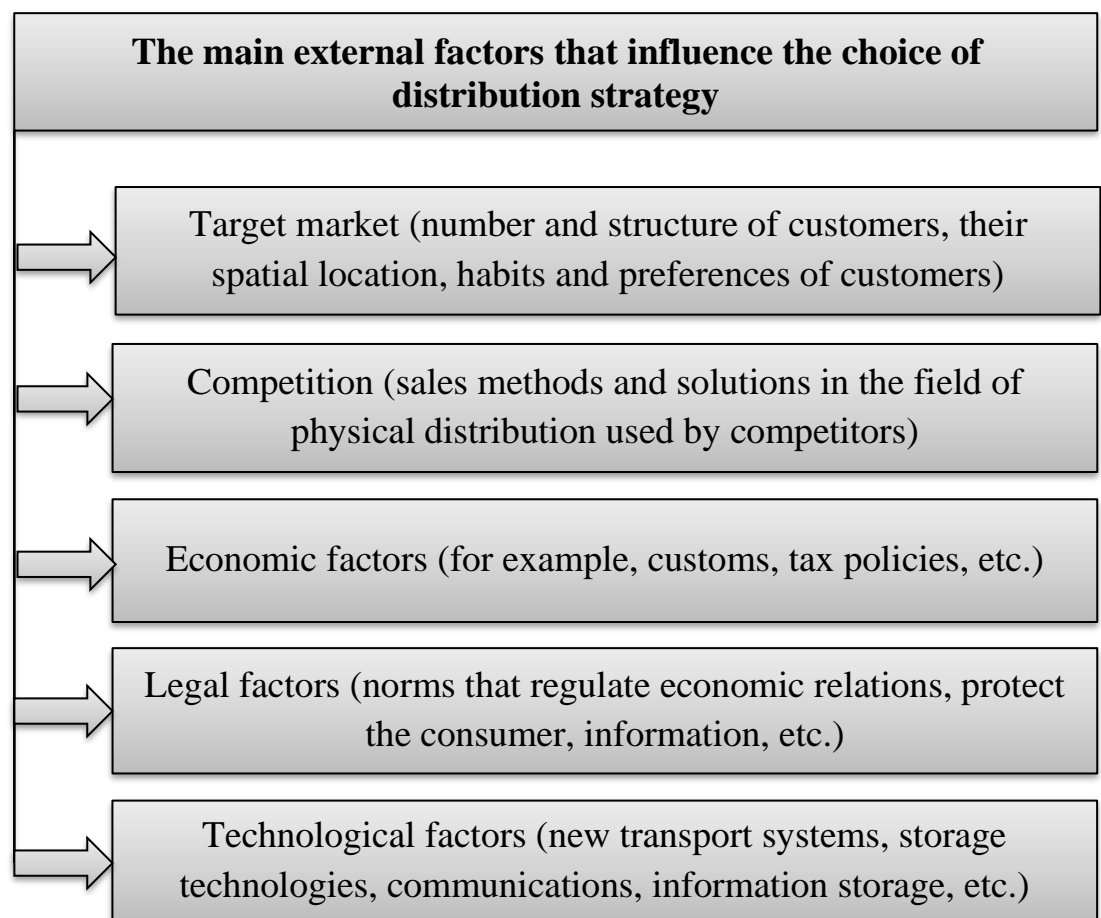


Figure 1.5 – Main external factors influencing the choice of distribution strategy [based on 40]

Instead, the following can be attributed to the most important internal factors affecting the choice of distribution strategy (Fig. 1.6).

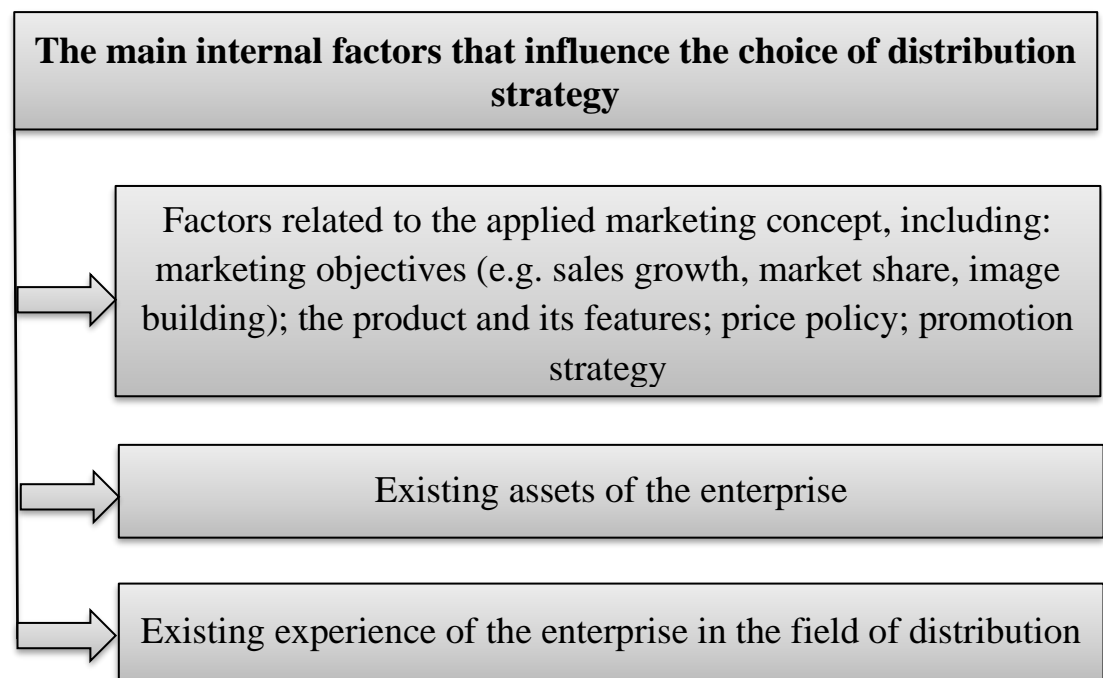


Figure 1.6 – Main internal factors influencing the choice of distribution strategy [based on 40]

The next stage in the formation of logistics support for distribution is the identification of the distribution channel.

According to the conducted studies, it was determined that the marketing approach to the formation of distribution channels structures them depending on the group of participants:

- enterprises in which the ownership of goods is transformed (for example, manufacturers, trade organizations, buyers);
- enterprises that do not have ownership rights to goods (for example, agents, brokers, other intermediaries);
- enterprises aimed at providing specialized services (for example, banks, transport, forwarding, warehouse organizations, advertising, insurance firms, etc.).

Further research revealed that the logistic approach to the formation of distribution channels structures their components based on the sequence of space-time transformation of goods in the process of their movement from the producer to the consumer.



Localization of the distribution network, i.e. the selection of the location of certain stores, wholesale bases, warehouses, etc., can be considered one of the objects of logistics support for distribution, which concerns the definition of rational logistics channels.

An important aspect of logistics support for distribution is the identification of the nature of the connections between the participants of the distribution channel. Today, two main models can be distinguished [40]:

- a traditional model of relations in distribution channels, which is built on typical sales transactions;
- a progressive model of relations in distribution channels, which is formed under the conditions of vertical integration.

The third, final stage of the formation of logistics support for distribution consists in the implementation of the functions of physical distribution of goods. According to the data given above in Fig. 1.4, we can define a list of the main functions of the physical distribution of goods:

- service of orders;
- transportation of goods;
- storage of goods;
- packaging of goods (including labeling and packaging);
- inventory management of goods in the distribution network.

The performance of each of the specified functions requires the development and justification of a certain procedure, and this largely depends on certain material factors formed as a result of the choice of the distribution channel. It also depends on the localization of warehouses, available transport technologies and other factors. For example, in relation to the storage of goods, it is necessary to make logistical decisions regarding the following objects:

- use of own warehouses or warehouses of other organizations;
- centralized or decentralized storage management;
- the number of storage levels, as well as the localization of storage facilities;
- planning of the assortment of stored goods, etc.

Similar logistical decisions must be made when performing the functions of transporting goods. They include the selection of appropriate means of transport, inter-warehouse movements, distribution technologies, consolidation, as well as delivery of goods to the final consumer.

All this significantly affects the structure and general level of logistics costs of enterprises, and is also the main formation of logistical support for the distribution of goods of a manufacturing enterprise.

### **Chapter 1 summary**

In this chapter, studies of theoretical foundations of logistics support for the distribution of goods from enterprises were conducted.

Logistic support in the context of enterprise activity means systematic management of the movement and storage of material, financial and information flows, aimed at ensuring the efficiency of the operational process. The main goal of logistics support is to provide the needs of consumers in goods or services in the most optimal way.

The impact of logistics support on the activities of enterprises can be significant, since the competitiveness and profitability of the business depends on its effectiveness. A properly organized logistics system allows enterprises to reduce costs, optimize processes and provide a high level of customer service, which, in turn, contributes to increasing customer satisfaction and attracting new customers.

Logistics support of the company's activities opens up many opportunities for cost rationalization in various links of the chain. A wide range of logistics support, having a direct impact on maximizing revenues from joint activities of enterprises, can also reduce its costs. These two main directions, which affect the achievement and maintenance of competitive advantages, are reflected in the financial result and in strengthening the company's position in the market.

It was stated that distribution is a certain complex logistics activity, which consists in the promotion of products from the manufacturer to the final consumers, the organization of the distribution of products in the segment, in the territory, the organization of sales, pre-sales and after-sales service.

At the same time, logistics support for distribution should be based on system thinking, that is, the adoption of integrated logistics solutions that are optimal from the point of view of the implementation of all logistics functions during the physical distribution of goods.

## CHAPTER 2

# ORGANIZATIONAL AND ECONOMIC ANALYSIS OF THE DISTRIBUTION MANAGEMENT OF GOODS FROM A MANUFACTURING ENTERPRISE

### 2.1 General analysis of Yanser Group activities

Based on the analysis, it was found that Yanser Group is a leading company in the field of distribution and production of underwear, knitwear and hosiery products in Ukraine. The company was founded in 1994 (Fig. 2.1). During its work, the company developed and implemented several successful business projects presented in the regions of Ukraine and Poland.



Figure 2.1 – Yanser Group company logo [18]

Company's slogan: Beautiful. Successively. Purposefully.

Thus, the company aims to [18]:

- work beautifully, consistently and purposefully;
- to improve in everything: products, design, color, service;
- keep up with the times and look to the future;
- learn to anticipate desires, understand and respond to all shades of mood of our clients – from mystery to stormy enthusiasm;

– to give the opportunity to all women, without exception, to touch the truth of women's underwear;

– to be necessary, available, interesting to find like-minded people, to be ignited by their good idea and not to be disappointed on our joint path to perfection.

The mission of Yanser Group.

One of the basic human needs is involvement in absolute beauty. True beauty inspires, it does not speak in the language of the mind – it can do without it and explain itself in the language of feelings. Once you get close to understanding beauty, you will never be free from it again. You will want to understand its essence. The harmony of underwear and body is a feeling that cannot be compared with anything. Giving all women the opportunity to touch the right underwear is much more than a business. It's the mission of Yanser Group [18].

4 main projects can be identified in the company's activities (Fig. 2.2).



Figure 2.2 – The main projects of Yanser Group

## 1. Kleo underwear store.

The Kleo lingerie store is a special atmosphere that promotes relaxation and makes shopping even more pleasant and desirable.

The Kleo brand store offers:

- fashion underwear collections, which are developed twice a year and give the opportunity to change and create your own special image;
- underwear of classic design and colorist;
- collections of underwear «super girl» for teenage girls (65AA -75BB);
- underwear for women «size plus» in reliable and comfortable support in sizes D E F G;
- Kleo knitted underwear and home clothes made of high-quality cotton and viscose give a feeling of comfort and home coziness;
- exclusive collection of underwear Letude, which is distinguished by its refined style and charm;
- unique offers: extravagant So Sexy lingerie, shapewear and shapewear, swimwear and beach accessories.

In the Kleo brand store, each client receives qualified expert assistance in choosing the right size of underwear, taking into account the individual features of the figure.

## 2. 75B Linen Store.

These are multi-brand underwear and pantyhose retail stores that offer the most loyal prices to a wide range of customers. 75B stores offer a wide range of corsetry, socks and knitwear from well-known European brands.

75 B Lingerie Store is one of the most famous lingerie stores in Kyiv. It is offer a wide selection of stylish and high-quality underwear decorated with lace, fabric and other decorations, as well as other clothing items.

This establishment is the largest of its kind, and its range of quality items will satisfy any customer. Here you can find underwear of different colors and sizes, which is more suitable for customers.

75B Linen Store is an ideal place for those looking for the highest quality and a personal approach. It is also very convenient for buyers, because it is located in the heart of Kyiv and is easily accessible from any part of the city.

### 3. Legs.

Legs is a chain of specialized stores selling tights, stockings, leggings, socks, etc., i.e. «clothing» for the legs, which has managed to win the trust of customers and become a favorite of the fair sex. The mission of the store chain is to help a woman complete her look with small wardrobe details:

- make legs more beautiful;
- create a feeling of comfort;
- help you feel confident and attractive.

What makes Legs unique:

- the largest chain in Ukraine – 80 retail outlets, they trust us;
- Legs store chain for more than 8 years, confidence in the product;
- specialization in the sale of tights, stockings, leggings, the sock group, i.e. «clothing» for the feet;
- availability of a designer collection;
- the color scheme is more than expected by the buyer no
- diverse collection of traces.

### 4. Underwear.STREET.

Underwear.STREET – a network of multi-brand underwear stores offers:

- a wide assortment for the whole family: fashion and basic collections of underwear, knitted products, hosiery products;
- the best collections of past seasons, corresponding to relevance, design of forms, colors of the season, high level of quality and comfort;
- well-known European brands at affordable prices: Yamamay, Phillippe Matingnon, Sisi, Hue, Pompea, Kleo;
- original store interior (author's project): the store is made in the form of an old European street with houses, windows and street signs.

## **2.2 Analysis of production and financial indicators of the company's activity**

According to information from open sources, the following was determined [56]:

Name: «YANSER LTD Limited Liability Company».

EDRPOU: 20059461.

Abbreviated name: YANSER LTD LLC.

Organizational and legal form: Limited Liability Company.

Data on the start of activity: 07/05/1994.

Main activity: 46.42 Wholesale of clothing and footwear.

Additional areas of activity:

- 14.14 Production of underwear.
- 14.31 Production of hosiery products.
- 46.16 Activities of intermediaries in trade in textile products, clothing, fur, footwear and leather products.
- 47.71 Retail trade of clothing in specialized stores.
- 62.02 Consulting on informatization issues.
- 68.20 Leasing and exploitation of own or leased real estate.

Current Status: Active.

Official address: Ukraine, 01023, Kyiv city, LEONIDA PERVOMAYSKOHO STREET, building 6.

Founder(s): Klymenko Serhiy Leonidovych, Ukraine, the amount of the contribution to the statutory fund – UAH 1,280,000.00.

Officials: Klymenko Serhiy Leonidovych – the head of the company.

Amount of authorized capital (UAH): 1,280,000.00.

The company has more than 600 employees.

Statutory information: Acts on the basis of founding documents approved by the founders (participants).



Based on the analysis, it was found that the main product range of Yanser Group (underwear, tights, leggings and other similar products) is represented in more than 200 own and partner stores of the group, as well as in other networks. The company structure currently includes eight enterprises and four company chains. This is the largest manufacturer and seller of underwear and tights in the country [54].

The history of the company began in 1994, when a young graduate of the Kyiv Road Institute, Serhii Klymenko, together with a Polish entrepreneur, Jan Szymanski, created a joint venture for the trade in spare parts for Ikarus buses. The company was named «Yancer» – after the first letters of the names of the creators. Things went well, but the business did not develop for long: after a couple of years, the state funding of car fleets stopped, and private carriers have not yet appeared. And when entrepreneurs in Poland received 40 machines for the production of polyamide pantyhose for debts, the decision to develop this direction came quite quickly. Two years later, the Polish partners lost interest in this business and sold the factory. And Serhiy Klymenko decided to continue. He kept the company name and started importing pantyhose from Europe [54].

From the very beginning, the entrepreneur was based on a simple truth: ask the consumer what he needs, and give it to him quickly and qualitatively.

If you need pantyhose in large sizes – get it, if you want pantyhose with elastane – get it. But in the case of microfiber tights, there was no demand from buyers, but when the entrepreneur saw this product for the first time, he realized that it would be a hit. And he was not mistaken: these tights were perfect for our winters. At the same time, to compensate for the decline in sales in the summer period, the company began to develop trade in imported underwear. The first brands were Key, Milavitsa and VOVA.

Initially, the company had to use the Galantereitorg network, which remained from Soviet times. But in department stores, pantyhose and underwear are only secondary goods. That is why we needed our own network of specialized stores.

Thus, in 2001, the Yanser company opened its first specialized store under the K-Market brand. Then there were stores under the brands 75B (2004), L'etude (2007),

Belyzna.Street (2010) and Kleo (2015) [41]. Apparently, it was the first chain of women's underwear stores in the country, where everything was done to ensure that a woman did not leave without a purchase.

At a certain point, the understanding came that the company understands this business better than the manufacturers it works with. Dependence on manufacturers and the uncertainty of relations with them did not allow to fully build one's own business. Another factor is the need to adapt the product to the local market.

The Yanser company created its first hosiery brand Legs in 1998. At that time, the hryvnia to dollar exchange rate fell by more than half in a few months and, accordingly, the price of imported goods increased significantly.

With the presence of own production, and even in the native country, it has become much easier to react to the market situation and the changing economic situation. In other words, when creating his own brand, the manager did not have a dream to realize his own ambitions, but only a sober business calculation.

Now the company has consolidated, reducing the number of factories from three to two. They are located in Kharkiv and Kyiv [54].

For several years now, the Yanser company has formed a balance sheet: 70% goes to underwear, 30% to tights. In turn, the production of underwear is dominated by the female sector, which accounts for more than 80%. Approximately 85% of the sales volume is for underwear of own production (Fig. 2.3) [54].

Yanser Group's assets no longer include the factory in Poland. After getting burned on several partnership projects with 50/50 parity, they gave up this kind of cooperation.

In general, according to the head of the company, now having production sites in Europe is a great luxury. For example, none of the French underwear manufacturers have their own factories left in France – all have been moved to China or Southeast Asia. Moreover, only names remain, as many French brands with a century-old history are now owned by Chinese investors.

Currently, the company's portfolio includes four retail chain stores [41]:

- Kleo lingerie and homewear stores (38 retail outlets in Ukraine);

- Hosiery stores for women and men Legs (K-Market, 25 points);
- Underwear.Street (20 points) where, among other things, products under the Naviale brand are presented;
- 75B Linen Store (15 points).

A total network consists of 98 stores.

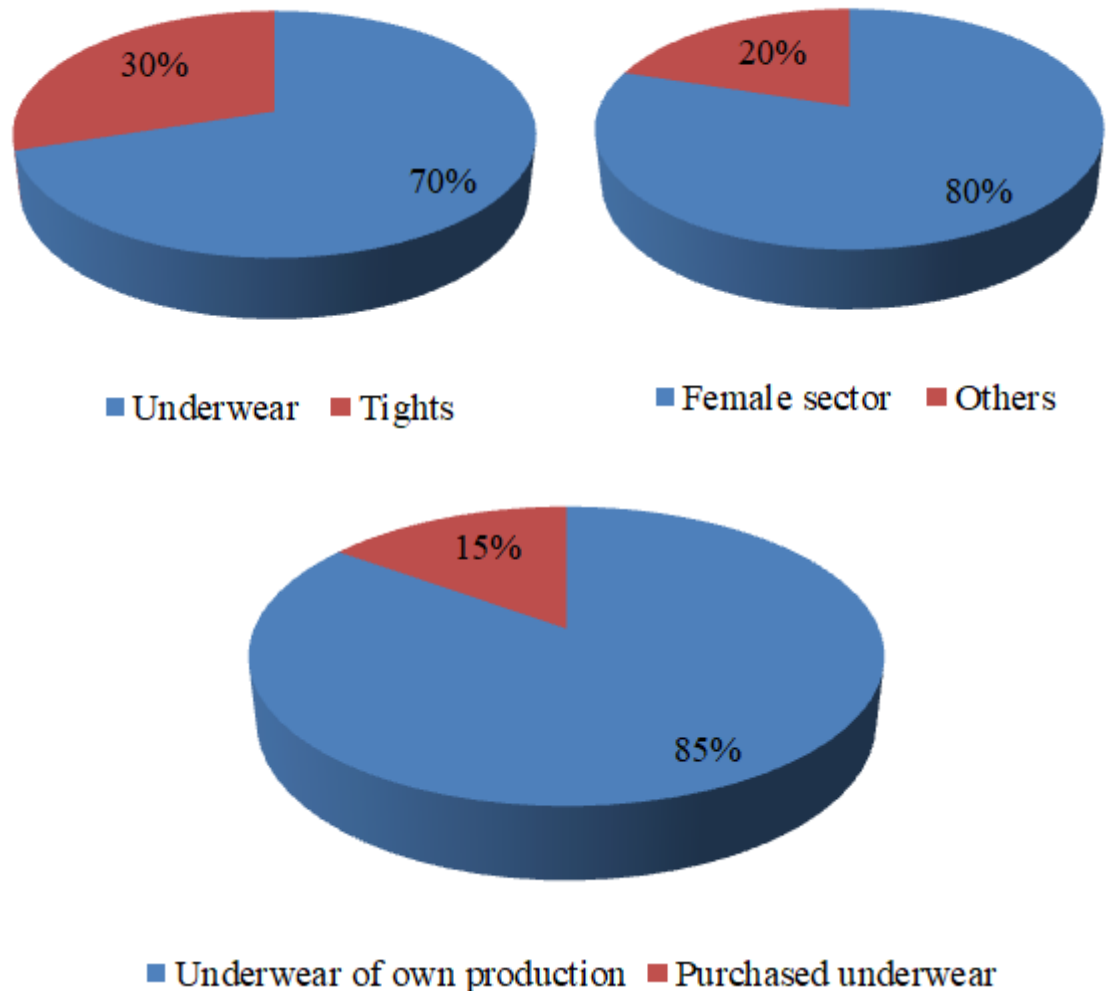


Figure 2.3 – Balance sheet of Yanser Group's products [based on 41]

The financial analysis was carried out on the basis of enterprise reports published by the State Tax Service of Ukraine on the open data portal.

The balance sheet (Assets) of Yanser LTD LLC for recent years is shown in App. A, B, C, D and in the Table 2.1. The balance sheet (Liabilities) of Yanser LTD LLC is presented in the Table 2.2.

Table 2.1 – Balance Sheet (Assets), UAH thousand [57, 58, 59, 60]

№	Indicators	2019	2020	2021	2022	2023
1	2	3	4	5	6	7
1	Intangible assets	166	123	207	88	2
2	Initial value	446	446	597	597	599
3	Accumulated amortization	280	323	390	509	597
4	Unfinished capital investments	36	102	171	396	713
5	Fixed assets	749	1336	1739	1498	1597
6	Initial value	2326	3156	4395.00	4467	5202
7	Amortization	1577	1820	2 656	2969	3605
8	I. Total Non-current assets	951	1561	2117	1982	2312
9	Inventories	138614	126729	134202	96117	99628
10	Production stocks	39858	31159	25435	8314	5907
12	Goods (Products)	98754	95570	108767	87803	93721
13	Accounts receivable for goods, works, services	35204	17340	19877	14650	2235
14	With a budget	973	274	0	86	81
15	Including income tax	0	274	0	86	81
16	Other current receivables	1127	10009	7278	7 852	6 915
17	Money and its equivalents	2328	9856	18340	17616	16448
18	Cash	0	338	414	525	941
19	Bank accounts	2328	7354	15546	15250	13324
20	Expenses of future periods	7	61	72	15	12
21	Other current assets	1390	658	436	951	1956
22	II. Total Current assets	179643	164927	180205	137290	127275
23	Balance	180594	166488	182322	139272	129587

Table 2.2 – Balance sheet (Liabilities), UAH thousand [57, 58, 59, 60]

№	Indicators	2019	2020	2021	2022	2023
1	2	3	4	5	6	7
1	Registered (share capital)	1280	1280	1280	1280	1280
2	Retained earnings (uncovered loss)	145565	141479	154084	104386	118745
3	I. Total equity capital	146845	142759	155364	105666	120025
4	Goods, works, services	22130	17839	22331	30545	5900
5	Calculations with the budget	216	1229	2180	737	210
6	Insurance settlements	118	125	148	127	130
7	Payroll calculations	194	534	618	541	595
8	Current provisions	123	737	767	1103	1970
9	Other current commitments	6309	438	914	553	757
10	III. Total current liabilities and provisions	29090	20902	26958	33606	9562
11	Balance	180594	166488	182322	139272	129587

The horizontal analysis of the assets of Yanser LTD LLC is given in the Table 2.3. Weakening of the economic potential is observed, which is indicated by a decrease in the amount of assets by 7.81%. That is, the amount of property at the disposal of the enterprise is reduced.

Table 2.3 – Horizontal analysis of the assets, UAH thousand

№	Indicators	2019	2020	Relative growth, %	2021	Relative growth, %	2022	Relative growth, %	2023	Relative growth, %
1	2	3	4	5	6	7	8	9	10	11
1	Non-current assets	951	1561	64,14	2117	35,62	1982	-6,38	2312	16,65
2	Inventories	138614	126729	-8,57	134202	5,90	96117	-28,38	99628	3,65
3	Accounts receivable for goods	35204	17340	-50,74	19877	14,63	14650	-26,30	2235	-84,74
4	Current assets	179643	164927	-8,19	180205	9,26	137290	-23,81	127275	-7,29
5	Balance	180594	166488	-7,81	182322	9,51	139272	-23,61	129587	-6,95

The fact that assets decrease less quickly than income from the sale of goods and services indicates the need to find reserves for optimizing the current asset structure. The decrease in the amount of the balance sheet is due to the reduction of current assets (-7,29%).

The horizontal analysis of liabilities (sources of asset financing) of Yanser LTD LLC is presented in the Table 2.4.

Table 2.4 – Horizontal analysis of liabilities, UAH thousand

№	Indicators	2019	2020	Relative growth, %	2021	Relative growth, %	2022	Relative growth, %	2023	Relative growth, %
1	2	3	4	5	6	7	8	9	10	11
1	Retained earnings	145565	141479	-2,81	154084	8,91	104386	-32,25	118745	13,76
2	Equity capital	146845	142759	-2,78	155364	8,83	105666	-31,99	120025	13,59
3	Goods, works, services	22130	17839	-19,39	22331	25,18	30545	36,78	5900	-80,68
4	Short term obligations	29090	20902	-28,15	26958	28,97	33606	24,66	9562	-71,55
5	Balance	180594	166488	-7,81	182322	9,51	139272	-23,61	129587	-6,95

We see that the amount of available sources of financing to attract assets is increasing, which is due to increase in equity (13,76%), but short-term decrease (-71,55%) and balance decrease (-6,95%).

The fact of reducing the amount of own capital indicates a decrease in the level of well-being of the owners.

Reducing the total amount of liabilities leads to an increase in independence from external suppliers of financial resources, although it restrains a more complete disclosure of the existing potential of the company.

Indicators of stability and solvency of Yanser LTD are shown in Table 2.5.

Table 2.5 – Indicators of stability and solvency of Yanser LTD, unit share

№	Indicators	2022	2023	Absolute growth, +,-	Relative growth, %
1	2	3	4	5	6
1	Financial autonomy	0,81	0,86	0,04	5,45
2	Current liquidity	0,03	0,08	0,04	128,44

An increase in the financial independence of the company is observed, which is evidenced by the dynamics of the coefficient of financial autonomy. By the end of 2023 the company is able to independently finance 85.75% of its assets.

The value of current liquidity is below the regulatory limit (1.5), which may indicate the probability of loss of solvency in the near future.

The report on financial results (Report on total income) of Yanser LTD LLC is presented in App. A, B, C, D and in the Table 2.6.

The dynamics of the main financial results of activity is shown in Fig. 2.4.

As we can see, there is a decrease in net income from the sale of goods and services by 13.63%, which indicates low competitiveness in a dynamic environment.

The amount of the company's net loss is UAH 4,086,000 in 2020, which indicates the degradation of the company and the insufficient quality of the current business model.

Table 2.6 – Report on the financial results of Yanser LTD, UAH thousand  
[57, 58, 59, 60]

№	Indicators	2019	2020	2021	2022	2023
1	2	3	4	5	6	7
1	Net revenue from the sale of products (goods, works, services)	166576	143880	241258	194104	249044
2	Cost of products sold (goods, works, services)	139822	108805	163625	103790	137250
3	Gross profit	26754	35075	77633	90314	111794
4	Other operating income	3058	3586	3873	2481	1466
5	Administrative expenses	9053	7399	10569	13815	22554
6	Selling expenses	10414	25455	54309	45228	59070
7	Other operating expenses	1681	9647	2065	83531	13751
8	Financial result from operating activities: profit / loss	8664	-3840	14563	-49779	17885
9	Other financial income	2	13	88	81	805
10	Financial expenses	0	259	9	0	0
11	Financial result before tax: profit / loss	8666	-4086	14642	-49698	18690
12	Expenses (income) from income tax	1565	0	2037	0	331
13	Net financial result: profit / loss	7101	-4086	12605	-49698	18359

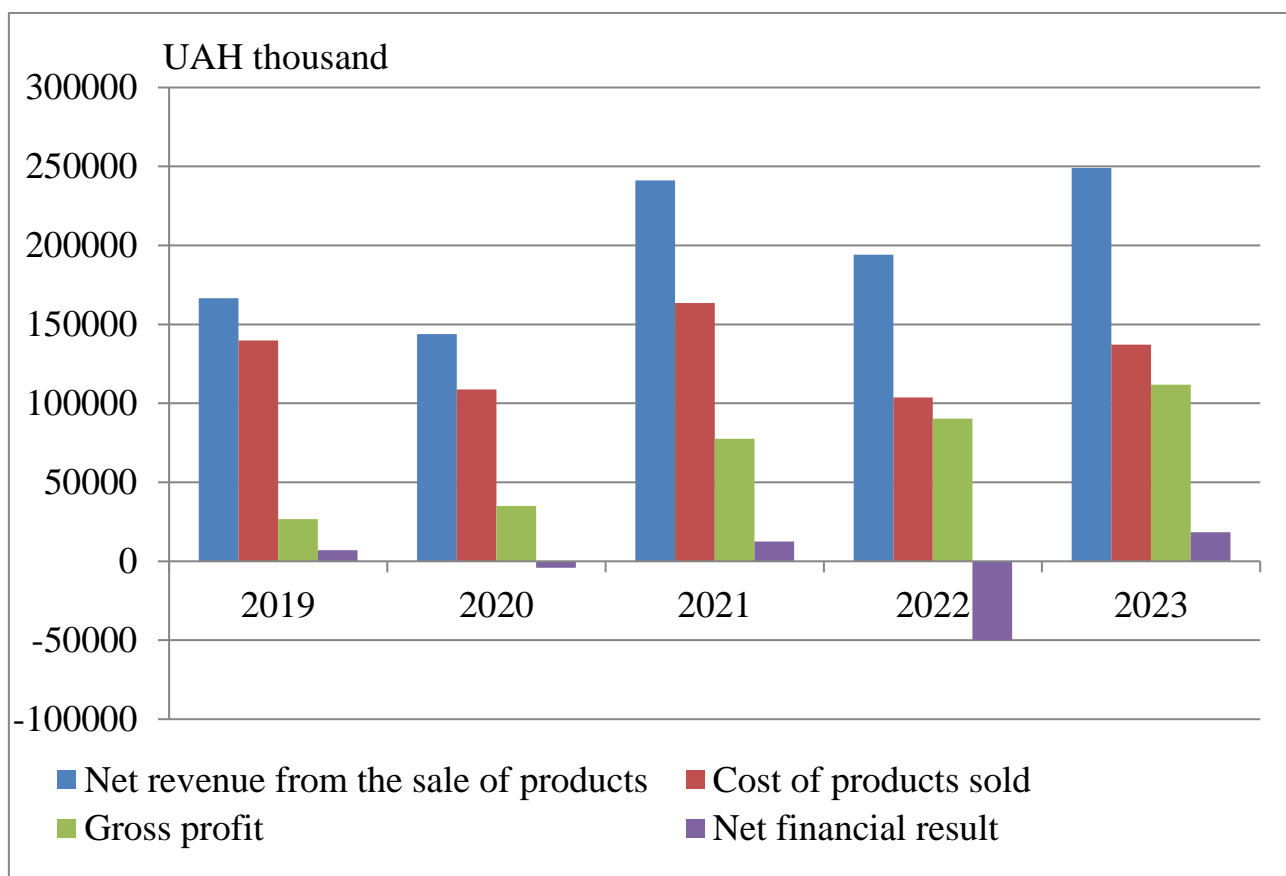


Figure 2.4 – The dynamics of the main financial results

Indicators of operating costs are presented in the Table 2.7.

Table 2.7 – Operating expenses of Yanser LTD, UAH thousand [57, 58, 59, 60]

№	Indicators	2019	2020	2021	2022	2023
1	2	3	4	5	6	7
1	Material costs	2323	1190	1738	82793	3524
2	Salary expenses	7092	10275	22520	19813	30327
3	Deduction for social activities	1482	2234	4999	4656	6311
4	Amortization	208	286	908	432	724
5	Other operating expenses	13308	28516	36778	34880	54489
6	Total	24413	42501	66943	142574	95375

The structure of operating expenses for the 2023 year is shown in Fig. 2.5.

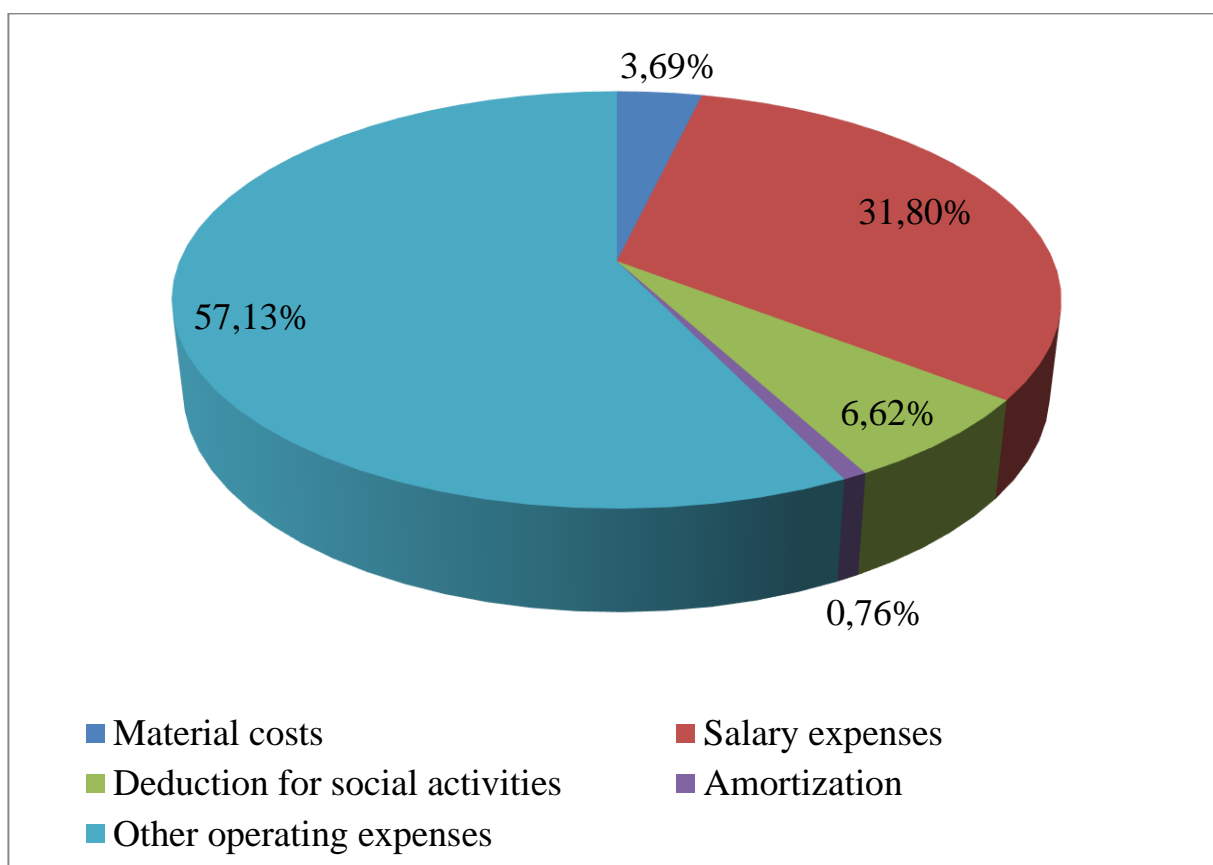


Figure 2.5 – The structure of operating expenses for the 2023 year

According to the analysis, it was determined that the profitability of assets in 2020 is lower than inflation, which indicates a real depreciation of the value of the company's assets.



The indicator of gross profitability shows a positive value in 2020. This indicates the need to further search for opportunities to increase the volume of sales of goods and services to maximize the final financial result.

To determine the attractiveness of the company as an investment object, it is advisable to compare the profitability of own capital and the profitability of alternative directions of capital investment by the owners. For ease of calculation, the data of the National Bank of Ukraine on the average yield of deposits for 2020 are used. Thus, the excess of the yield according to the alternative instrument of return on equity indicates that there is a significant unearned profit that could be generated in the event of the sale of a share of the company and the direction of the freed funds to financial market.

Yanser Group pays a lot of attention to strategic planning, considering it one of the most important components of the success of any business. However, the management has now come to understand that the long-term strategy should have the possibility of adjustment. Also, it should be built in such a way that the introduced changes are implemented painlessly for the business. After all, it is difficult to predict which trends will dominate in five years.

To remain successful, it is necessary to constantly adjust business processes according to changes in the market situation.

For example, at one time in its segment, the Yanser company was the first in Ukraine to set up a distribution system, and it worked successfully in 2000-2008. Then there was a crisis, and distributors did not think about the development of sales, but about how to keep what they earned. And the Yanser company was again the first in Ukraine to implement the cash & carry system in the underwear trade: they opened seven Yanser Market4Pro wholesale centers across the country. This strategy worked successfully in 2009-2017. In 2018, they closed all wholesale centers and invested in the development of the B2B platform, transferring all orders, payments and shipments online [41, 54].

The head of the company believes that changes are always painful, but without them the business cannot develop.

Today, the desire to move into the premium segment is increasingly evident in Ukrainian business. Undoubtedly, it is very tempting, but at the same time it is also dangerous.

Let's give an example. Yanser manufactures some lines of cotton socks in Italy. In parallel with them, other socks are produced – they are made of the same yarn and on the same equipment. There is only one small difference: the Gucci logo is present on the packaging. The socks of this brand are sold at 129 euros per pair, while Yanser socks cost 3-4 euros. Can Yanser socks be sold for at least 50 euros? You can shout that Yanser's socks are no worse than Gucci, and in some ways even better, but the laws of marketing are cruel: no one will pay that much for their socks. For this, you need a brand story that cannot be bought, experience that requires effort and time, and, of course, talents – designers, technologists, marketers.

Yanser Group is at the beginning of this path, despite the fact that they have been dealing with tights and underwear for almost 30 years. And hundreds of thousands of satisfied customers are the best reward for this work.

### **2.3 Analysis of Yanser Group's product distribution process**

Every year, modern business inevitably enters the sphere of online sales and purchases. The growth rate of online commerce in the wholesale segment is truly impressive. According to the analytical company Forrester, the volume of wholesale sales in the USA alone will amount to 1.1 trillion dollars. According to research, in the coming years, 40% of wholesale platforms will implement optimization of the sales process from inquiry to order, allowing sales staff and partners to quickly and accurately form commercial offers and orders – anywhere.

Work in the wholesale segment according to the traditional scheme is not without inconveniences. The company's partners often do not have the opportunity to familiarize themselves with the entire range of Yanser Group's assortment or do not

find the right product. Promptness of informing about new arrivals makes one wish for the best. As a result, managers cannot develop the assortment, but are focused on order formation. Moreover, the personal manager does not allow the ordering process after 18:00. Shipments from warehouses in the region do not allow knowing the actual availability of the goods at the central warehouse, as it uses regional quotas. Information about the assortment and its advantages is not always available to partners.

In order to solve these problems, the Yanser Group company introduced the wholesale platform [b2b.yanser.com](http://b2b.yanser.com). The Yanser B2B platform is a business project of the company that will increase and make the procedure for ordering goods as convenient as possible.

Today, the Yanser Group product distribution process looks as follows (Fig. 2.6).

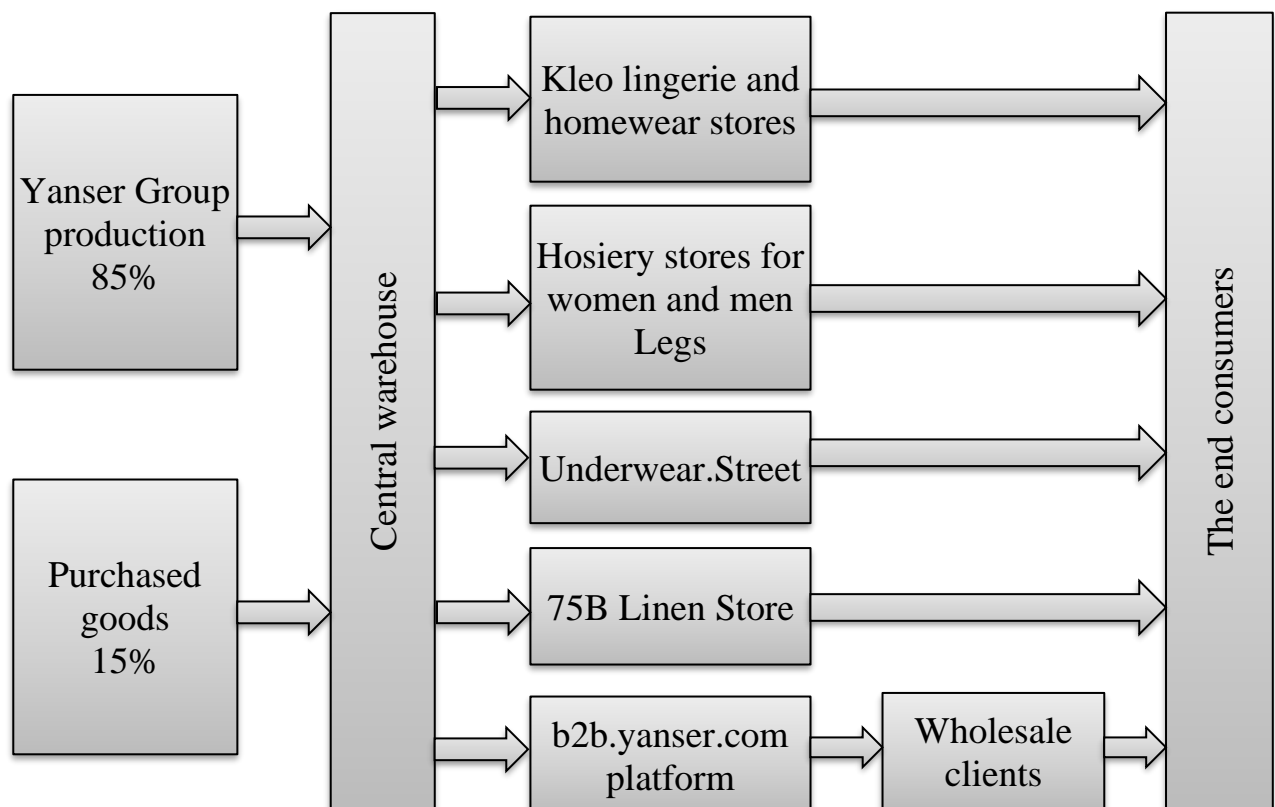


Figure 2.6 – Yanser Group product distribution process

Source: own development

In order to become a client of Yanser, you need to register on their platform by filling out a special form and wait for a letter confirming the registration.

Yanser Group brings its many years of retail experience to its customers so they can focus on business. A personally assigned team of managers stays with customers and will make the purchasing process convenient, efficient and pleasant.

Step-by-step instruction for placing an order from customers on b2b.yanser.com is presented in Fig. 2.7.

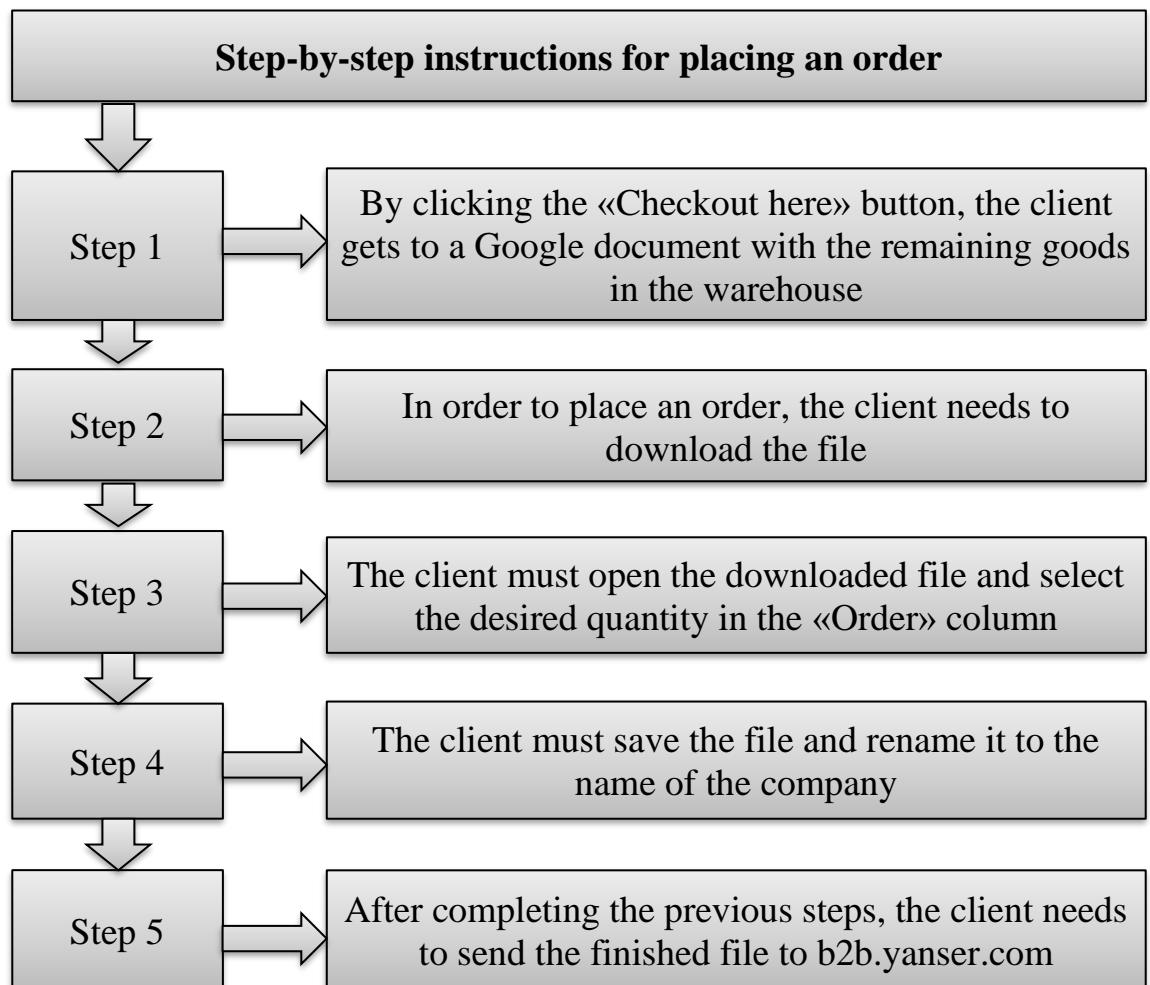


Figure 2.7 – Step-by-step instructions for placing an order on b2b.yanser.com  
[based on 18]

Let's analyze this process in more detail.

1. General conditions and compliance with the pricing policy [18].

1.1. Compliance with the recommended retail price is a mandatory condition for cooperation with online stores. In the online store, the price must be indicated, which is not lower than the recommended retail price (RRP). Violation of the rules for compliance with the RRC is grounds for refusal to ship orders.

1.2. Agreed marketing activities (promotions under loyalty programs) in the amount of a little more than 10% of the RRC for a period of a little more than 7 calendar days are allowed.

1.3. Uncoordinated marketing activity (loyalty program) with the change of RRC by an online store is a violation.

1.4. Any addition of buttons, banners, links and other information to the product card (for example, call and get a discount, want a discount/gift – click, find out about a price reduction, etc.) to receive additional bonuses/discounts/gifts outside of framework of loyalty programs.

1.5. On all price aggregators, the online store must indicate prices not lower than the recommended retail price.

1.6. If violations in the pricing policy are detected, the Company informs the online store about this. The online store, in turn, eliminates discrepancies during the day. And if not, then the company will be forced to reduce by 10% the amount of the discount from which the online store purchases for a month. In case of repeated violation of the pricing policy, the Internet store may be suspended for a period of 3 months.

1.7. If you have facts about non-compliance with the RRC – inform us (with links) and we will take measures.

1.8. A mandatory condition for the start of cooperation and the shipment of goods is the presence of the recommended assortment in the online store. Yanser Group selects the list of the recommended assortment in consultation with the client, taking into account its experience and its specifics.

1.9. The information about Yanser Group's assortment posted on the website of the online store must be correct and correspond to the information received from Yanser Group or posted on the website [b2b.yanser.com](http://b2b.yanser.com) or official brand catalogs.

## 2. Price.

2.1. At the beginning of the online store, an initial partner discount from the recommended retail price is provided. Depending on the results of the work and the increase in the volume of sales, it is possible to review personal price conditions. Check the conditions of the basic discount when registering.

## 3. Acceptance of orders.

3.1. Orders are accepted only through the electronic system [b2b.yanser.com](http://b2b.yanser.com). Company employees provide information about the availability of the product and its price over the phone only in extreme cases.

3.2. The order is considered accepted only after confirmation by the manager and receipt of the order form with details for payment to the e-mail specified during registration.

3.3. The minimum daily shipment amount is UAH 5,000.

## 4. Payment.

4.1. Payment is made by transferring the amount of the order to the current account, with the mandatory indication of the order number in the purpose of payment.

4.2. The order is sent only upon the fact of 100% payment of the order.

## 5. Delivery.

5.1. Shipment of goods by courier service takes place the next day after receipt of payment exclusively for the Buyer or self-pickup from the central warehouse after confirmation of payment and agreement on the time of shipment.

5.2. Mandrels in Ukraine are carried out by the «Nova Poshta» company only to branches.

5.3. The shipment of the goods is carried out at the expense of the recipient.

## 6. Return of goods and complaints.

The possibility of returning goods of inadequate quality is regulated in the Delivery Agreement and is carried out in accordance with the Return Rules.

Return policy:

1. The buyer has the right to return the goods only in case of a manufacturing defect, provided that the buyer complies with the requirements for the storage and transportation of the goods. Goods with markings or deformations on the original manufacturer's packaging by the Buyer that contaminate the packaging or its absence, as well as other damages that affect the product's appearance and quality are not subject to return.

The production defect in the «Underwear» category includes:

- holes, cuts on the canvas, hole on the seam (lack of line);
- hooking/tightening in a product unit;
- non-painting, spots, streaks of a production nature;
- dirt of any nature;
- displacement in the fabric structure;
- the absence of a row on the canvas;
- not capturing the canvas;
- twisted strap;
- no hooks;
- breakthrough of the framework;
- hardware breakdowns;
- absence of decorative elements, if they are provided;
- yellow foam.

The production defect in the «Tights» category includes:

- holes, cuts on the canvas, hole on the seam (missing line);
- mass hitches/pulls in one place in the entire batch of shipped goods;
- failure to paint, spots, streaks of a production nature;
- dirt of any nature;
- the absence of a row on the canvas.

2. In order to return goods of inadequate quality, the Buyer must notify the appointed regional manager of the intention within 14 days from the date of issue of

the invoice by filling out a complaint form and providing a photo of the goods and the defect.

3. Within 14 calendar days, the Supplier provides a resolution regarding the return form and, in case of confirmation, informs the Buyer about the possibility of sending the return.

4. In the case of confirmation of the possibility of returning goods of inadequate quality, the Supplier pays for the transportation of the goods to the Supplier's warehouse.

5. The supplier reserves the right to refuse a return in the following cases:

- misinformation about the reasons for the return;
- violation of clause 1 of the return rules;
- sending an inappropriate product quantity complaint form.

In case of repeated violations, the supplier reserves the right to stop the shipment of the goods to the Buyer in accordance with the Supply Agreement.

6. The supplier is not responsible for the goods sent by the buyer without the agreement of the parties. Transportation costs in case of return shall be borne by the Buyer.

7. The supplier reserves the right to collect returns at the delivery point of courier services only upon a confirmed resolution of the complaint form.

8. Subject to confirmation of the return, the Supplier adjusts the paid funds to account for unpaid orders, future orders, as well as repayment of the Buyer's debt in agreement with the Buyer.

9. Products cannot be returned:

- in the category «Koglotki» the production defect is one-time/artificial in the batch of the product;
- with defects in the implementation process;
- models sold at a special, reduced price.

The advantages of using the [b2b.yanser.com](http://b2b.yanser.com) platform for customers are presented in Fig. 2.8.



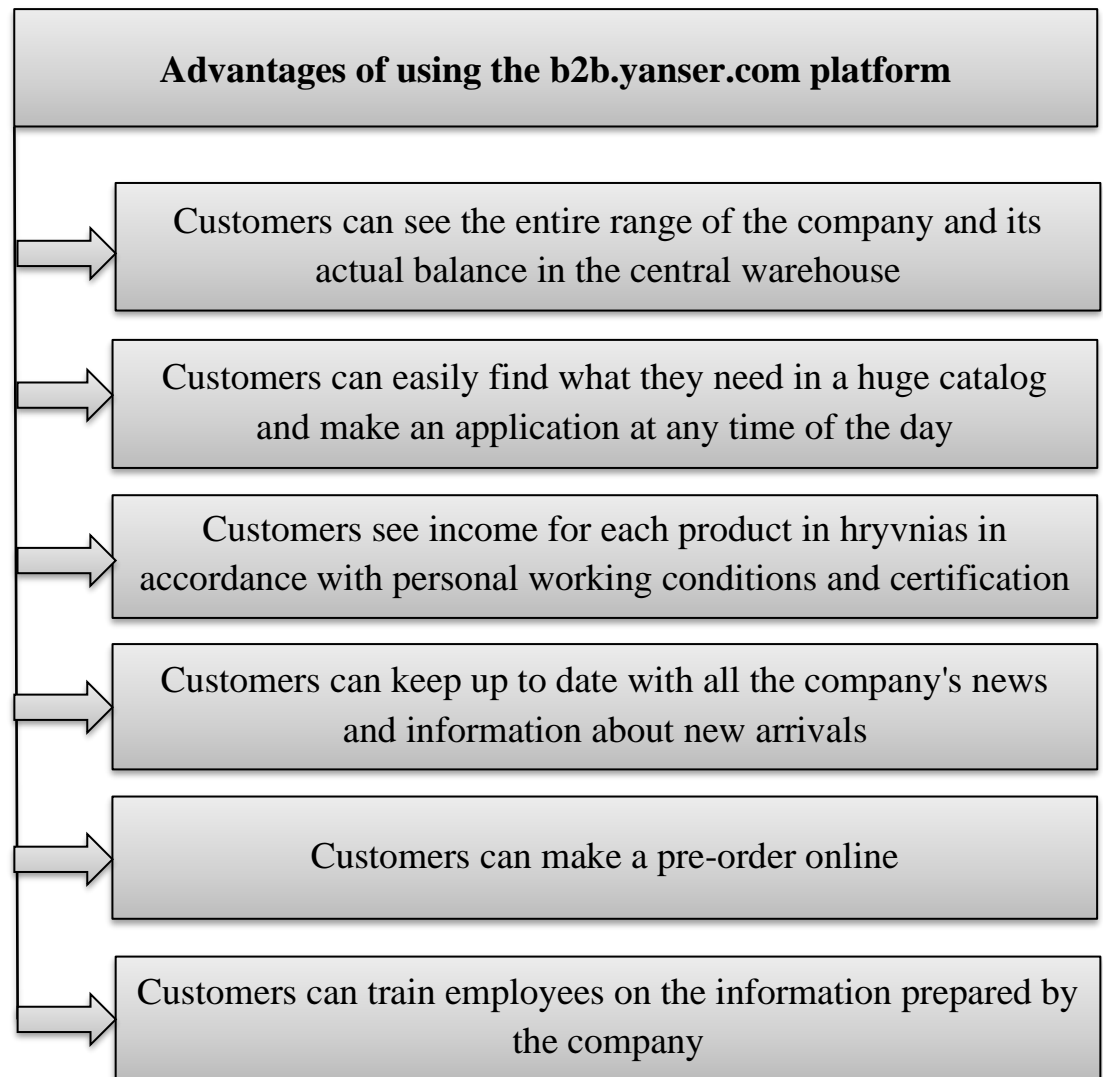


Figure 2.8 – Main advantages of using the b2b.yanser.com platform for customers [based on 18]

So, we see that the existing distribution network of Yanser Group is multi-channel and quite complex. The company is trying to improve the process of managing the distribution of its goods by creating an online platform. But, in our opinion, this is not enough.

In order to increase the efficiency of distribution management of goods from the manufacturer to the final consumers, it is necessary to consider the possibility and expediency of organizing logistical support for this network.

## Chapter 2 summary

In this chapter we conducted organizational and economic analysis of the distribution management of goods from a manufacturing enterprise Yanser Group.

Yanser Group is a leading company in the field of distribution and production of underwear, knitwear and hosiery products in Ukraine. The company was founded in 1994. Based on the analysis, it was found that the main product range of Yanser Group is represented in more than 200 own and partner stores of the group, as well as in other networks. The company structure currently includes eight enterprises and four company chains.

Currently, the company's portfolio includes four retail chain stores:

- Kleo lingerie and homewear stores (38 retail outlets in Ukraine);
- Hosiery stores for women and men Legs (K-Market, 25 points);
- Underwear.Street (20 points) where, among other things, products under the Naviale brand are presented;
- 75B Linen Store (15 points).

Yanser Group is at the beginning of this path, despite the fact that they have been dealing with tights and underwear for almost 30 years. And hundreds of thousands of satisfied customers are the best reward for this work.

We also conducted analysis of Yanser Group's product distribution process and found possibilities for increasing its efficiency.

**CHAPTER 3**

**PROJECT PROPOSALS FOR IMPROVEMENT OF LOGISTICS  
SUPPORT FOR MULTICHANNEL DISTRIBUTION OF GOODS FROM  
THE YANSER GROUP ENTERPRISE**

**3.1 Identification of possible directions for improving the activities of the Yanser Group**

Based on the analysis, it was found that today the Yanser Group uses the services of the GMS Service Company, which is one of the leaders in the software market for enterprises in various fields of business [16].

The GMS Service Company is a Ukrainian developer of management and accounting software. They have been working in the information technology market for over 20 years. They create software solutions for companies of various levels and directions, implement individual solutions for any business tasks.

The result of their many years of work was the unique GMS OfficeTools™ enterprise management automation system. The system includes tools that successfully solve issues of management and administration, accounting of resources and control of business processes. The scope of application of the software covers trade enterprises.

Software from the GMS Service company includes:

- administrative, financial, accounting and warehouse accounting, conducted according to the uniform principles of searching, receiving, processing, storing and using data;
- an extensive analytical system that allows you to conduct an in-depth analysis of the necessary indicators and obtain complete information about the operation of the enterprise, guaranteeing the timely adoption of balanced management decisions and successful management in general;

- the most modern technologies of automation of retail trade and the sphere of service;
- special tools for creating loyalty programs;
- software integration with the existing IT structure of the enterprise.

The use of advanced technologies ensures reliability, high performance and wide functionality of the system. It easily integrates with solutions from other software manufacturers, can work both on the Windows operating system and on Unix/Linux.

The architecture of GMS Office Tools is shown in Fig. 3.1.

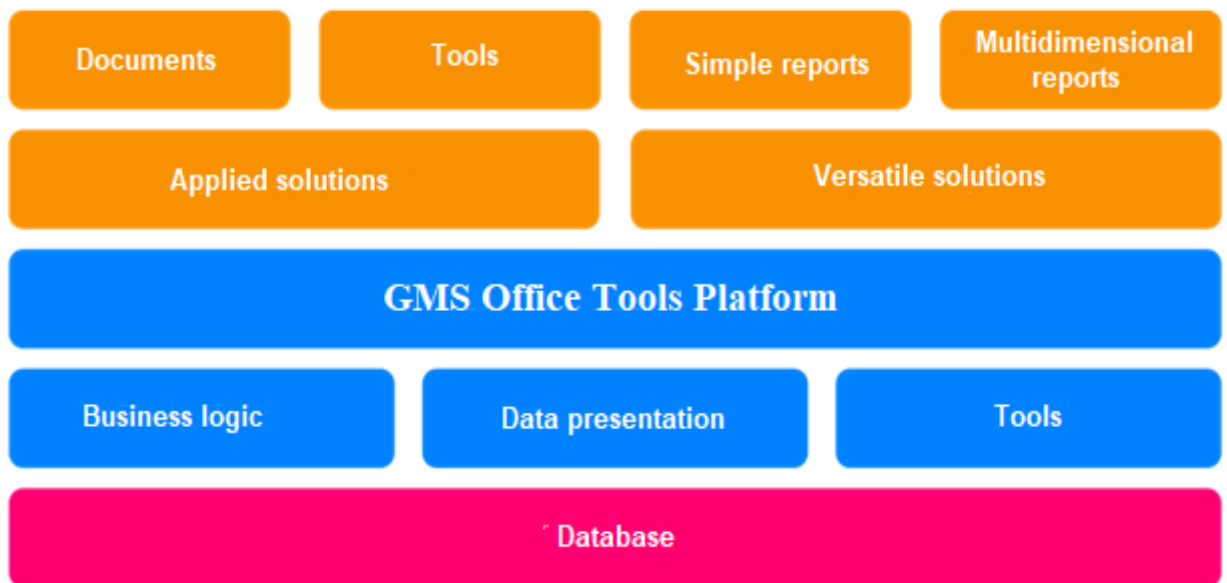


Figure 3.1 – Architecture of GMS Office Tools [based on 16]

Database. The system is built on a client-server architecture. Microsoft SQL Server 2008-2019 or its free edition SQLExpress is used as a DBMS. The structure of the database is designed specifically for processing huge amounts of information, the number of data and users practically does not affect the speed of the system and application solutions. This allows you to use the system on objects of almost any scale.

Business logic describes all stages of document and data processing. The configuration of business logic is carried out using built-in development tools, saved

and executed on the server. In this way, simplicity and flexibility in setting, as well as the highest speed, are achieved.

Data views describe the structure of the data that the user works with, as well as the appearance of user interfaces.

Tools increase the efficiency of users' work in the system, providing a flexible mechanism for processing information and user interaction with the system.

Platform. The GMS Office Tools platform consists of development tools, administrative, service and user modules.

- development tools allow you to configure all system components, business logic, user interface, tools, etc.;

- with the help of administrative modules, work rules are determined at the upper level, without using development tools;

- service modules provide automatic information processing, without user participation, or are responsible for specific functions;

- user modules ensure interaction of end users with the system.

Based on the GMS OfficeTools™ enterprise management system, industry software solutions were created: GMS Retail, GMS Boutique, GMS Restaurant, GMS Business Analysis. These are modern automation technologies designed to perform typical tasks in the retail trade of food and non-food goods, in the field of catering and restaurant business.

To date, the Yanser Group uses the following software solutions from the GMS Service company:

1. GMS Retail.

GMS Retail is a solution for managing food and consumer goods stores, developed on the basis of the GMS OfficeTools™ enterprise management system. The solution is intended for complex automation of stores and retail chains in the "discounter", "supermarket", "hypermarket", "cash&carry" format.

The basic configuration of the GMS Retail industry solution makes it possible to keep product accounting, cost accounting, manage assortment, stocks, and pricing.

The solution successfully copes with front-office, back-office, and head-office tasks, while ensuring high speed of work.

#### Advantages of GMS Retail:

- a simple workplace of a cashier;
- the possibility of inventory at the cash register;
- pop-up messages-tips for the cashier;
- financial accounting: mutual settlements with counterparties;
- use of discount and bonus cards, promotions, discounts and other marketing means of attracting buyers;
- a wide range of analytical reports;
- VAT accounting and docking with the M.E.Doc system.

#### 2. GMS Boutique.

GMS Boutique is designed based on the best trading practices in the industry and is fully operational.

The basic configuration of the industry solution GMS Boutique takes into account all the features of trade in fashion items and allows you to keep product accounting and pricing, account of mutual settlements with suppliers and costs by articles, manage assortment, sales and personnel.

The special GMS Discount System module makes it possible to develop and implement any customer loyalty programs. And the GMS Analyzer module provides comprehensive reporting that allows you to monitor the company's performance indicators, respond to their changes in a timely and correct manner, take into account customer preferences and fashion trends in the market in general.

#### Features of GMS Boutique:

- professional integration with bank payment terminals;
- use of mixed payments: closing a check with several forms of payment;
- calculation of remuneration for sales consultants;
- simple and clear management of nomenclature (lines, brands, collections, colors, sizes) and prices;
- monitoring balances of other retail outlets of the network;

- multi-currency settlements with suppliers;
- various methods of settlement with the buyer: product reservation, payment in installments, delivery for fitting.

### 3. GMS Business Analysis.

GMS Business analysis works on the most effective technology of presentation and dynamic analysis of data (On-Line Analytical Processing) data analysis in real time.

The reporting system, based on these technologies, allows you to receive reports from many different data sources almost instantly. Such a system makes it possible to identify trends in business development, evaluate the financial results of the company's activities, determine the most expensive and most profitable products and divisions, track the implementation of sales and procurement plans, timely adjust the price policy, discount system, credit policy, build the right logistics chain, etc. The GMS Office Tools™ system uses a specialized module – GMS Analyzer, which provides powerful analytical tools for evaluating enterprise performance and decision-making at all levels.

Competent business intelligence provides an opportunity to make decisions before problems can arise, identify possible risks and take measures to eliminate them.

#### Advantages of GMS Business Analysis:

- a ready-made solution with several dozen types of reports worked out in practice;
- for operational accounting and control: management of all types of resources, activity planning;
- for daily business activities: the fastest collection of necessary information and a convenient form of submission;
- minimum data access time;
- use of reports outside the office (remote data access);
- use of statistical functions in reports.

So, we can see that today the Yanser Group is actively engaged in the automation of its business processes. However, existing solutions are not enough to manage and optimize multi-channel distribution. This requires special software solutions and a change in the approach to distribution management.

### **3.2 Recommendations for improvement of logistics support for multichannel distribution**

As mentioned above, the current development of Internet sales has a direct impact on the distribution policy of most companies. One of the most significant development trends can be considered the strengthening of personalization of offers to end customers. In this regard, the formation and further application of multi-channel distribution can be considered as the strategic directions of the development of the activities of large trading companies in the coming years. The use of a multichannel distribution strategy will help transform the company's entire sales policy, which, as a result, will require the introduction of new information products [44].

As research has shown, there are several variations of the term, namely «multi-channel distribution» and «omni-channel distribution».

The analysis of the specifics of these types of distribution showed that they can be used as synonyms. This is explained by the fact that, as a result, the buyer still makes a purchase only through one of the possible channels, which he usually chooses on his own, and all other sales channels are necessary for product promotion, communication with consumers, advertising, etc.

According to the definition presented in [35], multi-channel distribution is the possibility of selling goods through various elements of the sales chain: from warehouses, stores, through catalogs and Internet stores (e-commerce). The omni-channel distribution is a higher form of multi-channel integration of sales channels; it involves a higher degree of integration between communications and sales [44].



A comparative analysis of mono-, multi- and omni-channel types of distribution is given in the Table 3.1.

Table 3.1 – Comparative analysis of mono-, multi- and omnichannel types of distribution [based on 44]

№	Parameter for comparison	Mono-channel (single-channel) distribution	Multi-channel distribution	Omni-channel distribution
1	2	3	4	5
1	The number of distribution channels within one trading company, units	1	2-5	All possible
2	The degree of interaction between different distributions	Low, practically absent	The average is primarily related to pre-sale and after-sale service	High, all distribution channels are collectively considered as a single system
3	Pricing	The price is set for a specific distribution channel	The price is set separately for each distribution channel	Predominantly a single pricing system across all distribution channels used

As research has shown, traditional sales models are usually associated with mono-channel (or single-channel) distribution, in which the buyer has the opportunity to buy a product through only one sales channel. An example of mono-channel distribution can be sales only in a stationary retail facility (in a store of a retail network) or only through an online store.

However, increased competition in the consumer market has led to the development of multi-channel distribution, which consists in the use of more than one sales channel and relationship with customers, and the pricing policy and sales promotion programs for them can differ significantly depending on the sales channel.

To date, we are observing a gradual transition to the next stage – this is the construction of omni-channel distribution, which involves the use of all possible distribution channels, and a single sales and price policy should be applied in each of them (Fig. 3.2).

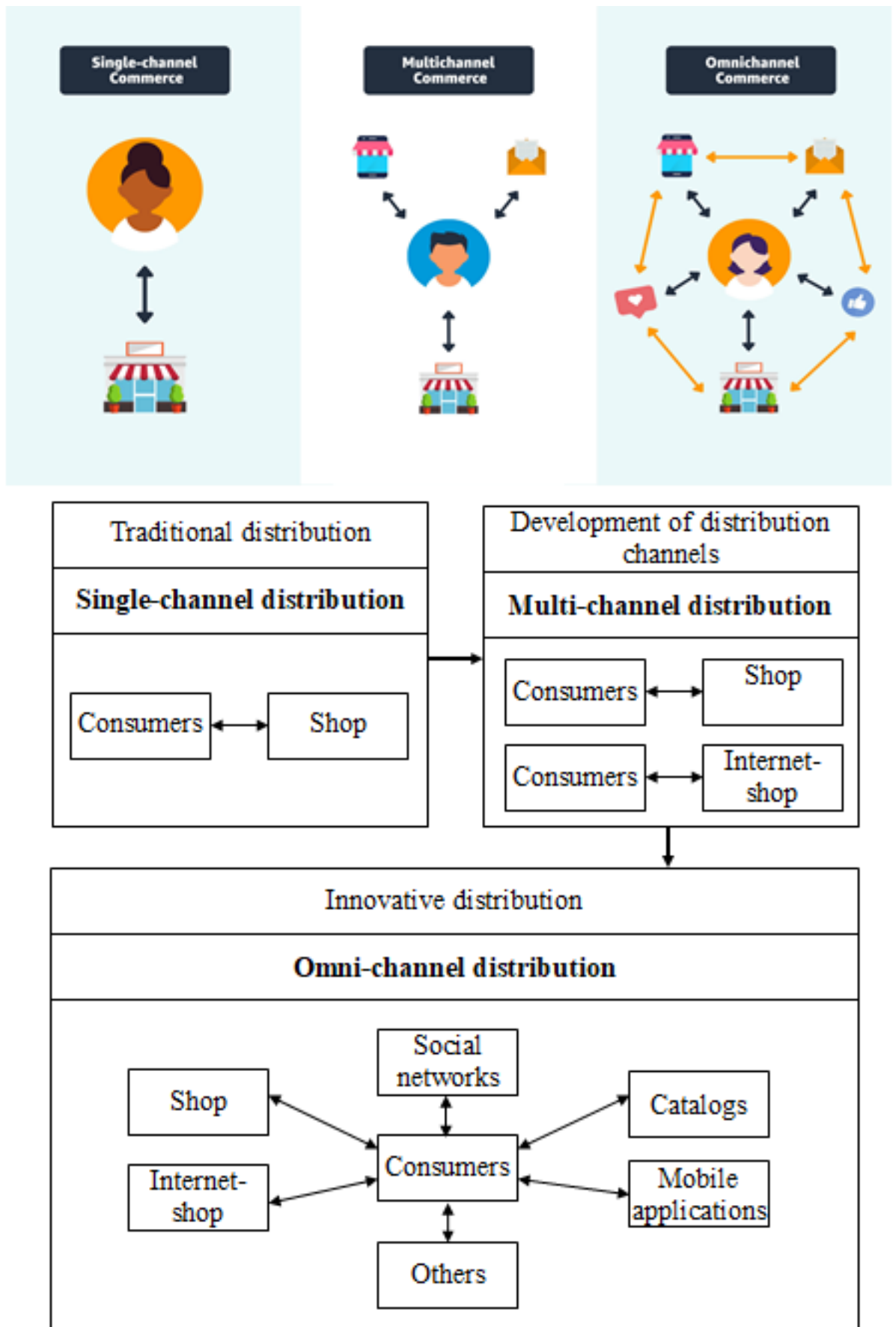


Figure 3.2 – Development of distribution from mono-channel to omni-channel

Source: own development based on [34, 44]

At the same time, customers have the opportunity to obtain all the necessary information that affects the choice of goods using one channel, clarify certain data through another channel, and as a result make a purchase through a completely different distribution channel. This approach, in turn, will increase customer loyalty to a specific trading company, because switching from one channel to another, the customer still remains with the same company (Fig. 3.3).

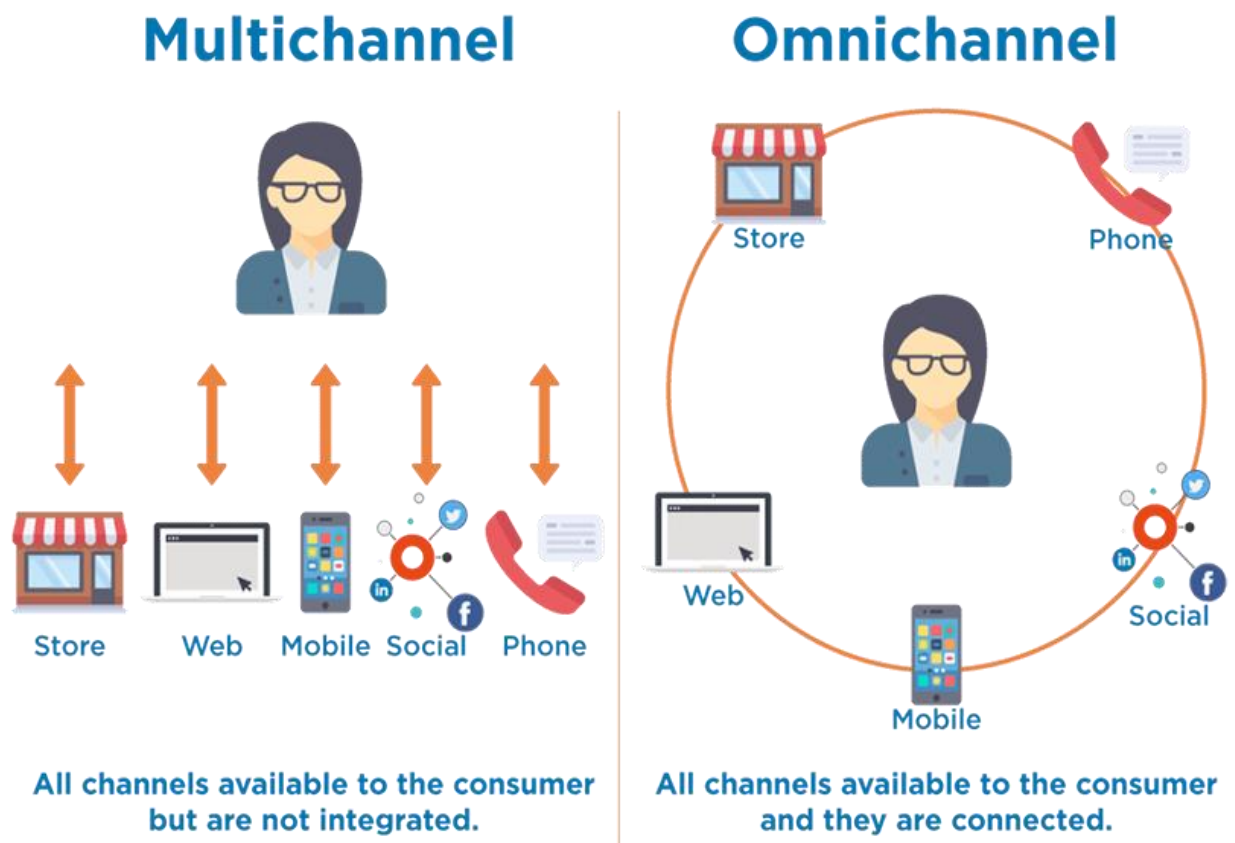


Figure 3.3 – The omni-channel marketing experience for customers [33]

Thus, we can identify the main difference between omni-channel and multi-channel distribution for trading company (Fig. 3.4).

Previously, it was believed that different distribution channels did not overlap. Wholesale customers, corporate customers, direct distribution and distribution of goods through an online store – these tasks are most often handled by different divisions of the company, which most often do not interact in any way. The concept of omni-channel distribution is that the company's inventory must be considered as a

whole. That is, the company must have end-to-end control of inventory that is placed as a purchase order from a supplier, inventory in transit, inventory in warehouses, in stores, and those available for sale over the Internet. The company must fully manage the business process without dividing it into separate distribution channels. Only the locations of inventory should matter: supplier, distribution centres, chain stores, etc. Thus, using all currently available stocks in the supply chain in different cities, subject to a number of restrictions, it is possible to fulfil any customer order with a high probability.

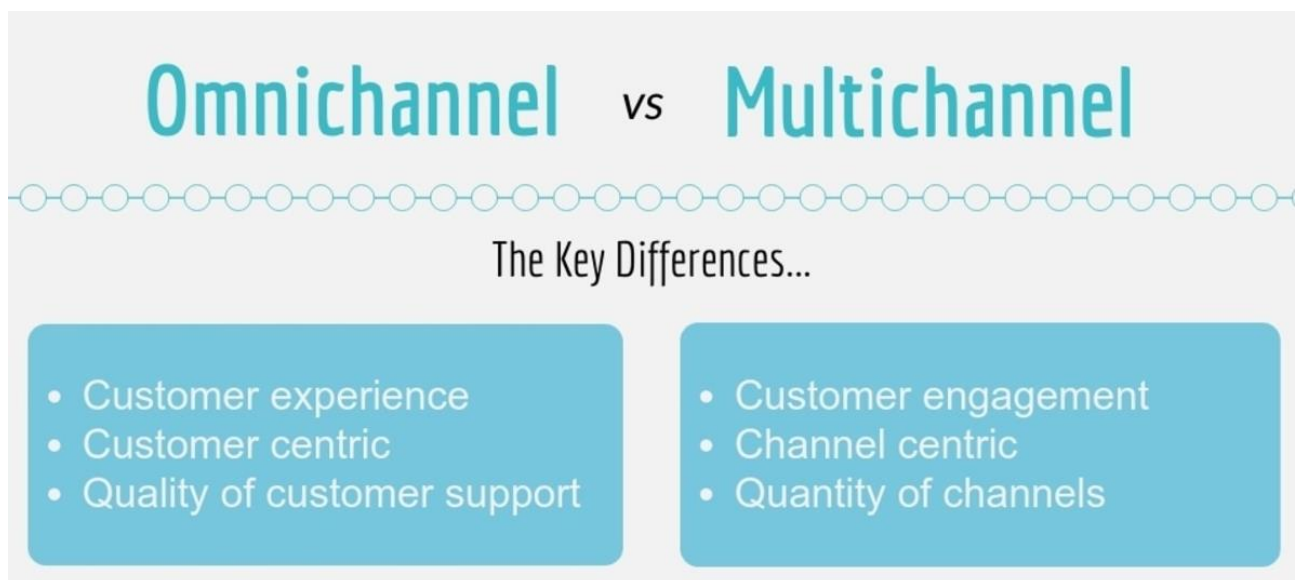


Figure 3.4 – Key Differences between omnichannel and multichannel [21]

The idea of omni-channel distribution is very simple – to increase sales. Everyone is familiar with the situation when you come to a store, do not find the right size and leave without a purchase. In the concept of omni-channel distribution, this is unacceptable, because the consultant will be able to quickly see where the necessary product of the right size is available, or even organize delivery tomorrow at the customer's request to the home.

Of course, a powerful information system is needed to solve such a complex task. And this is the Order Management System (OMS) (Fig. 3.5).



Figure 3.5 – Functions of the Order Management System [10]

The task of such a system is to help a company that has an order and several distribution centers, and at the same time there are many conditions that must be algorithmized to fulfill the order, for example [22, 23]:

- customer wants delivery of all goods at once or in parts as the ordered goods arrive;
- delivery must be carried out in one box or in different ones;
- delivery must be made to one address or to several addresses;
- part of the order must be delivered to the store, part to the customer's home, etc.

At the same time, OMS must be integrated with the company's accounting, its transport system and warehouse management system. An order management system should act as an aggregator of data from different systems and provide complete inventory information throughout the supply chain.

In addition, with the help of a specialized solution, it is possible to significantly increase the efficiency of personnel and reduce labor costs. The problem is solved with the help of a certain gadget, from which there is access to the inventory

management system or the accounting system. At the same time, the mobile application will provide an opportunity to quickly assess the availability of goods in stock in a specific store, as well as in other stores. To do this, the seller only needs to enter the name of the product on the gadget and get all the necessary information about the product: up to the rack and shelf number. This possibility significantly increases the efficiency of the staff and allows improving the quality of service.

Thus, a reliable, multi-channel distribution built on the principle of omnichannel is the dream of any network seller. This leads to increased sales and increased customer loyalty. After all, when the product ordered through the website is not in the nearest warehouse, the demand can be satisfied with the product that is already on the shelf in the store. Or vice versa, you can choose and pay for the product in the store, and pick up the item that is not in the store from the warehouse or from another store on the same day.

In the past, multichannel retailers needed to aggregate insurance inventory to fulfill online, catalog, and in-store orders. They now have a new source of valuable information about customer behavior that helps retailers understand how inventory is being used across each distribution channel. This information can also be used to reduce safety stocks in the supply chain, ensuring that the right product is available in the right place to meet customer needs.

According to the conducted research, it was found that the main advantages of using omnichannel distribution are the following (Fig. 3.6) [based on 44].

When building omnichannel distribution, companies must create all the possibilities for the customer to purchase the product in any convenient way for him:

- purchase in the regular (offline) store;
- purchase in the online store;
- purchase through mobile stores and mobile applications;
- purchase through the call center, etc.

The concept of omnichannel distribution is one of the main directions for development of large retail at present, which opens up great prospects for him.

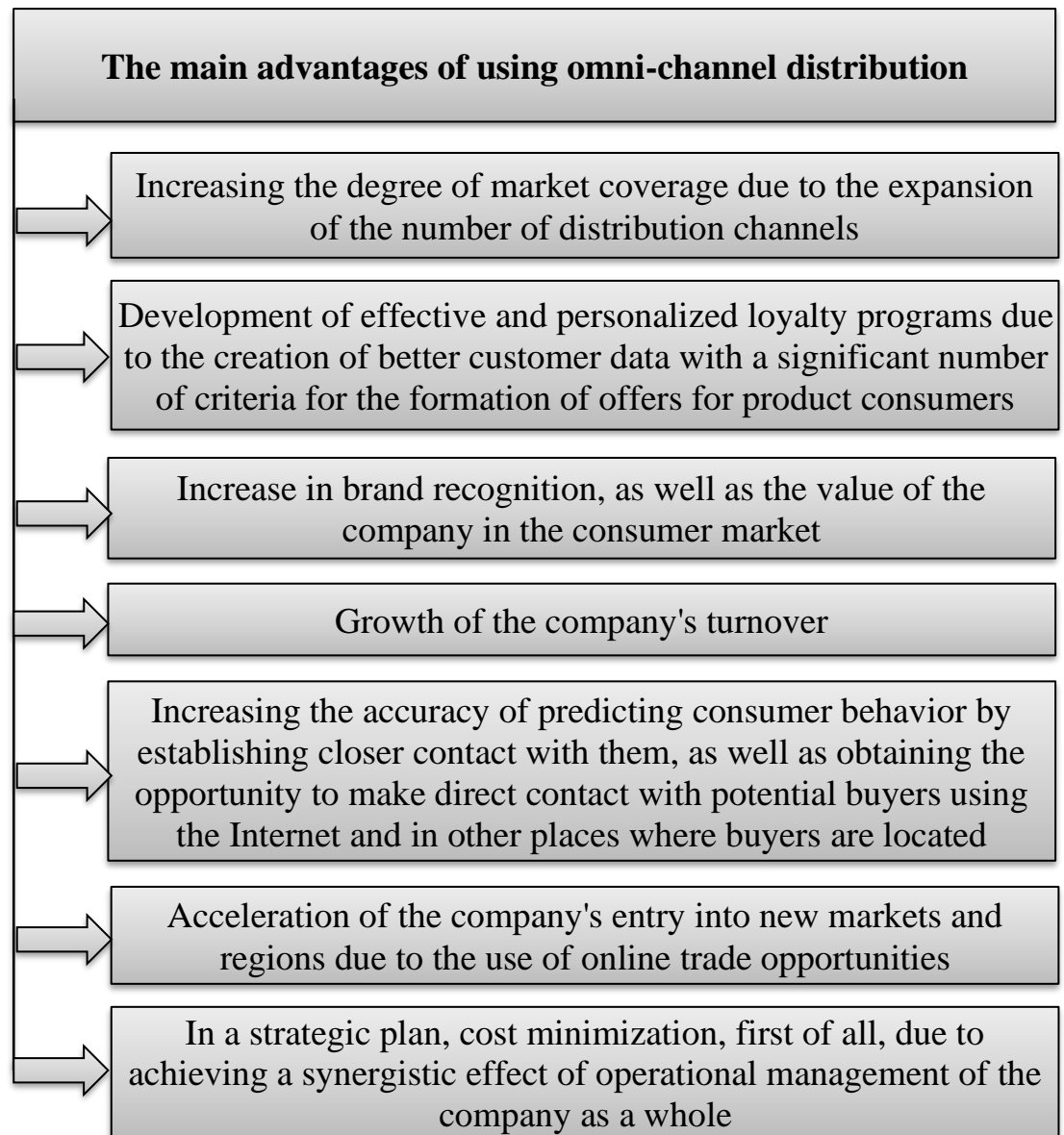


Figure 3.6 – The main advantages of using omni-channel distribution

On the basis of all the above, it is possible to make a recommendation for the Yanser Group regarding the need to form an omni-channel distribution network, the basis of which should be the Order Management System (OMS). After all, the existing network of stores of the Yanser Group is multi-channel, but at the same time, unfortunately, each channel works separately and is not connected to each other. The biggest problems in the company arise when coordinating online and offline sales. After all, each of these channels has its own information systems that manage them, its own inventory management systems, and even its own warehouses where these stocks are stored. In addition, through different channels, buyers can receive different

information about the cost of goods, their quantity and quality characteristics. And it affects the purchase decision. As a result, the company may lose potential customers or gain dissatisfied customers, which may affect the company's results in the future. The use of OMS should eliminate similar situations, and therefore increase the efficiency of the Yanser Group.

### **3.3 Economic effect of our proposals for the Yanser Group**

Moving to the application of an omnichannel distribution strategy, company management must make changes in the business processes of managing their company. The main changes should affect the following business processes: customer relationship management; assortment management, including merchandising (product, visual); marketing management and inventory and order management.

One of the key elements of omnichannel distribution is establishing customer feedback, which is achieved through organizing the efficient operation of the center. Also, when managing relationships with clients, clear regulations for interaction with new, regular, key and recurring clients should be developed.

The company's corporate information system must be improved to transition to omnichannel. At a minimum, in the new conditions it will have to meet the following basic requirements (Fig. 3.7).

The information system being developed must include a “Personal Account” module, which will simultaneously perform marketing and information, sales and accounting functions. The consumer should receive the following opportunities from using his personal account:

- manage his personal data located within the system;
- receive data on purchases made, and also be able to create a “wish list”, which can be available either only to the user himself or to a certain circle of users;
- manage notifications from the company and (or) partner companies;



- establish communications with representatives of the selling company and service departments;
- select and compare products, obtain information about substitute products and related products;
- make a purchase from your personal account;
- have access to the product review and comment system.

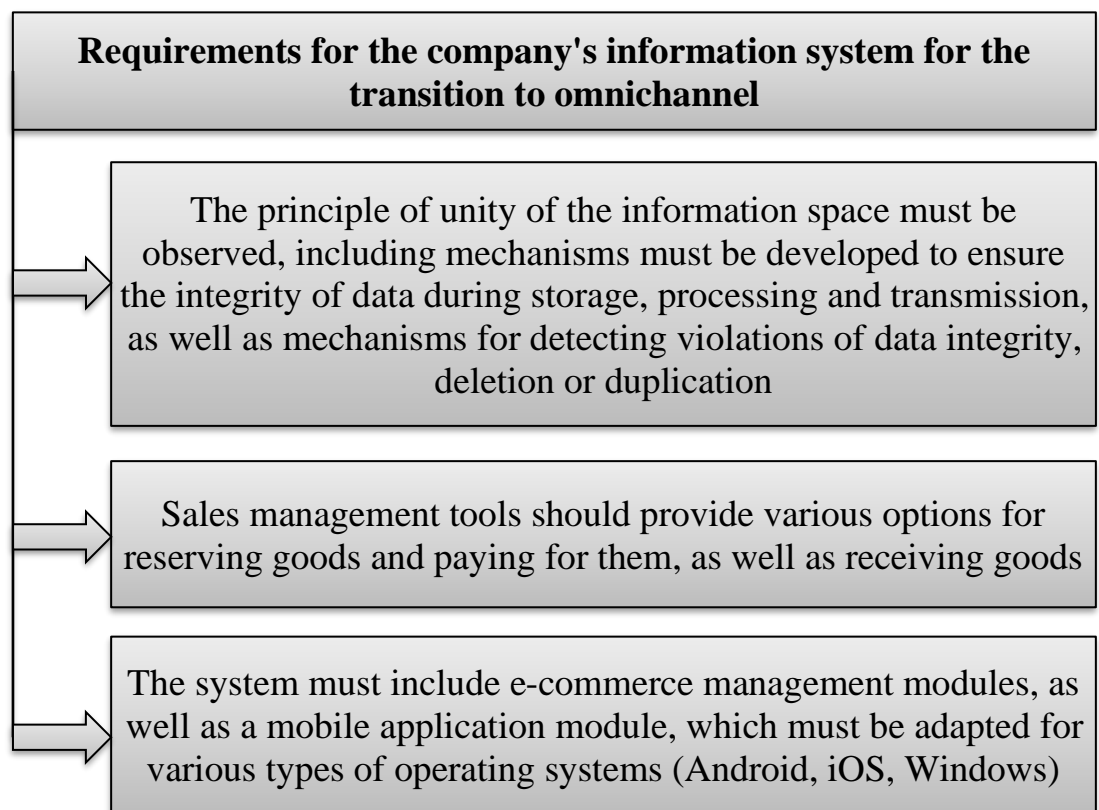


Figure 3.7 – Requirements for the company's information system for the transition to omnichannel

When moving to omnichannel distribution, company management may have new opportunities related to personalizing offers to customers, and the potential for performing analytical tasks will also expand.

Personalization is ensured by the ability to prepare offers for users of their personal account based on their viewing history of various products, as well as

purchases made and wish lists. Personal data that the user posted on his personal page, as well as registration information on social networks, play a significant role.

The company may have the opportunity to place advertising and information messages to the target audience through optimal channels at the best time. The degree of targeting of electronic mailings is also increasing, for example, e-mail notifications can be “tied” to certain product groups, brands, marketing campaigns, etc. It will be possible to customize scripts to support business processes.

The supported analytics module must provide real-time reporting data. The main data within the framework of analytics are:

- sales efficiency in general and by individual channels;
- effectiveness of promotions;
- report on individual customers and groups of customers, as well as those customers who have not completed their purchase;
- report on the effectiveness of participation in affiliate programs;
- customizable reports for financial accounting;
- other types of reports.

Before proposing a specific information system that can be implemented in Yanser's operations, it is necessary to review and compare the characteristics of the best order management systems available on the market.








Order management software helps maintain accuracy, transparency and fairness in trade management. This software can also be used to track the progress of customer orders.

Based on the conducted research, a list of the best programs for order management was created, a comparative analysis of which is given in the Table 3.2.

Based on our research, we concluded that of the best order management systems available, Magento, NetSuite and Orderhive are the overall best software that can fit any size business. But they are not very developed in Ukraine.

For large companies that need a wide range of functions on one platform, you should choose Odoo, Freestyle or Skubana. Odoo software can even help a company get rid of lengthy integration procedures with other e-commerce platforms.

Table 3.2 – Comparing analysis of the Best Order Management Software [based on 2]

No	Tool name	Best for	Price	Free trial	Features
1	2	3	4	5	6
1	QuickBooks Commerce 	Single platform for all business needs	Easy start– \$10 per month Essentials– \$20 per month Plus– \$30 per month	Available for 30 days	<ul style="list-style-type: none"> <li>• Access multiple channels</li> <li>• Track inventories and fulfilment process</li> <li>• Access from anywhere</li> <li>• Business intelligence</li> </ul>
2	Brightpearl 	Manages online and offline orders in one place	Customized quotes provided on request	Not available	<ul style="list-style-type: none"> <li>• Easily manage orders</li> <li>• Automation feature for repeated orders</li> <li>• Sales reports</li> <li>• Partial fulfilment, drop shipping and other complex fulfilments</li> </ul>
3	Veeqo 	Keeps you secured from overselling or missing orders	Accelerator– \$195 per month High Growth– \$253 per month Premium– \$325 per month Enterprise– Custom Pricing	Available for 14 days	<ul style="list-style-type: none"> <li>• Sync orders across channels</li> <li>• Invoicing</li> <li>• Integrate with other systems or market places</li> <li>• Performance reports</li> <li>• Warehouse management</li> </ul>
4	Adobe Commerce (prev. Magento) 	Creates smooth and effortless cross channel experiences	Customized quotes provided on request	Available	<ul style="list-style-type: none"> <li>• Track inventories</li> <li>• Manage complicated fulfilment procedures</li> <li>• BOPIS facility (Buy Online and Pick up In Store)</li> </ul>
5	Salesorder 	Exceptional online B2B customer experience	Starts at \$199 per month	Available	<ul style="list-style-type: none"> <li>• Multichannel sales management</li> <li>• Business intelligence</li> <li>• Automation features</li> <li>• Accounting features</li> </ul>
6	Orderhive 	Simple and easy operation	Lite– \$44.99 per month Starter– \$134.99 per month Growth– \$269.99 per month Enterprise– Customized pricing	Available for 15 days	<ul style="list-style-type: none"> <li>• Pre-order, back order or partial order fulfilment</li> <li>• Multi currency conversion</li> <li>• Multichannel integration</li> <li>• Complete order history of customers</li> </ul>
7	Odoo 	Plenty of features on one single platform	Starts from €11,9 per 1 user per month	Available	<ul style="list-style-type: none"> <li>• tracking supplier prices and inventory across multiple markets</li> <li>• sales reports that will help the company in making decisions</li> <li>• one information panel to all channels, warehouses and products</li> <li>• automatic forwarding of orders to fulfillment centers</li> </ul>

Brightpearl is expensive but very easy to use, as is Zoho Inventory. Sales Order provides exceptional b2b service, but lacks some of the features needed by larger companies.

QuickBooks Commerce is the most well-known software, providing many features, but with the disadvantage of a limited number of transactions and users. Veeqo's software is very complex but provides excellent customer service.

Based on all of the above, we suggest that the Yanser Group implement the Odoo OMS software in its activities, which is easily integrated with already existing information systems (Fig. 3.8). In addition, one of the advantages of the provider of this system is represented on the Ukrainian market and integration into the Ukrainian business.



Figure 3.8 – The proposed Order Management System from Odoo [17]

Now it is necessary to calculate the economic effect that Yanser Group will receive from the implementation of Odoo OMS. We can do this by reducing time costs, that is, by saving man-hours.

It is clear that the use of the proposed system will reduce the duration of most of the daily routine processes of the Yanser Group. As a result, this can lead to a reduction in the time required to perform the same operation.

The implementation of Odoo OMS software may affect many employees of the Yanser Group. Thus, to calculate the economic effect, first of all, it is necessary to determine these employees, their number, as well as the size of the average salary. Knowing the salary of employees for a month, it will be possible to calculate the cost of 1 hour of work according to the formula:

$$PC_{1hour} = SE_{month} / 22 / 8, \quad (3.1)$$

where  $PC_{1hour}$  – cost of 1 person-hour, UAH/hour.;  $SC_{month}$  – salary expenses of the company's employees, UAH/month; 22 – average number of working days in a month, days; 8 – average number of working hours in a day, h.

The total time savings of Yanser company employees per year in hours can be calculated using the formula:

$$E_{h/year} = E_{min/day} / 60 / 365, \quad (3.2)$$

where  $E_{min/day}$  – minutes per day can be saved, min; 60 – number of minutes in an hour, min; 365 – number of days in a year, days.

Savings of the company's funds for 1 hour can be calculated using the formula:

$$E_{1h} = PC_{1hour} * N_{empl}, \quad (3.3)$$

where  $PC_{1hour}$  – the cost of 1 hour of work of 1 company employee, UAH;  $N_{empl}$  – the total number of employees who will be involved in the system, persons.

During the calculations, we will make the following assumptions:

- the total number of employees who will be involved in the system is 300;
- the average salary of company employees who will be involved in the system is UAH 25,000/month.

The total cost savings for the year can be calculated using the formula:

$$E_{year} = E_{h/year} * E_{1h}. \quad (3.4)$$

The annual cost of using Odoo OMS software consists of a monthly rental fee and it start from €11,90 per month per 1 user [17]. But we offered to choose more better version with fee €19,90 per month per 1 user. During calculations, we will accept the current exchange rate of 43 UAH for 1 euro.

The annual economic effect of using the system can be calculated using the formula:

$$EFFECT = E_{year} - AC. \quad (3.5)$$

where  $AC$  – annual costs for the system, UAH.

In the Table 3.3 presents the calculation of the effect of the implementation of Odoo OMS software in the activities of the Yanser Group, depending on the amount of time saved by employees during the day.

As can be seen from the data in the Table 3.3, if the system makes it possible to save at least 15 minutes of an employee's time in a day, then it will already be profitable for the company.

This is the so-called break-even point. The break-even point is the volume of production or sale of products at which the costs will be compensated by income, and with the production and sale of each subsequent unit of production, the enterprise begins to make a profit. The payback point can be determined in units of production, in monetary terms or taking into account the expected rate of return [35].

Table 3.3 – Calculation of the effect of implementing Odoo OMS software

№	Indicators	Time saving of employees per day, min									
		5	10	15	20	25	30	35	40	45	50
1	2	3	4	5	6	7	8	9	10	11	12
1	Total time saving of the company's employees per year, hours	30,4	60,8	91,3	121,7	152,1	182,5	212,9	243,3	273,8	304,2
2	Average cost of 1 hour of work of 1 employee, UAH	142,0	142,0	142,0	142,0	142,0	142,0	142,0	142,0	142,0	142,0
3	The total number of employees who will be involved in the system, persons	300	300	300	300	300	300	300	300	300	300
4	Total savings per year, thousand UAH	1296	2592	3888	5185	6481	7777	9073	10369	11665	12962
5	Annual costs for using the system, thousand UAH	3081	3081	3081	3081	3081	3081	3081	3081	3081	3081
6	Annual economic effect, thousand UAH	-1784	-488	808	2104	3400	4696	5993	7289	8585	9881

Based on the calculations presented in the Table 3.3, we will plot the graph of finding the payback point of Odoo OMS software (Fig. 3.9).

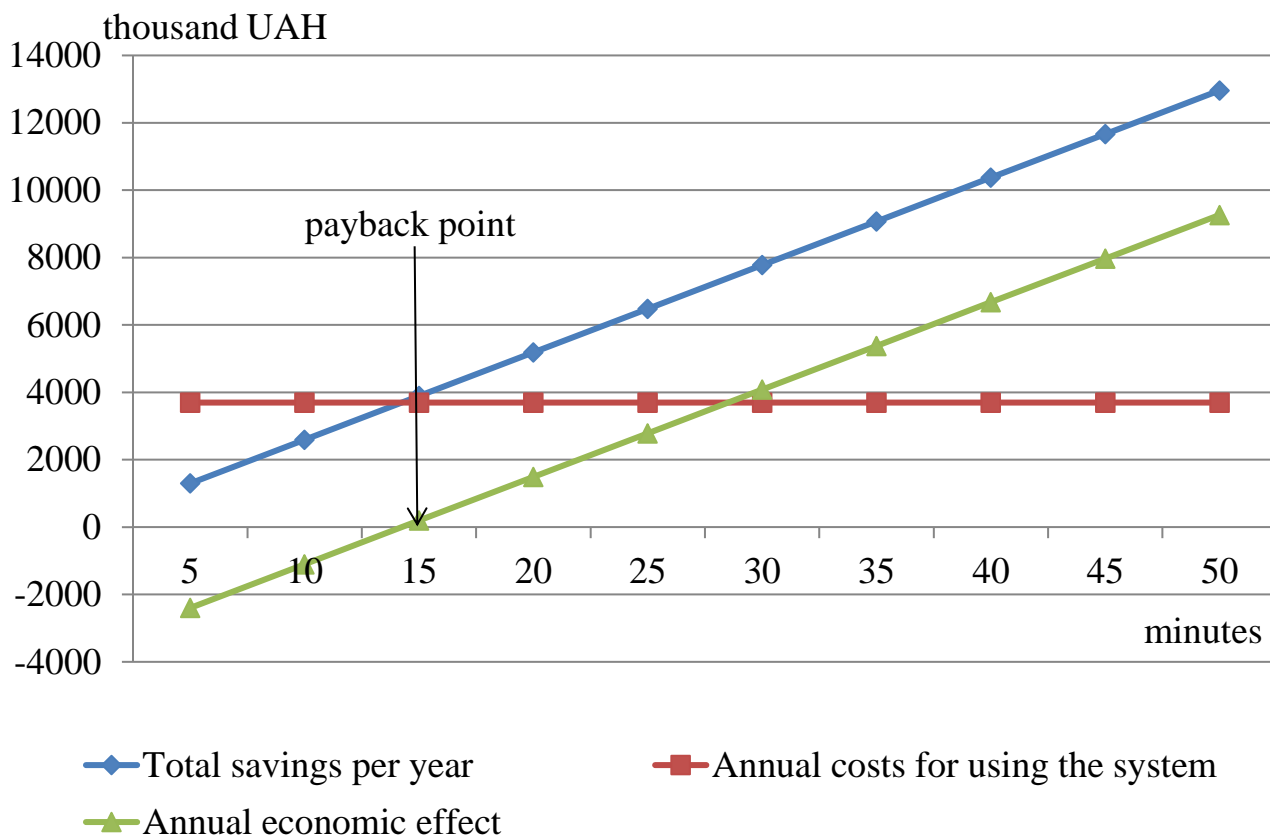


Figure 3.9 – Finding the payback point for using Odoo OMS software

Let's analyze what time savings Odoo representatives predict from using their system for Yanser Group:

- minimum time saving will be 20 minutes;
- average time saving will be 40 minutes;
- the maximum time saving will be 60 minutes.

Thus, if the employees of the Yanser Group save 40 minutes a day, the total economic effect for the company will be UAH 7.289 million per year (according to the calculations given in Table 3.3). This means that our project is economically profitable and can be recommended for implementation.

Further intensification of competition and strengthening of integration processes in the market will lead to an increase in the number of companies using



omnichannel distribution. The conditions for the further development of omnichannel distribution should be: an increase in the share of Internet users; modernization of trade infrastructure (warehouse and retail); development of information technologies; strengthening the synergy from interaction in the “manufacturers – retail companies” chain.

### **Chapter 3 summary**

This chapter dealt with the project proposals for improvement of logistics support for multichannel distribution of goods from the Yanser Group enterprise.

First of all we identified the possible directions for improving the activities of the Yanser Group. Based on the analysis, it was found that today the Yanser Group uses the services of the GMS Service Company, which is one of the leaders in the software market for enterprises in various fields of business. So, we can see that today the Yanser Group is actively engaged in the automation of its business processes. However, existing solutions are not enough to manage and optimize multi-channel distribution. This requires special software solutions and a change in the approach to distribution management.

Next we developed recommendation for forming omnichannel distribution.

Previously, it was believed that different distribution channels did not overlap. Wholesale customers, corporate customers, direct distribution and distribution of goods through an online store – these tasks are most often handled by different divisions of the company, which most often do not interact in any way. The concept of omnichannel distribution is that the company's inventory must be considered as a whole. That is, the company must have end-to-end control of inventory that is placed as a purchase order from a supplier, inventory in transit, inventory in warehouses, in stores, and those available for sale over the Internet. The company must fully manage the business process without dividing it into separate distribution channels. Only the

locations of inventory should matter: supplier, distribution centres, chain stores, etc. Thus, using all currently available stocks in the supply chain in different cities, subject to a number of restrictions, it is possible to fulfil any customer order with a high probability.

Of course, a powerful information system is needed to solve such a complex task. And this is the Order Management System (OMS). At the same time, OMS must be integrated with the company's accounting, its transport system and warehouse management system. An order management system should act as an aggregator of data from different systems and provide complete inventory information throughout the supply chain.

We suggested that the Yanser Group implement the Odoo OMS software in its activities, which is easily integrated with already existing information systems. In addition, one of the advantages of the provider of this system is represented on the Ukrainian market and integration into the Ukrainian business.

According to calculations, if the system makes it possible to save at least 15 minutes of an employee's time in a day, then it will be profitable for the company. Average time saving will be 40 minutes. Thus, the total economic effect for the Yanser Group will be UAH 7.289 million per year. This means that our project is economically profitable and can be recommended for implementation.

## CONCLUSIONS AND RECOMMENDATIONS

In the first chapter, studies of theoretical foundations of logistics support for the distribution of goods from enterprises were conducted.

Logistic support in the context of enterprise activity means systematic management of the movement and storage of material, financial and information flows, aimed at ensuring the efficiency of the operational process. The main goal of logistics support is to provide the needs of consumers in goods or services in the most optimal way. The impact of logistics support on the activities of enterprises can be significant, since the competitiveness and profitability of the business depends on its effectiveness. A properly organized logistics system allows enterprises to reduce costs, optimize processes and provide a high level of customer service, which, in turn, contributes to increasing customer satisfaction and attracting new customers.

Logistics support of the company's activities opens up many opportunities for cost rationalization in various links of the chain. A wide range of logistics support, having a direct impact on maximizing revenues from joint activities of enterprises, can also reduce its costs. These two main directions, which affect the achievement and maintenance of competitive advantages, are reflected in the financial result and in strengthening the company's position in the market.

It was stated that distribution is a certain complex logistics activity, which consists in the promotion of products from the manufacturer to the final consumers, the organization of the distribution of products in the segment, in the territory, the organization of sales, pre-sales and after-sales service.

At the same time, logistics support for distribution should be based on system thinking, that is, the adoption of integrated logistics solutions that are optimal from the point of view of the implementation of all logistics functions during the physical distribution of goods.

In the second chapter we conducted analysis of the distribution management of goods from a manufacturing enterprise Yanser Group.

Yanser Group is a leading company in the field of distribution and production of underwear, knitwear and hosiery products in Ukraine. The company was founded in 1994. Based on the analysis, it was found that the main product range of Yanser Group is represented in more than 200 own and partner stores of the group, as well as in other networks. The company structure currently includes eight enterprises and four company chains.

Currently, the company's portfolio includes four retail chain stores:

- Kleo lingerie and homewear stores (38 retail outlets in Ukraine);
- Hosiery stores for women and men Legs (K-Market, 25 points);
- Underwear.Street (20 points) where, among other things, products under the Naviale brand are presented;
- 75B Linen Store (15 points).

Yanser Group is at the beginning of this path, despite the fact that they have been dealing with tights and underwear for almost 30 years. And hundreds of thousands of satisfied customers are the best reward for this work.

We also conducted analysis of Yanser Group's product distribution process and found possibilities for increasing its efficiency.

The third chapter dealt with the project proposals for improvement of logistics support for multichannel distribution of goods from the Yanser Group enterprise.

First of all we identified the possible directions for improving the activities of the Yanser Group. Based on the analysis, it was found that today the Yanser Group uses the services of the GMS Service Company, which is one of the leaders in the software market for enterprises in various fields of business. Yanser Group uses the following software solutions from the GMS Service company:

1. GMS Retail.
2. GMS Boutique.
3. GMS Business Analysis.

So, we can see that today the Yanser Group is actively engaged in the automation of its business processes. However, existing solutions are not enough to

manage and optimize multi-channel distribution. This requires special software solutions and a change in the approach to distribution management.

Next we developed recommendation for forming omnichannel distribution.

Previously, it was believed that different distribution channels did not overlap. Wholesale customers, corporate customers, direct distribution and distribution of goods through an online store – these tasks are most often handled by different divisions of the company, which most often do not interact in any way. The concept of omnichannel distribution is that the company's inventory must be considered as a whole. That is, the company must have end-to-end control of inventory that is placed as a purchase order from a supplier, inventory in transit, inventory in warehouses, in stores, and those available for sale over the Internet. The company must fully manage the business process without dividing it into separate distribution channels. Only the locations of inventory should matter: supplier, distribution centres, chain stores, etc. Thus, using all currently available stocks in the supply chain in different cities, subject to a number of restrictions, it is possible to fulfil any customer order with a high probability.

Of course, a powerful information system is needed to solve such a complex task. And this is the Order Management System (OMS). At the same time, OMS must be integrated with the company's accounting, its transport system and warehouse management system. An order management system should act as an aggregator of data from different systems and provide complete inventory information throughout the supply chain.

In the past, multichannel retailers needed to aggregate insurance inventory to fulfill online, catalog, and in-store orders. They now have a new source of valuable information about customer behavior that helps retailers understand how inventory is being used across each distribution channel. This information can also be used to reduce safety stocks in the supply chain, ensuring that the right product is available in the right place to meet customer needs.

On the basis of all the above, we developed recommendation for the Yanser Group about forming an omnichannel distribution network, the basis of which should

be the Order Management System. After all, the existing network of stores of the Yanser Group is multichannel, but at the same time, unfortunately, each channel works separately and is not connected to each other. The biggest problems in the company arise when coordinating online and offline sales. After all, each of these channels has its own information systems that manage them, its own inventory management systems, and even its own warehouses where these stocks are stored. In addition, through different channels, buyers can receive different information about the cost of goods, their quantity and quality characteristics. And it affects the purchase decision. As a result, the company may lose potential customers or gain dissatisfied customers, which may affect the company's results in the future. The use of OMS should eliminate similar situations, and therefore increase the efficiency of the Yanser Group.

Before proposing a specific information system that can be implemented in Yanser's operations, we made review and compare the characteristics of the best order management systems available on the market.

Based on all of the above, we suggested that the Yanser Group implement the Odoo OMS software in its activities, which is easily integrated with already existing information systems. In addition, one of the advantages of the provider of this system is represented on the Ukrainian market and integration into the Ukrainian business.

According to calculations, if the system makes it possible to save at least 15 minutes of an employee's time in a day, then it will be profitable for the company. Average time saving will be 40 minutes. Thus, the total economic effect for the Yanser Group will be UAH 7.289 million per year. This means that our project is economically profitable and can be recommended for implementation.

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**Financial statements for 2023**  
**Balance sheet (Statement of financial position)**

**Assets, UAH thousand**

The name of the line	Line code	2022	2023
I. Необоротні активи Нематеріальні активи	1000	88	2
первісна вартість	1001	597	599
накопичена амортизація	1002	509	597
Незавершені капітальні інвестиції	1005	396	713
Основні засоби	1010	1 498	1 597
первісна вартість	1011	4 467	5 202
знос	1012	2 969	3 605
Усього за розділом I	1095	1 982	2 312
II. Оборотні активи Запаси	1100	96 117	99 628
Виробничі запаси	1101	8 314	5 907
Товари	1104	87 803	93 721
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	14 650	2 235
з бюджетом	1135	86	81
у тому числі з податку на прибуток	1136	86	81
Інша поточна дебіторська заборгованість	1155	7 852	6 915
Гроші та їх еквіваленти	1165	17 616	16 448
Готівка	1166	525	941
Рахунки в банках	1167	15 250	13 324
Витрати майбутніх періодів	1170	15	12
Інші оборотні активи	1190	951	1 956
Усього за розділом II	1195	137 290	127 275
Баланс	1300	139 272	129 587

**Passive, UAH thousand**

The name of the line	Line code	2022	2023
I. Власний капітал Зареєстрований (пайовий) капітал	1400	1280	1280
Нерозподілений прибуток (непокритий збиток)	1420	104386	118745
Усього за розділом I	1495	105666	120025
товари, роботи, послуги	1615	30545	5900
розрахунками з бюджетом	1620	737	210
розрахунками зі страхування	1625	127	130
розрахунками з оплати праці	1630	541	595
Поточні забезпечення	1660	1103	1970
Інші поточні зобов'язання	1690	553	757
Усього за розділом III	1695	33606	9562
Баланс	1900	139272	129587

**Statement of Financial Results (Statement of Comprehensive Income)****Financial results, UAH thousand**

<b>The name of the line</b>	<b>Line code</b>	<b>2023</b>	<b>2022</b>
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	249044	194104
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	137250	103790
Валовий: прибуток	2090	111794	90314
Інші операційні доходи	2120	1466	2481
Адміністративні витрати	2130	22554	13815
Витрати на збут	2150	59070	45228
Інші операційні витрати	2180	13751	83531
Фінансовий результат від операційної діяльності: прибуток	2190	17885	
збиток	2195		49779
Інші фінансові доходи	2220	805	81
Фінансовий результат до оподаткування: прибуток	2290	18690	
збиток	2295		49698
Витрати (дохід) з податку на прибуток	2300	-331	
Чистий фінансовий результат: прибуток	2350	18359	
збиток	2355		49698

**Elements of operating costs**

<b>The name of the line</b>	<b>Line code</b>	<b>2023</b>	<b>2022</b>
Матеріальні затрати	2500	3524	82793
Витрати на оплату праці	2505	30327	19813
Відрахування на соціальні заходи	2510	6311	4656
Амортизація	2515	724	432
Інші операційні витрати	2520	54489	34880
Разом	2550	95375	142574

## Financial statements for 2022

### Balance sheet (Statement of financial position)

#### Assets, UAH thousand

The name of the line	Line code	2021	2022
I. Необоротні активи Нематеріальні активи	1000	207.00	88.00
первісна вартість	1001	597.00	597.00
накопичена амортизація	1002	390.00	509.00
Незавершені капітальні інвестиції	1005	171.00	396.00
Основні засоби	1010	1 739.00	1 498.00
первісна вартість	1011	4 395.00	4 467.00
знос	1012	2 656.00	2 969.00
Усього за розділом I	1095	2 117.00	1 982.00
II. Оборотні активи Запаси	1100	134 202.00	96 117.00
Виробничі запаси	1101	25 435.00	8 314.00
Товари	1104	108 767.00	87 803.00
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	19 877.00	14 653.00
з бюджетом	1135		86.00
у тому числі з податку на прибуток	1136		86.00
Інша поточна дебіторська заборгованість	1155	7 278.00	7 852.00
Гроші та їх еквіваленти	1165	18 340.00	17 616.00
Готівка	1166	414.00	525.00
Рахунки в банках	1167	15 546.00	15 250.00
Витрати майбутніх періодів	1170	72.00	15.00
Інші оборотні активи	1190	436.00	951.00
Усього за розділом II	1195	180 205.00	137 290.00
Баланс	1300	182 322.00	139 272.00

#### Passive, UAH thousand

The name of the line	Line code	2021	2022
I. Власний капітал Зареєстрований (пайовий) капітал	1400	1 280.00	1 280.00
Нерозподілений прибуток (непокритий збиток)	1420	154 084.00	104 386.00
Усього за розділом I	1495	155 364.00	105 666.00
товари, роботи, послуги	1615	22 331.00	30 545.00
розрахунками з бюджетом	1620	2 180.00	737.00
у тому числі з податку на прибуток	1621	1 013.00	
розрахунками зі страхування	1625	148.00	127.00
розрахунками з оплати праці	1630	618.00	541.00
Поточні забезпечення	1660	767.00	1 103.00
Інші поточні зобов'язання	1690	914.00	553.00
Усього за розділом III	1695	26 958.00	33 606.00
Баланс	1900	182 322.00	139 272.00

**Statement of Financial Results (Statement of Comprehensive Income)****Financial results, UAH thousand**

<b>The name of the line</b>	<b>Line code</b>	<b>2022</b>	<b>2021</b>
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	194 104.00	241 258.00
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	103 790.00	163 625.00
Валовий: прибуток	2090	90 314.00	77 633.00
Інші операційні доходи	2120	2 481.00	3 873.00
Адміністративні витрати	2130	13 815.00	10 569.00
Витрати на збут	2150	45 228.00	54 309.00
Інші операційні витрати	2180	83 531.00	2 065.00
Фінансовий результат від операційної діяльності: прибуток	2190		14 563.00
збиток	2195	49 779.00	
Інші фінансові доходи	2220	81.00	88.00
Фінансові витрати	2250		9.00
Фінансовий результат до оподаткування: прибуток	2290		14 642.00
збиток	2295	49 698.00	
Витрати (дохід) з податку на прибуток	2300		-2 037.00
Чистий фінансовий результат: прибуток	2350		12 605.00
збиток	2355	49 698.00	

**Elements of operating costs**

<b>The name of the line</b>	<b>Line code</b>	<b>2022</b>	<b>2021</b>
Матеріальні затрати	2500	82 793.00	1 738.00
Витрати на оплату праці	2505	19 813.00	22 520.00
Відрахування на соціальні заходи	2510	4 656.00	4 999.00
Амортизація	2515	432.00	908.00
Інші операційні витрати	2520	34 880.00	36 778.00
Разом	2550	142 574.00	66 943.00



## Financial statements for 2021

### Balance sheet (Statement of financial position)

#### Assets, UAH thousand

The name of the line	Line code	2020	2021
I. Необоротні активи Нематеріальні активи	1000	123.00	207.00
первісна вартість	1001	446.00	597.00
накопичена амортизація	1002	323.00	390.00
Незавершені капітальні інвестиції	1005	102.00	171.00
Основні засоби	1010	1 336.00	1 739.00
первісна вартість	1011	3 156.00	4 395.00
знос	1012	1 820.00	2 656.00
Усього за розділом I	1095	1 561.00	2 117.00
II. Оборотні активи Запаси	1100	126 729.00	134 202.00
Виробничі запаси	1101	31 159.00	25 435.00
Незавершене виробництво	1102	95 570.00	108 767.00
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	17 340.00	19 877.00
з бюджетом	1135	274.00	
у тому числі з податку на прибуток	1136	274.00	
Інша поточна дебіторська заборгованість	1155	10 009.00	7 278.00
Гроші та їх еквіваленти	1165	9 856.00	18 340.00
Готівка	1166	337.00	414.00
Рахунки в банках	1167	7 354.00	15 546.00
Витрати майбутніх періодів	1170	61.00	72.00
Інші оборотні активи	1190	658.00	436.00
Усього за розділом II	1195	164 927.00	180 205.00
Баланс	1300	166 488.00	182 322.00

#### Passive, UAH thousand

The name of the line	Line code	2020	2021
I. Власний капітал Зареєстрований (пайовий) капітал	1400	1 280.00	1 280.00
Нерозподілений прибуток (непокритий збиток)	1420	141 479.00	154 084.00
Усього за розділом I	1495	142 759.00	155 364.00
Інші довгострокові зобов'язання	1515	2 827.00	
Усього за розділом II	1595	2 827.00	
товари, роботи, послуги	1615	17 839.00	22 331.00
розрахунками з бюджетом	1620	1 229.00	2 180.00
у тому числі з податку на прибуток	1621		1 013.00
розрахунками зі страхування	1625	125.00	148.00
розрахунками з оплати праці	1630	534.00	618.00
Поточні забезпечення	1660	737.00	767.00
Інші поточні зобов'язання	1690	438.00	914.00
Усього за розділом III	1695	20 902.00	26 958.00
Баланс	1900	166 488.00	182 322.00

**Statement of Financial Results (Statement of Comprehensive Income)****Financial results, UAH thousand**

<b>The name of the line</b>	<b>Line code</b>	<b>2021</b>	<b>2020</b>
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	241258	143880
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	163625	108805
Валовий: прибуток	2090	77633	35075
Інші операційні доходи	2120	3873	3586
Адміністративні витрати	2130	10569	7399
Витрати на збут	2150	54309	25455
Інші операційні витрати	2180	2065	9647
Фінансовий результат від операційної діяльності: прибуток	2190	14563	
збиток	2195		3840
Інші фінансові доходи	2220	88	13
Фінансові витрати	2250	9	259
Фінансовий результат до оподаткування: прибуток	2290	14642	
збиток	2295		4086
Витрати (дохід) з податку на прибуток	2300	-2037	
Чистий фінансовий результат: прибуток	2350	12 605	
збиток	2355		4086

**Elements of operating costs**

<b>The name of the line</b>	<b>Line code</b>	<b>2021</b>	<b>2020</b>
Матеріальні затрати	2500	1738	1 190
Витрати на оплату праці	2505	22520	10 275
Відрахування на соціальні заходи	2510	4999	2 234
Амортизація	2515	908	286
Інші операційні витрати	2520	36778	28 516
Разом	2550	66943	42 501

**Financial statements for 2020**  
**Balance sheet (Statement of financial position)**

**Assets, UAH thousand**

The name of the line	Line code	2019	2020
I. Необоротні активи Нематеріальні активи	1000	166.00	123.00
первісна вартість	1001	446.00	446.00
накопичена амортизація	1002	280.00	323.00
Незавершені капітальні інвестиції	1005	36.00	102.00
Основні засоби	1010	749.00	1 336.00
первісна вартість	1011	2 326.00	3 156.00
знос	1012	1 577.00	1 820.00
Усього за розділом I	1095	951.00	1 561.00
II. Оборотні активи Запаси	1100	138 614.00	126 729.00
Виробничі запаси	1101	39 858.00	31 159.00
Незавершене виробництво	1102	2.00	0.00
Готова продукція	1103	0.00	0.00
Товари	1104	98 754.00	95 570.00
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	35 204.00	17 340.00
з бюджетом	1135	973.00	274.00
у тому числі з податку на прибуток	1136	0.00	274.00
Інша поточна дебіторська заборгованість	1155	1 127.00	10 009.00
Гроші та їх еквіваленти	1165	2 328.00	9 856.00
Готівка	1166	0.00	338.00
Рахунки в банках	1167	2 328.00	7 354.00
Витрати майбутніх періодів	1170	7.00	61.00
Інші оборотні активи	1190	1 390.00	658.00
Усього за розділом II	1195	179 643.00	164 927.00
Баланс	1300	180 594.00	166 488.00

**Passive, UAH thousand**

The name of the line	Line code	2019	2020
I. Власний капітал Зареєстрований (пайовий) капітал	1400	1 280.00	1 280.00
Нерозподілений прибуток (непокритий збиток)	1420	145 565.00	141 479.00
Усього за розділом I	1495	146 845.00	142 759.00
II. Довгострокові зобов'язання і забезпечення Відстрочені податкові зобов'язання	1500	0.00	0.00
Інші довгострокові зобов'язання	1515	4 659.00	2 827.00
Усього за розділом II	1595	4 659.00	2 827.00
III. Поточні зобов'язання і забезпечення Короткострокові кредити банків	1600	0.00	0.00

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The name of the line	Line code	2019	2020
товари, роботи, послуги	1615	22 130.00	17 839.00
розрахунками з бюджетом	1620	216.00	1 229.00
у тому числі з податку на прибуток	1621	127.00	0.00
розрахунками зі страхування	1625	118.00	125.00
розрахунками з оплати праці	1630	194.00	534.00
Поточні забезпечення	1660	123.00	737.00
Інші поточні зобов'язання	1690	6 309.00	438.00
Усього за розділом III	1695	29 090.00	20 902.00
Баланс	1900	180 594.00	166 488.00

### Statement of Financial Results (Statement of Comprehensive Income)

#### Financial results, UAH thousand

The name of the line	Line code	2020	2019
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	143 880.00	166 576.00
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	108 805.00	139 822.00
Валовий: прибуток	2090	35 075.00	26 754.00
збиток	2095	0.00	0.00
Інші операційні доходи	2120	3 586.00	3 058.00
Адміністративні витрати	2130	7 399.00	9 053.00
Витрати на збут	2150	25 455.00	10 414.00
Інші операційні витрати	2180	9 647.00	1 681.00
Фінансовий результат від операційної діяльності: прибуток	2190	0.00	8 664.00
збиток	2195	3 840.00	0.00
Інші фінансові доходи	2220	13.00	2.00
Інші доходи	2240	0.00	0.00
Фінансові витрати	2250	259.00	0.00
Інші витрати	2270	0.00	0.00
Фінансовий результат до оподаткування: прибуток	2290	0.00	8 666.00
збиток	2295	4 086.00	0.00
Витрати (дохід) з податку на прибуток	2300	0.00	-1 565.00
Чистий фінансовий результат: прибуток	2350	0.00	7 101.00
збиток	2355	4 086.00	0.00

#### Elements of operating costs

The name of the line	Line code	2020	2019
Матеріальні затрати	2500	1 190.00	2 323.00
Витрати на оплату праці	2505	10 275.00	7 092.00
Відрахування на соціальні заходи	2510	2 234.00	1 482.00
Амортизація	2515	286.00	208.00
Інші операційні витрати	2520	28 516.00	13 308.00
Разом	2550	42 501.00	24 413.00