

**Ministry of Education and Science of Ukraine**  
**Ukrainian-American Concordia University**  
Faculty of Management and Business  
Department of International Economic Relations, Business & Management

MASTER'S QUALIFICATION WORK

**ADAPTATION OF THE MANAGEMENT'S WORLD  
PRACTICES ON A REGIONAL LEVEL (based on the NIGERIAN  
BREWERIES PLC case)**

Master's student of  
Field of Study 07 – Management  
and Administration  
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## **Abstract**

The evolution of management throughout history can be traced through various revolutions, each shaping the principles and practices of the discipline. From the early religious and commercial influences to the modern information revolution, management has been a dynamic force in societal development. In the contemporary context, the significance of management in enterprises, particularly in the competitive soft drinks market, is paramount. The relentless global competition necessitates a thorough understanding of personnel management to ensure a company's competitiveness. While numerous methods of personnel management exist, a shift towards more innovative approaches is imperative in the face of a changing economic landscape.

The success of any organization is inherently tied to its workforce. In the era of advanced technologies and external challenges, achieving optimal efficiency requires a departure from traditional personnel management methods. It demands a holistic approach, focusing not only on compliance and paperwork but on cultivating a cohesive and effective team.

Addressing the complexities of modern personnel management, especially in the realm of innovation, remains a challenging and under explored area. Despite an abundance of research, a unified definition of "enterprise competitiveness" and a comprehensive set of indicators for evaluating competitiveness are yet to be established. Against this backdrop, this study delves into the personnel management system of Eastern Beverage Trading LLC and Nigerian Breweries plc. Utilizing a blend of theoretical foundations, statistical analysis, and economic methodologies, the research aims to identify factors influencing personnel management effectiveness and propose measures for improvement.

The study's structure comprises an introduction, three comprehensive chapters, and a conclusion. The first chapter navigates the theoretical and methodological aspects of foreign enterprise management, exploring the historical stages of management evolution and the emergence of the information revolution. The

subsequent chapters delve into the essence of personnel management, methods of formation, and organizational and economic characteristics, offering a nuanced understanding of the subject.

By examining the personnel management system of Eastern Beverage Trading LLC and Nigerian Breweries plc, the research aims to contribute to the ongoing discourse on innovative human resource management. The proposed enhancements to the personnel management system, grounded in statistical analyses and economic assessments, provide practical insights for printing companies in the packaging and label products sector.

By incorporating these additional points, the study becomes a comprehensive exploration of modern personnel management, offering a holistic view of its intricacies, challenges, and transformative potential within the global business arena.

In conclusion, this study underscores the paramount role of personnel management in organizational success. It navigates the complex terrain of modern management theories, acknowledging the interconnectedness of management and personnel in the ever-evolving business landscape. Through a meticulous exploration of both theory and practical application, this research seeks to contribute valuable perspectives to the broader conversation on innovative personnel management.

**Keywords:** Globalization, Technological Integration, Cultural Sensitivity Contemporary Workforce Challenges, Case Studies, Strategic Alignment, Employee Development, Feedback Mechanisms, Sustainable Workforce, Management, Future Workforce Trends

## Анотація

У сучасному контексті значення менеджменту на підприємствах, зокрема на конкурентному ринку безалкогольних напоїв, є першорядним. Невпинна глобальна конкуренція вимагає глибокого розуміння управління персоналом для забезпечення конкурентоспроможності компанії. Хоча існують численні методи управління персоналом, зрушення до більш інноваційних підходів є обов'язковим перед лицем мінливого економічного ландшафту.

Успіх будь-якої організації невід'ємно пов'язаний з її робочою силою. В епоху передових технологій і зовнішніх викликів досягнення оптимальної ефективності вимагає відходу від традиційних методів управління персоналом. Це вимагає цілісного підходу, зосередженого не лише на дотриманні вимог і оформленні документів, але й на формуванні згуртованої та ефективної команди.

Вирішення складнощів сучасного управління персоналом, особливо у сфері інновацій, залишається складною та малодослідженою сферою. Незважаючи на велику кількість досліджень, єдине визначення «конкурентоспроможності підприємства» та комплексний набір показників для оцінки конкурентоспроможності ще не створені. На цьому фоні це дослідження заглиблюється в систему управління персоналом Eastern Beverage Trading LLC і Nigerian Breweries plc. Використовуючи поєднання теоретичних основ, статистичного аналізу та економічних методологій, дослідження має на меті виявити фактори, що впливають на ефективність управління персоналом, і запропонувати заходи для покращення.

Структура дослідження включає вступ, три розгорнуті розділи та висновок. У першому розділі розглядаються теоретичні та методологічні аспекти управління іноземним підприємством, досліджуються історичні етапи еволюції менеджменту та зародження інформаційної революції. Наступні розділи заглиблюються в суть управління персоналом, методи формування

та організаційно-економічні характеристики, пропонуючи тонке розуміння предмета.

Вивчаючи систему управління персоналом Eastern Beverage Trading LLC і Nigerian Breweries plc, дослідження має на меті зробити внесок у поточний дискурс щодо інноваційного управління людськими ресурсами. Запропоновані покращення системи управління персоналом, засновані на статистичному аналізі та економічних оцінках, надають практичну інформацію для поліграфічних компаній у секторі упаковки та етикеток.

Враховуючи ці додаткові моменти, дослідження стає комплексним дослідженням сучасного управління персоналом, пропонуючи цілісне уявлення про його тонкощі, виклики та трансформаційний потенціал на глобальній бізнес-арені.

На завершення це дослідження підкреслює першочергову роль управління персоналом в успіху організації. Він орієнтується в складному просторі сучасних теорій менеджменту, визнаючи взаємозв'язок менеджменту та персоналу в бізнес-ландшафті, що постійно розвивається. Завдяки ретельному дослідженню як теорії, так і практичного застосування, це дослідження прагне внести цінні перспективи в ширшу розмову про інноваційне управління персоналом.

**Ключові слова:** глобалізація, технологічна інтеграція, культурна чутливість, сучасні виклики робочої сили, тематичні дослідження, стратегічне узгодження, розвиток співробітників, механізми зворотного зв'язку, стійка робоча сила, менеджмент, майбутні тенденції робочої сили

**PHEE-institute «Ukrainian-American Concordia University»**

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Educational program **“Business Administration”**

**APPROVED**

Head of Department \_\_\_\_\_

**Prof. Zharova L.V.** 

“24”січня 2024

**TASK**

**FOR MASTER’S QUALIFICATION WORK OF STUDENT**

**Arinzechukwu Uchenna Nnamani**

(Name, Surname)

1. Topic of the master’s qualification work

ADAPTATION OF THE MANAGEMENT’S WORLD PRACTICES ON A REGIONAL LEVEL (based on the NIGERIAN BREWERIES PLC case)

Consultant of the master’s qualification work Dr. of Sci. Liubov Zharova,  
(surname, name, degree, academic rank)

Which approved by Order of University from “24” *September 2023 № 24-09/2023-1к*

2. Deadline for master thesis submission “20” *December 2023.*

3. Data-out to the master thesis materials obtained during practice, analytical and statistical data in open access, publications of international specialists on the subject of research

4. Contents of the explanatory note (list of issues to be developed) It is necessary to focus on such issues

- description of The essence and specificity of the company's management in the foreign enterprises

- review of methodology for Assessing the Management of the enterprise

- characteristics of Nigerian Breweries Plc economic planning activities, including analysis of human resource management and strategic management of Nigerian Breweries,

- characteristics of financial and economic activity of the enterprise

- recommendations to Organizational structure

- assessment of the effectiveness of management on the enterprise

5. List of graphic material (with exact indication of any mandatory drawings)

The functions of the company's departments

The main economic indicators of financial activity of Eastern Beverage Trading LLC

Structural analysis of liabilities

Structural analysis of assets

Solvency Assessment of Eastern Beverage Trading LLC

Estimation of business activity of Eastern Beverage Trading LLC

Personnel Management System of Eastern Beverage Trading LLC and Elements of personnel management


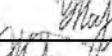
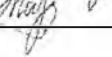
The average number of staff of Eastern Beverage Trading LLC, persons

Personnel structure by categories of Eastern Beverage Trading LLC

Personnel structure by qualified level at Eastern Beverage Trading LLC

Dynamics of the age structure of the staff of Eastern Beverage Trading LLC

6. Consultants for parts of the master's qualification work

Part of the project	Surname, name, position	Signature, date	
		Given	Accepted
1	Prof. Liubov Zharova	A.U.N	
2	Prof. Liubov Zharova	A.U.N	
3	Prof. Liubov Zharova	A.U.N	

7. Date of issue of the assignment

#### Time Schedule

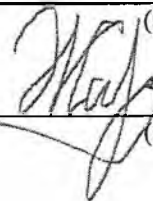
№	The title of the parts of the qualification paper (work)	Deadlines	Notes
1.	I part of master thesis	10.10.2023	In time
2.	II part of master thesis	10.11.2023	In time
3.	III part of master thesis	10.12.2023	In time
4.	Introduction, conclusions, summary	20.12.2023	In time
5.	Pre-defense of the thesis	22.12.2023	In time

Student

A.U.N

(signature)

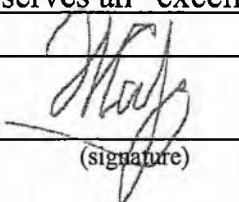
Consultant



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**Conclusions:** The work was completed in accordance with the recommendations. It has the necessary volume and is based on the study of a sufficient number of literary sources. The developed and summarized studies on the selected topic in the second and third sections were used to develop recommendations. The results of the internship before writing the work were used in full, are relevant, and allow for the formulation of ways to improve the work of the enterprise. The work is done to a high standard and deserves an "excellent" grade in case of successful public defense.

Consultant

  
(signature)



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## **INTRODUCTION**

Actuality of theme. The transition of the domestic economy to market relations and the intensive development of globalization necessitates radical changes in theoretical and scientific-practical views to ensure the competitiveness of producers. At the same time, it creates the preconditions for developing new approaches and identifying factors that affect competitiveness. Competition is an integral part of the mechanism of a market economy. It is in the course of competition that the "natural selection" of the most effective subjects of market relations takes place.

The main characteristic of an economic entity in terms of competition is its competitiveness. This category determines, ultimately, the viability of the enterprise, the results of its activities in competition. Based on this, in a market economy for any business entity is extremely important problem of ensuring its competitiveness.

The modern market of soft drinks, as an integral part of the Ukrainian food industry, is characterized by fierce competition among domestic and foreign producers. To succeed in the domestic market and to operate effectively in the foreign market, companies need to provide a competitive advantage over other manufacturers.

The sources of competitive advantages are the progressive organizational-technological and socio-economic base of the enterprise, the ability to analyze and timely implement measures to strengthen competitive advantages.

The latter should be noted especially because the analysis and assessment of the level of competitiveness of the enterprise is necessary at all stages of the non-production process.

Therefore, the problem of ensuring the international competitiveness of the enterprise becomes especially relevant.

Theoretical and methodological principles of enterprise competitiveness and problems of its increase are revealed in the fundamental works of domestic and

foreign researchers, in particular: A. Smith, N.M.Andreeva, I.V. Simenko, M. Porter, N.P. Tarnavska, D.A. Panasenko, L.V. Balabanova, Y.B. Ivanov, M.M.Radeva, Y.L. Yakubenko, O.O. Hetman, Z.E.Shersheva, A.E. Voronkova, R.A. Fatkhutdinova etc.

The activities of any company are directly related to proper personnel management. World events in the XXI century. largely identified new directions in the activities of economic entities, which could not but affect the change of approaches to the activities of managers, including personnel management.

Despite the large number of methods of personnel management, today many companies have faced the fact that most of them do not always bring tangible effect. Therefore, modern methods of improving the efficiency of the company require from the staff not only and not so much staff accounting, monitoring compliance with labor laws and ensuring paperwork, and above all - the formation of a working and efficient team.

The success of any organization depends on the employees. No matter how wonderful new technologies, favorable external conditions, it is impossible to achieve high efficiency without well-trained staff. It is people who do the work, submit ideas and allow the company to "live".

Achieving such goals requires the introduction of innovative approaches to personnel management processes.

Despite the large number of scientific papers, this issue of innovative human resource management remains insufficiently studied, especially the complexity and diversity of problems of innovative personnel management

Despite the significant number and variety of developments of these researchers and modern scientific developments for the theory and practice of increasing the competitiveness of enterprises, there are a number of issues that require further research.

In particular, the authors have not yet reached a consensus on the definition of "enterprise competitiveness", so far there is no complete single scientifically sound system of indicators that allows you to assess the competitiveness of economic entities. In addition, modern theory does not pay enough attention to the economic justification of ways to increase the competitiveness of enterprises in sectors of the economy at the present stage of development.

All this determined the relevance of the chosen research topic. The theoretical basis of the study are modern theories of market economy, scientific concepts, monographs and periodicals of Ukrainian and foreign scientists on entrepreneurship, management, the formation of mechanisms for managing enterprise development, the formation of competitive strategies.

Legislative and normative acts of Ukraine, instructive departmental materials were used in the work. The information base of the research is statistical, financial and operational reporting of the enterprise, scientific domestic and foreign literature on the researched problem; legislative and regulatory acts of Ukraine on ensuring the competitiveness of the enterprise; scientific articles published in domestic periodicals.

For any organization, socially competent employees who have professional competence, creativity, erudition, work experience, business activity and purely human qualities - one of the most important conditions for the realization of its goals and objectives.

Obtaining the final results of work with minimal costs. Employees are the most important asset of any organization, which must be preserved, developed and used to achieve the ultimate goals.

The economic, social and other possibilities of the organization directly depend on the character and quality of the personnel. Therefore, an integrated approach to staffing is needed from the perspective of the entire organization as systems. At the present stage of economic development, any management decisions must take into account the human aspect.

A significant number of domestic and foreign works of famous scientists, such as D. Boginya, V. Weber, M. Vedernikov, O. Vikhansky, O. Grishnova, G. Desler, L. Dovgan, P. Drucker, V. are devoted to improving the efficiency of personnel management. Yegorshin, J. Ivantsevich, A. Kolot, J. Lafti, M. Semikina, O. Turetsky, A. Shegda, S. Shekshnya.

The purpose of the work is to substantiate the directions of improving the efficiency of the personnel management system at the enterprise.

Achieving this goal determines the solution of the following tasks:

Consider the essence and basic approaches to personnel management;

To study personnel management in the structure of modern management;

To reveal methods and technologies of formation of the personnel management system of the organization;

system of the organization;

Analyze the effectiveness of the organization's staff;

To Identify and describe the factors that affect the effectiveness of personnel management of the organization;

To diagnose the personnel management system of the enterprise

Consider the organizational and economic characteristics of the personnel management substantiate the directions of improvement of the personnel management system of the enterprise;

Evaluate the effectiveness of the proposed measures.

The object of the study is Eastern Beverage Trading LLC and Nigerian Breweries plc.

The subject of research is the personnel management system at Eastern Beverage Trading LLC

Nigerian Breweries PLC and Eastern Beverage Trading LLC was chosen as the basis of the study

A set of general and specific scientific methods was used in the course of the thesis. In the process of studying modern views on the personnel

management system of the organization were used: system approach, grouping, and graphic modeling. To obtain analytical information, statistical reporting data were used, internal, in particular, the financial statements of Eastern Beverage Trading LLC and also the general overview of the Nigerian breweries PLC was analyzed.

To substantiate the improvement of the personnel management system of the enterprise were used: statistical analysis of indicators of enterprise activity provided an opportunity to analyze production indicators and personnel efficiency indicators; situation modeling method, which developed a system of enterprise management measures; economic and mathematical method, which allowed to determine the effectiveness of measures to improve the personnel management system.

The results are presented using methods of comparing economic indicators and graphical display.

The theoretical basis of the study is the work of leading foreign and domestic scientists on the management of modern enterprise.

Proposed and substantiated in the work of means to improve the personnel management system of the enterprise in modern organizational and economic conditions can be used in practice by domestic printing companies specializing in the production of packaging and label products.

The structure of this work. The study consists of an introduction, three chapters, conclusions and a list of sources used.

# **CHAPTER 1.**

## **THEORETICAL AND METHODOLOGICAL ASPECTS OF MANAGEMENT OF THE FOREIGN ENTERPRISES**

### **1.1. The essence and specificity of the company's management in the foreign enterprises**

From the very beginning of the existence of mankind, its work was conscious and organized to a certain extent. Everyday affairs required consistency of actions of members of the community, a certain subordination of some people to the will of others. With the development of civilizations, management processes became more complicated, they had elements of foresight, calculations, and those who knew how to do this became priests, pharaohs, and ministers. They embodied wisdom, power, and wealth in their societies.

Management is: the way (manner) of dealing with people; power and the art of management; a kind of skill and administrative skills; rules and techniques of business communication; a management body; an administrative unit.

It could be put an equal sign between the concepts of management and administration. The concept of management is deeper and more capacious because it includes not only the science of management, management functions, management power, but also the art of management.

Systematization of information about the prehistory of management, which has come down to our days, has made it possible to distinguish six stages in the formation of management science [10, p.34]:

The first managerial revolution. It is characterized as "religious and commercial". It is associated with the emergence of writing in ancient Sumer (V thousand century BC), which contributed to the emergence of a special layer of

priests who conducted business censuses and commercial calculations. Written recording of business transactions increased their reliability and security.

The second managerial revolution it is called "secular-administrative" and is associated with the activities of the Babylonian king Hamurabi (1792-1750 BC). He published a collection of State Administration Laws to regulate public relations between different social strata of the population, which strengthened control and responsibility for the performance of work.

The third managerial revolution. It was called "production and construction". Covers the years of the reign of the Assyrian ruler Nebuchadnezzar (605-562 BC). It was then that construction work took on a huge scale and required increased control over activities in the field of production and construction. Such control was carried out by the state.

The fourth managerial revolution. It covers the period of the birth of capitalism and the rapid industrial development of European civilization (XVII-XVIII centuries). Its main result was the emergence of professional management. Great credit for this goes to the Scottish economist Adam Smith (1723-1790), the English utopian socialist Robert Owen (1771-1850), the English mathematician Charles Babage (1801-1841), and others. In particular, Owen embodied the idea of social partnership in his factories; Babage developed a methodology for studying the cost of working time for performing production operations and published the results of his own research in the book "On saving materials and equipment", which was the first publication in the field of scientific management. And Smith's views on the nature of free entrepreneurship, the role of the market, and the functions of the state formed the basis of the theory and practice of management [18, p.10].

However, these studies were scattered. The science of management as an integral system with its own categorical apparatus, principles, methodology, recommendations appeared only in the XX century. Its appearance is associated with the fifth managerial revolution.



The fifth managerial revolution. It is known as "bureaucratic". It is based on the concept of "rational bureaucracy", which assigned an important role in ensuring the effectiveness of management to the formation of hierarchical structures, the distribution of managerial labor, a clear definition of job responsibilities and establishing the responsibility of managers for their implementation.

The rapid development of scientific thought in the XX century accelerated all socio-economic processes, as well as the processes of their management, which gives grounds to assert another managerial revolution.

The sixth managerial revolution, it is called the "information revolution". It is characterized by a comprehensive introduction of information technologies into the practice of information management, which has incredibly accelerated the processes of receiving and processing information and provided organizations with almost unlimited growth opportunities. The ability of the management apparatus to quickly process large amounts of information shifted the emphasis in the general management system from the organization of production processes to marketing management, that is, it reoriented the organization's management system to identify and meet the needs of consumers. In the process of development of society, guidelines in the management system changed, which corresponded to changes in the entire system of socio-economic relations. Management theorists and practitioners never stopped asking the question "What does the success of an organization depend on and what can a manager do to ensure it?» This search became active in the XX century.

In modern civilization, the perception of management as a profession is based on various achievements of the interdisciplinary field of scientific and practical knowledge, occupying an important place. Now it is generally accepted that a manager of any level faces two interrelated tasks:

- to master the theoretical foundations of rational management, that is, the science of management;

- to be able to creatively apply the provisions of this science, that is, master the art of management [28, p.52].

Quantitative and statistical methods of analysis and modeling are widely used. The quantitative approach is reflected in several management concepts:

- "the concept of operational management" (it is not enough for a manager to know only the science of management; the manager must have a thorough knowledge in the field of sociology, psychology, mathematics, economics, systems theory, etc.);

- "concept of managerial decisions" (the main thing in the activity of the manager is decision-making; training of the manager should include, first of all, the formation of his readiness to make correct and timely decisions);

- "the concept of mathematical or scientific management" (the world situation and its complications require deepening the scientific nature of management; for this purpose, it is necessary to use various mathematical models and concepts).

In the middle of the XIX century, the development of industry began. There were giant enterprises that employed thousands of people. It was necessary to coordinate and control their activities, to ensure the high quality of their work. The old management system, which used mainly empirical resources, could not cope with this task. The discrepancy between old practices and new conditions was especially noticeable in the rapidly developing American enterprises. It was at these enterprises that experiments were conducted to study the influence of various factors and working conditions on productivity. Results of experiments of F. Taylor, G. Gant, F. and L. Gilbrets, G. Emerson have given the opportunity to formulate the main provisions of the school of Scientific Management.

School of scientific management (rationalistic). It belongs to the classic direction in management. The founder is Frederick Taylor (1856-1915), who is called the "father of scientific management". Having worked his way up from a

worker to the chief engineer of a steel company, he paid special attention to the issues of labor rationing, organization of workplaces and analysis of labor movements based on an improved methodology for accounting for working time costs. His works contain specific recommendations for improving the labor of workers and the use of means of production, introducing clear regulations and standards for means of labor, tools, work operations and movements; clear accounting of working hours, the use of differentiated wages, and so on. Thanks to his research, labor productivity at Bethlehem Steel plants increased by 3.5-4 times, wages - by 60%, and not due to the intensification of labor, but due to its more rational organization [37, p.44].

Taylor summarized his views on rationing and stimulating labor and the role of managers in the books "Enterprise Management" (1903) and "Principles of scientific management" (1911). He recommended adhering to the following principles of management science:

- 1) Scientific study of each task;
- 2) Selection of employees and training them in rational methods of performing work;
- 3) Providing the workplace with everything necessary to perform work;
- 4) Stimulating the performance of production tasks [51, p.45].

Taylor promoted active production management, the essence of which he saw in the fact that the work of each performer was planned by the manager at least a day in advance and that each employee had instructional cards with the definition of a specific task, means, methods and techniques of its implementation. The most important thing in management work Taylor considered the ability to define and implement goals.

The spread of the Taylor system in developed countries was promoted by the spouses Lillian Gilbreth (1878-1972) and Frank Gilbreth (1868-1924). They continued to search for "the only best method of performing work", studied issues related to performing physical work in the production process, and

investigated the relationship between scientific management and sociology and psychology. The merit of the Gilbrets is also a detailed study of labor movements, a wide introduction of measurement methods and tools into management practice [39, p.34].

Contemporary American engineer F. Harrington Emerson (1853-1931) developed principles for improving the efficiency of not only industrial labor, but also any human activity: in public administration, in foreign policy, in military affairs, in transport, and in the household. G. Emerson defined efficiency as the most favorable ratio between the effort spent, money, equipment, etc. and the economic result. This definition has not lost its meaning today.

Despite all the positive aspects of the rationalistic school, it also had significant drawbacks: it focused on rationalizing production without taking into account the individual qualities of employees, ignored the social aspects of relations, and ignored the professionalism and ability of qualified employees to submit ideas and suggestions for improving their work. This prevented the effective use of the entire potential of production enterprises [64, p.33].

The school of rational bureaucracy, its founder - the German scientist Max Weber (1864-1920). He believed that the management of organizations should be carried out on a purely rational, impersonal basis. This allows to clearly define the job responsibilities and responsibilities of employees and evaluate their work. Managers in such an enterprise should not be its owners, who often act too risky and subjectively, but should work according to rules and procedures that guarantee the predictability of their behavior. Weber believed that such an organization would be more efficient and flexible, since it would depend less on the will and desire of specific people. However, this was effective only for large companies and relatively stable business conditions, which characterized the first half of the XX century. Further, as experience has

shown, compliance with bureaucratic rules and procedures began to negatively affect both the image and the development of enterprises.

School of administrative management. It belongs to the classical direction of management. The founder was the Frenchman Henri Fayol (1841-1925). He studied the organization as a whole, not individual areas of its activity [30, p.40].

He studied and described purely managerial work, which no one had done before. He identified five management functions: planning, organization, coordination, motivation, and control. Thus, A. Fayol initiated a procedural approach to the management of an organization, considering management not as a set of independent acts, but as a series of repeated interrelated actions, within which the above-mentioned functions are consistently and continuously implemented. The main task of management, according to Fayol, was precisely to ensure such consistency and continuity.

The gain of the Administrative School of management led to a change in the management paradigm: if representatives of the traditional approach focused on the independence of individual elements of the organization, then the procedural approach focused on their mutual conditionality. Fayol formulated 14 principles of administrative management, which have not lost their significance even now [29, p.19].

The research of the administrative school of management has created the basis for a deeper study of the possibilities of improving the efficiency of management of organizations. These opportunities lay in the sphere of human relations. The first steps in this direction were taken by Mary-Parker Follet (1868-1933). It is she who owns the expression: "Management is ensuring the performance of work with the help of other persons." She proposed her own concept of leadership, which marked the beginning of a new direction in management - humanistic. Proponents of this direction focused on analyzing people's behavior in the process of performing work, their social interaction.

Within the framework of this direction, three schools were formed: human relations, human resources and behavioral school.

School of human relations. Except M.-P. Follet, its representatives were Chester Barnard (1886-1961) and Elton Mayo (1880-1949). Barnard, in particular, researched informal organizations within formal ones and created a theory of taking power, according to which people decide for themselves whether to follow their orders. As a rule, orders are executed when it brings personal benefits to the performers.

An experiment that E. Mayo carried out in Hawthorne (1927-1933) has showed that high productivity is provided not only by the rationalization of work, but also by relationships between people in the process of its implementation. Creating a psychologically comfortable atmosphere (friendly, attentive attitude of management to employees, trust in the manager, etc.) helps to improve their work.

Based on the works of Mayo, Follet and Barnard, a new philosophy of human relations was formulated, which took into account the psychological motives of people's behavior in the production process, problems of group relations, group norms, conflicts and cooperation, communication barriers, informal organizations.

Proponents of the concept of "Human Relations" argued that the economic interests of people are not the only motivations that a person can also be encouraged to work by satisfying his social and psychological needs. It was about the desire for personal recognition, the formation of a sense of collectivism, self-importance, and so on [52, p.40].

Based on the concept of "human relations", recommendations were developed on how to manage subordinates, how to make them accept the further intensification of work, etc.

School of human relations. The use of its provisions makes it possible to better meet the basic human need for work satisfaction and more fully identify

all the potential capabilities of the employee, its founders are Abraham Maslow (1908-1970) and Douglas McGregor (1906-1964). Thus, Maslow focused on the study of the needs of individuals, on the basis of which he developed a hierarchy of employee needs and a theory of motivation, which was based on the following assumptions about human nature: 1) human aspirations need satisfaction; 2) human actions are aimed at fully satisfying desires, but often individuals do not have the opportunity to do so. Maslow stressed that the importance of money in stimulating employees should not be overestimated, because of the need for a favorable atmosphere in which employees can show all their abilities [30, p.65].

Behavioral school. It belongs to the humanistic direction. The main task of its supporters (Frederick Herzberg (B. 1923), Chris Argyris (B. 1929), David McClelland (B. 1917), etc.), who took as a basis the classification of needs of A. Maslow, - identification and analysis of the motives of an employee's behavior and interaction with other people in the organizational environment. The achievements of this school are still used almost everywhere; they make it possible to strengthen the motivation of people to work.

School of Management Science. It used a quantitative approach to management. It was developed during the Second World War when there was a need to combine the efforts of managers, officials, scientists of various fields of knowledge to solve complex problems of warfare. The war forced Britain, and then the United States, to look for ways to effectively defend themselves and counter-attacks by German submarines. After the end of the war, research on ways to improve the efficiency of management using scientific methods of cognition began to be carried out in industrial enterprises. The concept of management research was particularly actively implemented in production management, in particular for solving problems of production planning, optimizing its structure, quality control, inventory management, and so on [12, p.30].

Quantitative methods are based on the use of Mathematics, Statistics, and information support for the development and justification of management decisions. Modern computer systems have significantly increased the effectiveness of these methods, which have made it possible to use the latest information technologies to solve complex, formalized problems.

At the moment, there are various management models. There are mainly the American model, which has absorbed the basics of the classical school, the European model, which is based on "operations research", and the Asian model of management, focused on the human factor. All these models are used when in organizations. All of them are based on their own approaches and paradigms. Absolutely each of them has passed the period of formation and is a full-fledged concept, but due to the development and emergence of new innovative technologies, there is a need for additional approaches to management. It became necessary to use methods that would help the largest national and multinational companies, on the one hand, optimize their decisions, make optimal use of all the company's resources, and on the other hand, help maintain complex organizational relationships between all the structures of divisions.

Through the formation of the school of management science (from 1950 to the present), whose representatives are Bertalanfy, A. Rapoport, R. Ackoff, A. Goldberger, V. Leontiev et al., made it better to understand complex management processes, thanks to the development and application of mathematical models. The formation of the school is due to the emergence of cybernetics and business process modeling. Initially, operations research was limited to developing methods for quantitative analysis of the problem as a whole without separating individual parts. At its core, operations research is the application of scientific research methods to an organization's operational problems.

After identifying the problem, scientists developed a special model that allows modeling and designing situations. A model is a more simplified form of



reality, which makes it easier to understand the inner process and its essence. Models developed in operations research simplify complex problems by reducing the number of variables to be considered to a manageable number.

The main characteristic of management science is the replacement of verbal reasoning with models, symbols, and quantitative values. With the help of computer technology, operations researchers can construct functions of increasing complexity. Scientists build models that are most often found in management, namely: resource allocation, management of internal and external reserves of the organization, mass service, and the choice of development strategy [60, p.40].

The practice of management is changing, and therefore the doctrine of management is changing. At present, more and more attention is being paid to the new concept of management, whose representatives have studied the main principles - J. Neumann and O. Morgenstern, E. Lorenz, Kolmogorov, and Poincare. The interpretation of the modern concept is supported by both theoretical scientists and practical managers [53, p.79]. Let's consider the key postulates of the new management theory:

- it is necessary to take into account the transaction costs and guarantees of organization;
- there is a transformation of market relations into administrative and legal or their mixed forms;
- rejection of one of the main provisions of management - the principle of division of labor and coordination of the divided process into a new whole that provides a higher productive force of labor and the effectiveness of the company's functioning. Now an elementary unit of an organization is a whole business process that is focused on its end user both inside the company and outside it;
- an institutional approach to economic realities is of great importance.

These principles are embedded in the main changes that occur in the theory of organization, namely, the merger of management theory and organization theory. Through this connection, new fundamental foundations are formed.

If we consider the ongoing changes from a practical point of view, we are mobilizing new special managerial resources, the use of which will allow the organization to reach a new level of development.

Every year, the activities of Ukrainian companies are becoming more diverse and able to compete with European and American organizations. Taking into account the experience of foreign partners, it should be convinced of the effectiveness of such a strategy as leadership, which allows you to regulate the activities of employees.

Leadership is one of the most effective ways to influence subordinates, involving a comprehensive self-analysis, a method of activating and motivating employees. Real leaders constantly ask themselves questions: what exactly am I good at? What are my main qualities? From what position should I approach my subordinates in order to increase their ability to work? What qualities do I still lack as a leader?

It is known that leaders do not become immediately. This is usually preceded by a certain type of career in the organization. It should also be noted that leadership is not just a specific set of skills and abilities, but a whole systematized set of knowledge, character qualities, and behavior patterns. The strength of leadership influence is directly proportional to the degree to which the follower accepts what the leader suggests. Power and influence are central to a leader's work. Below we will look at how power is used in effective leadership [57, p.53].

The first thing to note is the expert power. That is, the followers believe that the leader has more in-depth and specialized knowledge in a particular segment than they do.

Second, it is the charisma of the leader - one of the reasons for the recognition and further adoration of their followers.

The ability of a leader to use information correctly usually comes from their personal abilities and knowledge.

Making a decision is important for the leader at the final stage, as the "last word" that followers usually expect from him.

Reward and coercion as a source of power is seen as an opportunity to be or not be together with an effective leader.

Power over resources is used by an effective leader to balance shortcomings and improve the state of affairs.

A growing role is played by the power of connections, implemented by creating network structures that help maintain effective leadership at the proper level without quantitative growth of the organization. A leader must be able to combine all the opportunities and the foundations and sources of power available to him, as this is one of the main conditions for effective leadership.

Speaking about leadership, we should not forget that the concepts of leader and manager are not synonymous, despite the fact that they are complementary [36, p.88]. A company under strong leadership, but without a leader, will lose motivation and stop developing, and, conversely, a company with a leader, but without a successful manager, will grow at the very beginning and keep quite high indicators, but in the end will fail, because without management, the organization will not be able to lead and be competitive. The main difference between a manager and a leader is the presence of power and official status. A leader can only have a system of informal relationships, and a manager can have formal ones.

Thus, the manager and the leader have different properties and functions, which is clearly shown in table 1.1.

**Table 1.1 Main differences between a manager and a leader**

Manager	Leader
---------	--------

1. Administrator	1. Innovator
2. Charges	2. Inspires
3. Works on the goals of others	3. Works on its own goals
4. Work according to plan	4. Support for the future
5. Relies on the system	5. Relies on the people
6. Uses the arguments	6. Uses emotions
7. Controls	7. Trusts
8. Support the movement	8. Gives impetus to the movement
9. Professionalism	9. Enthusiasm
10. Makes decisions	10. Embodies solutions
11. Respect	11. Adore

Based on all of the above, it show's that a manager and a leader are absolutely two different notions, since an organization cannot have the same person performing formal and informal functions.

All well-known international and global companies that have achieved leadership on the world stage use different strategies that differ from each other in all respects. However, it is worth noting that although companies go their own ways, but the fundamental principles and foundations, the nature and evolution of all companies are the same.

Companies achieve competitive advantages through rational decisions on project selection and resource allocation, which ultimately turns into an innovative activity. They find and master new methods and technologies, apply a variety of ways to compete using the old methods. Innovations can manifest themselves in a new product design, an expanded line of functions, improved production technology, a new approach to marketing, and the recruitment of

new qualified employees. In its manifestation, innovations are often simple, represented in a minor improvement of the existing technology, rather than in one major technological breakthrough. Often, previously known ideas and technologies are used that were on the surface, but were not applied purposefully. At the same time, there is always an investment of capital in the development of new technologies and expanding knowledge, in physical assets and increasing the brand's rehearsal [37, p.13].

Some of the innovations create competitive advantages by creating fundamentally new favorable conditions in the market, or allow to fill market segments where there is little involvement.

If competitors are slow to respond to new innovations, then there are competitive advantages. For example, in industries such as robotics, Japanese companies have achieved greater success through the use of advanced technologies and technological progress.

In the process of introducing innovations and improving existing technologies, information plays an important role - information that competitors either do not know and are trying to find out, or that is unavailable to them for some reason related to technical and technological backwardness. Sometimes innovations are the result of investments in the development and research of new production methods or improved technologies, or in the development of the market. Most often, innovations are born without any purposeful actions, without using existing templates.

After a company introduces innovations, it should be constantly improved them, because competitors will definitely reach and bypass the company that stops updating and improving already implemented technologies and innovations. Sometimes quite simple advantages, such as the relationship with the consumer, focus on a specific market segment, and economies of scale in existing technologies allow to maintain a leading position in the market for a long time.

However, these and all of the above advantages of innovation are accompanied by competitive pressures, alignment pressures, and ongoing comparisons that exist in geographically concentrated clusters.

A large number of similar firms, along with a huge number of competitors, makes them creatively approach the issue of their differences. It is quite difficult for individual firms in a cluster to remain leading for a long time, but many firms are developing faster than similar firms located elsewhere.

To sum up, it is necessary to note that there is still a long and meticulous work to be done. At the moment, firstly, under the influence of new management theories and concepts, the main key paradigms have appeared, on the basis of which the modern system of views has been formed; secondly, the maximum efficiency of the company can be achieved only if the "manager" and "leader" are the same person, which in practice is quite rare, since these two concepts are different even in psychological indicators of the personality - the carrier of quality. For this reason, to identify the possible team of "leaders" and "managers" and their subsequent development, management must pay attention not only to the staff position in the managerial hierarchy, but on their personal qualities; third, difficulties and risks in trade-related innovation, reduce the value of domestic investment, thus there is the need to maintain existing products and processes during development of new.

It is clear that it is not possible to consider the experience of world practice on the example of Ukraine, and even more so to apply it. Ukraine has its own economic climate, which is subject to such internal and external problems as: the problem of developing and implementing technologies, modernizing not only the extractive industry, but also the processing industry, and, of course, the unfavorable legal framework and social environment.

## **1.2 Methodology for Assessing the Management of the enterprise**

### **Enterprise activities in a modern economic condition**

Enterprise activities in modern economic conditions are characterized by the need for effective use of all available resources, which makes it possible to achieve progressive development and improve its performance indicators. Evaluation of the effectiveness of the enterprise management system is an important element in the development of management decisions, which allows determining the level of progressive management or activities that are developed at the enterprise. It is carried out to create a modern management system or improve the existing one, which would ensure the high competitiveness of the enterprise in domestic and foreign markets.

For a more thorough study of the main theoretical aspects of assessing the effectiveness of the management process, it is first appropriate to consider "management efficiency" as an economic category and its essential content. Examining the scientific literature, it could be determined that there is no single approach to the essence of this complex category .(Table 1.2)

**Table 1.2 Approaches to defining the concept of "management efficiency"**

Source	Definition	Advantages	Disadvantages
<b>1. Resource approach</b>			
Rudman Ya. V.	this is a category that reflects the contribution of management activities to the final result of the enterprise's work	The assessment of management efficiency is reduced to the calculation of the ratio of the cost of management and the results obtained, especially those that reflect the increase in production efficiency	Resource intensity does not reflect the necessity, sufficiency, and timeliness of the effect obtained during the normal functioning and development of the enterprise
Kovrizhnykh I. V. [40, p. 12]	it is determined by comparing the results of management and the resources that are spent on the management process		
Zavadsky I. S.	this is an indicator characterized by the ratio of the results of the organization's activities and the cost of performing managerial functions		
Mescon M., Albert M., Hedowry F. [52]	efficiency is usually quantifiable, since both input and output resources can be represented in clear monetary terms.		
Shokina L. I.	efficiency - the relationship between the achieved result and the resources used.		
<b>2. Integrated approach</b>			
Kozachenko G. V., Khristenko L. M.	it is a complex and multifaceted category that reflects the degree of achievement of the goals of the enterprise	Involves conducting research at the system level with the identification of many factors that affect the level of efficiency, and the establishment of existing relationships as a basis for the formation of management decisions	Lack of a single view on the composition of the elements of a comprehensive assessment of the effectiveness
Pavlenko I. G.	it is a comprehensive assessment of the final results of the use of labor, material, information, and financial resources of the enterprise in the production of goods and services for a certain period		
Ratz O. M. [69]	the comprehensive characteristic that reflects the degree of use of resource costs, the ability to achieve goals, and the ability to live sustainably in a competitive market environment.		
Kozachenko G. V.	This is a complex management characteristic that reflects the degree of achievement of the company's business goals		



Source	Definition	Advantages	Disadvantages
<b>3. A Systematic approach</b>			
Tikhomirova A. V.	it is the effectiveness of a particular management system, which is characterized by indicators related to the object of management in the form of technical and economic results of production and the subject of management: financial costs of maintaining the control system, time to perform certain operations and the entire management process	Allows to establish a logical relationship between the object of research, that is, management, and the subject of research - management efficiency	Does not determine what factors affect management and how the environment affects the results of the enterprise
Bilovol R. I. [4]	it is management that contributes to the effectiveness of the functioning and development of the organization as a whole system		
Maryuna I. A.	it is a system that can succeed if there is an appropriate mechanism, the elements of which are planning, coordination, communication, incentives and control		
Shcheglova O. Yu.	is the ability of the management system to ensure the implementation of the set (tactical and strategic) goals of the enterprise, represented by relevant qualitative and quantitative indicators that reflect the effectiveness of the resources involved (including management costs) and market characteristics of the business (its success and business activity), which are considered as evaluation criteria		

Given the advantages and disadvantages of different approaches to determining the effectiveness of management, it is advisable to consider its essence on the basis of an integrated approach. Thus, based on the study, it could be noted that management efficiency is an economic category that reflects the contribution of management to the effectiveness of the management system and is characterized by various indicators, both the object of management and its own management (subject of management). That is, management efficiency is a characteristic of the level of management, which is determined by comparison in temporal and spatial aspects.

Determining the essence of the effectiveness of enterprise management, it is advisable to analyze approaches to its evaluation. Savelyeva E. N. identifies a target, system, intra-organizational and competitive approaches [65, p.78].

According to the target approach, the effectiveness of management is determined by its ability to achieve the goal. This approach is clearly focused on the future, requires the formation of development goals, identifying the necessary ways and resources to achieve them. The essence of the systems approach is that the object of evaluation is considered as a holistic system. Object management is more effective the better the system elements are selected and actions are coordinated. The basis of the internal organizational approach is the type of control and coordination system, the degree of centralization, and regulation adopted at the enterprise. The approach provides a precise definition of priorities in staff development and corporate development. The competitive approach involves the satisfaction of the interests of stakeholders: owners, staff, customers, partners, the state, society and others. This approach practically means adopting as a basis a strategy of limited optimization, in which the achievement of anyone goal is limited to the requirements of another goal. But this approach does not define a unified view

of the composition of indicators that are included in the assessment of the effectiveness of enterprise management.

Scientist Balabanova L. V. notes that the assessment of the effectiveness of enterprise management should be considered from the point of view of monocriterial and polycriterial approaches [2].

The monocriterial approach involves optimizing (maximizing or minimizing) one of the performance parameters. With the polycriterium approach, several efficiency parameters are optimized. Some parameters may be at an acceptable level, while others must follow the maximum or minimum limits. The polycriterial approach is implemented by calculating adaptive and multiplicative criteria. This approach does not specify the parameters that will need to be maximized or minimized when evaluating management effectiveness, but using this approach makes it possible to optimize for several parameters.

Investigating the assessment of management effectiveness Sochivets A.P. identifies three main approaches to its implementation: fragmentary, characterized by situational, selective - locality, and comprehensive - the assessment is carried out on a set of individual elements of the management system [47, p.89]. This approach allows the use of a significant number of indicators, which does not always ambiguously characterize the effectiveness of enterprise management.

Each of the approaches to the analysis of the effectiveness of enterprise management characterizes this process, based on one or more principles and conditions of evaluation. It should be noted that these concepts can be considered as criteria for effective management of results, namely: achievable goals, optimal and coordinated actions of system elements, the degree of prioritization in training and corporate development, the level of satisfaction of stakeholders, optimization (maximization or minimization) of efficiency parameters.

The system of views on approaches to assessing the effectiveness of enterprise management has undergone significant changes due to the introduction of new management methods that can adapt to changing environmental conditions. Leading Western firms in the field of management consulting actively use in practice and develop management methods, which among the most important criteria for the success of management activities at various levels consider the achievement of the greatest possible economic added value of the enterprise or its individual divisions. This approach is called VBM - Value Based Management.

As a subsystem of VBM-management, which acts as a measure of the effectiveness of enterprise management and using which you can achieve new levels of enterprise development by attracting available capital and investment in modernization of production is capitalization. Lototsky. Ya. according to the provisions of the theory of capitalization considers capitalization "as a process of converting various types of resources into capital, capable of self-increase and as a result, which consists in the ability to create new value (increase the value of business)" [27, p.90]. Therefore, it is proposed to assess the effectiveness of enterprise management by determining the level of its capitalization.

A number of scientists suggest using indicators that characterize the results, costs, quality and parameters of the functioning of the enterprise management system. During the study, this group should include the following methods (Table 1.3) [47, p. 56].

**Table 1.3. Methods for evaluating the effectiveness of enterprise management**

Method	Characteristics of the method
Comparison	the actual values of indicators are compared with the basic ones, reflecting the level of management efficiency.
Grouping	identification of groups that are homogeneous in any way among the set of enterprises studied

Rating method	involves building a rating using a number of indicators, the cluster analysis method, the point method, and the integrated financial multiplier method.
Mathematical statistics	indicators between which there is a functional relationship are investigated. The use of this method is complicated by the need for a large amount of source information and the inability to establish a relationship between all indicators. There are such methods as regression, variance, cluster analysis, as well as time series analysis
Factor analysis	the influence of changes in individual factors on the overall result of the enterprise is studied
Rank method	a normative system of indicators that organizes by assigning them appropriate regularities of their growth rate ratios, while a higher growth rate of one indicator relative to another corresponds to a higher rank
Matrix method	allows to conduct a comparative analysis of management in dynamics and determine the value of the generalized management efficiency indicator
Method of expert assessments	it is used if there are a large number of specific indicators that characterize various aspects of management. The main disadvantage is the subjectivity of the assessment and possible erroneous judgments
Fuzzy logic method	allows to evaluate the effectiveness of management based on quantitative and qualitative information, eliminates the shortcomings of methods based on financial indicators. Fuzzy-multiple descriptions are, on the one hand, a set of adequate formalisms for modeling economic systems in conditions of uncertainty, and on the other - a field for a new interpretation of classical probabilistic and expert estimates
Neural network method	computing technology that makes it possible to use a large amount of source information
Economic-mathematical modeling	it makes it possible to study the quantitative relationships and interdependencies of the modeling system and improve its further development and functioning using a mathematical model
Simulation modeling	allow to evaluate your decisions and make detailed forecasts and calculations
Game theory approaches	theory of mathematical models of optimal decision-making in conflict conditions. Game theory attempts to mathematically capture behavior in strategic situations in which the success of the subject making the choice depends on the choice of other participants

Mathematical programming	explores extreme problems (the problem of finding the maximum or minimum) and develops methods for solving them. Such tasks are called optimization tasks
Operations research	is engaged in the development and application of methods for finding optimal solutions based on mathematical modeling in various fields of human activity. The method is closely related to systems analysis, mathematical programming, the theory of optimal solutions
Fuzzy set method	this method is based on the concepts of a fuzzy set and membership functions. The criterion of enterprise functioning by the method of fuzzy set theory has the form of maximizing the degree of efficiency of management decisions. The presence of mathematical means of displaying the vagueness of the original information allows to build a model that is adequate to reality.
Analytical geometry method	evaluation of the effectiveness of financial performance management is carried out by constructing a set of ellipses, each of which is built in accordance with the changes in the analyzed indicators recorded in the previous ellipse. Then the curves are expressed, which express the functions, identify the existing indirect management of financial results in terms of costs and revenues
Evaluation method of formation financial statement`s results	formation of financial results is considered as one of the elements of the management system of financial and economic results of the enterprise, and evaluates the effectiveness of this process by calculating eight indicators: from profitability to efficiency of financial results
VBM management	VBM is based on management based on an integrated indicator - enterprise value. The value of an enterprise is estimated using: a stock market indicator (EPS and others); return on equity (ROE); return on total assets (ROA); return on investment (ROI); an indicator of economic value Added - EVA (Economic Value Added).

The data given in table 1.3. confirm the existence of a large number of methods for assessing the effectiveness of management, but there are a limited number of specific tools for their implementation. Methods such as the matrix method, the method of analytical geometry, and the method of assessing the effectiveness of the formation of financial results have gained practical use. The matrix method, the method of analytical geometry are characterized by the

presence of a complete set of tools and methodological support, and the method of assessing the effectiveness of the formation of financial results characterizes the effectiveness of management at the stage of formation of financial results.

The study of the problem of evaluating the effectiveness of enterprise management has allowed from the total number of cost criteria given in the modern scientific literature, within VBM-management to recommend for practical use the criterion of economic value added (EVA - Economic Value Added), which is a modification of net operating profit).

Based on the modification of the basic formula (1.1) for calculating EVA (Economic Value Added) [15], formula (1.2) is proposed for use.

$$EVA = (r - WACC) \times IC, \quad (1.1)$$

where IC is the amount of investment capital; WACC - weighted average cost of capital; r - return on equity.

$$EVA = (r \times (1 - k) - WACC) \times IC, \quad (1.2)$$

where k is the inflationary risk ratio. With the help of a modified formula of economic value added, the efficiency of enterprise management is determined through an increase (decrease) in the level of capitalization of the enterprise. In addition, the inflation risk factor characterizes the level of dependence of the enterprise on the negative impact of the external environment of the enterprise, the weighted average cost of capital characterizes the degree of the optimal structure of working capital and investment opportunities of the enterprise, the return on equity characterizes its efficiency.

Thus, determining the effectiveness of enterprise management is important both scientifically and practically, as it allows not only to assess the effectiveness of enterprise management comprehensively, it is crucial not only to analyze the overall impact of various structural units and activities but also to establish a development strategy, forecast, and action plan for the future. It involves assessing the results of resource utilization and the level of capitalization. In contemporary settings, evaluating the enterprise's

capitalization level within management assessment can be done using VBM-management, incorporating a modified EVA indicator to consider the influence of environmental factors.



## **CHAPTER 2.**

### **NIGERIAN BREWERIES PLC ECONOMIC PLANNING ACTIVITIES.**

Nigerian Breweries Plc is recognized for its commitment to achieving a high level of production efficiency and optimal capacity utilization. In an era where stability is elusive across various industries, inquiries into the efficiency of production and the factors influencing growth captivate the interest of economists, researchers, and often statisticians within the industrial landscape. Delving into an analysis of the methodologies employed to gauge efficiency and effectiveness, there is a notable emphasis on mathematical considerations. Before delving into the mathematical evaluation of these aspects, it is imperative to provide a concise yet well-organized conceptual foundation relevant to the subject at hand. Many concepts of efficiency are needed. The term has empirical significance not only in economics but also in sociology, ecology and other branches of science.

Many researches have proving that production and capacity utilization is necessary because way back on earth man's existence cannot only be calculated with production. When resources are been effectively utilized it can lead to less wastage of resources and elimination of idle facilities.

Production management is one of the many functions of management and it is such that its functions are not always easy to do. This is because of the responsibility which the production manager is with. The management of the production and engineering of this are words apart and an attempt should be made at erasing the inch eared nature of the understanding of both. It's made to understand that most times production engineering are more focused on how the design of the physical equipment.

Dr E.U.L Imaga (1990) said that "The performance of the managerial activities entitled in selecting, designing, operating, controlling and updating productive

systems. Having explained what production management is as many researchers has proving to do in recent years it came to my understanding that production management can actually be defined differently, as they are many participants in the field, and view how what it means differently. According to Buffa E.S (1973) said that “Production is the process by which goods and services are created “he also stated further that “production is found in factories, offices and hospitals”

Main aim of production management is to maximize the production system. Subsequently shows result of the maximization of the production efficiency. The dictionary of business management defined production as “any form of activity that adds value to goods and services including transportation and warehousing until it is used”. Utility can be put or said to be give the best satisfaction that comes from the consumption of goods and services.

Derek Loblely (1974) said that “the process of converting raw or based materials originally extracted from the earth, sea or atmosphere into a form which yields utility or satisfaction to consumers, at a line and place convenient to the consumers”. The main idea is still on giving the best satisfaction to the consumers, which is what production aid at achieving land, labor and capital have to be combined in various productions to give this excellent satisfaction. In various situations circumstances, it is said to be more appropriate to generate or rather produce a certain amount of goods by employing a high proportion of more workers to increase the level of production.

Production control involves planning, routing, scheduling, and dispatching operations for a specific item in manufacturing, aiming to enhance efficiency, control costs, and ensure product quality.

Regarding production capacity, Jerry Rosenberg defines it as "the maximum quantity of units that can be made with available equipment in a given period." Production capacity is typically predetermined or fixed before the production process begins, requiring effective planning and forecasting..

## 2.1 Human Resource Management

Human Resource Management occurs at several organizational levels and covers several different time spans. Aggregate plans are formulated with the primary objectives of achieving two key goals:

1. Ensuring sufficient production capacity to meet market demand.
2. Maintaining low production costs. While other objectives may hold significance, satisfying customers and minimizing production costs are indispensable for the survival and success of a production system. These dual imperatives underscore the critical balance needed for effective aggregate planning.

In management, first the head brewer or the office in charge of the production operations develop long-run capacity and facilities plans. These top-level plans usually focus on product lines division, factories, markets and other broad business represent the operation strategies of the business. These plans become constrains on how many products that can be produced in the intermediate and short-term plans.

At the next level in the organization, operation managers develop intermediate term aggregate production plan.

Norman G. (1990) said that those plans focus on aggregations of products rather than on specific products”. Three aggregate plans usually span from six to eighteen months and specify the employment plans, machinery and utility plans and facility modification plans. These aggregate plans impose constrains on the short-range production plans that follows.

Short-range schedules are usually developed at the factory level. These schedules specify the specific products to be produced in each week of a planning horizon, and usually span from a week to a few months. Because products can be intentioned or stored the status of the inventory each product must be known before it can be determined how many each product to produce.

Master production schedules are the short-range plans for producing finished goods or and items, as they are sometimes called master production scheduling is the engine which drives all other short-range scheduling.

Materials requirements and capacity requirements planning team with master production scheduling to form an integrated short-range production planning team. Materials requirement planning develops a schedule for raw materials and parts to be produced in each work center or factory or to be purchased from suppliers to support the master production schedule. Capacity requirement planning develops a loading plan for the factory and tests whether enough production capacity exists to produce the master production schedule.

Short-range production scheduling and stoop floor planning involves the day to day integrity issues and decisions and operations managers must usually involve on the factory floor. These topics which result directly from materials requirements planning are very vital in the study of production management.

Production planning having been discussed to this level has to be integrated into the aggregate plan. If we possessed a perfect of a production system for next year and if the demand were perfectly uniform from time period to time period, aggregate planning would be simple. We would need just enough workers, buy just enough materials to flow into produce the exact amount of outputs in every time period to satisfy consumer's demand. Unfortunately, future demand is not known with certainty and almost never uniform.

Norman G. (1990) said that the aggregate planning is “the process of devising a plan for providing a production capacity scheme to support these intermediate range sale forecasts”. As forecasted customer demand becomes known in the form of customer order, aggregate plans may have to be revised upward or downward to avoid either overloaded or under-loaded facilities.

Aggregate planning is necessary in production management because:

- 1) It facilitates fully loaded facilities and minimize over-loading and under-

loading thus, keeping production cost low.

- 2) Ensuring ample production capacity is established to align with the projected aggregate demand.
- 3) Facilitating a systematic and organized transition of production capacity to effectively address the peaks and valleys of anticipated customer demand.
- 4) During periods of limited production resources, optimizing output for the available resources is enhanced, emphasizing efficiency in resource utilization.

### **Process Planning and Design.**

The production process encompasses the sequential steps involved in manufacturing goods and providing services. It extends to the interconnectedness among these steps, facilitating the production system to generate goods or services of the desired quality. Integral to the operational structure, the design of the production process plays a crucial role in delivering the products and services of operations.

Process planning assumes heightened significance for new products or services, with the possibility of re-planning arising as capacity needs evolve or in response to shifts in business, market conditions, or other pertinent changes. Despite the continuous evolution of production processes and technologies, the fundamental character and structure of the production strategy remain central components at any given point in time.

## **2.2 Strategic Management of Nigerian Breweries**

### **Nature of Product / Service Demand.**

The primary purpose of a production system is to manufacture products or provide services that align with customer preferences, delivered when needed, and at a cost ensuring profitability for the firm. Designing production systems should commence by understanding the demand for products and services.

Emphasizing the pattern of production processes becomes crucial, ensuring sufficient capacity to meet the volume of customer demands influenced by seasonality, growth trends, and other demand patterns.

Seasonality holds particular significance in planning production processes. For instance, if product demand varies significantly from season to season, production and inventory policies must be strategically crafted. This ensures the delivery of ample quantities during peak demand seasons while maintaining economic production during slack demand periods.

Likewise, growth trends in product or service demand carry substantial implications. If a service is projected to experience robust sales growth over a five-year period, strategic provisions are necessary. This involves designing production processes with expandable capacities to seamlessly adapt to the escalating demand. Random fluctuations and cyclical patterns further impact the designs of production processes, requiring careful consideration in strategic planning. Moreover, the overall volume of demand and the pricing dynamics significantly influence the nature and characteristics of chosen production processes. Understanding and adapting to these variables are essential for the formulation of effective and responsive production strategies.

### **Product / Service and Volume Flexibility**

Norman G. (1990) said that flexibility is “being able to respond fast to customers’ needs”. Flexibility in production processes comes in two forms: product/service flexibility and volume flexibility. Product/service flexibility refers to the production system's ability to swiftly transition from manufacturing one product to another. Volume flexibility, on the other hand, pertains to the capacity to rapidly adjust the volume of products/services produced. The design of production processes aims to accommodate both these forms of flexibility.

Flexibility in products or services proves essential when business strategies necessitate the creation of numerous custom-designed offerings, each characterized by relatively modest volumes. Additionally, in situations where

there's an imperative for the rapid introduction of new products, this flexibility becomes paramount.

In these particular cases, the planning and design of production processes take on heightened significance. The processes must be meticulously structured to encompass general-purpose equipment and a workforce characterized by versatility. This strategic approach allows for the quick adaptation and transition of resources from one product or service to another. The inclusion of adaptable production elements not only ensures the effective management of varying product demands but also facilitates the nimble response to market dynamics and emerging business requirements. Ultimately, this versatility in production processes serves as a cornerstone for achieving agility and responsiveness in an ever-evolving business landscape.

### **Degree of Automation**

Determining the level of automation in the production system is crucial, given the high cost of automated equipment and the complexities associated with introducing new operations. Automation projects are often approached cautiously due to their substantial expenses.

Historically, the discussion of how much materials and completing the finished goods. Improved engineering techniques which speed up the manufacturing process and decrease the production process can decrease the size of the work – in – progress inventory is influenced by production and sales level.

In view of this, managers can take specific actions to lower the inventory investment. Any procedure that allows a firm to achieve a given sales volume with a lower investment may positively affect the firm's rate of returns, and hence increase the volume of the firm. However, actions to reduce inventory investments can also increase risk because of the high probability of lost sales due to stock out managers must maintain inventories at levels which balance the level of holding down the firm's investment against the cost associated with lower inventory holding.

Inventory levels vary among industries but first inventory to sale ratio are generally concentrated in the 12% range and secondly inventory to total assets are generally in the 16 to 30% range and secondly inventory to total range.

Weston and Braighan (1985) said that the major determines the size of inventories are:

- 1) Level of sales.
- 2) Length and technical nature of production.
- 3) Durability and perishability of the end product.
- 4) Ease of replenishing stock.
- 5) The consequences of running out of stock items.

Inventories in the tobacco industries for example are larger because of long curing processes; in the mining and extracting of mineral resources inventories are usually low. This is because no raw material is used and the amount of goods in process is small in relation to the volume of sales.

In consideration of the issue of durability and perishability it is pertinent to note that large inventories are small in the banking industries because of the perishability of the final product and in printing firms because the items are many featured to order.

Managing and controlling inventory levels are an important decision made by the production manager or whoever is in-charge with the responsibility and this is the determination of optimal level of inventory investment. Maintaining a working stock is essential to balance the inflow and outflow of items, with the size of the stock contingent on the pattern of flows. Secondly, due to the potential for unforeseen circumstances, it becomes essential to maintain safety stock. The extra expense of holding safety stocks, facilitated through automation for use in both factories and services, is primarily driven by the cost-saving aspect of replacing manual labor with machine efforts. In the contemporary landscape, the impact of automation transcends the realm of production costs. Numerous companies regard automation as a fundamental



element for their capability to establish and sustain competitiveness in the market.

While automation has the potential to decrease labor and associated costs, the substantial investment demanded by automation projects often cannot be solely justified by labor-saving benefits. More and more, companies are driven to invest in automation due to the additional advantages it offers. The imperative to rapidly deliver high-quality products or services and the ability to swiftly transition production to other offerings are pivotal factors underpinning numerous automation projects today.

### **Levels of Products / Service Quality**

In the current highly competitive markets for goods and services, quality has emerged as the primary weapon for market success. The selection of production process design is undeniably influenced by the targeted level of product quality. Throughout each stage of process design, considerations for product quality play a significant role in major decisions. For numerous companies, the determination of the necessary product quality is intricately linked to the extent of automation incorporated into the production processes.

### **Degree of Customer Contact**

The level of customer involvement in the production system holds significant implications for the design of production processes. Acknowledging customers as active participants in the processes of producing and delivering products and services is particularly crucial in manufacturing concerns. The degrees of interaction between customers and the production system can vary widely. For instance, at one extreme are establishments like barber shops, chair salons, and medical clinics, where customers play an active role in the production process, with the service being directly performed on them. In these scenarios, the customer takes center stage in the design of production processes.

### **2.3 Development of Organizational and Economic Measures for Management Mechanism of the Nigerian Breweries**

Inventories are essential for sales and sales are necessary for profits. Weston Braighan (1985) said that inventories consist of:

- 1) Raw materials.
- 2) Work in progress.
- 3) Finished goods.

Inventories are an essential part of most business operations. The level of raw materials inventory is influenced by anticipated production level, the seasonality of production, the reliability of the materials supplied and the nature of the production process. Work in progress inventory is strongly influenced by the length of production period, which is the time between start to process raw inventory must be balanced against the reduction in stock out costs. Additional funds may be necessary to address future expansion requirements; these inventories are called anticipation stocks. On the average, the average inventory level will equal the sum of the working, safe and anticipation stocks, although the inventory size may vary from this sum before and just after an order has been received.

Inventory management has been studied in considerable departments and probably is one technologically advanced segment of the administrative sciences. On the aggregate inventories after these processes contribute to the efficient organization of operations, such as purchasing, manufacturing, and distribution, ensuring that the end user receives the desired level of service. At the organizational level, inventory stands as one of the most substantial investments, warranting significant attention as a major policy variable. Its management is inherently responsive to the planning and leadership style of top management. However, it's noteworthy that, in many firms to date, both

analysts and managers have encountered challenges in effectively convincing top management to accord this area the due consideration it logically deserves. Inventories play an indispensable and pervasive role in any enterprise because they enable:

- (1) In other words, to secure advantageous prices, large quantities of goods, materials, and components are ordered from suppliers.
- (2) To ensure satisfactory customer service by promptly fulfilling most requirements directly from available stock.
- (3) To sustain more consistent operations and workforce levels.
- (4) To take advantage of shipping economies.
- (5) To formulate the overall operating strategy by delineating successive stages in the chain, including acquiring goods, preparing products, shipping to branch warehouses, and ultimately serving customers.

In other words, maintaining a higher inventory level simplifies cost reduction in purchasing, manufacturing, and shipping, along with enhancing customer service. Nevertheless, this comes with a substantial financial investment and additional expenses such as storage, handling, the risk of obsolescence, and data processing. The key lies in finding the right balance between these subsequent costs and the advantages gained from having a larger inventory..

### **Financial Ratio**

It has been suggested that there are at least three ratios that can be used as a guide to determine the success of inventory management. It must be emphasized that these ratios can be used for efficient management of inventory within a company; this must be approached through the use of a more advanced system. All that the ratios can do is to provide a rough estimate of when inventory levels are becoming too high. Even if the ratios suggest that inventory levels are excessively high, there could be valid reasons for maintaining such elevated levels. Additionally, it's essential to consider several significant caveats when

using these ratios. One such ratio measures the number of days' inventory on hand.

“Inventory multiplied by 365 divided by Cost of Sales”

Management can observe the movement of the ratio overtime to see if any dangerous trends develop, trends that cannot be explained by justifiable causes. It should be noted it is the cost of sales figure which should be used as the denominator rather than the sales revenue figure. This is because inventory is valued at cost price as is the cost of sales.

The sales revenue on the other hand indicates the includes profits. It is not always possible for an outsider to obtain the cost of sales for a company as this information is not usually given in the accounts. Consequently, the sales figure is sometimes used for want of better data.

Samuel and Wikes (1982) said that “ratio is obviously more useful if separate values are obtained for the different categories of inventory”. It can easily be determined by management, but again the information is not available to an outsider as companies in Nigeria are not required to show the breakdown of inventories in their accounts. (Table 2.1)

**Table 2.1 Cash flow**

Title	31 Dec 2021	31 Dec 2020	31 Dec 2019
Amortization	1,522.21	1,439.34	1,327.63
Capital Expenditures	(61,381.33)	(38,787.75)	(30,573.44)
Cash from Financing Activities	(44,195.47)	(22,811.22)	(15,733.1)
Cash from Investing Activities	(61,013.24)	(38,522.51)	(30,125.04)
Cash from Operating Activities	91,568.89	85,342.52	38,895.75
Cash Interest Paid	5,461.16	8,370.06	7,411.11
Cash Taxes Paid	8,142.44	10,306.63	11,739.72

Changes in Working Capital	18,544.13	18,320.64	(28,676.88)
Depreciation/Depletion	39,777.44	36,830.14	31,402.43
Financing Cash Flow Items	(2,730.41)	(5,339.58)	(11,692.29)
Issuance (Retirement) of Debt, Net	(36,485.78)	(3,397.09)	14,591.97
Net Change in Cash	(13,639.82)	24,008.79	(6,962.4)
Net Income/Starting Line	12,671.96	7,368.37	16,105.91
Non-Cash Items	19,053.15	21,384.04	18,736.65
Other Investing Cash Flow Items, Total	368.10	265.24	448.40
Total Cash Dividends Paid	(4,979.29)	(14,074.55)	(18,632.78)

### **Sales and Marketing**

This department is intended to indicate whether a company's inventories are justifiable in relation to its sales. In this case, a high ratio indicates that management can move its inventory quickly. However, caution is necessary in the use of these ratios for the inventory figure can in many businesses vary considerably with the data of balance sheet. It might be satisfactory for a company to consider the movement of its own ratio overtime but if it starts to compare this ratio with that of other companies in the same industry, it must ensure that the balance sheets are for comparable dates.

Another danger is to read too much into the expression number of days inventory on hand. For the typical company, this figure is about 90days, but this does not mean that there is sufficient inventory to be able to meet 90days sales if no production takes place. This conclusion can be drawn if the inventory will all furnished goods, but the aggregate figure includes inventory not in a saleable form.

## **2.4 Model of Implementation Mechanism**

The requisition purchasing, receiving and materials handling. Duties may be at peak efficiently. But despite errorless paper shuffling and diligent employees, inventory may still be inadequate management's major duty with respect to inventory is not clerical accuracy. In many cases, it is possible to attain excellent control through visual inspection rather than through elaborate perpetual records.

The primary challenge in inventory control is to optimize profitability by finding the right equilibrium between inventory investments and the essential requirements to maintain seamless operations. Profitability can also take the form of maximizing cost in non profit organization for instance, problems of inventing investment extended to hospitals and the armed forces.

### **Relevant Costs for Inventory Decisions**

In most instances, the total cost of an inventory policy consists of total ordering cost plus total carrying cost plus total acquisition cost. ordering costs encompass clerical expenses involved in preparing purchase or production orders, along with special processing and receiving costs associated with the number of orders processed. The carrying costs usually cost a desired rate of return on the investment in inventory and cost of storage space, breakage, obsolesce, deterioration and personal property taxes. The most obvious cost of acquiring the stock through buying for manufacturing is usually quantity.

### **Capacity Utilization**

In general, Capacity is defined as the maximum production rate of an organization." However, various factors complicate its use and understanding. Daily variations, including employee absence, equipment breakdowns, vacation, and material delivery delays, contribute to the uncertainty in facility output rates. Additionally, the production rates of different products and services vary, adding to the complexity of the concept. This 50,000 A's and 20,000 B's may be produced.

Norman G. (1990) said that the product mix must therefore be taken into consideration and account when capacity is estimated. Third, what level of capacity are we talking about? The maximum possible, the capacity based on a five days work schedule. The practical capacity based on the use of existing facilities without the need to activate mothballed facilities or some other level? The bureau of economic analysis defined maximum practical capacity as "that output attained within the normal operating schedule of shifts per day and days per week while bringing highly cost inefficient facilities"

Measurement capacity: for firms that produce only a single product or few homogenous products that the unit used to measure output rate are straightforward. Examples of such measures include the production of automobiles per month, coal per day, and barrels of beer per quarter. When a mix consisting of such products as lawnmowers, grass seed and lawn furniture is produced from a facility, however the diversity of the products presents a problem in measuring capacity. In such cases an aggregate unit of capacity must allow the output rates of the various products to be standardized into a common unit of output measurement. For example, measurement such as tones per hour and sales naira per month, tax services use available accountant days per month and engineering series firms use labor hours per month.

Percentage of capacity utilization measure relates to output measures to inputs available. For example, a tax service that had 10,000 labor hours available during March used only 8,200 hours to meet the demand of its customers. We divide the actual labor hours available during a normal schedule to arrive at the percentage of capacity utilization or 82% of this example.

### **Predicting Capacity Demand**

Predicting sales levels of products and services five, ten and twenty years in to the future are very difficult. So much time is involved that fundamental changes in the economy, charges management, demographic shifts, changes in government regulations, political and military events and other developments

can occur. Such shifts can dramatically affect the demand for our products and services and the way we produce them. As difficult as these forecasts are, we must nevertheless make them. Such long-range forecasts are necessary if we are to provide production capacity for our products and services because it takes as long as five years to design, build and activate production facilities today. If new technology is being developed and incorporated into our production machines in a new building, it can take as long as an additional five years. These long lead times required to provide production capacity necessitate long-range, forecasts of the demands for our products and services.

Some products or services for which we must develop long-range capacity plans are new, and others will have become obsolete and no longer need to be produced. The mix of products and services that will require production capacity five or ten years from now may therefore be quite different from the present mix. The product's lifecycle (introduction growth maturity decline) must be projected forward into the future for all products and services. This consideration must be built into the marketing plans and estimates on which the long-range forecast and the capacity plans are to be based.

Technological development must be anticipated because they can dramatically affect the way that we produce our products.

Norman G. (1990), Dryden (1990), Robotics electronic computerized process controls and bar-coding technology are examples of such developments in our recent past. Because, there and other technological advances are sure to affect the capacity of our facilities in the future. Such developments must be an integral part of our long-range capacity production plans.

Another important consideration in estimating long-range capacity needs for a firm is the analysis of possible capacity additions by focusing on the industry capacity if industry over capacity situations are to be avoided.



## 2.5 Production planning and activities in Nigeria Breweries PLC

Production planning in Nigeria breweries Plc occurs at several organizational levels and covers several different time spans. Aggregate plans are directed towards the achievement of the primary objectives include:

1. Ensuring ample production capacity to meet market demands.
2. Maintaining low production costs.

In production planning, the head breweries or the officer in charge of the production operations collaborates with some other top executives and develops long-range capacity and facility plans. These top level plans. These top level plans usually Concentrate on product lines, divisions, factories, markets, and other aspect of business units, they span several years and they represent the operations strategies of the business. these plans set restrictions on the number of products that can be produced in the intermediate and short-range plans.

At the next level in the organization's activities are currently involved in the development, production, sales, marketing and exploration of highly refreshing alcoholic and non-alcoholic beverages. The managers develop intermediate term aggregates production plans. These plans focus on aggregate products rather than on specific products. To attain its current height within Nigeria business science, the company's activities has had to invest heavily in developing experts in each of these areas to standards that are inferior to none, anywhere in the world. This aptly demonstrated by the nature of its area activities as follows:

### **(a) Product Development**

The superb integration of idea driven marketing function with world class market driven technology facilities that transforms concepts into part of the product offerings with viable commercial propositions. Star the ages nation's favorite beer in the highly successful Gulder, Maltina product range the special and unique Amstel Malta and the increasing appreciated the increasingly appreciated Legend Extra Stout are products of this superb integration

**(b) Production**

The world-class human resource expertise and functional equipment necessary for brewing excellence, a work culture that reflects total commitment to excellence in every area of drinks production planning.

**(c) Distribution**

Production planning helps to activate the rich fleet of well maintained and professionally managed delivery tracts facilitating the delivery of excellence service along with customer oriented sales activities.

**(d) Sales**

The activities in production planning helps them to unsurpassed customer orientation demonstrated through a professional system of regular college customers. Training and development, a most convenient system of direct delivery and unconditional access to any of the company's brands.

**(e) Marketing**

This added value driven culture for the superior satisfaction of target customers and for the creation of a market necessary for sustainable growth in the long term.

In Nigeria Breweries, they produce five brands of products. Their collective production planning activities has been responsible for the success of the company's strength and lowering stature, it has also been responsible for the celebration of success of Nigeria Breweries at 50. The total of the entire Anniversary celebrations. These brands afford cooperation representation in all three sections of the brewed products market as follows:

**Lager Beer**

They produce Star at 60 cl and 27cl Packs, Gulder at 60 cl packs, Legend Stout 60cl and 30cl packs.

**Malt Drinks**

Maltina was produced in 3 varieties all in 27cl packs. Each one of these brands has product activities reflecting the values inherent in the Nigeria Breweries

heritage of brewing excellence, they all offer the best of the relevant product category values that are widely appreciated by the largest consumers.

### **Star**

The product which is first locally produced larger in Nigeria is an excellent bear with moderate properties both in alcohol and bitterness level. The product is known as the nation's favorite beer and widely appreciated as its roles as an excellent social catalyst, star is regularly consumed in all social occasions where it provides refreshments and excellent enjoyment. Thus confirming its position as the nation's favorite beer.

### **Gulder**

Production planning activities in Nigeria Brewery helped to produce Gulder in 1970, which is the real fine beer with class and distinction. Its non-populist credentials of full bodies, crisp bitter taste, refreshing goodness and an individualistic but confident overtime transformed the brand into a widely admired, widely loved and widely enjoyed beer. The activities indeed helped to firmly establish Gulder as the ultimate in beer in the minds of most discerning beer consumers, thus confirming its number one position in the Nigeria beer market.

### **Legend Extra Stout**

In Nigeria Breweries, production activities have creditably performed the role of producing discerning stout consumers with a distinctive taste. As a brand enjoying an ever increasing appreciation of the widely acknowledged superiority of its richer, creamier and more satisfying product profile, it is only a question of time before this budding legend become a most appreciated provides of real stout goodness, the sort that will surely transform the legend promise into a legendary landmark in the Nigerian stout market.

### **Multina**

The external special malta drink that cares in a variety of ways was introduced first as a micro product brand in 1976 when it assumed the pioneering status of the first produced Malta drink in Nigeria. It now stands and work tall as the only malta drink of its kind in the country that cares in a variety of ways, offering a variety of tastes and natural food values repositioning, reinforcing widely held perception that maltina cares.

### **Amstel Malta**

The international malta drink with special sugar formulation was introduced in 1995 in the market, its activities, special, nontraditional product profile, its launch signaled the strong resolve of Nigerian Breweries Plc. To maintain its leadership position in the malta drinks market through interesting planning of innovation.

With its unique consumer position, it will be placed to increase Nigerian Breweries Plc share of malta drinks market.

## **CHAPTER 3. STUDY OF MANAGEMENT OF EASTERN BEVERAGES TRADING LLC.**

### **3.1. Organizational structure and characteristics of financial and economic activity of the enterprise**

Eastern Beverage Trading LLC stands as a prominent player in the wholesale beverage sector, equipped with a contemporary production base tailored for trade.

The mission of Eastern Beverage Trading LLC is to fully satisfy the demand of the region's consumers in the beverage trade. The primary objective of the company is to consistently enhance the quality of goods and services, aligning with the trade-related needs of consumers.

CEA activities [35, p.30]:

11.07 The primary activities include the manufacturing of soft drinks and the production of mineral waters and other bottled waters.

10.32 Manufacture of fruit and vegetable juices;

46.34 Wholesale of beverages;

46.90 Non-specialized wholesale trade;

47.25 Retail sale of beverages in specialized stores;

49.41 Freight road transport;

73.11 Advertising agencies.

The company has a number of policies that determine the position and activities of the company in a particular area [39, p.20]:

guidelines for working with suppliers;

responsible marketing policy;

the company's human rights policy;

the company's policy on a healthy lifestyle;

the company's HIV / AIDS policy;

- climate change policy;
- occupational health and safety policy;
- environmental policy;
- policy on attitudes towards genetically modified organisms;
- consumer packaging waste management policy;
- water management policy;
- food quality and safety policy.

Corporate social responsibility and sustainable development are integral to Eastern Beverage Trading LLC's approach to doing business. Aspirations and commitments are embodied in the company's mission and values [40].

The organizational structure of Eastern Beverage Trading LLC is functional. The functional structure of the organization is based on the principles of attracting highly qualified personnel who have a narrow specialization. This structure is characterized by a high degree of vertical differentiation. The company is dominated by centralization of power, but in the sales department and marketing department is active in teamwork and delegation of authority. A special feature of this organization is the high level of formalization between departments and employees. All employees must adhere to the rules, norms and regulations of organizational culture proposed by the company's management.

At the head of the network of Eastern Beverage Trading LLC in Ukraine is the General Director, all divisions of the company are subordinated to him, in particular the top management, which consists of the following managers: CFO; sales director; production director; director of logistics; director of branches.

The functions of the company's departments are presented in table 3.1:

**Table 3.1 Departments of Eastern Beverage Trading LLC in Ukraine and their functions**

Department	Functions
------------	-----------

Marketing department	informs the necessary employees about the company's marketing plans; The company strategizes the placement of merchandising equipment, gathers data on competitors' activities, and proactively shares information to anticipate potential actions. Additionally, it engages in the development and execution of market research initiatives.
Department of Finance and Analysis	It scrutinizes the activities of each bolter or distributor, suggesting adjustments in the structure and level of selling prices, staff salaries, and financial policy; .Carries out accounting and financial planning.
Human Resources Department	Offers recruitment services, control over staff rotation.
Production department	ensures the functioning Production of beverages, their packaging and quality control.
Technical department	carries out repair and maintenance of trade equipment ( -mixes, vendors).
Sales department	performs maintenance refrigerators, post sales functions; Manages the client base, handles their accounting, explores new client opportunities; oversees the activities of sales representatives; monitors and supervises the work of merchandisers..
Logistics department	Executes and oversees operations, ensuring control over the delivery of goods to wholesale, retail consumers, or distributors' warehouses. Carries out operations and their control over the delivery of raw materials to production.

The technology of sales organization in the company is based mainly on the work of the sales department, as the main functions of working with customers are performed by the sales department, it is the largest department of the company.

The key link in the entire sales system of the company is essentially a sales representative, it is through him that contact is established with the end

consumer - the store or any other outlet. Due to the work of a sales representative, the company's sales system is efficient and competitive in modern conditions.

In recent years, the company is actively developing, as evidenced by economic indicators. The main results of the enterprise for the analyzed period are presented in table 3.2.

**Table 3.2 The main economic indicators of financial activity of Eastern Beverage Trading LLC for 2018-2020, thousand UAH**

Indicator	Years			2020/2019	
	2018	2019	2020	±Δ	%
Net income from sales of products	4572850	5537750	6846359	1308609	23,6%
Gross income	1543675	1986180	2690487	704307	35,5%
Cost of goods sold	3080120	4155872	3551570	-604302	-14,5%
Financial result to Taxation	47542	41310	156488	115178	278,8%
Net profit (loss)	38984	30661	122466	91805	299,4%

Net sales revenue for the last 3 years has a tendency to increase. In 2020, compared to 2019, sales revenue increased by almost 25% and amounted to 6846359 thousand UAH.

The cost of goods sold in 2019 increased compared to 2018, but in 2020. - decreased by 14.5% compared to 2019, which is a positive phenomenon.

Gross income also tends to increase during the analyzed period, in 2020 the figure increased by 35.5% compared to 2019.

For the whole period the company has a positive result. In the period 2018-2020. the company did not suffer any losses. In 2019 net income decreased slightly, but in 2020 increased almost 3 times.

It is also advisable to conduct an analysis of the company's financial



resources management. The analysis of the assets of Eastern Beverage Trading LLC is given in the table 3.3

**Table 3.3 Structural analysis of assets, thousand UAH**

Balance sheet items	Years			2020/2019	
	2018	2019	2020	±Δ	%
Non-current assets	675430	734301	978300	243999	33,2%
Current assets	1587034	1699953	2258432	558479	32,9%
Balance	2105636	2434254	3236732	802478	33,0%

As can be seen from the table, current assets have a significant share in the total capital of Eastern Beverage Trading LLC, but the company tends to decrease them relatively due to the increase in non-current assets. If we talk about quantitative indicators, the volume of current assets over the past year increased by 33% compared to 2019.

There is a slight increase in the share of non-current assets in the balance sheet structure from 67% in 2018 to 69% in 2020 due to an increase in work in progress.

Let's analyze the structure of the company's liabilities.(Table 3.4)

**Table 3.4 Structural analysis of liabilities, thousand UAH**

Balance sheet items	Years			2020/2019	
	2018	2019	2020	±Δ	%
Equity	1400120	1517471	1638728	121257	8,0%
Long-term liabilities and collateral	7905	4848	9500	4652	96,0%
Current liabilities and provisions	697611	911935	1588504	676569	74,2%
Balance	2105636	2434254	3236732	802478	33,0%

In the period 2018-2020, the indicator "Equity" had a positive trend to increase. In 2020, the figure witnessed an 8% increase compared to the

preceding year.

Long-term liabilities were volatile. In 2019, they decreased, but in 2020, liabilities almost doubled.

Current liabilities are growing during 2018-2020 and over the last year they have increased by almost 75% compared to 2019.

To perform a more detailed financial analysis of the enterprise, we use a system of analytical ratios.

The quick liquidity ratio allows you to determine how many units of liquid current assets per unit of liability. This ratio is calculated as the difference between current assets, inventories, work in progress, goods divided by current liabilities.

The results and results of calculations are given in table. solvency assessment.

**Table 3.5 Solvency Assessment of Eastern Beverage Trading LLC for 2018-2020**

Indicator	2018	2019	2020	The industry average for 2020
Coefficient of coverage	2,27	1,86	1,42	1,29
Rapid ratio liquidity	1,82	1,53	1,04	1,37
The coefficient of absolute liquidity	0,11	0,17	0,20	0,04

The coverage ratio tends to decrease and in 2020 amounted to 1.42. The standard of the indicator is in the range of 0.5-1 and above. In essence, the company holds a greater amount of current assets compared to its current liabilities. Moreover, the company's performance surpasses the industry average.

The quick liquidity ratio, although remaining above one, has shown a decline. This suggests that the company possesses sufficient liquid working

capital for prompt settlement of liabilities. However, the 2020 figure was below the industry average.

The absolute liquidity ratio has a positive upward trend and is also slightly higher than the industry average. However, it is recommended that you improve your performance by reducing your current liabilities.

Turnover ratios are calculated to assess business activity. Turnover of total assets - an indicator of business activity, which allows you to measure the productivity of the company's assets by comparing them with revenue [50, p.21].

Working capital turnover is a measure of business activity, illustrating how efficiently a company utilizes its working capital in generating revenue. It is calculated as the ratio of revenue to the difference between current assets and current liabilities. [50].

Accounts receivable turnover is an indicator of business activity that shows how many times a year receivables are repaid.

**Table 3.6 Estimation of business activity of Eastern Beverage Trading LLC for 2018-2020**

Indicator	Years			The average by industry
	2016	2017	2018	
Turnover of total assets	2,5	2,4	2,12	1,28
Working capital turnover	7	7,1	7,3	2,34
Accounts receivable turnover debt	5,3	5	6,57	5,46

Thus, in 2018-2020 there are slight fluctuations in asset turnover ratio. The figure is not high enough, so it is necessary to work towards optimizing the amount of assets. To do this, you can sell part of the uncollected non-current assets (if the increase in workload is not planned), reduce the amount of inventories (if their volume is excessive), take measures to repay receivables, etc. Measures to increase the company's revenue also have a positive effect on

asset turnover.

Working capital turnover shows an upward trend over 3 years and remains well above the industry average.

The turnover ratio of receivables shows how many times a year the funds invested in the calculations have turned, ie how many times this debt is formed and repaid during the year. The more revolutions, the better. Thus, the increase in this indicator in 2020 is positive.

To analyze the company's profitability indicators, it is necessary to calculate profitability indicators.

Return on assets (ROA) - a indicator of profitability, which shows how much profit each hryvnia brings the company's assets. Return on current assets (RCA) - a indicator of profitability, which indicates how much profit each hryvnia generates the efficiency of working capital utilization in generating profits is reflected in the current ratio, with a higher value indicating better management of current assets by the company.

Net Margin (NPM) is a measure of profitability that reflects the ratio of net income to total company revenue. The higher the net margin, the more efficient the company is in terms of converting sales into real profits.

Return on total assets (ROTA) is an indicator of profitability, which is calculated as the ratio of operating profit (net income before interest and taxes) to total assets of the company. Unlike ROA, ROTA does not use net income, but the firm's operating profit, which allows us to abstract from the impact of taxes and debt burden on its profitability.

Profitability indicators of Eastern Beverage Trading LLC are calculated and given in table 3.7

**Table 3.7 Profitability indicators of Eastern Beverage Trading LLC for 2018-2020,%**

	Роки	Середній
--	------	----------

Показник	2018	2019	2020	показник по галузі
ROA (Рентабельність активів)	1,85	1,26	3,78	1,38
RCA (Рентабельність оборотних активів)	2,46	1,80	5,42	2,22
NPM (Чиста маржа)	0,85	0,55	1,79	1,18
ROTA (Рентабельність загальних активів)	3,60	2,60	4,83	3,20

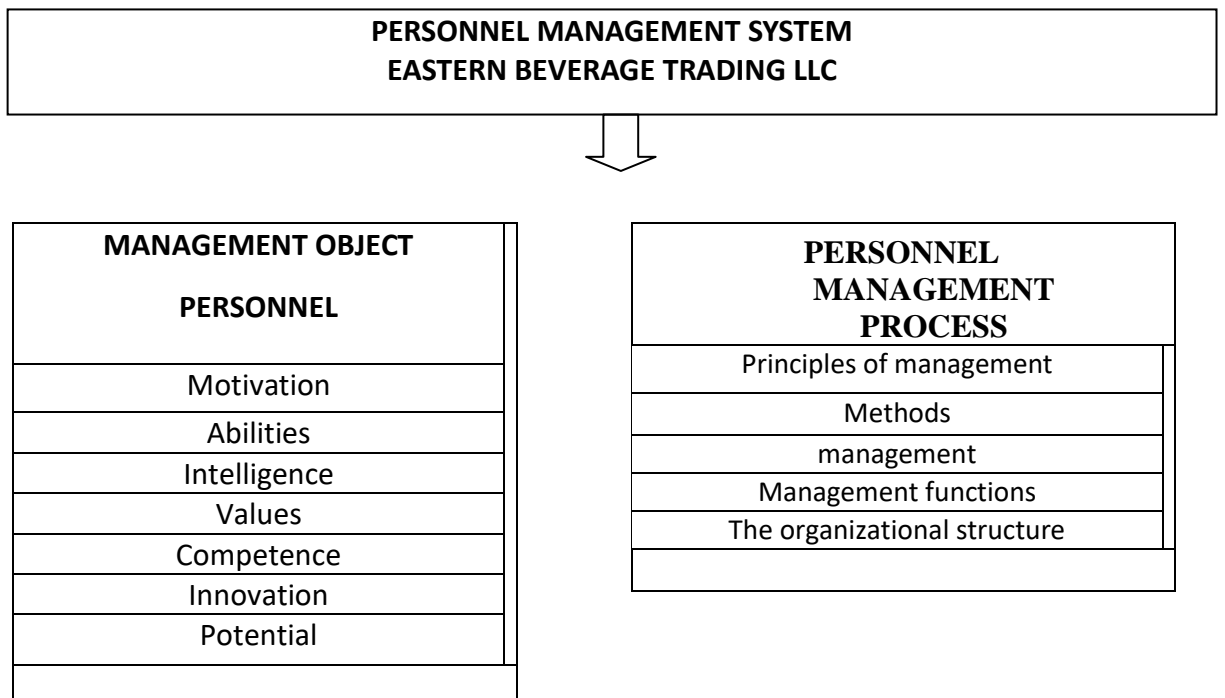
All profitability indicators in 2019 tended to decline (due to a decrease in the company's net profit), but in 2020 the profitability indicators increased significantly (the company's net profit in 2020 increased significantly). It is also worth noting that all profitability indicators in 2020 are higher than the industry average.

In general, the company's revenue from export activities in 2020 amounted to more than 10% of the company's total revenue.

Therefore, it can be inferred that Eastern Beverage Trading LLC has been experiencing active development in recent years, as indicated by the analysis of the company's key economic indicators..

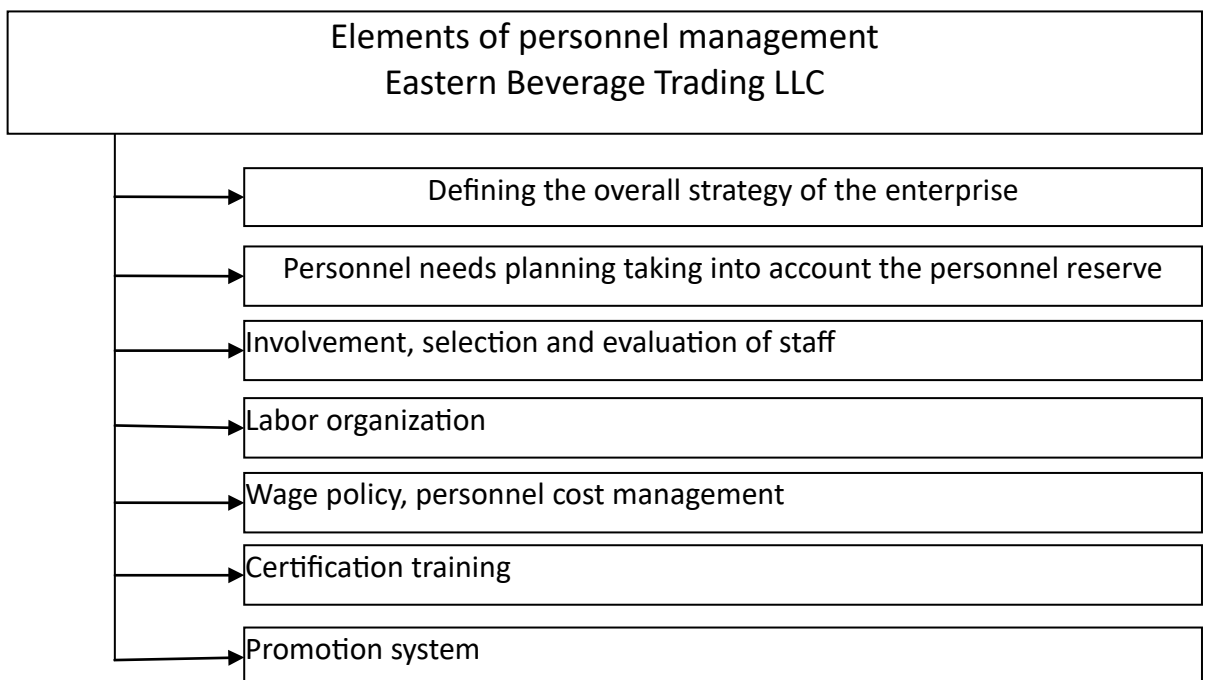
### **3.2. Analysis of management of LLC “Eastern Beverages Trading”**

The essence of the personnel management system of Eastern Beverage Trading LLC is work with personnel, in accordance with the concept of development of the enterprise of wholesale trade in beverages (Fig. 3.1).



**Fig. 3.1. Personnel Management System of Eastern Beverage Trading LLC**

Personnel management of Eastern Beverage Trading LLC in functional terms includes a number of the most important elements, schematically shown in Fig. 3.2.



### **Fig.3.2. Elements of personnel management of Eastern Beverage Trading LLC**

One of the most important elements is to determine the overall personnel management strategy. It develops and details business, corporate strategies of the printing company and is subject to the task of their implementation. The strategy of personnel management of Eastern Beverage Trading LLC is to attract highly qualified employees, which they should cultivate a culture that encourages employees to consistently improve their professional skills, ensuring the competitiveness, stability, and reliability of the company. The management system at Eastern Beverage Trading LLC is based on the following principles:

Weight (people are the key and most valuable component of the enterprise);

Validity (any decisions and actions regarding personnel should be made and implemented only to increase the efficiency of the enterprise);

Systematic (any decisions and actions regarding staff should be made and implemented only taking into account all elements of management);

Objectivity of evaluation (the company ensures that the evaluation of each employee and candidates is carried out objectively. Objectivity means that the evaluation of each employee or candidate is carried out according to uniform criteria, in accordance with established evaluation procedures and as independently as possible from the subjective judgments of managers, employees, etc.);

Focus on results (all departments, specialists and managers must have a clearly defined result of their activities and all employees must strive to achieve it. This result is the criterion for assessing success, and is the only criterion on which the system of incentives and motivation Eastern Beverage Trading ”);

Continuous personal development and ensuring the self-realization of employees (the development of the enterprise directly depends on the

development and self-realization of its employees);

Correspondence of material remuneration to qualification and level of personal participation in enterprise activity (system of material remuneration of employees takes into account not only qualification of employee, but also helps to increase the level of his personal participation in enterprise activity).

The personnel management system of Eastern Beverage Trading LLC formulates requirements for managers and employees specific to various functional areas. These requirements are fixed in functional competencies. At the managerial level, functional competencies are as follows. Work with personnel is considered a priority task of each head of structural divisions of Eastern Beverage Trading LLC. Heads of departments take an active part in making all personnel decisions and broadcast this installation to their subordinates. Managers are responsible for implementing common personnel management standards. In addition, managers have a responsibility to assist employees in developing their professional skills and abilities [27, p.45].

Management influence on the activities of Eastern Beverage Trading LLC is exercised through management methods. Management methods are ways of carrying out management actions on the personnel for achievement of the purposes of management of the organization. There are: economic, administrative and socio-psychological methods of management, which differ in ways and effectiveness of impact on staff.

Analyze in table below. applied management methods at Eastern Beverage Trading LLC.

**Table 3.8 Personnel management methods at Eastern Beverage Trading LLC**

Group of methods	Types of methods of use	Level of management	of % use
	1.1. Disciplinary liability and	Higher	4



Administrative	penalty		
	1.2. Job descriptions	Higher	10
	1.3. Charter and organizational structure	Higher	7
	1.4. Orders, directives, instructions.	Higher	10
Economic	2.1. Wage system	Average	25
	2.2. Bonus system	Average	10
	2.3. Financial aid	Average	5
	2.4. Material benefits and privileges	Average	7
Socio-psychological	3.1. Belief	Downstream	5
	3.2. Praise and condemnation	Downstream	10
	3.3. Coercion, motivation	Downstream	7

Among the administrative methods at Eastern Beverage Trading LLC are used disciplinary liability and penalties, job descriptions, charter and organizational structure, orders, directives, instructions, instructions. Economic methods are represented by the system of wages, bonuses, in terms of socio-psychological methods, material assistance and benefits are included at the company used beliefs, praise, condemnation, coercion, motivation.

The following main types of documents are used in the management process of Eastern Beverage Trading LLC: resolutions, orders, directives, instructions, statutes, regulations, instructions, decisions, acts, instructions, protocols, letters, reports, conclusions, transcripts, minutes, summary, plans. In order to rationally organize to manage the flow of documented information, it's essential to regulate it by specifying the intended recipient, sender, and the scope of documents.

Thus, the personnel management system at Eastern Beverage Trading LLC is organized at a fairly high level, using mainly economic management

methods. In this regard, it will be useful to study the dynamics of wages at Eastern Beverage Trading LLC in comparison with the established minimums and wages.

Additionally, it's worth noting that the salary level of employees of Eastern Beverage Trading LLC is much higher than the minimum wage in Ukraine as a whole almost 2 times, and slightly higher than the average monthly wage.

In the process of personnel management at Eastern Beverage Trading LLC pays special attention to the recruitment process, which includes the process of studying the psychological and professional qualities of the employee in order to determine his suitability to perform duties in a particular job or position and select from applicants of the most suitable, Considering the alignment of qualifications, specialty, personal traits, and capabilities with the nature of the job, the interests of Eastern Beverage Trading LLC and himself. However, it should be noted that Eastern Beverage Trading LLC uses a simplified selection procedure, which is explained by the impossibility of reimbursing significant financial resources for serious recruitment and selection activities [48, p.30].

Managers and specialists undergo continuous training throughout their tenure. At Eastern Beverage Trading LLC, the decision to hire is made by the head of the company, based on a personal interview, available characteristics and recommendations of the applicant. The main purpose of the interview - acquaintance and analysis of the applicant's experience, his achievements, assessment of individual qualities - general erudition, depth of understanding of problems, communication skills, determination.

The personnel management system of Eastern Beverage Trading LLC includes personnel development. Based on the company's data in the examination, it was identified that a crucial component of personnel development is the presence of the company's personnel development strategy, which includes certain components, such as:

- implementation of professional training of personnel;

- organization of production adaptation of personnel;
- ensuring full use of abilities;
- staff evaluation;
- formation of a positive attitude of staff to the organization.

The main foundation of the business strategy of Eastern Beverage Trading LLC should be the professional growth and career development of employees. Consider the process of professional training at Eastern Beverage Trading LLC.

Professional training at Eastern Beverage Trading LLC is a continuous process designed to enhance the skills and knowledge of the professional staff. This training occurs while employees are actively working, allowing them to gradually expand and deepen their expertise in line with the specific demands of the production environment. The personnel department is responsible for organizing and facilitating this ongoing professional development, ensuring that employees stay updated and proficient in their roles. This approach contributes to the overall competence and effectiveness of the workforce.

Professional development initiatives for managers and specialists at Eastern Beverage Trading LLC encompass a diverse range of training types, including internal training led by company experts, collaborations with external specialists or educational institutions, independent self-study with guidance from training institutions, short-term intensive sessions, medium-term programs up to 6 months, and long-term extended programs exceeding 6 months. These training approaches are designed to meet the unique needs of managers and specialists, fostering continuous professional growth within the organization.

**Table 3.9 Types of professional training at Eastern Beverage Trading LLC**

Classification sign	Types of training according to the classification criterion
------------------------	---

Depending on the participants in the learning process	Training programs can be classified as internal (conducted by enterprise employees), external (involving external specialists or educational institutions), and self-study (independently conducted by the employee with support from training institutions).
Depending on combination of educational process and work at the enterprise	with a break from production - during training the employee is relieved of his duties; Without separation from production - during training the employee combines it with performance of the basic duties.
Depending on the target appointment	retraining - training of an employee with a new education required specialty (profession); advanced training - the employee acquires new knowledge, skills and the formation of new skills in his profession, specialty; internships are conducted at related enterprises, universities, research organizations, abroad in order to gain better work experience; Training in the target postgraduate course - is carried out to solve scientific problems, increase the level of scientific and pedagogical skills.
Depending on the time of study	Training programs are categorized into short-term (lasting up to 5 days), medium-term (up to 6 months), and long-term (lasting more than 6 months).
Depending on the number training participants	individual; Groups.

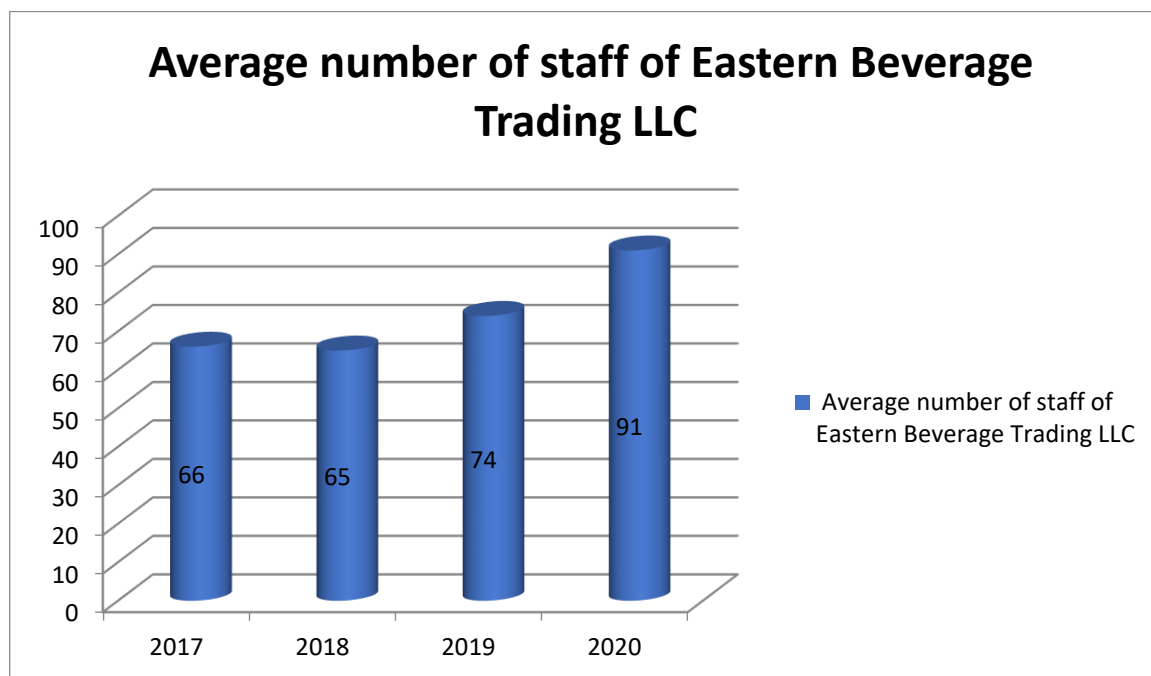
Thus, the company has a wide range of professional training.

Consider the state of professional development of managers, managers and specialists at Eastern Beverage Trading LLC for 2018-2020. (Table 2.10).

### 3.3. Assessment of the effectiveness of management on the enterprise

Evaluating the effectiveness of personnel in the economic activity of the enterprise involves assessing the provision of employees, considering factors such as quantity, structure, qualifications, cultural and educational levels, and the dynamics of labor movement. The purpose of such an analysis is to identify the internal reserves of labor savings in connection with the more rational placement of workers, their loading and use in accordance with the acquired profession, specialty and qualification.

The average number of employees in 2020 compared to 2017 increased by 37.88% (Fig.3.4).



**Fig.3.4. The average number of staff of Eastern Beverage Trading LLC, persons**

A systematic analysis of the personnel structure is essential for making

timely decisions by the enterprise's leadership and personnel service to enhance it and align it with management and production objectives.

Thus, the next stage of personnel analysis of Eastern Beverage Trading LLC is the analysis of the composition of resources i In examining specific categories or groups of personnel, the analysis of the number and structure of staff from 2017 to 2020 is presented in Table 3.10.

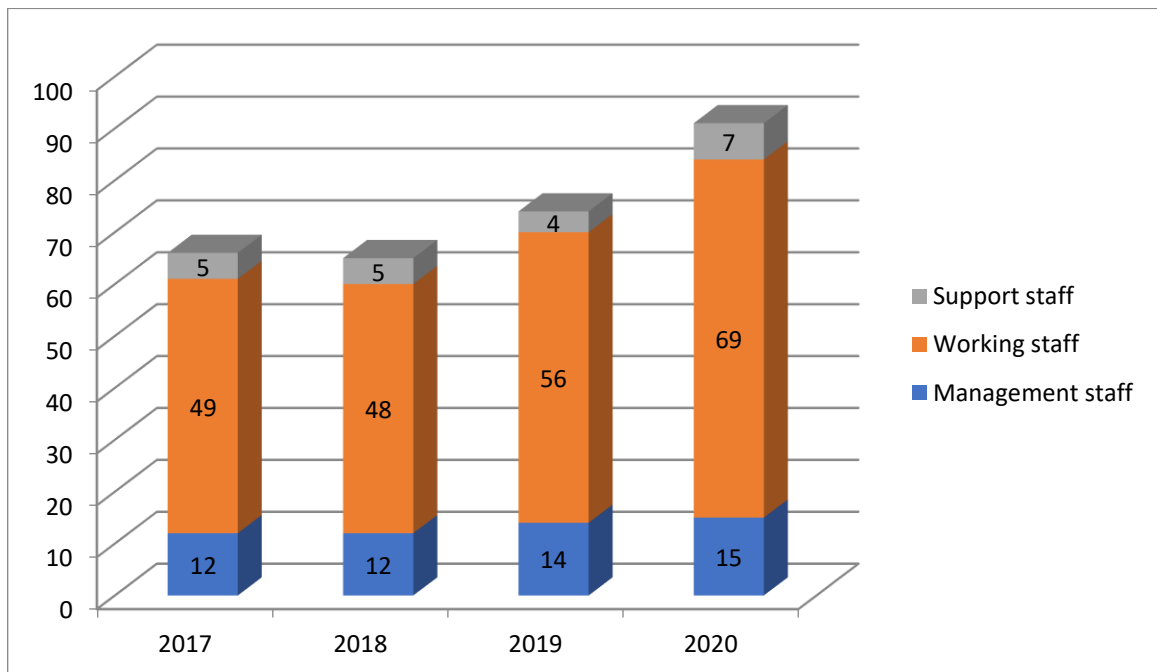
**Table 3.10 Analysis of the number and structure of staff of Eastern Beverage Trading LLC 2017-2020**

№	Number	2017		2018		2019		2020		Deviation 2020 / 2017	
		People	%	People	%	People	%	People	%	+ (-)	%
1	Average number of employees	66	100	65	100	74	100	91	100	25	137,88
2	By professional groups:										
2.1	Management staff	12	18,46	12	18,46	14	18,92	15	16,48	3	125,00
	leaders	8	12,31	8	12,31	9	12,16	9	9,89	1	112,50
	specialists	4	6,15	4	6,15	5	6,76	6	6,59	2	150,00
2.2	Working staff	49	75,38	48	73,85	56	75,68	69	75,82	20	140,82
2.3	Support staff	5	7,69	5	7,69	4	5,41	7	7,69	2	140,00
	Cleaners and protection	3	4,62	3	4,62	2	2,70	5	5,49	2	166,67
	Technical staff	2	3,08	2	3,08	2	2,35	2	2,22	0	0,00
3	Qualified level										
	Highly qualified	19	28,79	19	29,23	21	25,88	28	27,78	9	147,37
	Qualified	30	45,45	30	46,15	33	47,06	38	44,44	8	126,67
	Low-skilled	16	24,24	15	23,08	16	22,35	20	22,22	4	125,00
	Unqualified	1	1,52	1	1,54	4	4,71	5	5,56	4	500,00
4	Work experience										
	Up to 1 year	8	12,12	8	12,31	17	22,97	33	36,26	25	412,50
	1-5 years	35	53,03	35	53,85	33	44,59	33	36,26	-2	94,29
	5-10 years	17	25,76	16	24,62	16	21,62	17	18,68	0	100,00
	More than 10 years	6	9,09	6	9,23	8	10,81	8	8,79	2	133,33
5	Education										
	Higher	38	57,58	38	58,46	42	56,76	53	58,24	15	139,47
	Secondary special	25	37,88	24	36,92	27	36,49	33	36,26	8	132,00

General average	3	4,55	3	4,62	5	6,76	5	5,49	2	166,67
Without a general average	0	0	0	0	0	0	0	0	0	0

The personnel structure shows a predominance of operational and managerial staff, reflecting the specific nature of the enterprise's printing activities. As indicated in the table, the highest proportion in the professional category was held by the operational staff (within 75.38-75.82%), in 2020 the share of this group of labor resources is

75.82%. In 2016, the support staff at the company was 7.7% (7 people). As for the management staff, Its absolute value remained relatively stable throughout the research period, ranging between 12 and 15 people. In general, given the growing trend in the number of staff, there is a positive increase in each of its categories (Fig.3.4).



**Fig. 3.4 Personnel structure by categories of Eastern Beverage Trading LLC 2017-2020**

In itself, the increase in the share of management staff at Eastern Beverage Trading LLC in 2017-2020 cannot be assessed as positive (as evidenced by the

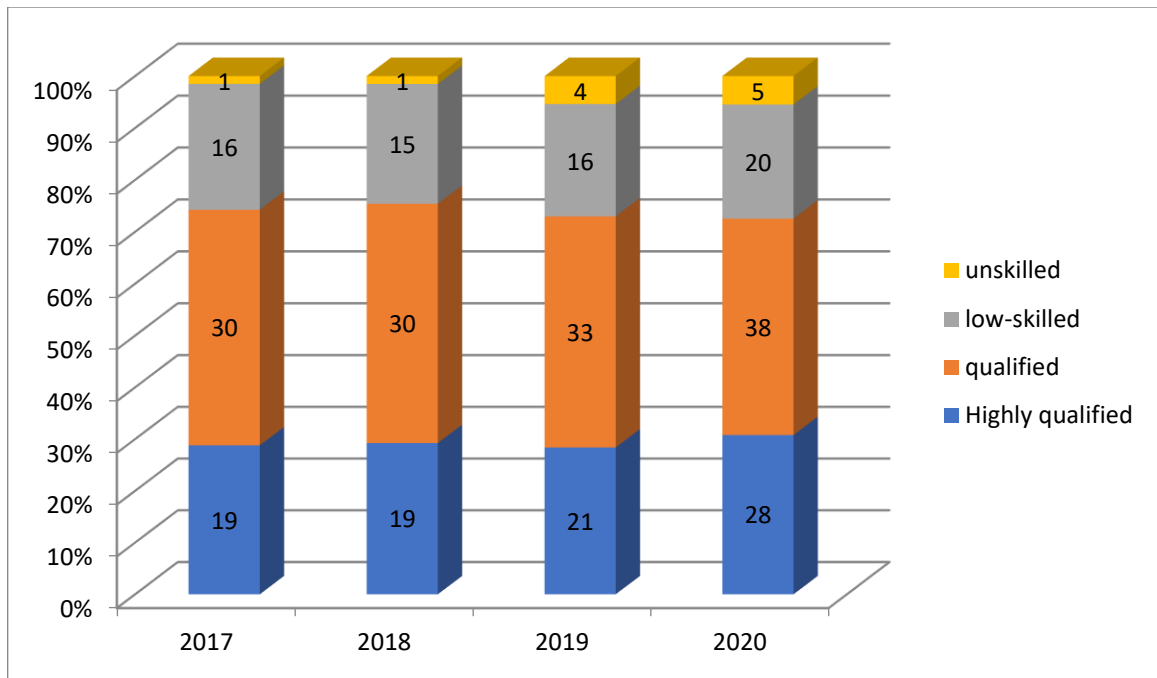
main performance indicators for 2020), but with appropriate changes and clear regulation by the management staff possible exit enterprises in crisis and further increase in activity. Therefore, to ensure the implementation of timely and logical management functions, the company should leave the share of management units in the workforce unchanged.

The qualification of the worker explains the degree of knowledge and skills in a particular specialty. Based on the time needed to execute specific operations of the production cycle, work at printing companies is divided into 4 groups: unskilled (loading and unloading operations), low-skilled (transportation), skilled (assembly work) and highly skilled (skilled work and knowledge transfer to younger specialists, their retraining and control) [43, p.50].

The dynamics of the qualified level of Eastern Beverage Trading LLC for 2017-2020 is characterized by a positive trend due to the overall increase in the number of employees at the company: highly qualified staff increased by 9 people (47.37%), qualified - by 8 people (26, 67), low-skilled - by 4 people (25%), unskilled staff increased as much as 5 times.

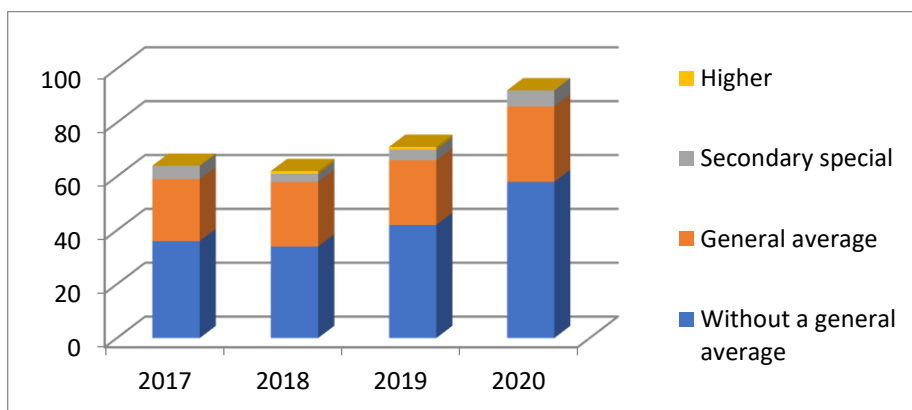
The structure of the qualified level of Eastern Beverage Trading LLC is dominated by qualified personnel (Fig. 3.5).





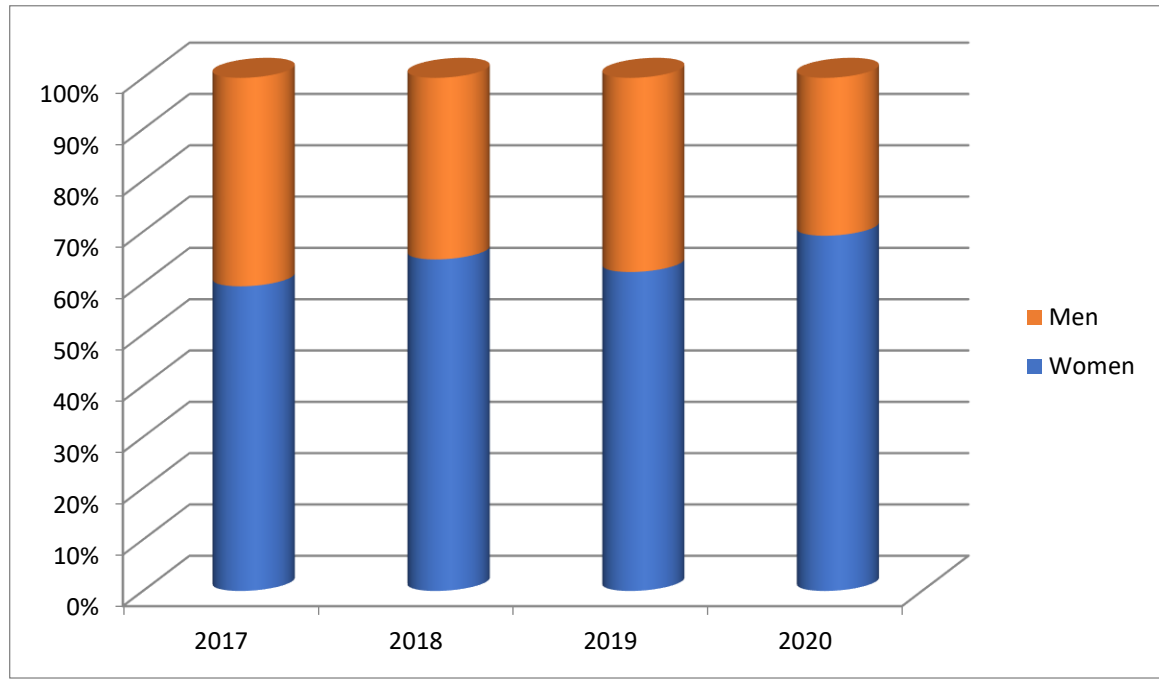
**Fig. 3.5. Personnel structure by qualified level at Eastern Beverage Trading LLC 2017-2020**

At Eastern Beverage Trading LLC in 2017-2020, there were some changes in the educational level of employees. Yes, the share of employees with higher, secondary and general secondary education has increased, this is attributed to the overall growth in the company's employee count. Regarding the level of education, 41.7% of employees have incomplete and basic higher education, and 58.24% - complete higher education, which fully meets the needs of Eastern Beverage Trading LLC (Fig. 3.6).



**Fig.3.6. Personnel structure by education of Eastern Beverage Trading LLC 2017-2020**

Eastern Beverage Trading LLC as of December 31, 2019, the number of employees was 91, of which 63 were women (70%). In recent years, the share of women in the organization is gradually increasing, namely compared to 2017, the share of women in 2017 increased by 65% (Fig.3.7.).



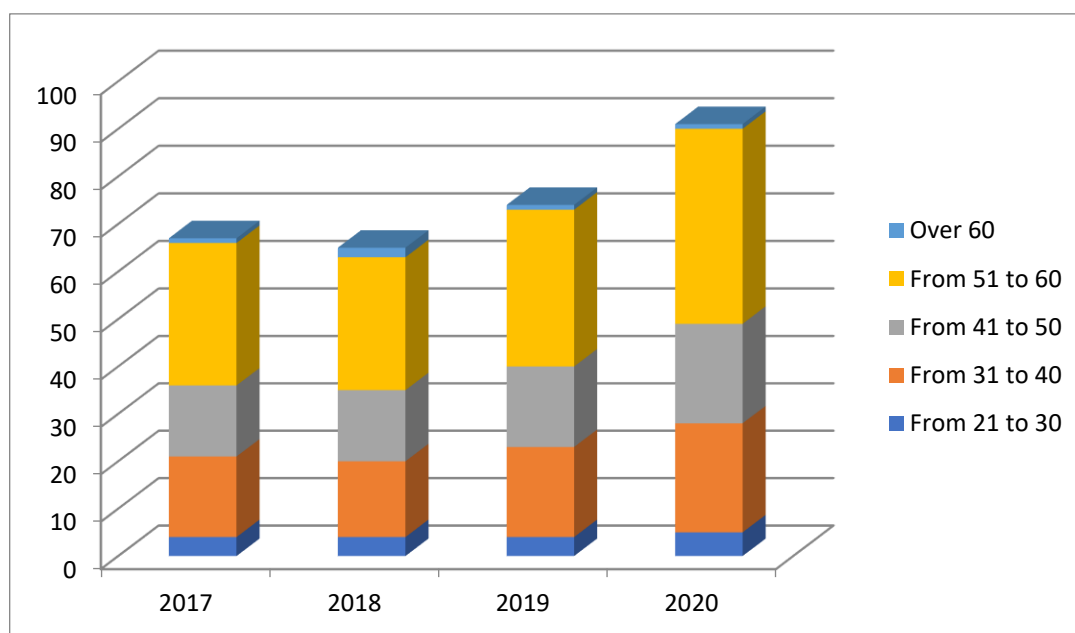
**Fig.3.7. Personnel structure according to the article of Eastern Beverage Trading LLC 2015-2018**

The age composition of the workforce yields valuable insights into the organization. A balanced age structure, aligning with the demographics of the economically active population in the country, city, or region, signifies that the company addresses the social and economic requirements of diverse age cohorts. The age structure of the staff of Eastern Beverage Trading LLC is presented in Table 3.11 and Fig.3.8

**Table 3.11 Age structure of staff of Eastern Beverage Trading LLC**

Indexes	2017	2018	2019	2020	Deviation
					Abs.
Accounting number of full-time employees	66	65	74	91	25
Number of employees aged, years					

Until 20					
From 21 to 30	4	4	4	5	2
From 31 to 40	17	16	19	23	6
From 41 to 50	15	15	17	21	6
From 51 to 60	30	28	33	41	11
Over 60	1	2	1	1	0
Number of employees with higher education educational levels:					
incomplete and basic higher education	23	23	26	32	9
Higher Education	43	42	48	59	16
Number of employees receiving a pension total	1	2	1	1	0



**Fig.3.9. Dynamics of the age structure of the staff of Eastern Beverage Trading LLC**

Most of the employees of Eastern Beverage Trading LLC, namely 45% (11 people) are aged 51-60. The company has a noticeable trend of aging staff. For vacancies that previously required candidates "under 35", this figure has already

been increased to "45 years".

The subsequent phase, complementing the examination of workforce dynamics, involves scrutinizing staff movements. This entails a comprehensive study of processes related to both recruitment and dismissal of employees within the organization. For this purpose the general volume of movement of the personnel, the reasons of dismissal of the personnel (with differentiation on categories of the personnel) is studied.

To examine staff mobility, it is advisable to employ analytical indicators like:

The staff renewal rate is computed by dividing the total number of employees by the average staff count.

The staff turnover ratio is computed by dividing the number of employees laid off for all reasons by the average number of staff.

The ratio of hired to fired workers is determined by dividing the number of hired workers by the number of fired workers. [39, p.104].

### **3.3. Innovative methods of management on the enterprise**

The success of any innovation within a company heavily relies on its workforce. Employees play a pivotal role in generating innovative ideas and bringing forth new projects. This raises a crucial organizational concern: how to manage and harness the potential of these employees effectively, encouraging them to translate their ideas into practical contributions that drive the company's growth. The personnel management system serves as the linchpin in ensuring the effective functioning of human resources. It addresses and rectifies any deficiencies that may surface in the course of day-to-day operations or in the production process. When it comes to introducing innovations in human resources, it necessitates substantial changes in various facets, including personnel education and training, recruitment processes, information support

mechanisms, and the psychological support and motivation of team members.

To tackle these challenges, companies employ diverse methods within the realm of personnel management. These methods encompass strategies for enhancing employee education and skills, refining recruitment processes to identify innovative individuals, providing robust information systems to support their work, and implementing effective psychological support and motivational programs.

In essence, the proper management of personnel becomes a linchpin for fostering a culture of innovation within a company, ensuring that the workforce is equipped, motivated, and supported to contribute meaningfully to the organization's growth and development..

Personnel management methods serve as mechanisms to guide and influence employees, both individually and collectively, in aligning their activities within the company. Traditional methods, which can be categorized into economic, administrative, and socio-psychological groups, have been historically employed. While these methods are still utilized today, their effectiveness is now perceived to be less potent than once believed.

Contemporary businesses prioritize continuous development, necessitating a constant evolution and enhancement of personnel management methods. The recognition that traditional approaches may have limitations has spurred a focus on innovating strategies that better resonate with the dynamic and evolving needs of modern workplaces. As companies strive for ongoing improvement, they seek to refine and adopt methods that effectively engage and motivate their workforce in the pursuit of organizational goals. [34, p.20].

Innovative methods of personnel management include the following methods:

1. Recruitment involves the meticulous selection of applicants for a given position, aiming to secure the most qualified and suitable individuals who will contribute to the development and growth of the company;

2. Performance appraisal is the procedure of aligning the demands of a position with the attributes of the employee, establishing a measure of equivalence between the two.

3. staff training is an increase through staff training and seminars through training and seminars;

4. reward system - is the motivation of staff through incentives and rewards;

5. career management - achieving career goals.

The first method is characterized by the consistency and efficiency of the recruitment and selection process. In turn, promotes a more structured process of selection and hiring, identifies the most suitable candidates for the job.

The second method involves the consistent evaluation of employees from two angles: first, in relation to the results they've attained, and secondly, an analysis of the methods employed to achieve these results along with suggestions on how to enhance future outcomes. Employees are evaluated in terms of their achieved results during performance appraisal. Additionally, the assessment includes an examination of the methods employed to attain these results and explores potential enhancements for future improvement..

The third method facilitates employees in acquiring new knowledge and skills, ultimately contributing to innovation in production processes and daily work routines..

The fourth method is the motivational approach, employing financial rewards, incentives, and other forms of recognition to inspire employees to generate new ideas, take risks, and continually develop.

The fifth method provides professional development of the employee through internships, training and retraining. [33, p.29]

The advantages and disadvantages of innovative management methods are shown in Table below. [40, p.12].

After evaluating the pros and cons of innovative personnel management

methods, it's evident that the advantages significantly outweigh the disadvantages. While economic costs and time are notable drawbacks, the numerous advantages include continuous staff evaluation, enabling the shaping of employees' characteristics and future paths; advanced training leading to a highly skilled workforce; motivation fostering healthy competition among employees, ultimately boosting enterprise development, among other benefits.

Certainly, effective personnel management stands out as one of the paramount responsibilities for a modern enterprise. Personnel is recognized as a driving force for problem-solving, intricately linked to the economic development, efficient operation, and competitiveness of the enterprise. The adoption of innovative personnel management methods becomes essential to manage employees in a proper and rational manner, ensuring the continued success and growth of the organization.

A highly qualified manager faces the critical task of choosing methods that not only enhance productivity but are also economically efficient. This entails making strategic decisions regarding personnel management, considering the most effective approaches while being mindful of cost implications.

Effectiveness in this context involves selecting methods that yield positive outcomes, such as improved employee performance, increased innovation, and enhanced overall organizational success. On the other hand, being cost-effective requires a manager to carefully weigh the expenses associated with implementing these methods against the value they bring to the organization.

This dual consideration reflects a manager's ability to strike a balance between achieving optimal results and utilizing resources efficiently. It involves making informed choices that align with the organization's goals, ensuring that the selected methods contribute positively to the overall success of the enterprise without unduly straining its financial resources. In essence, a highly qualified manager excels in making strategic, well-informed decisions that maximize productivity while maintaining financial prudence.

**Table 3.12 Advantages and disadvantages of innovative methods of personnel management**

	Advantages	Disadvantages
Recruitment	The potential for ongoing professional and psychological evaluation of employees, considering the specificities of the organization and the employee's role in the future.	Time and capital costs.
Performance evaluation	Activity in the field of innovation, creating new ones, through opportunities to discuss their work with management.	Spends a lot of time.
Staff training	Improving the capacity of employees and the company as a whole, staff productivity	Expenditures on trainings and educational literature
Reward system	Increasing motivation of employees to create new projects, increasing job satisfaction.	Economic costs.
Career management	There is a rising interest	Increasing the level of



	in the enterprise's field of operation and a decrease in employee turnover	competition among employees
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Therefore, such methods as: recruitment; evaluation of employees' activities, staff training; The system of rewards and assistance to employees in career management by the employer provides an opportunity to improve the work of the enterprise, increase the competitiveness and innovation of products and also have a staff of professionals. All this will lead to the rapid development of the enterprise.

Personnel management is a comprehensive framework that involves a combination of principles, mechanisms, methods, and forms of influence strategically designed to shape, nurture, and effectively utilize a company's workforce. This multifaceted approach is not confined to a singular aspect but rather spans various interrelated areas and activities.

As a system, personnel management reflects the organized and integrated nature of its components. It establishes a structured approach to handling tasks related to employees, ensuring coherence and synergy in the overall management process. Simultaneously, it operates as a dynamic process, continuously evolving and adapting to the changing needs and dynamics of both the workforce and the organization. In other words personnel management functions as a structural element within the organization. It defines roles, responsibilities, and hierarchies related to employee management. This structural dimension ensures that the efforts invested in personnel management align with the broader organizational goals and strategies. In essence, personnel management serves as the backbone of an organization's human resources strategy, providing a systematic, dynamic, and structural framework to effectively create, develop, and utilize its workforce..

In the framework of contemporary management, personnel management

holds significant importance as one of the crucial functional domains within an organization. It has the potential to substantially enhance the efficiency of the organization's operations. In the ongoing evolution of management science and practical applications, there is a continual process of enhancement, renewal, and exploration of novel approaches, concepts, and ideas in the realm of personnel management, recognizing it as a pivotal and strategic resource for organizations. An essential characteristic of modern management is its comprehensive influence on the entire workforce collectively. In this regard, a personnel management system is being developed, which integrates personnel management into the overall management system, It intertwines with strategic orientations and corporate culture, forming crucial connections with production planning, sales strategies, quality enhancement, and various other facets.

Personnel management is implemented through diverse methods and technologies, falling into three main groups: administrative, economic, and socio-psychological. The technologies developed are categorized into traditional, industry-specific, professional, and innovative groups, each defined by its ultimate goal, scope, or origin within the organizational context.

Economic efficiency in personnel management involves attaining organizational goals by optimizing the utilization of employees with a focus on economically efficient expenditure of limited resources. This principle is realized by achieving the most favorable ratio between the outcome of work and its scale of utilization (productivity), and likewise, by establishing the most advantageous relationship between the outcome of staff work and the associated staff costs (labor efficiency).

## **CONCLUSIONS AND PROPOSAL**

The proficient management of personnel is directly correlated with the efficient functioning of the enterprise. World events in the first decade of the XXI century, largely identified new directions in the activities of economic entities, which could not but affect the change in approaches to the activities of managers in the field of personnel management.

The effectiveness of an enterprise hinges on various critical elements within its workforce. Productivity, referring to the output of work per unit of time, plays a pivotal role. Additionally, the level of professional knowledge and skills possessed by the employees significantly contributes to the overall efficiency. A high degree of professionalism, characterized by competence, ethical conduct, and a commitment to excellence, further enhances the enterprise's performance.

It requires an effective management system and effective methods. Despite the large number of methods of personnel management, today many companies have faced the challenge lies in the fact that a significant portion of these methods may not consistently yield tangible results.

Therefore, modern methods of improving the efficiency of the company require from the staff not only and not so much staff accounting, monitoring compliance with labor laws and ensuring paperwork, and above all - the formation of a working and efficient team. Hence, the examination of contemporary innovative personnel management methods is a pressing issue that demands a scientifically sound resolution.

From the research on enhancing the effectiveness of the personnel management system at the enterprise, the following conclusions can be drawn.

Personnel management encompasses a set of principles, mechanisms,

methods, and forms of influence directed towards the creation, development, and utilization of company employees. This is realized through a network of interdependent areas and activities. In this perspective, personnel management emerges as a unified organizational system, a dynamic process, and a structural framework.

Personnel management holds a crucial role within modern management structures, representing a vital functional area in organizations. Its significance lies in the potential to significantly enhance operational efficiency. In the ongoing evolution of management science and practical applications, there is a continual process of improvement, renewal, and exploration of innovative approaches, concepts, and ideas in the realm of personnel management, recognizing it as a key and strategic resource for organizations.

A notable characteristic of modern management is its all-encompassing influence on the entire staff. In response to this, a personnel management system is being devised, seamlessly integrating personnel management into the overall management structure. This system aligns with strategic orientations, corporate culture, and intertwines with the planning aspects of production, sales, quality enhancement, and various other facets.

The administration of personnel involves the utilization of diverse methods and technologies. These methods fall into three main groups within an organizational context: administrative, economic, and socio-psychological. The array of developed technologies is further categorized into several groups—traditional, industry-specific, professional, and innovative—based on their ultimate goal, scope, or origin.

Economic efficiency in personnel management entails attaining organizational goals by optimizing the utilization of employees, adhering to the principle of economically efficient expenditure of limited resources.

This principle is realized by achieving the most favorable ratio between the outcome of work and the scale of its utilization, often termed as productivity.

Correspondingly, it focuses on establishing the most advantageous relationship between the outcome of staff work and the associated staff costs, referred to as labor efficiency. In summary, it is noteworthy that the pivotal role of motivation and incentives is paramount in shaping innovative development. They provide the rationale for the strategic directions of socio-economic development for the country and the concrete steps or measures to implement them. The central problem to be solved is the formation of an efficient innovation market and ensuring its functioning. This involves the implementation of real measures to influence the components of this market. Specifically, it is about stimulating demand for innovation, promoting the growth of their supply and providing funding for innovation.

Innovation and development is given priority attention to increase trainees by Nigeria Breweries apart from the world class training and development programme of both Unilever and Heineken to which the company managers are regularly exposed the trainees in-house training facilities are excellent. The company's technical training school is so well established that it has become a veritable training ground for technical trainees with proven potential from sister companies all over Africa, South America and Asia.

### **Research and Development**

Nigeria Breweries Plc has consistently aligned itself with significant global advancements, ensuring that its systems, production planning, and procedural activities consistently adhere to established best practices observed in various parts of the world. As part of these initiatives, the company inaugurated a Research and Development Center in June 1987, dedicated to enhancing its research endeavors. This center focuses on diverse aspects of brewing through rigorous research activities.

### **DISCUSSIONS OF RESULTS / FINDINGS**

The factors which have kept Nigerian Breweries Plc in a state of capacity underutilization are numerous and weighty. The production line has been down for some time thus causing unnecessary delays in the production process.

There are unbalanced machine speeds. The stepping tank works at a lower speed than the major machine, the kilns which pass in progress to the mills, as a result of the filling up of the stock piles.

The acquisition of spare parts has encountered challenges due to the exorbitant cost of foreign exchange. Machines that break down cannot be quickly replaced so that work can resume. At times wrong spare parts are purchased.

Frequent machine breakdowns are attributed to inadequate maintenance, with the absence of statistical records tracking machine performance exacerbating the issue. The possibility of purchase of obsolete machines cannot be ruled out.

Lack of raw materials has also been a constraining factor to the full utilization of the installed capacity. Though, the company practices backward integration to the best of its ability. The management of inventory suffers from the incessant breakdown in the production process. The company, despite taking measures such as installing a 15-megawatt electric generating plant as a precaution against inconsistent power supply from the National Electric Power Authority (NEPA), continues to face challenges related to power supply in its production processes. This indicates that the installed capacity might not fully mitigate the issues associated with interruptions in power availability. Persistent power supply problems could potentially impact the company's manufacturing operations, leading to disruptions and inefficiencies in the production process..

Nigerian Breweries has suffered a lot of losses as a result of under utilization of the installed capacity. This problem of capacity under utilization has not helped the growth of the company over the years. It is expected that with its going public, much capital would have been raised to overcome these problems.

We have proffered recommendations to the solution of these problems. We do not claim that these are the only ways for the solution of the problems but I hope my recommendations will reasonably bear on these problems.

## **RECOMMENDATIONS**

Given the findings of this research as regards the under utilization of the installed capacity of Nigerian Breweries and its causes. The following recommendations have proffered:

1. Machines are bound to break down from time to time, but the rate at which this happens can be steamed by taking time to scrutinize the sources and makes of the machines and equipment before purchases are made. This will prevent the purchase of tokunbo and even fairly used machines. Regular, scheduled maintenance of machines is essential to decrease the likelihood of breakdowns. This proactive approach involves systematically inspecting, cleaning, and repairing equipment to ensure optimal performance and prevent unexpected failures. By adopting periodic maintenance practices, the company can enhance the reliability and longevity of its machinery, ultimately reducing downtime and associated disruptions in the production process. This preventive strategy helps identify and address potential issues before they escalate into major problems, promoting overall efficiency and operational continuity.
2. The spending income of many customers or consumers these days can no longer support the consumption of certain items like beer considered frivolous. A common knowledge to everybody now i.e. the alarming rate at which the price of beer shoots up. To address this issue, the company should consider implementing objective pricing for its goods, ensuring it remains competitive in the market without pricing itself out. Additionally, stimulating demand through increased production, aligning with current trends in Nigeria, can contribute to overcoming challenges related to spare parts acquisition and intermittent power supply. This proactive

approach not only maintains market competitiveness but also fosters resilience in the face of external challenges, enhancing the company's overall sustainability and growth potential.

3. The company management should take seriously the issue of training and development of its staff. This measure also inculcates in the operations staff a good knowledge of how the machines are operated. Also accurate ratios should be kept of their performance. This will enable management to keep track of manufacturing time also due to breakdown.
4. Management can circumvent the problems of rising cost of imported raw materials by intensifying its backward integration programmes. This way, it can avoid some cost it would incur by importing these raw materials. The company management should take time and explore avenues of purchasing the needed spare parts where they are cost effective.
5. Utilities are multi-varied in nature and the only way the company can get around the problems of its cost is by being less wasteful in their usage. The staff should be made to know the implications of wastage of activities on the total cost of production of the goods.



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## ANNEXES

### Звіт про управління ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» за 2020

#### 1. Організаційна структура та опис діяльності підприємства

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» (далі - ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ», «Товариство», «підприємство») є юридичною особою, створеною за законодавством України, зареєстроване в Єдиному державному реєстрі юридичних осіб, фізичних осіб-підприємців та громадських формувань 29.05.2013, запис № 1339102000008757.

Ідентифікаційний код Товариства: 38737621.

Місцезнаходження Товариства: Україна, 08132, Київська обл., Києво-Святошинський р-н, місто Вишневе, вул. Київська, будинок 6-В.

Виконавчий орган - директор КОВАЛЕВИЧ ОЛЕКСІЙ ФЕДОРОВИЧ.

Єдиним засновником (учасником) ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» є - КРАВЧУНОВСЬКИЙ ОЛЕГ СТАНІСЛАВОВИЧ, громадянин України, місцезнаходження: Україна, 08135, Київська обл., Києво-Святошинський р-н, село Чайки, вул. В.Лобановського, буд. 15, кв. 53.



Мал. 1. Структура власності

Метою створення та діяльності ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» є створення розвиненої структури каналів руху товарів для задоволення суспільних потреб і отримання прибутку.

ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» на українському ринку займається оптовою торгівлею алкогольними та іншими товарами, наданням послуг посередництва у торгівлі товарами та інше.

ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» є достатньо молодим підприємством, яке завдяки існуючому попиту на лікєро-горіччані вироби та виноробну продукцію, спланованій стратегії менеджменту, прагне зайняти важливе місце в структурі оптових поставок алкогольних напоїв на ринок України.

ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» застосовує лінійно-функціональну організаційну структуру з прямим підпорядкуванням працівників підприємства директору.



Станом на 31 грудня 2020 року в Товаристві працювало 289 кваліфікованих фахівців.

## 2. Результати діяльності.

Обсяг реалізації Товариством товарів, робіт, послуг у 2020 році склав 115 047,00 тисяч натуральних одиниць товарів.

У порівнянні з попереднім роком обсяг реалізації товарів, робіт, послуг збільшився на 71 307,00 тисяч натуральних одиниць та склав на 163% більше відносно 2019 року.

В 2020 році реалізація товарів Товариством була спрямована на внутрішній ринок України, в першу чергу на оптових покупців товарів.

Обсяг реалізованих товарів та послуг ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» за 2020 рік склав 741 366 тис. грн.

## 3. Ліквідність та зобов'язання

Показники діяльності Товариства згідно балансу станом на 31.12.2020 рік складають:

активи – 639 322,00 тис. грн., з них:

оборотні активи – 620 407,00 тис. грн.;

необоротні активи – 18 915,00 тис. грн.;

власний капітал – (4 538,00) тис. грн.;

довгострокові зобов'язання і забезпечення- 166 909 тис. грн.;

поточні зобов'язання і забезпечення – 476 951,00 тис. грн.

Станом на 31.12.2020 р. Товариство не має простроченої заборгованості перед постачальниками, перед бюджетом та позабюджетними централізованими фондами зі сплати податків та платежів, перед працівниками з виплати заробітної плати тощо.

Наші банки-партнери:

АТ «МІБ» - співпраця з 2014 р.;

АТ «Райффайзен Банк Аваль» - співпраця з 2019 р.;

ПАТ «Банк Восток» - співпраця з 2019р.

До основних інструментів покращення ліквідності Товариства належать:

- оцінка динаміки та перспектив одержання прибутку підприємством/прискорення оборотності товарних запасів;
- оцінка наявних у підприємства ресурсів та ефективності їх використання/зменшення терміну відстрочки платежу для покупців Товариства/контроль виконання покупцями умов договорів щодо дотримання термінів оплати товарів;
- прийняття обґрунтованих управлінських рішень.

## 4. Перспективи розвитку

У 2021 році Товариство планує збільшити об'єм реалізації продукції на 80 тис. натуральних одиниць.

У 2021 році реалізація продукції Товариством буде спрямована на внутрішній ринок України, в першу чергу на оптових покупців продукції.

У 2021 році Товариство планує збільшити чистий дохід від реалізації продукції на 120%.

## 5. Екологічні аспекти

З огляду на те, що ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» станом на 31.12.2020 відповідно до критеріїв, наведених у Законі України «Про бухгалтерський облік та фінансову звітність в Україні» належить до категорії середнього підприємства (далі - середні підприємства), воно має право не відображати у звіті про управління нефінансову інформацію, до якої, згідно з Методичними рекомендаціями зі складання звіту про управління, затвердженими Наказом Міністерства фінансів України від 07 грудня 2018 року № 982 (далі - «Методичні рекомендації»), належить інформація щодо впливу його діяльності, зокрема на навколишнє середовище, довкілля.

## 6. Соціальні аспекти та кадрова політика

З огляду на те, що ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» станом на 31.12.2020 належить до середніх підприємств, воно має право не відображати у звіті про управління нефінансову інформацію, до якої, згідно з Методичними рекомендаціями, належать соціальні питання, у тому числі питання соціального захисту працівників підприємства, поваги прав людини, боротьби з корупцією та хабарництвом.

Керуючись вищенаведеним, при розкритті інформації за напрямом «Соціальні аспекти та кадрова політика» надаємо інформацію, що стосується кадрової політики підприємства відповідно до Методичних рекомендацій.

Середня кількість працівників за 2020 рік складає 292 людини.

У порівнянні з 2019 роком, середня кількість працівників у 2020 році зменшилась на 38 людини.

Середній вік працівників - 35-40 років. Середня кількість жінок за 2020 рік складає 96, середня кількість працівників підприємства чоловічої статі становить 196 людини.

Всі працівники Товариства мають вищу освіту. З метою підвищення професійного рівня працівників Товариство надає їм можливість та створює необхідні умови для відвідування семінарів, тренінгів, конференцій, курсів тощо.

Політика заохочення (мотивації) працівників залежить від особистого внеску кожного працівника в загальний результат роботи Товариства з урахуванням таких критеріїв як: ініціативність у роботі, своєчасне, ефективне та якісне виконання завдань і доручень, поставлених директором Товариства, терміновість виконання завдань, виконання додаткового обсягу завдань, дотримання трудової дисципліни, виконання плану, висока результативність у роботі, професійність та використання ефективних методів роботи і т. і., що зумовлює активність самомотивації працівників в досягненні високих результатів діяльності Товариства.

Функції служби охорони праці у Товаристві виконує відділ охорони праці. Товариством забезпечуються встановлені чинним законодавством нормативи безпеки, гігієни праці та виробничого середовища, підвищення існуючого рівня охорони праці, запобігання випадкам виробничого травматизму, професійних захворювань. Товариством розроблені та затверджені внутрішні по підприємству акти з охорони праці, які встановлюють правила поведінки працівників на робочих місцях відповідно до нормативно-правових актів з охорони праці, техніки безпеки, протипожежної безпеки, правила надання першої медичної допомоги при настанні нещасних випадків тощо.

## 7. Ризики

Політика Товариства щодо управління операційними та фінансовими ризиками включає ідентифікацію ризиків (процес встановлення переліку основних видів операційних та фінансових ризиків, що притаманні діяльності Товариства), оцінку ризиків (відображення наслідків впливу ризиків та ймовірності їх настання в кількісному виразі), нейтралізацію ризиків (вжиття відповідних заходів щодо зменшення ймовірності настання ризиків і зменшення наслідків їх впливу).

На стадії ідентифікації в розрізі кожного напрямку господарської діяльності (операційної, фінансової) визначаються притаманні їм види фінансових ризиків і на цій підставі складається перелік можливих несистематичних ризиків Товариства.

Під час оцінки ризиків базовими розрахунковими величинами визначається величина збитків, яких може зазнати Товариство та ймовірність настання цих збитків. Результати оцінки ризиків є основою для вибору відповідних заходів їх нейтралізації.

До основних інструментів нейтралізації ризиків Товариство відносить формування відповідних резервів, страхування ризиків страховими компаніями.

Резерви створюються відповідно до чинного законодавства та установчих документів Товариства.

## 8. Дослідження та інновації

З огляду на те, що ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» станом на 31.12.2020 належить до середніх підприємств, воно має право не відображати у звіті про управління нефінансову інформацію, до якої, згідно з Методичними рекомендаціями, належать основні нефінансові показники, що характеризують діяльність Товариства. Напрямок «Дослідження та інновації» на нашу думку підпадає під категорію нефінансових показників.

## 9. Корпоративне управління

Відповідно до Методичних рекомендацій за даним напрямком інформацію надають підприємства - емітенти цінних паперів, цінні папери яких допущені до торгів на фондових біржах або щодо цінних паперів яких здійснено публічну пропозицію. ТОВ «БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ» не належить до таких підприємств.

Зазначена вище інформація звіту про управління Товариства за 2020 рік є повною та достовірною. Звіт складено на 4 (чотирьох) аркушах у 2-ох примірниках.

Директор ТОВ «БТК»



Головний бухгалтер

Ковалевич О.Ф.

Радченко О.Ю.

Додаток 1  
до Наказового розпорядження (стандарту)  
бухгалтерського обліку 1 "Затверджені форми до фінансової звітності"

ДОКУМЕНТ ВЕРСИЯ 2.0

Підприємство **ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ"** Дата (рік, місяць, день) **2023 10 01**  
 Територія **КИЇВСЬКА** за КОАТУУ **3222410000**  
 Організаційно-правова форма господарювання **Товариство з обмеженою відповідальністю** за КОПФГ **240**  
 Вид економічної діяльності **Діяльність посередників у торгівлі продуктами харчування, напоїв та тютюновими виробами** за КВЕД **46.17**  
 Середня кількість працівників **1 292**  
 Адреса, телефон **вулиця КИЇВСЬКА, буд. 4-В, м. ІЛІШЧЕВЕ, КИЇВО-СВЯТОШИЩЕНСЬКИЙ РАЙОН, КИЇВСЬКА ОБЛ., 08152** 4962780

2023	10	01
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Однією назвою: **зв. грн. без десятичного знаку (окрім розділу IV Звіту про фінансові результати (Звіту про сукупний дохід) (форма №2), грошові показники якого наводяться в гривнях з копійками)**  
 Складено (зробити позначку "x" у відповідній клітинці):  
 за положеннями (стандартами) бухгалтерського обліку **V**  
 за міжнародними стандартами фінансової звітності

Баланс (Звіт про фінансовий стан)  
на 31 грудня 2023 р.

Форма №1 Код за ДКУД: 1803001

А К Т И В	Код радян	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Необоротні активи</b>			
Нематеріальні активи	1000	1 490	332
первісна вартість	1001	7 558	8 095
накопичена амортизація	1002	6 068	7 763
Нематеріальні капітальні інвестиції	1005	1 778	2 128
Спеціальні засоби	1010	21 981	18 455
первісна вартість	1011	34 214	33 428
знос	1012	12 313	16 973
Інвестиційна нерухомість	1015	-	-
Первісна вартість інвестиційної нерухомості	1016	-	-
Знос інвестиційної нерухомості	1017	-	-
Довгострокові біологічні активи	1020	-	-
Первісна вартість довгострокових біологічних активів	1021	-	-
Накопичена амортизація довгострокових біологічних активів	1022	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	-	-
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	-	-
Гудвіл	1050	-	-
Відстрочені аквізиційні витрати	1060	-	-
Залишок коштів у централізованих справахних резервних фондах	1065	-	-
Інші необоротні активи	1090	-	-
<b>Усього за розділом I</b>	<b>1095</b>	<b>35 169</b>	<b>18 915</b>
<b>II. Оборотні активи</b>			
Залишки	1100	192 715	161 525
Виробничі запаси	1101	586	785
Нематеріальні виробництва	1102	-	-
Готові продукти	1103	-	-
Товари	1104	192 147	160 740
Поточні біологічні активи	1110	-	-
Договори переуступання	1115	-	-
Висхідні одержави	1120	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	267 895	291 495
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	7	-
з бюджетом	1135	37 979	49 327
з тому числа з податку на прибуток	1136	-	-
Дебіторська заборгованість за розрахунками з нарадишаних доходів	1140	-	-
Дебіторська заборгованість за розрахунками із внутрішніх розрахунків	1145	-	-
Інші поточні дебіторська заборгованість	1155	6 114	9 630
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	10 235	31 286
Готівка	1166	221	88
Резерви в банках	1167	9 326	15 848
Витрати майбутніх періодів	1170	17 897	132
Частина переуступки у справахних резервах	1180	-	-

у тому числі в:	1181	-	-
резервах довгострокових зобов'язань			
резервах збитків або резервах належних виплат	1182	-	-
резервах незароблених грошей	1183	-	-
інших страхових резервах	1184	-	-
інші оборотні активи	1190	6 370	79 012
Усього за розділом II	1195	639 239	620 487
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	-
Баланс	1300	664 408	639 322

Позит	Код радян	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
<b>I. Власний капітал</b>			
Зареєстрований (зайовий) капітал	1400	2 090	2 090
Внески до незареєстрованого статутного капіталу	1401	-	-
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	-
Емсійний дохід	1411	-	-
Накопичені курсові різниці	1412	-	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (накопичений збиток)	1420	(12 787)	(6 538)
Неослаблений капітал	1425	( - )	( - )
Видуваний капітал	1430	( - )	( - )
інші резерви	1435	-	-
Усього за розділом I	1495	(10 787)	(4 538)
<b>II. Довгострокові зобов'язання і забезпечення</b>			
Видворонені видаткові зобов'язання	1500	-	-
Пенсійні зобов'язання	1505	-	-
Довгострокові кредитні банків	1510	-	-
інші довгострокові зобов'язання	1515	107 950	166 909
Довгострокові забезпечення	1520	-	-
Довгострокові забезпечення втрачт нерозплачу	1521	-	-
Цілеві фінансування	1525	-	-
Безвідплатна допомога	1526	-	-
Страхові резерви	1530	-	-
у тому числі:	1531	-	-
резерви довгострокових зобов'язань			
резерви збитків або резерви належних виплат	1532	-	-
резерви незароблених грошей	1533	-	-
інші страхові резерви	1534	-	-
інвестиційні контракти	1535	-	-
Прозоровий фонд	1540	-	-
Резерв на виплату дисконту	1545	-	-
Усього за розділом II	1595	107 950	166 909
<b>III. Поточні зобов'язання і забезпечення</b>			
Короткострокові кредитні банків	1600	-	-
Видані векселі	1605	-	-
Поточна кредиторська заборгованість за довгостроковими зобов'язаннями:			
товари, роботи, послуги	1615	404 912	402 940
розрахунками з бюджетом	1620	12	84
у тому числі з податку на прибуток	1621	-	-
розрахунками зі страхування	1625	154	181
розрахунками з оплати праці	1630	587	692
Поточна кредиторська заборгованість за одержаними авансами	1635	1	-
Поточна кредиторська заборгованість за розрахунками з учасниками	1640	-	-
Поточна кредиторська заборгованість із внутрішніх розрахунків	1645	-	-
Поточна кредиторська заборгованість за страхового діяльність	1650	-	-
Поточні забезпечення	1660	790	488
Доходи майбутніх періодів	1665	-	-
Видворонені комісійні доходи від перестраховиків	1670	-	-
інші поточні забезпечення	1690	61 686	72 446
Усього за розділом III	1695	468 145	476 951
<b>IV. Зобов'язання, що виникли з необоротними активами, утримуваними для продажу, та групами вибуття</b>			
	1700	-	-
<b>V. Частка вартість активів, незарєєстрований пенсійний фонд</b>			
	1800	-	-
Баланс	1900	664 408	639 322

Керівник

Головний бухгалтер

Олександр Федорович

Олена Юрївна

Копальник Олександр Федорович

Радченко Олена Юрївна

Г. Відомості надані у форматі, історичному центральному державному архіву, що перебуває державною власністю у сфері статистики.

Підприємство **ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ  
"БЕВЕРІДЖ ТРЕЙДІНГ КОМПАНІ"**

Дата (рік, місяць, число)

КОДИ  
2021 01 01

за СДРГ/СМУ

ДОКУМЕНТ ПРИЙНЯТО

Звіт про фінансові результати (Звіт про сукупний дохід)  
за Рік 2020 р.

Форма N2 Код за ДКУД 1801003

**I. ФІНАНСОВІ РЕЗУЛЬТАТИ**

Стаття	Код ридика	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	741 366	881 970
Чисті зароблені страхові премії	2010	-	-
<i>премії підписані, валова сума</i>	2011	-	-
<i>премії, передані у перестраховування</i>	2012	-	-
<i>зміна резерву незароблених премій, валова сума</i>	2013	-	-
<i>зміна частки перестраховиків у резерві незароблених премій</i>	2014	-	-
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	( 628 920 )	( 807 766 )
Чисті понесені збитки за страховими виплатами	2070	-	-
<b>Валовий:</b>			
прибуток	2090	112 446	74 204
збиток	2095	( - )	( - )
Дохід (витрати) від зміни у резервах довгострокових зобов'язань	2105	-	-
Дохід (витрати) від зміни інших страхових резервів	2110	-	-
<i>зміна інших страхових резервів, валова сума</i>	2111	-	-
<i>зміна частки перестраховиків в інших страхових резервах</i>	2112	-	-
Інші операційні доходи	2120	40 603	4 452
у тому числі:	2121	-	-
<i>дохід від зміни вартості активів, які оцінюються за справедливою вартістю</i>			
<i>дохід від первісного визнання біологічних активів і сільськогосподарської продукції</i>	2122	-	-
<i>дохід від використання коштів, вивільнених від оподаткування</i>	2123	-	-
Адміністративні витрати	2130	( 9 476 )	( 14 122 )
Витрати на збут	2150	( 131 247 )	( 124 750 )
Інші операційні витрати	2180	( 46 156 )	( 9 437 )
у тому числі:	2181	-	-
<i>витрати від зміни вартості активів, які оцінюються за справедливою вартістю</i>			
<i>витрати від первісного визнання біологічних активів і сільськогосподарської продукції</i>	2182	-	-
<b>Фінансовий результат від операційної діяльності:</b>			
прибуток	2190	-	-
збиток	2195	( 33 830 )	( 69 653 )
Доход від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	54 531	73 302
Інші доходи	2240	-	133
у тому числі:	2241	-	-
<i>дохід від благодійної допомоги</i>			
Фінансові витрати	2250	( 14 452 )	( 2 625 )
Витрати від участі в капіталі	2255	( - )	( - )
Інші витрати	2270	( - )	( 182 )
<i>(прибуток/збиток) від впливу інфляції на монетарні статті</i>	2275	-	-

<b>Фінансовий результат до оподаткування:</b>			
прибуток	2290	6 249	975
збиток	2295	( - )	( - )
Витрати (дохід) з податку на прибуток	2300	-	-
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
<b>Чистий фінансовий результат:</b>			
прибуток	2350	6 249	975
збиток	2355	( - )	( - )

**II. СУКУПНИЙ ДОХІД**

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Доходівка (ущадка) необоротних активів	2400	-	-
Доходівка (ущадка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частина іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
<b>Інший сукупний дохід до оподаткування</b>	<b>2450</b>	<b>-</b>	<b>-</b>
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
<b>Інший сукупний дохід після оподаткування</b>	<b>2460</b>	<b>-</b>	<b>-</b>
<b>Сукупний дохід (сума рядків 2350, 2355 та 2460)</b>	<b>2465</b>	<b>6 249</b>	<b>975</b>

**III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ**

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	6 533	10 868
Витрати на оплату праці	2505	19 334	20 006
Відрахування на соціальні заходи	2510	3 919	3 878
Амортизація	2515	7 446	9 238
Інші операційні витрати	2520	149 647	104 319
<b>Разом</b>	<b>2550</b>	<b>186 879</b>	<b>148 309</b>

**IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ**

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


  
 Ковалевич Олександр Федорович  
 Головний бухгалтер


  
 Радченко Ольга Юріївна

Підприємство **ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "БЕВЕРДЖ ТРЕЙДІНГ КОМПАНІ"**  
(найменування)

Дата (рік, місяць, число)

КОДИ  
2021 01 18  
ВІСНИК ІНТ. ЗВ'ЯЗКІВ

**Звіт про рух грошових коштів (за прямим методом)**  
за **Рік 2020** р.

Форма №3 Код за ДКУД 1801004

Стаття	Код	За звітний період	За аналогічний період попереднього року
1	2	3	4
<b>I. Рух коштів у результаті операційної діяльності</b>			
Надходження від:			
Реалізації продукції (товарів, робіт, послуг)	3000	962 672	1 089 669
Повернення податків і зборів у тому числі податку на додану вартість	3005	-	-
Цільового фінансування	3010	157	469
Надходження від отримання субсидій, дотацій	3011	-	-
Надходження авансів від покупців і замовників	3015	-	1
Надходження від повернення авансів	3020	-	-
Надходження від відсотків за залишками коштів на поточних рахунках	3025	-	-
Надходження від боржників неустойки (штрафів, пені)	3035	256	14
Надходження від операційної оренди	3040	-	-
Надходження від отримання роялті, авторських винагород	3045	-	-
Надходження від страхових премій	3050	-	-
Надходження фінансових установ від повернення позик	3055	-	-
Інші надходження	3095	140 154	3 026
Витрачання на оплату:			
Товарів (робіт, послуг)	3100	( 926 205 )	( 1 019 463 )
Праці	3105	( 15 573 )	( 16 851 )
Відрахувань на соціальні заходи	3110	( 4 193 )	( 4 465 )
Зобов'язань з податків і зборів	3115	( 3 728 )	( 4 100 )
Витрачання на оплату зобов'язань з податку на прибуток	3116	( - )	( - )
Витрачання на оплату зобов'язань з податку на додану вартість	3117	( - )	( - )
Витрачання на оплату зобов'язань з інших податків і зборів	3118	( - )	( 4 100 )
Витрачання на оплату авансів	3135	( - )	( 13 )
Витрачання на оплату повернення авансів	3140	( - )	( - )
Витрачання на оплату цільових внесків	3145	( - )	( - )
Витрачання на оплату зобов'язань за страховими контрактами	3150	( - )	( - )
Витрачання фінансових установ на надання позик	3155	( - )	( - )
Інші витрачання	3190	( 112 466 )	( 4 122 )
<b>Чистий рух коштів від операційної діяльності</b>	<b>3195</b>	<b>41 074</b>	<b>44 165</b>
<b>II. Рух коштів у результаті інвестиційної діяльності</b>			
Надходження від реалізації:			
фінансових інвестицій	3200	-	-
несоборотних активів	3205	-	-
Надходження від отриманих:			
відсотків	3215	-	-
дивідендів	3220	-	-
Надходження від деривативів	3225	-	-
Надходження від погашення позик	3230	-	-
Надходження від вибуття дочірнього підприємства та іншої господарської одиниці	3235	-	-
Інші надходження	3250	-	-