MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
UKRAINIAN-AMERICAN CONCORDIA UNIVERSITY

Faculty of Management and Business
Department of International Economic Relations, Business & Management

Bachelor's Qualification Work

«The Management of cultural differences in perceptions of fairness»

(based on «Zammler Group» case)

Bachelor student of the 4th year of study
Field of Study 07 – Management
and Administration   **Pavlo Mytiuk**
Specialty 073 – Management
Educ. program – Management

Research supervisor   **Nataliya Amalyan**

Ph.D. in Economics

Kyiv – 2024

Abstract

The work is devoted to consideration of the problem and issue of justice and fairness in relation to the management of cultural differences in international societies in the context of organizations. The work contains theoretical material related to the generally accepted work of organizations and differences in work depending on the culture of employees and company specialists. The Ukrainian economic market was analyzed and its strengths and weaknesses were identified. Also, tips for improving organizational work in Ukraine were given. Based on the company "Zammler Group", statistical information was highlighted and a SWOT analysis was developed.

Keywords: cultural differences, fairness, international organizations, international business, international cultures.

Анотація

Робота присвячена розгляду проблеми та питання чесності та справедливості стосовно менеджменту культурних відмінностей у міжнародних суспільствах у контексті організацій. У роботі зібрано теоретичний матеріал стосовно загальноприйнятої роботи організацій та різниці у роботі залежно від культури працівників та спеціалістів компаній. Було проаналізовано український економічний ринок та виявлено його сильні напрями та слабкі місця, а також були наведені поради для покращення організаційної роботи в Україні. На основі компанії "Zammler Group" була висвітлена статистична інформація та був розроблений SWOT-аналіз.

Ключові слова: культурні відмінності, справедливість, міжнародні організації, міжнародний бізнес, міжнародні культури.

PHEE-institute «Ukrainian-American Concordia University»

Faculty of Management and Business
Department of International Economic Relations, Business and Management

Educational level: **bachelor degree**
Specialty: 073 "Management"
Educational Program   "Management"

APPROVED

Head of Department _____

Prof. Zharova L.V. _____
"24" January 2024

TASK
FOR BACHELOR'S QUALIFICATION WORK OF STUDENT

_____ Pavlo Mytiuk _____

(Name, Surname)

1. Topic of the work:

The management of cultural differences in perceptions of fairness

(on the basis of "Zammler Group")

Supervisor of the work *Natalia Amalian, Ph.D. in Economics*.

(surname, name, degree, academic rank)

Which approved by Order of University from
"25" September 2023 № 25-09/2023-1k – **Management**

2. Deadline for bachelor's qualification work submission "*20" December 2023*
3. Data-out to the bachelor's qualification work_
    Materials from internship received during consultation with representatives of the company. Information from open resources in the Internet, official reporting of financial and economic activities of the enterprise.

4. Contents of the explanatory note (list of issues to be developed).

There are three main topics a student should develop in this work:
1. *Fundamentals of management of cultural differences in perception of fairness in organizations*
2. *Problems of fairness in "Zammler Group"*
3. *Ways of solving problems of fairness in "Zammler Group"*

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

Graphs and figures for analysis of economical and statistical information on the company and its development, visualization of mechanism of development, etc.

6. Consultants for parts of the work

Part of the project	Surname, name, position	Signature	
		Given	Accepted
1	*Natalia Amalian, Ph.D. in Economics*		
2	*Natalia Amalian, Ph.D. in Economics*		
3	*Natalia Amalian, Ph.D. in Economics*		

7. Date of issue of the assignment

Time Schedule

№	The title of the parts of the bachelor's qualification work	Deadlines	Notes
1.	I chapter	*10.10.2023*	*In time*
2.	II chapter	*10.11.2023*	*In time*
3.	III chapter	*10.12.2023*	*In time*
4.	Introduction, conclusions, summary	*20.12.2023*	*In time*
5.	Pre-defense	*22.12.2023*	*In time*

Mytiuk Pavlo _____
(signature)

Supervisor
(signature)

Conclusions: *The Bachelor's qualification work was designed at the high level, and its content and structure fully meet the methodological requirements. The study provided a scrupulous analysisof the management of cultural differences in perceptions of fairness. The work contains all the necessary parts of scientific research with empirical and theoretical recommendations. The paper includes well-designed theoretical approaches to the analysis of cultural differences in perceptions of fairness in "Zammler Group". The practical recommendations were formulated correctly and focused on the main goal and tasks of the work. In general, in case of successful defense, the thesis can claim to receive "excellent" mark.*

Supervisor
(signature)

CONTENT

INTRODUCTION

Management of cultural differences play a significant role in shaping individuals' perceptions of fairness. The way people define, understand, and evaluate fairness can vary across cultures, influencing their attitudes and behaviors within the workplace. Understanding these cultural nuances is crucial for organizations operating in diverse global settings, as it enables them to foster an inclusive and equitable work environment. Cultural values form the foundation of people's beliefs and expectations regarding fairness. Cultures differ in their emphasis on individualism versus collectivism, power distance, and uncertainty avoidance, among other dimensions. These cultural dimensions influence how individuals prioritize fairness criteria such as equity, equality, and need. For example, individualistic cultures tend to emphasize individual contributions and merit-based rewards, whereas collectivist cultures prioritize equitable distribution and harmony among team members. Such management of cultural differences in value orientations can shape employees' perceptions of fairness in terms of rewards, promotions, decision-making processes, and resource allocation within the organization.

Communication styles also vary across cultures, impacting how fairness is perceived and expressed. Direct communication cultures value explicit feedback and transparency in decision-making, whereas indirect communication cultures prioritize maintaining harmonious relationships and avoiding confrontations. These differences can influence perceptions of fairness, as employees from direct communication cultures may expect open discussions and participatory decision-making processes, while those from indirect communication cultures may value consensus-building and hierarchical authority. Organizations operating in diverse cultural contexts must be aware of these communication styles and adapt their practices to ensure fair and effective communication that resonates with employees' cultural backgrounds.

Social norms and practices shape individuals' perceptions of fairness. Cultural norms regarding social hierarchies, gender roles, and social justice can influence how fairness is interpreted and evaluated. For instance, cultures with high power distance may accept authority and hierarchical decision-making processes as fair, while cultures with low power distance may prioritize participatory approaches. Similarly, gender equity norms can affect perceptions of fairness in terms of equal opportunities and treatment. Organizations need to consider these societal influences on fairness perceptions to address potential biases, promote inclusivity, and foster a sense of fairness among their diverse workforce.

Understanding the management of cultural differences in perceptions of fairness is essential for organizations seeking to establish fair and equitable environments. By recognizing the impact of cultural values, communication styles, and societal norms, organizations can tailor their policies, procedures, and practices to accommodate diverse perspectives and ensure fairness for all employees. This not only enhances employee satisfaction and engagement but also contributes to a harmonious and productive work environment.

Research task:

- to investigate the factors determining the need to take into account cultural differences in management;
- identify approaches to assessing justice;
- determine the current trends in the development of the Ukrainian delivery market, cultural differences;
- perform a characterization and analysis of the economic activity of the "Zammler Group" corporation;
- conduct research and analysis of the financial condition of the Zammler Group corporation;
- analyze the foreign economic activities of the Zammler Group corporation;

- carry out a SWOT analysis of cultural differences of the "Zammler Group" corporation;
- analyze the fairness of the Zammler Group corporation;
- carry out an assessment of the process of implementation of priority proposals;
- determine the effectiveness of proposed improvements.

The object of the study is The limited liability company "ZAMMLER GROUP".

Methods: literature review, qualitative research, quantitative research, comparative analysis.

CHAPTER 1. FUNDAMENTALS OF MANAGEMENT OF CULTURAL DIFFERENCES

1.1 Factors necessitating cultural differences reckoning in management

Over the past twenty years, there has been a notable shift in the priorities of both scholars and policymakers. They have been actively engaged in efforts to recognize, embrace, and appreciate the distinctions in culture among ethnic groups. This shift represents a departure from the traditional "melting pot" approach, which aimed to assimilate minority populations into the mainstream, often at the cost of their cultural identities.

This changing emphasis on embracing diversity has given rise to a new and evolving perspective on how to effectively manage people and organizations in a globally competitive business environment. This transformation requires the development of management concepts and practical strategies to address the challenges and opportunities presented by an increasingly diverse society.

These challenges and opportunities cover the impact of culture on job satisfaction, the prevalence of intergroup bias, levels of cooperation, and overall performance at both the individual and group levels.

In the past two decades, efforts to protect and strengthen the rights of minority groups have prompted a re-evaluation of the appropriateness of the "melting pot" mentality. This reappraisal has led to the exploration of new approaches to managing cultural diversity in the workplace. Cultural diversity is described as "the presence in one social system of individuals with distinct group affiliations of cultural significance" (Cox, 1993).

Traditionally, the management of multiculturalism in complex organizations assumed that representatives of minority cultures would conform to the cultural norms

of the majority group. Several factors contributed to the subtle but noticeable shift from assimilation to diversity.

First, there is the desire for social justice, which, despite being the goal of the concept of assimilation, is largely elusive in this system. Moral, ethical, and social obligations to minority members of society, especially in business organizations, have stimulated the search for new and more effective paradigms for improving the well-being of racial, ethnic, and gender minorities.

Second, legal obligations stemming from civil rights laws and related affirmative action programs have forced organizations to seek alternative ways to eliminate racial and gender discrimination in education and employment (Ramakrishnan and Balgopal, 1995).

Third, restrictions on affirmative action have led to calls for new substitute proposals (Gottfredson, 1992; Thomas, 1990). In addition, the strategic demands on American business to maintain competitiveness in the global marketplace reinforce the need to recognize and effectively manage cultural diversity. Globalization with its multicultural consequences has become necessary for strategic competitiveness. For example, companies such as IBM, Exxon, Coca Cola and Dow Chemical now derive at least half of their revenues from international markets. Recent immigrants account for the largest share of population and labor force growth for the first time since World War I. Ignoring these demographic trends is predicted to place business leaders at a competitive disadvantage (Copeland, 1988; Nkomo, 1992).

In the past, cultural differences were primarily viewed through the lens of ethnic and national identity. However, contemporary cultural considerations include factors such as race, gender, sexual orientation, age, and disability, among others. These subgroups exhibit distinct work attitudes, perceptions, values, and norms that influence individual and group performance. The findings of Workforce 2000: Work and Workers for the 21st Century (Johnston, 1987) highlight the importance and impact of changes in workforce demographics and diversity in organizations. These differences in the

cultural composition of the workforce can lead to tensions and conflicts over cultural issues, especially for minority workers who may feel marginalized due to these differences. For business organizations, these changes create both opportunities and challenges (Timoshenko, N., & Musatova, T. 2020).

The impact of cultural diversity on organizational behavior appears to be multifaceted and depends on how different groups are mixed and organized in the workplace. In a study conducted by Rubaii-Barrett and Beck (1993), a study of perceptions of work climate and levels of job satisfaction among Anglo-American and Mexican-American local government employees found that Mexican-American employees expressed higher levels of satisfaction with personnel procedures. -American colleagues. Because Mexican Americans were the majority in the two groups, it was concluded that cultural differences, rather than numerical minority status, played a key role in the observed differences in work attitudes among Anglo-American workers.

One aspect of cultural diversity that has long been extensively researched is the contrast between individualism and collectivism and its impact on the behavior of people with historical roots in different ethnic groups in the United States (Triandis, McCusker, and Hui, 1990). Asians, Hispanics, and Blacks have historical roots in nations with collectivist cultures, while Caucasians have their roots in the European tradition of individualism (Hofstede, 1980; Inkeles, 1983). This distinction was used to predict the effectiveness of management practices on teamwork and group cooperation.

Earley's (1993) study recruited 163 managers from China, Israel, and the United States to assess the impact of cultural beliefs regarding individualism and collectivism on performance. The study found that the performance of individualists, particularly those from the United States, was lower when working in a group compared to working independently. In contrast, the performance of collectivists representing China and Israel was lower when they worked independently than in a group.

Perkins (1993) confirmed these findings and extended research to evaluate attitudes and benefits associated with work group structure. The study found that individuals from cultures that emphasize hierarchies or relationships in order tend to prefer well-structured teams. Conversely, people from individualistic cultures were calmer in voluntary and informal teams.

Collaborative teamwork and competitive challenges are common and valid strategic strategies for many business organizations. Understanding how cultural diversity affects the effectiveness of these work arrangements is critical to management decision making.

A study by Cox (1991) examined the effects of variation in ethnic group (specifically between Asians, Blacks, Hispanics, and Caucasians) on group tasks. The findings indicated that people from collectivist cultural backgrounds tend to demonstrate greater cooperation than people from individualistic cultural backgrounds.

Moreover, in addition to differences between cultures, certain internal cultural attributes have been identified as significant factors in behavioral tendencies influencing interpersonal interactions. For example, noticeable physical differences or phenotypes influence the degree of acceptance and assimilation among organizational members, even within their own cultural groups. Not surprisingly, people with a phenotype different from the majority group often have less favorable work experiences and career outcomes (e.g., job satisfaction, compensation, and promotion) compared to people with the majority phenotype. It is surprising that even within the same group, differences in physical properties have the same effect on these issues.

An inverse relationship exists in phenotypes, where the degree of physical difference from the majority group is inversely correlated with career outcomes. When all other factors are equal, studies have shown that women with long hair and an ultra-feminine appearance tend to be less favored than those with shorter hair and more masculine clothing. Likewise, people of color with lighter skin tones tend to have better

career prospects compared to those with darker skin tones. This led one researcher to suggest that "skin color is perhaps the most important factor in the anecdotal assessment of a person" (Lincoln 1967, 527).

There is evidence to support the idea that strong identification with the majority culture can lead to career advancement. Additionally, it has been observed that individuals in organizations who identify with a monocultural minority group tend to have more negative career experiences than individuals with other affiliations. Bicultural individuals face challenges compared to mono-majority individuals, but they tend to have better career outcomes than mono-minority individuals (Bell, 1990). Career outcomes generally tend to be more positive when phenotype and culture are in harmony than when they are in conflict (Cox, 1993, p. 62).

Therefore, it is important for managers to recognize that the cultural composition of an organization has a significant impact on the performance of other members of the organization. Several consequences of cultural diversity have a negative impact on members of minority cultures, including stigmatization, discrimination, and stereotyping. The warning concerns prejudicial judgments based on certain characteristics, which may include cultural characteristics. Discrimination involves behavioral prejudice directed at an individual through his or her group identity. Research suggests that the size of a minority group also influences the level of discrimination, with members of the majority group tending to exhibit higher levels of discrimination when minority representation is low (Blau, 1977).

Stereotypes have an additional impact on minority members in an organization. Stereotyping is the creation of an assumption about a person on the basis of the accepted attributes of a group, to whichever it is due. Research shows that stereotypes can have a significant negative impact on both the career of an individual and the overall effectiveness of an organization. For example, it has been found that stereotypes influence hiring decisions, promotions, and productivity assessments of long-term

workers, summer workers, job applicants, and others with similar abilities (Everett, 1990).

Firebaugh and Davis (1988) confirmed that the advances had changed significantly in studies of African Americans from 1972 to 1984. A study by the American Management Association confirmed that the increased minority representation in farmland was a direct result of minority-led changes rather than a result of affirmative action programs (Romano , 1995, p.6).

However, several studies have shown that there is still a significant value in promoting cultural minority behavior (Cockrel, 1989). Morrison (1992), in a study of 200 black professionals, found that various unidentifiable forms of bias permeated the process of making organizational decisions, leading to widespread frustration, frustration and anger. edited by many professionals, if they want to navigate a culturally complex middle ground. Members of minority groups in organizations also face barriers that result from ethnocentrism in organizational culture. Ethnocentrism reflects the tendency of members of a majority group to place themselves at the center of respect, to interpret members of other minority groups from the vantage point of the majority group, and to evaluate the beliefs, behaviors, and values of the majority group. more positive, lower beliefs, behaviors and values. minority group (Shimp & Sharma, 1987). It is clear that prejudice, discrimination and stereotyping are widespread in organizations and can have a detrimental impact on the careers of minority representatives (Lester & Caudill, 1987; Schweltzer & Deely, 1982).

The workforce is becoming increasingly diverse, strained by cultural issues, and growing exponentially. These cultural conflicts can bring out the energy of the participants. Demographic changes in Ukraine, where more than 15% of new arrivals to work are equal to white men with 47%, are more likely to force changes in the management of organizational culture and influence the organization The implementation of structural changes and the adoption of institutional advances. .

Organizations are aware of the impact of diversity on productivity and profitability, as reported in the Hudson Institute report "Workforce 2000: Work and Workers in the 21st Century" (Johnston, 1987). Diversity brings both advantages and feasibility, but also some problems.

Many parts of the literature imply that diversity confers performance advantages over homogeneous work structures (Cox, Lobel and MacLeod, 1991; Cox and Blake, 1991). First, multicultural organizations have a competitive advantage in attracting and retaining the best professionals. Groups and opportunities of people and minorities expand the labor pool, and organizations that can boty attractive a retain qualified members of minority groups that provide them with pleasant and ecological interests opportunities, gain competitive advantage and access to high-quality. dividends (Birens, K., Desmet, T. and Soetart, St., 2018).

Second, multicultural organizations have more opportunities for service in different global markets. They are deeply rooted in the legal, political, social, economic, and cultural contexts of developing countries (Adler, 1991).

Thirty, in research and high-tech industries, thick and ethnically diverse organizations generate a wide field of talent that becomes a disabled asset. As Morgan (1989) aptly put it, creativity thrives on variety.

Four, multicultural organizations continue in the issue of resolution, have a greater ability to receive different traits, and more likely to large-scale thoughts and awareness when a decisive set of problems. Such organizations are several voids from "group-like".

Fifth, multicultural organizations tend to have greater organizational flexibility and adaptability to change. For example, women are thought to have a high tolerance for human ambiguity (Rotter & O'Connell, 1982).

Research from the U.S. Lean services of high benefits of culturally diverse organization in the development and management of natural resources policies. It should be decided that all kinds of work will not only be reflected diverse publics served forest service, but also the results in more responsible and wider areas of management are aggressive from the failure and need populations served (Brown and Harris, 1993).

While diversity offers significant benefits, it also has certain limitations that reduce its benefits. In problem-solving scenarios, significant investment of time and financial resources negative benefits of synergy and even develop in dysfunctional conflicts. Ryad tends to face challenges in the face of uncertainty and complexity, which can lead to confusion and frustration. This can cause a certain consensus on a special course of action and can lead to negative dynamic and cultural clashes, which in turn can create disadvantage for women and members of minorities in the workplace (Borodina V., Petrova I. & Subbotina, A. .2020) .

Traditionally, cultural conflicts between members of majority and minority groups are often resolved in favor of the majority group, creating significant barriers to the full participation of minority members in potentially contentious situations. An analysis of 151 work groups by Tsui, Egan, and O'Reilly (1992) found that diversity is associated with decreased levels of psychological identification with group members, which can impair overall performance and have negative effects on organizational effectiveness, such as productivity, absenteeism, staff turnover. Homogeneous groups have been found to outperform culturally diverse groups, especially when communication difficulties prevent everyone from making optimal contributions to group efforts (Sheridan, 1994).

Increased employee turnover and absenteeism are notable problems identified in multicultural organizations. Research since the 1960s has consistently reported higher absenteeism and turnover rates among women and other minorities compared to their majority counterparts. For example, turnover among blacks was 40% higher than among

whites (Bergmann and Krause, 1968). A Corning Glass study found that between 1980 and 1987, the turnover rate for women in professional positions was twice that of men, and the rate for blacks was 2.5 times higher than for whites (Hymowitz, 1989). . Schwartz (1989) and Scott and McClellan (1990) reached similar conclusions, reporting a two-to-one turnover ratio among women compared with men. Meisenheimer (1990) found that absenteeism rates were 58% higher among women than among men.

In a study of twenty work units, O'Reilly, Caldwell, and Barnett (1989) found that group heterogeneity is associated with lower levels of group social integration, leading to higher individual turnover, with outgroup members more likely to leave the team . organization. Using a hypothetical company with 10,000 employees, Cox estimated that differences in absenteeism associated with multiculturalism would cost the company an average of three million dollars per year (Cox, 1993, p. 25).

1.2. Approaches to assessing fairness

By the time a person enters adulthood and enters the workplace, he has already learned the rules of behavior. This definition of ethnocentrism involves the tendency to judge people of other groups according to the standards of one's own group or culture. Scholars have identified two forms of ethnocentrism: (a) flexible ethnocentrism allows a person to add to one's cultural filters and helps one see things from different perspectives, and (b) inflexible ethnocentrism, on the other hand, refers to the inability to look beyond one's own cultural filters when interpreting the behavior of others. Ethnocentrism is often described as a negative rather than a normal aspect of everyday psychological functioning.

To a certain extent, ethnocentrism is necessary in the main social social order and vuni. There will be no reason to conform to the norms, to obey the laws of society, or to work in harmony with others, if it were not for the implicit positive evaluation of the ways of one's own culture. When ethnocentrism is an intellectual and natural sequence of natural culture, it can be a potential source of international conflict. It will also be

informed that ethnocentrism leads to stereotypes and prevention. The role of emotions, self, and values in formation of ethnocentrism is well documented. If they are a blur between facts and culturally based reasoning, negative feelings can result. Those that are related expressions, positive emotions and attitudes (eg, job satisfaction) emerge.

Sponsors make a whole series of decisions that are directly or indirectly affected by winning employees, promotions, newsletters, and then. Research on the conclusions of the organizational union or the phenomenon of confidence that the positive ideas of the host are related to the rank and file, including the workers, and that the results or response will be disappointing, the worker will act negatively, including. In the situation, research findings show that individual feelings of well-being and their biographical consequences in the tornal effectiveness of solutions in the group or equal levels, which in tornal impact on the overall organization, as well as depending on the organizational effectiveness and competitive advantage.

Social and behavioral scientists have begun to investigate where these concepts have international relevance. Multinational corporations establish a sectional competitive advantage through global diversity, and this trend carries cross-cultural research with the hope that it can help businesses create new competitive advantages. The study of justice perceptions and exploration of cross-management of cultural differences and similarities in how people respond to perceived fair/unfair treatment is a timely and important topic for 21st century management.

Western justice theorists believe that justice indicates whether employees are valued and respected members of the organization. Were rewarding workers in accordance with their function, management establishing that workers are pre-established. Sociologists have shown less interest in knowing that well-being is "real" and more interest in eliminating individual opinions about life, aimed at what people consider attractive and how they respond to the adopted decision. Representations of the organizational community should be based on the impression of significant

important objects at the individual, group and organic levels. At the individual level, his award-winning climates such as employee job satisfaction, commitment, and behaviors include on-the-job performance and extra-role behavior. In a group level, fairness perceptions can affect group morale and performance. Research has repeatedly shown that there is a relationship between unresolved unfairness and counterproductive performance (Bastas, A., & Liyanage, K. 2018).

Perception is an aspect of human behavior, and as such it is subject to many of the same influences that shape other aspects of behavior. In particular, each individual experience is mixed in complex ways to determine the response to a given stimulus situation. To the extent that certain classes of experience are more common in some cultures than in others, differences in behavior between cultures, including differences in perception, may be so great that they even exceed permanent individual differences within cultural groups. People in different cultures would be differently susceptible to geometric illusions because they have learned different, but always ecologically valid, habits of visual inference. Depending on the degree of ecological representation of the figure causing the illusion, these habits may not lead to susceptibility to the illusion. Then, by applying this general hypothesis to the five illusions, one can see the impact of such illusions caused by managing cultural differences.

From a theoretical perspective, examining cultural similarities and differences will contribute to the complexity and universality of justice theories. "From a practical perspective, cross-cultural research can help managers of multicultural organizations, as well as leaders of a culturally diverse workforce in one country, understand how organizational policies and their implementation influence employees' perceptions of fairness." The study of justice concepts is incomplete without understanding differences in national culture. Thanks to Hofstede's research work, the notion that nations have identifiable cultures that can influence the way business is conducted in that country has become a topic of interest. His approach to studying employees' work-related values is an evolution in the understanding of organizational culture in the industry. Much of

what we understand today about corporate culture and work-related values comes from his seminal work studying the employees of International Business Machines (IBM). The results showed valid and significant differences between nations as measured by responses to attitude and opinion surveys. Hofstede identified four main cultural dimensions that can be used to explain the intersectional management of cultural differences: power distance, individualism and collectivism, masculinity and femininity, and uncertainty avoidance (Elena V. and Antonenko K. 2021).

Power distance is the extent to which a culture encourages and supports differences in power and status. The United States scored relatively low on the power distance, while Malaysia scored the highest on the power distance. In Hofstede's original study, the Philippines, Mexico, Venezuela and India scored high on this dimension. New Zealand, Denmark, Israel and Austria scored the lowest, suggesting that these countries are working to minimize differences in status and power. This key factor may influence perceptions of fairness because managers in high-power distance cultures are perceived as autocratic and paternalistic decision makers, whereas managers in low-power distance cultures make extensive use of management in making important decisions.

Individualism means the belief that people in society take care of themselves and their family members. Collectivism is the belief that individuals are an integral part of society whose primary concern is the collective group. As a result, individuals develop an independent self (in individualistic cultures) or an interconnected self (in collectivist cultures). People in individualistic cultures tend to make a clear distinction between their personal time and company/work time. Members of individualistic cultures value freedom and autonomy in structuring their work, they seek challenges, and initiative is rewarded at work. In contrast, the desire for independence, the desire for freedom and the desire for initiative are not perceived in collectivist cultures.

Masculinity-femininity means how different gender roles are in society. Countries with high scores on masculinity expect people to be proactive and goal-oriented, while

countries with high scores on femininity represent a society in which social roles coincide. Japan, Austria, Venezuela and Italy scored the highest for masculinity. The United States is more masculine than feminine. Denmark, the Netherlands, Norway and Sweden scored the lowest and had the smallest gap.

Many American labor organizations are still grappling with this challenge. Masculine cultures expect managers to value leadership, independence, and self-actualization, while feminine cultures place less importance on these aspects. They also consider earning, recognition and achievement more important compared to female culture. Work stress has been found to be high in organizations operating in a highly masculine culture (Androniceanu, A. (2017).

In light of mixed research findings and social and legal pressures for organizations to embrace cultural diversity, practicing managers are responsible for determining not whether to do so, but rather when and how to embrace the positive aspects of cultural diversity while mitigating its disadvantages. The initial step involves recognizing that one of the main purposes of diversity is to recognize individual uniqueness. To achieve this, organizations must move from a monocultural to a multicultural operating model, a process that unfolds in three stages as described by Gottfredson (1992).

The first stage is the monolithic phase, characterized by a demographically and culturally homogeneous structure similar to traditional Japanese firms that employed exclusively Japanese men. The second stage represents the multiple representation phase, where the organization, despite the cultural diversity of its workforce, maintains culturally homogeneous leadership. Subcultures and groups within an organization are expected and encouraged to assimilate the culture of leadership, a pattern that characterizes many modern American organizations.

The final stage is the diversity model, where multicultural placement permeates the entire organization. Companies in this stage value diversity and actively promote it

through a variety of means, including two-way learning, complementary adaptation, interdependence, and appreciation of cultural differences.

The study suggests several strategies to effectively address the issue of cultural diversity. Above all, visible support and commitment from senior management is required. Leaders must be willing to undergo diversity training to understand the organizational barriers that prevent the full contribution of all members. Second, diversity must be integrated into the organization's strategic business goals and outreach programs, rather than being viewed as simply a technical effort to meet legally required affirmative action measures (Androniceanu, A. (2017).

Third, mechanisms must be put in place to hold managers accountable for achieving diversity goals, and this must be reflected in the performance evaluation process. Evaluation criteria should include the organization's progress in breaking the glass ceiling by increasing the representation of minorities and women in higher-paying positions through career development opportunities, mentoring, and performance-based leadership appointments (Aquilani, B., Silvestri, C., Ruggeri A., and Gatti K. 2017).

Fourth, open communication channels that facilitate the exchange of new ideas, complaints, and feedback are essential. Finally, organizational rituals and practices must accommodate factors such as religious holidays, dietary preferences, and dress codes that do not interfere with organizational performance. These seemingly small gestures demonstrate respect and support for cultural diversity. In addition, successful diversity management requires managers to abandon practices based on outdated ways of thinking, redesign organizational operations, transform organizational culture, revise policies, create new structures, and redesign human resource systems (Cox, 1993).

1.3. Specifics of Ukrainian delivery market cultural differences

The modern trends in the development of the Ukrainian delivery market revolve around efficiency, convenience, and fairness. Here are some key trends that contribute to the fairness of the market:

1.   Transparent Pricing: Delivery service providers are increasingly focusing on transparent pricing structures. Customers are provided with clear and upfront information about delivery fees, surcharges, and any additional costs. This transparency ensures fairness and allows customers to make informed decisions.

2.   Competitive Market: Before the war The Ukrainian delivery market was witnessed a significant increase in competition. Multiple delivery service providers were available, offering a variety of options to customers. This competition encouraged fair pricing, improved services, and better customer experiences.

3.   Delivery Aggregators: Delivery aggregators or platforms have gained popularity in Ukraine. These platforms consolidate multiple delivery service providers, allowing customers to compare prices, delivery times, and reviews. By providing a centralized platform, these aggregators promote fairness by offering customers a wide range of choices.

4.   Independent Couriers: With the rise of the gig economy, independent couriers or freelance delivery drivers have become more prevalent. This trend allows individuals to work independently and choose the delivery jobs that suit them. Fairness is promoted as these couriers have the flexibility to set their own rates and schedules.

5.   Customer Reviews and Ratings: Online customer reviews and ratings play a crucial role in promoting fairness in the delivery market. Customers can share their experiences and provide feedback on delivery service providers. This information helps other customers make informed decisions and encourages service providers to maintain high standards.

6.   Delivery Tracking: Many delivery services now offer real-time tracking options, allowing customers to monitor the progress of their deliveries. This

transparency ensures fairness by keeping customers informed about the status of their orders and reducing instances of miscommunication or delays.

7.   Sustainability Initiatives: Increasingly, delivery service providers are implementing sustainability initiatives to minimize their environmental impact. This includes using eco-friendly packaging, optimizing delivery routes, and adopting electric vehicles. Such initiatives promote fairness by addressing environmental concerns and creating a more sustainable future.

8.   Inclusive Delivery Options: Delivery service providers are working towards inclusivity by offering a range of delivery options to cater to diverse customer needs. This includes same-day delivery, next-day delivery, express delivery, and time-slot delivery. By providing a variety of options, customers can choose the most suitable and fair delivery method based on their preferences and urgency.

9.   Ethical Sourcing and Partnerships: There is a growing focus on ethical sourcing and partnerships within the delivery market. Some delivery service providers prioritize working with local businesses, farmers, and artisans, ensuring fair trade practices and supporting the local economy. These partnerships contribute to a fairer distribution of resources and promote sustainable development.

10.   Fair Employment Practices: Delivery companies are increasingly adopting fair employment practices for their staff and drivers. This includes providing fair wages, ensuring proper working conditions, and offering benefits such as insurance coverage and paid time off. By treating their employees fairly, delivery service providers contribute to a more equitable and just industry.

11.   Social Responsibility: Many delivery service providers are actively engaging in social responsibility initiatives. They support charitable causes, donate to food banks, or participate in programs that help communities in need. By prioritizing social responsibility, these companies promote fairness by addressing social issues and contributing to the welfare of society.

12.   Consumer Protection Measures: Ukrainian authorities and regulatory bodies are implementing consumer protection measures to ensure fairness in the

delivery market. These measures may include regulations on pricing transparency, dispute resolution mechanisms, and guidelines for fair business practices. Such initiatives safeguard customer rights and promote a fair marketplace.

13.   Data Privacy and Security: With the increasing reliance on digital platforms and online transactions, data privacy and security have become crucial concerns. Delivery service providers are taking steps to protect customer data and ensure secure transactions. By safeguarding personal information, these companies contribute to a fair and trustworthy delivery ecosystem.

14.   Continuous Innovation: The delivery market is constantly evolving, and companies are continuously innovating to meet customer expectations. This includes introducing new technologies, such as drone or autonomous vehicle deliveries, and exploring efficient last-mile delivery solutions. These innovations promote fairness by enhancing delivery speed, accuracy, and convenience.

Overall, the modern trends in the Ukrainian delivery market focus on fairness through transparency, competition, customer empowerment, and sustainability. These developments aim to provide customers with reliable, affordable, and convenient delivery services while promoting a fair and equitable marketplace. (Törnroos, J. Å., Heinonen, K., & Kuusela, H. 2016).

CHAPTER 2. ECONOMIC ANALYSIS OF ACTIVITY OF THE "ZAMMLER GROUP" CORPORATION, EVALUATION OF FAIRNESS

2.1. General characteristics and analysis of economic activity of "Zammler Group" Corporation

ZAMMLER GROUP provides services in the field of road, sea, rail, air transportation, customs brokerage, as well as a full range of warehousing services.

ZAMMLER GROUP includes 5 companies, which are represented by 18 offices. The companies are located in Europe and Asia.

The company cooperates with logistics partners around the world.

ZAMMLER provides all types of logistics services, applying a single standard of quality and customer service technology.

ZAMMLER is a logistics company that provides a wide range of logistics services such as:

- contract logistics (Fulfillment, Cross-docking);

- transport logistics (Road transport, Air freight, Sea shipping, Rail freight, Container transportation, PRC - Ukraine PRC, Export from Ukraine to China);

- customs brokerage services (Customs terminal).

ZAMMLER works all year round, but there is some seasonality. In some periods, such as harvesting, heating season, a certain direction of transportation may lack the

production capacity of operators: containers, trucks, air routes. This leads to delays in supply, a sharp rise in tariffs.

ZAMMLER GROUP is remembered for its attractive brand design, speed / efficiency of service and delivery, availability of professionals, list of services and their capabilities, speed of user identification.

the opportunity to choose from a wide range of services;

fair pricing policy;

high quality of service.

According to the results of the analysis, the main competitors of ZAMMLER are FM Logistic, Business Group Logistics, STV Group.

The main competitors in the future are Raben, Logistic Plus, Afina Group, UVK, BERGER CARGO, PARKLINE GROUP, Denka Logistics, Sun Park.

Marketing mix consists of 4 elements: product, price, place, and promotion. Any changes in any of these four elements can cause in ZAMMLER's competitors a desire to rethink their own concepts, identify their positive features of targeted activities, and develop their own concept of market position.

This can lead both to increased and tougher competition on the market and vice versa to a separation of some key company's activities from their main concepts.

Automation, digitalization, integration - today these concepts have become part of our daily lives. In many areas, there is no room for conservatism, ignoring innovations and trends. Logistics is no exception. Despite the fact that the goal has remained unchanged since the first shipments, even at the most primitive level in ancient times - timely, fast, safe and efficient delivery of goods from point A to point B, methods and approaches have become radically different.

With the onset of the pandemic, which created new challenges, any business has experienced a radical change in a relatively short time. The container crisis, the shortage of chips, the closed ports - all this is happening right now.

An interesting feature is that the road transport market consists only of small and medium-sized transport companies. The average age of trucks in our country is almost

20 years, one of the largest in European countries. Also, in the Ukrainian market, trucks have no restrictions on the service life and age of the car. The situation with logistics areas (warehouses) is also interesting. For several years now, there has been a significant delayed demand for the lease of high-quality warehouses in Ukraine.

An important factor is the stability of the market and economic situation, as well as rising rents. The development of this segment will allow the construction of more modernized warehouses and, in general, will improve the quality of the new proposal, as well as contribute to the construction of new projects.

According to a recent study by Transport Intelligence, there is an acute shortage of truck drivers in European countries, including Ukraine. The shortage of commercial vehicle drivers in Europe has reached 400,000. The most serious situation is in Poland, Great Britain and Germany. At the same time, data on Ukraine indicate that the country may lack up to 120,000 truck drivers.

Logistics can be applied to every industry that is involved in the import and export of any kind of goods. And because of this, the logistics industry is one of the most important industries in business as any product that you see in any store in any part of the world, would have got there through some form of logistics support. Thus, more and more people all over the world begin to understand the huge role of logistics in all aspects of business and simple everyday life.

ZAMMLER GROUP understand this well and strive to be just such a socially responsible business. Their employees, customers and partners are people and companies that are constantly evolving, know how to change themselves and the world for the better, and demand more. ZAMMLER GROUP is not only about business processes, but also about shared values and responsibilities to staff, customers and partners, society and the environment.

Such consumer or environmental groups could intervene in the operations of the company:

- National Ecological Center of Ukraine
- The Ukrainian Nature Conservation Group

- Greenpeace

- Center for Environmental Research and Conservation

Ukraine's economic freedom score is 54.1, making its economy the 130th freest in the 2022 Index. Ukraine is ranked 44th among 45 countries in the Europe region, and its overall score is below the regional and world averages. Five years ago, the Ukrainian economy was gaining strength, but growth slowed in 2019, and the economy contracted in 2020. Growth resumed in 2021. During that half-decade, economic freedom has generally trended upward.

The current state of the transport services market in Ukraine, characterized features of the favorable geopolitical position of the country, identified segments of the market of transport and logistics services in Ukraine, made an analysis of the dynamics of freight transportation by land transport, determined its capacity in money terms and calculated the component share of this type of activity in the country's GDP.

At the present stage of economic development, the role of logistics processes in enterprises has increased significantly. This is due to high competition in the market, the development of technology and economic relations, growing consumer demand, the need to reduce costs.

Logistics is a relatively new scientific and practical direction in Ukraine. Now Ukrainian business does not use logistics practices as much in their activities compared to foreign countries but the situation tends to be changed soon, as the economy of our country is still developing and evolving and the logistics sector along with it.

Buying power gives bigger businesses the upper-hand when it comes to negotiating with suppliers, allowing them to lock in long-term contracts at more cost-effective prices.

As ZAMMLER operates in many logistics directions on the international level, it serves large and wealthy clients whose buying power is huge.

The consumer must receive the necessary quality and quantity of goods at the right time, in the right place, from a reliable supplier with the right level of service and at a given level of total costs. Thus, the success of "appealing" to potential customers

actually depends on the efficiency of the customer's requirements. Failure to comply with at least one of these conditions may result in the loss of customers and, consequently, a certain market share.

2.2. Research and analysis of financial state of "Zammler Group" Corporation

One of the main directions of ZAMMLER GROUP strategy is to focus on priority business activities and operations. This contributes to the rational allocation of enterprise resources to those types of business that are competitive and in which firms have certain advantages (technology, know-how, special equipment, trained personnel). This approach in Western practice is called the definition of "core competence".

The general manager has a linear influence on all participants in the structure, and the managers of functional departments (economic, engineering, etc.) provide functional assistance to contractors. Linear functional management structures are more efficient where the management apparatus performs standard, often repetitive and less variable tasks and functions (in small enterprises, as well as in enterprises with mass or large-scale production). As production becomes more complex or flexible, the linear-functional structure changes to reduce the level of centralization. One of the areas of decentralization is the introduction of line-staff management structure.

Extra-budgetary funds, through which the state forms additional sources of financing, also have a significant impact on investment activity: the State Innovation Fund, the Employment Promotion Fund.

Table 2.1. Liquidity indicators of the enterprise

№	Indicators	The value of indicators	
		2020	2021
1	Cash liquidity ratio = = Cash and their equivalents in national and foreign currency: current liabilities	0,0185	0,0009

2	Current liquidity ratio = = Amount of current assets: current liabilities	0,7157	0,5848
3	Absolute liquidity ratio = = (Current financial investments + Cash and their equivalents in national currency + Cash and their equivalents in foreign currency) : current liabilities	0,4152	0,3623
4	Quick liquidity ratio = = (Amount of current assets – production stocks – animals for breeding and fattening – work in progress – finished products – goods) : current liabilities	0,0185	0,0009
5	Net working capital = = Amount of current assets - current liabilities	- 3736,7000	- 8499,3000

Liquidity analysis allows you to determine the ability of the enterprise to pay its current obligations. Yes, the ratio of absolute liquidity shows how much of the debt can be paid immediately. The value of this indicator at the beginning of the audited period is 0.4152 and 0.3623 at the end of the audited period. This shows that only 4.152% and 3.623%, respectively, of debts the company can pay immediately.

Analysis of the management of client-oriented development of logistics personnel in the ZAMMLER group of companies testified that the company takes into account the main components of client-oriented development of the competencies of logistics personnel due to the involvement of personnel in the life of the company, the development of client-oriented competencies in personnel, receiving feedback from personnel regarding their development of competencies, the company's loyalty to personnel, as well as hiring only client-oriented candidates.

Since the founding of ZAMMLER Ukraine, the top management involved students of higher educational institutions to undergo internships at the company's base in order to acquire practical competencies that corresponded to the developed student internship programs together with universities. The next option for the development of client-

oriented competencies in logistics work in future logistics personnel is the participation of ZAMMLER department heads in various university events on practical business cases and master classes on logistics practice.

Also, the company based at KNTEU University took part in the opening of the Logistics Lab, which is the first in Ukraine. The laboratory is equipped with a shelving system, scanners, and there is also access to a warehouse management program.

However, taking into account the problems that arose in the group due to incomplete control and the lack of mentoring in ZAMMLER foreign offices, it is proposed to create a virtual mentorship for all ZAMMLER companies, similar to the Küehne + Nagel program, which will allow for the exchange of experience and the improvement of both the mentor and the staff who can be implemented at the expense of a virtual personnel development management platform. Determining directions for improving the development of logistics personnel competencies, the indicator of the logistics activity of Ukraine's competencies was first analyzed in comparison with neighboring countries. It should be noted that in comparison with neighboring European countries, our country lags far behind, perhaps this is due to the insufficient level of management of the development of logistics personnel competencies due to only internal training, or a small number of external training.

In general, in all countries of the world, even in developed ones, there is a shortage of competent employees in logistics. At the same time, according to the importance rating, the following competencies for logistics personnel were highlighted as: effective performance of tasks, communication, technical and personal skills, as well as administrative knowledge and leadership skills.

ZAMMLER Ukraine can be recognized as the best company for the development of logistics competencies not only in its own staff, but also in students. For which they offer a variety of activities aimed at expanding their knowledge of logistics in practice.

In general, ZAMMLER Group is one of the most powerful Ukrainian logistics companies. Starting from 2007, the year of founding of "ZAMMLER UKRAINE" LLC, the company has been building up its own forces and is now represented by seven

companies. ZAMMLER Ukraine is the first Ukrainian 3PL operator. Today, the company is among the top five Ukrainian companies in its field operating in Ukraine. The logistics services provided by the group can be summarized in the following categories: contract logistics, under which they understand warehouse logistics and fulfillment services, road transport (LTL / FTL), air cargo transport, sea transport (LCL / FLC), rail transport (especially developing silk road - container transportation) and customs brokerage services, as well as consulting services on the organization of supply chains. In general, they have a proven practice of organizing logistics supply chains for the following types of goods: electronics and household appliances, FMCG goods, pharmaceutical products, industrial equipment, printed products, e-commerce goods and goods of leading retailers.

2.3. Analysis of foreign economic activity of "Zammler Group" Corporation

The mission of HR management "Zammler Group" as follows:

Profit. Ensuring the implementation of the income and expenditure plan - the main summarizing indicators of the enterprise's financial activity.

Customers. To provide customers with the highest quality services, winning their respect and trust. The services provided by "Ukrposhta" must be perfect in terms of their quality characteristics. Customers should feel that they are dealing with one company that has a common policy and provides a single set of services, and that the company is genuinely interested in ensuring that customers' problems are resolved correctly and efficiently.

Area of interest. Open new areas of services and improve the provision of classic services.

Personnel. Staff training in special company statutes and communication with clients. Conducting educational seminars and trainings.

Development. To ensure stable functioning of the enterprise, promotion to new markets of services with a high technological level.

It is very important that HR managers has a clear mission, because it allows you to direct the process of planning and strategy of the company with the help of the most general description of how the company thinks to fulfill its main obligations.

The next important step in the development of a marketing strategy is the determination of the company's goals.

"Zammler group" is a leading enterprise in the field of postal communication. Keeping its leadership in the Ukrainian market, the company aims to become a full-fledged operator in the Ukrainian market of postal services using high technologies. The company can achieve this thanks to the improvement of the main activity, the introduction of the latest services that will meet the needs of consumers. This will significantly strengthen the company's position and bring additional profit. Therefore, the strategic goal of activity should be aimed at maintaining leadership in the postal market. This goal can be achieved through the following measures:

- improving the quality of already existing services; reviewing the range of services provided and removing from circulation those services that do not correspond to general postal activity; expansion of the range of services due to the introduction of new types;
- improving work with consumers;
- conducting constant marketing research of the country's postal market, consumers and their needs, competitors and their activities;
- carrying out a flexible tariff policy;
- strengthening authority in the domestic market of postal services;
- implementation of advertising measures and development of a sales promotion system at the enterprise;

- increasing the financial stability of the enterprise due to the implementation of the system of organization and planning of activities.

After formulating the goals of the HR management development, it is necessary to choose and justify the strategy for achieving the goal. However, before choosing a strategy, it is necessary to analyze the company's position on the market.

Delivery of goods by large vehicles in Ukraine involves the provision of a full range of services for the organization of transportation of cargo pallet shipments, namely:

- all cars have sanitary passports;
- organization of customs deliveries;
- full documentary support of transportations (preparation of registers of the executed flights, and also other reports at the request of the client); timely arrival of trucks for loading;
- control over the execution of documents.
- Advantages and features of work:
- responsibility for the safety of goods;
- at the request of the client, every mobile phone specified in the application receives information on the movement of the car, the status of loading and unloading, problems, if any;
- availability of mobile communication with drivers;
- selection of cargo in agreement with the client in any point of the city and Ukraine, delivery to the recipient.

After realization of any transportation in the specified term return of all accompanying documents, and also preparation of accounting documents according to requirements of the client is provided.

The international movement of goods by road is characterized by the need to cross the borders of one or more states, which requires a mandatory package of permits. In

the case of transportation of dangerous or bulky goods, the package of documents must be supplemented by special permits from the relevant authorities of each of states. In addition to the obligatory customs clearance, in the process of transportation there are often contradictions between domestic and international laws or regulations that require the intervention of competent lawyers.

All these features are offset by the many advantages of international road haulage, including: no intermediate congestion on delivery from the initial to the final destination, control of the current location of cargo, independence from loading ports, airports or railway stations, no expectation of accumulation of large volumes.

Quality management of logistics services is also aimed at expanding the customer base in Ukraine and abroad, as well as optimizing the company's work, developing strategic plans and programs that will achieve the goals of achieving continuous traffic and maximize profits.

The activities of each enterprise are aimed at improving its financial condition, its development. Therefore, there is a need to keep under control and respond quickly to changes in the external environment of the firm.

Any action of the enterprise is possible only if the external environment allows its implementation. In order to determine the strategy of the organization's behavior and implement this strategy, management needs to have an in-depth understanding of the internal environment of the organization, its potential and development trends, and the external environment of the organization, its development trends and place in the organization.

Companies of the ZAMMLER group have taken a leading position in the Ukrainian market of logistics services, which is confirmed by certificates and awards.

At the final stage, after receiving the results of research, work is done with the design of documents for Zammler groups.
Then the ISO 22,000 certificate goes to the Zammler Group.

Table 2.2. Strategy planning process

№	Stages	Content
1	Analysis of input data	Analysis of the results of initial research
2	Definition of marketing strategy	Choosing a marketing strategy from possible options in accordance with the mission and goals
3	Evaluation of the strategy in accordance with the stated goals	The effectiveness of the communication strategy is evaluated on the basis of the determined predictive indicators
4	Adjustment or change of communication strategy	In case of inconsistency of indicators, the causes of gaps are analyzed step by step, and measures are developed to correct the situation

The marketing approach to defining a "new product" is to evaluate changes in the form, cost, utility, content, or packaging of products that are relevant to consumer decisions and satisfy consumer needs and requirements. Therefore, it is important, relying on the tools of marketing communications and psychological influences, to clearly explain such changes on the part of manufacturers for the desired perception by potential consumers. Such communication refinement should be based on the application of new consumer properties of innovative developments in information interaction.

Based on the above, it follows that providing investments with financial resources is one of the basic directions of the process of managing the investment activities of the enterprise for the strategic perspective. The economy of our country is in difficult conditions, and it is a competent investment policy that can ensure the development of enterprises, the specific feature of which is the presence of many interconnected alternative solutions and a selection of the most optimal of them, which are easily adapted to the dynamic external environment. This emphasizes the importance of investment policy as a tool for implementing development tasks through the formation of a financial and resource base. In the process of forming an investment policy, it is necessary to take into account the factors influencing inflationary processes and the level of risk, it is necessary to economically substantiate investment decisions, find the most optimal structure of portfolio and real investments, when implementing investment projects, it is necessary to rank them in order of importance and connect their implementation with the availability of a resource base, and also choose the most profitable sources of financing.

Investment policy represents the distribution of own and involved financial resources for conducting business activities of the enterprise, highlighting the most priority directions. Absolutely any processes taking place at the enterprise can be controlled, but for this it is necessary to identify the control parameters. Real investments represent one of the economic management methods. Therefore, in order to ensure the management of processes that allows the development of the enterprise, it is necessary to implement the formation of an investment portfolio.

It is proposed to solve this task by means of rational management, which consists in minimizing negative factors affecting the object of management, as well as in finding the most optimal development trajectory. It is necessary to form a goal vector that will ensure the distribution of control parameters.

TSR Comprehensive is the research validated, three-year professional development program that provides high-intensity support to early education teachers in communities that are most in need of quality resources and individualized technical assistance.

ISO 9001 sets out the criteria for a quality management system and is the only standard in the family that can be certified to (although this is not a requirement). It can be used by any organization, large or small, regardless of its field of activity. In fact, there are over one million companies and organizations in over 170 countries certified to ISO 9001.

This standard is based on a number of quality management principles including a strong customer focus, the motivation and implication of top management, the process approach and continual improvement. These principles are explained in more detail in ISO's quality management principles. Using ISO 9001 helps ensure that customers get consistent, good-quality products and services, which in turn brings many business benefits.

ISO 45001 supersedes previous occupational health and safety standards, including OHSAS 18001. Organisations that currently hold OHSAS 18001 certification will need to transition to the ISO 45001 standard by March 2021. Download our complimentary whitepaper to learn more about the transition and certification requirements.

Although ISO 45001 constitutes a fully new standard, its foundations already exist and are formulated in OHSAS 18001. Companies that have already implemented an occupational health and safety management system in accordance with OHSAS 18001, and actively apply it in everyday company practice, can expect a smooth transition to ISO 45001.

ISO 14001 sets out the criteria for an environmental management system and can be certified to. It maps out a framework that a company or organization can follow to set up an effective environmental management system.

Geography of clients' operations:

Zammler provides both domestic and international transportation. So, Zammler focuses mostly on those companies which need export or import of the products. Also, Zammler works with companies which need services within one country (Ukraine, China, Poland, Kazakhstan).

Type of transported products:

Zammler can provide services for goods that do not require special transportation conditions, goods that require temperature control, dangerous goods.

According to the volume of product Zammler can transport both large and small (above 50 kg) shipments.

So, all business clients which need transportation or warehouse services can address to Zammler.

First of all, in order to obtain the ISO 22000 certificate of Zammler groups, you need the desire to do so, well, or the need.

The presence of the Zammler Group certificate is an indicator that the company produces safe products; promotes the export of goods; confirms that the organization meets the requirements of the international standard of food management.

In addition to the desire, an implemented HACCP system is needed. On the basis of which, including, certification will be carried out.

If the system of control of critical points is not developed and documents on it are absent - it is necessary to implement it at first.

In general, the whole certification process can be divided into 3 stages:

1st - audit of ISO documents.

2nd - audit of the organization (audit "on the spot")

3rd - registration and issuance of a certificate

Therefore, in the beginning you need to prepare all the necessary documentation in accordance with which the work of the organization will be carried out.

Statutory documents:

Document from the Unified State Register

Document from the Statistics Committee

Regulations

Registration for tax purposes

VAT payer's certificate (if any)

Documents on the enterprise:

The structure of the enterprise and the list of managers.

State schedule

Data on the type and direction of the enterprise, structure and subordination to other organizations.

Permits and licenses (if required)

Certificates for products

And:

Nomenclature of products (services, works);

Regulatory documentation for products,

quality passport,

test reports,

certificates of conformity,

licenses, permits.

Characteristics of the technological process of production and services

other information

At the 2nd stage it is necessary to pass direct audit of Zammler groups. The specialist draws attention to all the shortcomings and points that need to be corrected in order to pass the certification of the relevant body. During the audit, the auditor verifies how the work is actually carried out at the enterprise and how they should be conducted in accordance with the documents. Takes product samples for analysis.

The head of the organization is directly subordinated to his deputies by function (marketing, finance, personnel, etc.). The general manager has a linear influence on all participants in the structure, and the managers of functional departments (economic, engineering, etc.) provide functional assistance to contractors. Linear functional management structures are more efficient where the management apparatus performs standard, often repetitive and less variable tasks and functions (in small enterprises, as well as in enterprises with mass or large-scale production). As production becomes more complex or flexible, the linear-functional structure changes to reduce the level of centralization. One of the areas of decentralization is the introduction of line-staff management structure.

Horizontal analysis is based on the study of the dynamics of individual financial indicators over time. In the process of using this system of analysis, the growth rates (growth) of individual indicators of financial statements for a number of periods are calculated and the general trends of their change are determined. The most common are the following types of horizontal analysis:

Comparison of financial indicators of the reporting period with indicators of the previous period by assets (Table 2.3).

Table 2.3

Financial indicators and trends in their changes in assets

Assets	Line code	2019		Increase in abs. expression (+, -)	Increase in%	Growth rate
1	2	3	4	6	7	8
I. Non-current assets						
Intangible assets:	1000	2	6	4	200	3

initial value	1001	51	57	6		11,76471
accumulated depreciation	1002	49	51	2		4,081633
Fixed assets:	1010	10618	19535	8917	83,98003	1,8398
initial value	1011	47126	59466	12340		26,18512
wear and tear	1012	36508	39931	3423	9,376027 1,09	
Deferred tax assets	1045	346	218	-128		-36,9942
Total for section I	1095	10966	19759	8793		80,18421
II. Current assets						
Stocks	1100	2338	3005	667		28,52866
Inventories	1101	2338	3005	667		28,52866
Accounts receivable for products, goods, works, services	1125	19775	28384	8609		43,53477
Accounts receivable according to calculations: on issued advances	1130	902	402	-500		-55,4324
with a budget	1135	0	250	250	0	
including income tax	1136	0	250	250	0	0
Another current receivable	1155	1687	2617	930		55,12745

Money and their equivalents	1165	1745	391	-1354		-77,5931
Cash	1166	1	1	0	0	1
Bank accounts	1167	1744	390	-1354		-77,6376
Other current assets	1190	41	86	45		109,7561
Total for section II	1195	26488	35135	8647	32,64497 1,32	
Balance	1300	37454	54894	17440		46,56378

The results of horizontal analysis allow us to analyze the change of individual indicators and predict their value. The value of the results of horizontal analysis is significantly reduced in the face of inflation.

Vertical (structural) analysis is based on the structural decomposition of individual indicators of financial statements of the enterprise. The most common are the following types of vertical analysis:

Structural analysis of assets. In the process of this analysis, the share of current and non-current assets, their elemental composition is determined.

2.4. SWOT Analysis of the cultural differences corporation "Zammler Group"

The SWOT analysis is carried out in the work, with the help of which the interrelations between the elements of the internal environment of the enterprise and its external environment are established. This will further formulate a clearer strategy based on the analysis of the field of opportunities and threats, which can reduce the risk of the enterprise.

Weakness 1. High dependence on star products

The top 2 products and services of the firm (sea and road freight) accounts for major business revenue. This dependence on star products has resulted from insufficient focus on developing new products, even though Zammler has relatively successful track record of launching new products.

Zammler develops air and rail transport less, but this can lead to dissatisfaction of some customers, which are interested in these modes of transport. These two services can bring the same revenue to the company as the road and sea transport, so it is necessary to make some investments in these spheres and promote these services.

Weakness 2. High dependence on existing supply chain

The disruption in the global supply chains because of the Covid-19 pandemic and blockage of the Suez Canal illustrated the fragile nature of Zammler supply chain. The existing supply chain though brings in cost efficiencies but it has left Zammler vulnerable to further global disruptions.

This issue can lead to significant losses of the company, decrease of customer satisfaction, as time frames of the delivery will not be met. To stop this, it is necessary to diversify the supplier base, have backup suppliers at the ready, aim for end-to-end supply chain visibility.

Weakness 3. Low market penetration in new markets

Outside its home market Zammler needs to spend more promotional, marketing, and advertising efforts to penetrate international markets. Market penetration leads to quick diffusion and adoption of the service in the marketplace, discouragement of competition, and creation of goodwill. Company can lose its profit because of poor work of marketing department. Thus, company can lose clients and its status. In order to increase market penetration, there are the following strategies:

- Price adjustments
- Increased promotion. Zammler can also increase their market penetration by offering promotions to customers.
- More distribution channels

<u>Opportunity 1. Increase the number of representations in the world</u>

By entering another country Zammler can get:

- New revenue potential
- Greater access to talent
- Exposure to foreign investment opportunities
- Improving your company's reputation
- Diversifying company markets

It is important to understand cultural, administrative and economic differences in different countries to operate effectively in every market. It is necessary to conduct foreign market research and identify international markets, evaluate and select methods of distributing the service abroad.

<u>Opportunity 2. Lowering marketing communication costs</u>

5G expansion will open new opportunities for Zammler in the field of marketing communication. It will provide technology platform to build new products in the Strategy & Execution segment, and it will provide faster access to the consumers.

- Conduct a marketing audit
- Improve your customer targeting
- Reduce the number of active marketing channels company uses
- Use marketing automation tools

<u>Opportunity 3. Leveraging digital technologies</u>

Zammler can leverage digital technologies such as artificial intelligence and machine learning to automate the production process, customer analytics to get better insights into consumer behavior, realtime digital dashboards to get better sales tracking, logistics and transportation, product tracking, etc.

It is necessary to shift technology investment, ensure integration of cloud solutions, create customer connectedness (Current technology allows marketers to track the movements of a prospect through a website, and arm salespeople with rich information about interests and preferences)

Threat 1. Environmental challenges

Zammler needs to have a robust strategy against the disruptions arising from climate change and energy requirements. EU has identified it as key priority area and spending 30% of its 880 billion Euros European post Covid-19 recovery funds on green technology. Zammler can take advantage of this fund but it will also bring new competitors in the Strategy & Execution industry.

- Invest in and encourage production of sustainable technology
- Commercial and residential buildings should aim to achieve zero-emission or zero-waste
- Improve waste compaction in landfills with smart technology

Threat 2. High dependence on third party suppliers

Zammler has high dependence on third party suppliers which can disrupt its processes and delivery mechanism. For example -the current troubles of car makers because of chip shortage is because the chip companies started producing chips for electronic companies rather than car manufacturers.

- Use of audits to help manage risk expectations
- Develop and implement a third-party risk management process
- Ensure adequate insurance coverage
- Review contracts to align with new laws

Threat 3. High level of anxiety and lack of motivation

Implementing employee motivation techniques encourages people to work productively and results in better revenue outcomes. A strong internal brand is the result of data-driven strategies that rely on employee feedback. Businesses with established brand ambassadors, or in other words, happy and motivated employees both retain and attract top talent.

- Encourage employees to play to their strengths

- Create opportunities to experiment
- Assist employees to personalise the purpose of the work.

Table 2.4 SWOT Analysis of ZAMMLER

STRENGTHS	WEAKNESSES
1. Digital Transformation in Strategy & Execution segment 2. Effective Research and Development 3. Ability to recruit top talent	High dependence on star products High dependence on existing supply chain Low market penetration in new markets
OPPORTUNITIES	**THREATS**
1. Increase the number of representations in the world 2. Lowering marketing communication costs 3. Leveraging digital technologies	1. Environmental challenges 2. High dependence on third party suppliers 3. High level of anxiety and lack of motivation

The company's strengths can be matched to its opportunities to create capabilities:

Increase the number of representations in the world can lead to the recognition f company around the world, this will increase the number of customers, increase the company's revenue accordingly. 5G expansion will open new opportunities for Zammler in the field of marketing communication. It will bring down the cost of doing business, provide technology platform to build new services.

The company can convert its weaknesses into strengths:

It is necessary to focus on digital strategy and rely on innovations which can bring new solutions to the industry. Also, marketing strategy is very important in attracting customers. To make a dependence on supply chain lower it is necessary to diversify the supplier base, have backup suppliers at the ready, aim for end-to-end supply chain visibility.

The company can convert its threats into opportunities:

It is necessary to diversify globally and provide special motivation programs for employees, as they are the key to the company's success. It is needed to invest in and encourage production of sustainable technology, it can be used also for promotion of services and attracting the clients.

At the moment, Zammler Group does not work with food, but the standard will help improve the image and reputation of Zammler Group, participation in tenders and stable, coordinated work.

Zammler Group provides services in the field of road, sea, rail, air transportation, customs brokerage, as well as a full range of warehousing services. Zammler provides all types of logistics services, applying a single standard of quality and customer service technology. Zammler provides its services in B2B (business to business) segment.

Industry of client's operations:

Zammler provides transportation and warehouse services for the companies which produce the following types of goods:

- Electronics
- Home appliances
- FMCG goods
- E-commerce
- Industrial goods
- Pharmaceutical products
- Telecommunication equipment
- Publishers
- Retail

CHAPTER 3. WAYS OF UPGRADING MANAGEMENT OF CULTURAL DIFFERENCES IN PERCEPTIONS OF FAIRNESS IN "ZAMMLER GROUP"

3.1. Analysis of the fairness of "Zammler Group" Corporation

Using the norms and rules of business etiquette, we can predict the behavior of colleagues and become predictable ourselves, which helps to effectively organize the management process.

Reasons for unfair behavior: inadequate legal and regulatory framework; a significant part of the "shadow economy"; competition that pushes considerations of justice into the background; a growing desire to achieve levels of profitability over ever shorter periods of time, i.e. H. every quarterly report; Lack of appropriate incentives for conscientious behavior by managers; a general decline in the role of justice in society; a certain pressure on the ordinary employees of the ZAMMLER GROUP to find compromises between their values by management; low moral qualities of members of society.

Effective and efficient management cannot be achieved without fairness; For the success of the company itself, it is important to treat others with respect, to value other people and to pay attention to what is happening in and around the company. Every organization is part of society(s) and the wider environment. Ignoring society

and the environment can result in the company not being able to continue its operations. Society and the environment can exist without them

every company, but the company will not survive without the environment and society.

Business fairness is a system of moral principles that requires distinguishing between right and wrong behavior. As can be seen from this definition, the understanding of corporate fairness largely depends on the system of general and personal values of corporate leaders. Therefore, it is important to train domestic managers who understand the importance of fair business practices.

Currently, Ukraine is experiencing a rapid increase in cross-border trade volumes associated with the development of telecommunications networks, the emergence of the Internet and the development of information technologies. When analyzing, we can assume that the introduction of new technologies in retail will give a big boost and impetus in areas that were not technically possible. Only half or even less of the commitments of participants in domestic transport include full opening of market access to cross-border trade flows. This is due to the desire to protect national service markets. Information technology makes different types of service provision interchangeable and opportunities for cross-border service provision are increasing. The possibilities of working remotely, responding quickly and creating video and audio conferences are real thanks to information technology; All you need to do is record information in digital form. Service exporters are increasingly mastering cross-border trade for internal service provision and electronic communication with customers and partners. Cross-border trade in Ukraine cannot do without transport services, for which there are still very narrow borders. The development of e-commerce in Ukraine radically changes the way services are provided, opening up new perspectives and opportunities, reducing the time and cost of providing services, and often changing the way services are provided.

The service sector, as a rule, is more strongly protected by the state from foreign competition than the material production sector. In addition, transport and communications, financial and insurance services, and science in many countries have traditionally been fully or partially owned or strictly controlled by the state. Importing services on a large scale may be perceived by the public and governments of many countries as a threat to their well-being, sovereignty and security. As a result, the market for trade in services is much more barrier-intensive than the market for trade in commodities. There are services in the services market whose nature is not suitable for participation in international economic transactions. This applies to personal consumption services. Regulation of service activities has certain features in the global market. This is due to the fact that services differ in very different forms and contents, while forming a single market that does not have any common features, but has common trends that allow it to regulate the global market even with constant development and innovation.

International relations between countries have always been determined by the movement of goods between them. The formation of transport systems took place within the framework of national economic systems. Transport specialization is manifested in the division of existing and creation of new industries with homogeneous products or services, as well as in the division of labor between enterprises in the industry. When transitioning to market relations, it is important to pay attention to the structure-forming processes in the transport sector. The structure of traffic is understood as the composition, quantitative relationships and types of networking of individual sectors.

Transport logistics is the main component of transportation between countries and regions. It controls all traffic flows in all directions. Cars are a more common mode of transport in logistics. It is used for transporting oversized cargo over short distances, but it also has disadvantages, including: high transport costs, the likelihood of theft and robbery, restrictions on the carrying capacity of vehicles, the condition of roads and their length, and a relatively short service life.

Transport services in Ukraine are currently one of the leading items of Ukrainian export of services. The structure of exports of transport services in Ukraine is quite diverse. Pipeline transport accounts for the largest share of total exports, followed by air, rail and sea transport. The lowest percentage is accounted for by postal and courier services.

To lay the foundation for trust in performance management, you need to be clear about what you expect from employees and clearly define how their work ultimately fits into the bigger picture of what the company wants to achieve. Give your employees a voice and be flexible. Connecting the dots starts with employees at all levels feeling personally involved in shaping their own goals. Top-down goal setting rarely results in what companies want. At a leading Nordic insurance company, claims processing was hampered by growing queues, rising costs and unhappy customers and employees. The company formed a working group of executives, managers and team leaders to identify key areas for improvement. These sessions served as a template: four high-level goals related to problem areas could be reduced to key performance indicators (KPIs) at the business unit and team level, and finally to individual KPIs. Key performance indicators focused on operational metrics (e.g., claims throughput and on-demand resolution), disbursement metrics (e.g., contractor management and settlement completion), customer satisfaction, and employee morale and retention.

Managers noted that KPIs should be different even for employees who occupy positions with seemingly similar tasks; A call about a targeted automobile damage claim is different than the skills required to repair a factory defect. In this way, the insurance company gave managers the freedom to adjust KPIs for different roles together while ensuring a high level of consistency. The performance dashboard made it possible to share key employee performance indicators openly and daily with team members, making both the teams' overall progress and the efforts of motivated top performers transparent.

For the vast majority of traditional roles, this collaborative approach to developing KPIs is fairly straightforward. For more complex roles and situations, such as when tasks within a network of employees are highly interdependent, it may be more difficult to obtain objective measurements. Such challenging circumstances require even more frequent feedback and greater shared alignment of goals.

Adjust goals as often as necessary. In today's business environment, goals set at a high level in the strategy department often change within a few months. However, KPIs are rarely adjusted. While we are not suggesting that employee goals become moving targets, they should certainly be revised in response to changing strategy or changing market conditions. Reviewing goals throughout the year prevents employees' efforts from going to waste and goals becoming meaningless at the end of the year, leading to a loss of trust. Of respondents who reported that their organizations manage performance effectively, 62 percent said these organizations review their goals regularly - some once a year, others twice a year or more. Managers need to be aware of this, as we explain below.

Managers also know the most about individual employees, their skills and development needs. Therefore, the fairness and accuracy of performance management practices depend largely on the ability of managers to become effective coaches. However, less than 30 percent of our survey respondents said their managers were good coaches. When managers don't do this, only 15 percent of respondents said the performance management system was effective.

Start with agility. In a turbulent business environment, good coaches manage the movement, which means they challenge the default setting that setting goals at the beginning of the year results in a superficial end-of-year assessment that doesn't reflect reality. At a Scandinavian insurance company, team leaders meet weekly with management to determine whether goals and key performance indicators align with current business conditions. Otherwise, these managers rebalance actions as needed based on operational data. Managers then discuss and adjust goals in coaching sessions with team members, empowering everyone. Even if the situation

doesn't change, managers check in with their teams daily and conduct weekly team performance reviews. Every month they review the performance of each team member. You stay on top of KPI performance with a dashboard that flashes red to indicate underperforming KPI components. If employees receive two red signals, they receive written feedback and three hours of additional training.

Invest in opportunities. The soft skills required to have meaningful conversations about performance don't come naturally to many managers, who often struggle to perform well in uncomfortable situations. To prepare managers for the next steps in the performance management cycle, the bank requires them to undergo skills testing sessions with their peers, moderated by the HR department. Managers receive guidance on how to encourage employees to set multi-year goals based on their strengths and passions. Just before engaging in conversations with employees about goal setting and development, managers and colleagues test each other's ideas and clarify their messages.

Make it sustainable. At European Bank, support sessions are not one-off sessions; They have become the centerpiece of efforts to create a cadre of strong coaches. This requires a certain organizational balance. In this case, the bank has restructured aspects of the HR role: one key division is now focused solely on empowering managers and their impact on the business, and freed from transactional HR activities. Separate HR and Solutions teams handle administrative and technical HR responsibilities. To break out of outdated functional thinking and help HR directors think strategically, they completed a mandatory HR Excellence training program.

A Scandinavian insurance company has taken a different tack, aiming to spread a stronger performance management culture by training "champions" in specific areas, such as how to set KPI-aligned goals. These leaders then conducted Train the Trainer workshops to spread the new coaching techniques throughout the organization. Increased effectiveness of conversations, as well as a growing

understanding of how and when to coach, increased employee equity and engagement. Subsequently, productivity increased by 15-20 percent.

Qualified coaches with better goal-setting skills should make the task of reward equalization easier, and to some extent they do. However, new organizational roles and performance models that distort the best employees make the task more difficult. The incentives for traditional sales teams remain fairly intuitive: more effort (as measured by customer contacts) leads to more revenue and, most likely, a higher salary. It is more difficult to find the right criteria or distinguish between top, average and low performers when roles are interdependent, collaboration is critical, and results are not easily tracked through individual efforts. In our experience, the only way is to carefully choose the path to a balanced approach to measurement, no matter how difficult it may be.

Don't kill ratings. In an attempt to alleviate the problems of performance management, especially when there are large numbers of average performers, it is tempting to abandon rating systems. However, companies that have tried this approach often struggle to help employees understand where they stand, why they are paid the way they are paid, what compensation is fair for different levels of performance, and what the guiding principles are behind incentive structures. Only 16 percent of respondents in companies where pay was not differentiated considered the performance management system to be effective.

Loosen up the variations in the middle. Because mid-level performers work in a collaborative environment, companies risk experiencing significant differences in compensation between team members, which some may find unfair and unjustified. Creating the impression that there are "haves" and "have-nots" in the organization outweighs any benefit that can be gained from developing detailed pay differentials in the name of optimizing productivity.

Cirque du Soleil solves this problem by giving all employees a base salary in line with the market. The company also analyzes labor markets to determine the amount of annual bonuses received by nearly all employees. It pays mid-level

workers fairly and consistently across the group, and the differences between these workers are generally small. Managers have found that this approach promotes a sense of fairness while avoiding offensive pay comparisons. Managers may not reward really poor performance. Cirque du Soleil (and others) have also found ways to keep employees whose stars are on the rise at an average level of performance and responsibility: incentives that are not just financial, such as direct praise, training, or special additional tasks.

Get the performance curve of outstanding performers. Research has shown that the distribution of productivity in most companies follows a "power curve": 20 percent of workers create 80 percent of the value.

Top performers can earn significantly more than average and low performers. In our experience, mid-level employees instinctively feel the need to differentiate themselves because it is no secret to them which colleagues make the difference. In fact, we've heard rumors of unfair systems that don't recognize the best employees. (For the opposite of radical performance differentiation, see "Deepening Organizational Innovation," where Hilcorp CEO Greg Laliker explains how an oil and gas producer sets strict production standards and then, if they are met, gives a bonus to every worker along the performance curve .)

Innovate with bonuses. Recognizing the best performances throughout the year can also show that managers are committed and the system is responsive. Cirque du Soleil rewards outstanding contributions to special projects with a payment of 2 to 5 percent of total salary and a letter of thanks. Last year, 160 of the company's 3,500 employees received an award. Spot bonuses avoid bloated compensation programs because the benefits do not become part of the employee's compensation base.

Digital technologies are powerful tools that can increase the speed and scale of performance management transformation while reducing administrative costs. Overall they are effective. 65 percent of respondents from companies that adopted productivity-enhancing mobile technologies in the past 18 months said they had a positive impact on employee and business productivity. For example, one global

company we know of has a mobile app that allows managers and employees to easily record and track goals throughout the year. Employees feel more engaged because they know where they are. The app also encourages managers to have more real-time coaching conversations and clarify goals throughout the year.

Does technology influence perceptions of fairness? It depends on how it is used. If the goal of application-based systems is simply to improve process efficiency, then this is not entirely true. However, by expanding the evidence base for measuring individual performance, incorporating different perspectives on it, and making suggestions for development, they can improve perceived fairness. We found that two improvements can help digital tools perform better.

To move away from a manager-driven performance system, German e-commerce company Zalando has launched a program that collects real-time performance and development feedback from a variety of sources. The company tested behavioral nudges and refined app elements such as the rating scale. However, it turned out that the quality of written feedback on the development was low because many employees were not used to evaluating each other. The company addressed this issue by redesigning the app's interface to provide a holistic view of each employee's strengths and weaknesses, and by asking directly what exactly an employee could do to improve their performance. The company also noted that reviews are mostly positive, with 5 out of 5 becoming the norm. The text describing the grading scale was A/B tested and included a warning that a perfect score should only be given for exceptional performance, which prevents grade inflation.

Real-time digital feedback generates a wealth of crowdsourced data from peers as well as information from gamified problem-solving applications. Data is a powerful tool, but collecting it can make employees suspect that Big Brother is watching. One way to overcome these fears is to distinguish between systems that evaluate employees and systems that help them develop. Of course, it's tempting to provide all the data collected by these programs to the employee's manager. However, when employees open themselves up to honest feedback from their

colleagues about how they can do their jobs better, they become vulnerable, especially when this developmental data is included in assessment tools. It also undermines the purpose (and ultimately the benefits) of digital feedback. Programs should be designed so that employees can decide what feedback they want to share with managers during reviews.

In order to increase acceptance of the system, Zalando emphasized that the app could only be used for development. This led to strong engagement: the app received 10,000 user visits and 60,000 trials in its first few months. Employees responded positively to sharing and evaluating data that would help them develop their strengths in the workplace. Based on this trust, Zalando has developed a performance dashboard where all employees can see in one place all the quantitative and qualitative feedback they receive for both development and evaluation. The tool also shows people how their ratings compare to the average ratings of their teams and people in similar positions.

Many well-intentioned performance management experiments today risk failure if they are not based on a sense of fairness. We have provided data and examples that explain why this is true and how to change the perception. At the risk of oversimplifying, we also suggest that busy managers who want to improve their performance management should listen to their employees, who have a pretty good idea of what the show looks like: "Just show us the connection between what we do and what we do." we do. Whatever the company needs, make sure the boss trains us, and make it pay off."

The transport market has far-reaching prospects and is showing a growth trend in terms of business development in recent years against the backdrop of the economic crisis. However, despite the positive dynamics, there are many obstacles in the industry that negatively affect its development.

The creation and implementation of automation and automatic control systems will make it possible to solve the problems of managing vehicles and their flows, as

well as safety and environmental protection at a higher level. The planning function will be to develop information technologies based on logistics principles that provide means for collecting, processing, transmitting and displaying information, as well as analyzing and justifying decisions. International practice does not strive to create additional transport connections (e.g. multi-level intersections, which represent an informational and psychological burden on road users and service structures), but rather to use the existing infrastructure as efficiently as possible through effective traffic management. For this purpose, an intelligent transport system is being actively created in Ukraine, which uses innovative developments in the field of modeling of traffic systems and automatic regulation of traffic flows, provides end users with more information and security, and qualitatively increases the level of interaction of traditional vehicles in the system.

In Ukraine, the process of preparing managers to work in new conditions is proceeding with great difficulties. In real conditions, our managers try to act in accordance with the standards of business integrity that have developed in the world, and, of course, take into account domestic specifics. A certain code of integrity for Ukrainian companies is gradually being developed.

Most justice dilemmas represent a conflict between a company and an individual, or a society and a company. When faced with the problem of fairness of choice, managers usually focus on the normative view, i.e. certain norms and values in accordance with which decisions are made.

3.2. Assessment of the implementation process of priority proposals

With the development of the market and the emergence of numerous organizations doing business, the issue of creating corporate codes of fairness that define the fairness of relationships within business communities has become increasingly relevant, thereby increasing the competitiveness and authority of the ZAMMLER GROUP.

The transformation of equity into a defined action constraint and into a ZAMMLER GROUP management tool is achieved through the creation of an equity program, the task of which is to establish an equity process aimed at introducing equity standards into all business processes and processes. . Elements of such a program are: codes of conduct or justice; equity training and education; equity committees on equity issues; Social/Equity Audit.

The Fairness Code is central to the process of ensuring fairness. A corporate code usually contains general professional principles developed by the public and proprietary rules of conduct that reflect the principles of a particular company.

Fairness codes define the rules that a company and its employees must follow and include the values, principles and rules of fairness.

The values form the ideal that ZAMMLER GROUP strives for together with its partners: trust, loyalty and dedication, respect, the desire to avoid conflicts, as well as innovation in the team, continuous improvement of work and customer satisfaction. They determine the direction in which ZAMMLER GROUP moves to achieve its goals.

Modern management offers certain measures to ensure fair behavior:

1) The introduction of fairness standards that reflect the system of shared values, social preferences and rules of fairness of employees in the organization. For example, the Fairness Rules prohibit bribes, gifts, violations of law, illegal payments to political organizations, unreasonable demands, disclosure of corporate secrets, and the use of prohibited information.

2) Establishment of fairness committees, whose main task is to evaluate everyday practices from the point of view of fairness and just behavior. In smaller companies, this function may be performed by a business equity specialist (for example, an equity lawyer);

3) Conducting social audits to assess the impact of social factors on the organization;

4) Organizing fair behavior training for managers and subordinates;

5) constant information to employees about cases of extremely scrupulous behavior through the press, radio, television, etc.;

6) Holding meetings, conferences and symposiums on fair conduct issues.

Based on the accepted values, principles of justice are developed - concrete goals that the company strives for. They should be used in everyday management decisions by all members of the organization and can be used to regulate professional behavior; Accountability; Safety at work; trust in advertising; Protecting external relationships with shareholders, customers and the public; Balance between transparency, openness and confidentiality; relationships with local communities; participation in political activities; Prohibition of harassment and discrimination.

Codes of conduct based on values and principles strictly define what can and cannot be done. Its implementation is mandatory for all employees of the ZAMMLER GROUP and their managers.

A corporate fairness code can fulfill three main functions:

Reputation, which consists of building trust in the ZAMMLER GROUP among customers, suppliers, etc. The existence of a code of corporate fairness in the ZAMMLER GROUP becomes the global standard of business conduct;

Management, which consists in regulating behavior in fairly difficult situations. Improving employee efficiency occurs through regulating priorities in dealing with customers and suppliers; Establishing the sequence of decision-making in complex judicial situations; signs of unacceptable behavior;

Development of corporate culture. The code conveys the values of the ZAMMLER GROUP to all employees and guides employees towards common company goals.

There are two versions of the Corporate Fairness Code:

Declarative is only an ideological part of the code that does not regulate the behavior of employees. In certain situations, employees must behave based on basic standards of fairness. However, in some cases it is difficult for employees to assess

the fairness and legality of an action based on general principles. In order for this code to actually work, the ZAMMLER GROUP constantly communicates the principles through singing hymns, regular discussions and other company rituals. The declarative option primarily solves the problem of developing corporate culture;

expanded – contains specific regulations on employee behavior. Typically, such codes include the following requirements: adherence to the recommended dress code; cessation of drug use; Execution of orders from a superior and their immediate implementation; maintaining confidentiality; do not accept gifts from interested parties; compliance with laws and regulations; non-use of the organization's property for personal purposes; non-discrimination based on race, age or sexual orientation; Reports of instances of illegal or questionable activity by employees, etc.

3.3. Analysis of the effectiveness of the proposed improvements

ZAMMLER GROUP provides services in the field of road, sea, rail, air transportation, customs brokerage, as well as a full range of warehousing services. ZAMMLER GROUP includes 5 companies, which are represented by 18 offices. The companies are located in Europe and Asia. The company cooperates with logistics partners around the world. ZAMMLER provides all types of logistics services, applying a single standard of quality and customer service technology.

As mentioned above, in Ukraine fulfillment services are provided by the ZAMMLER company, which distributes responsibilities with online store customers as follows: the online store is engaged in the selection of suppliers and marketing, and all logistics are transferred to the high-quality outsourcing of the ZAMMLER company, which significantly reduces costs and improves customer service. At the same time, the company offers the following set of options to customers - online stores:

- receiving goods from the supplier;

- storage;

- order processing (call center);

– completeness, packaging of the order (minimized possibility of error);

– automatic calculation of the cost of delivery of the order;

– door-to-door delivery by courier service;

- reporting;

- return processing;

– payment service (acceptance of payment from the recipient);

- photo studio services.

As a result, customers receive the following benefits:

– comprehensive service;

– individual solutions;

– personal manager;

- attractive commercial conditions;

– low rate of errors (0.02%);

– a high degree of involvement and responsibility for the project;

– reduction of costs for storage facilities, communications, personnel; – optimization of operating costs: reduction of IT costs and capital costs for warehouses;

- the possibility of tracking the efficiency indicators of the warehouse;

- provision of the most optimal type of delivery and payment;

- only services received are paid.

Zammler provides such transportation services as road, sea, air and rail transportation. Also, Zammler offers its clients warehousing and storage services on its own facilities. Zammler has specialists which provide customs brokerage services, so the client does not need to have own customs broker. Zammler help the client to do all paperwork with cargo.

ZAMMLER works all year round, but there is some seasonality. In some periods, such as harvesting, heating season, a certain direction of transportation may lack the production capacity of operators: containers, trucks, air routes. This leads to delays in supply, a sharp rise in tariffs.

ZAMMLER GROUP is remembered for its attractive brand design, speed /

efficiency of service and delivery, availability of professionals, list of services and their capabilities, speed of user identification.

the opportunity to choose from a wide range of services;

fair pricing policy;

high quality of service.

According to the results of the analysis, the main competitors of ZAMMLER are FM Logistic, Business Group Logistics, STV Group.

The main competitors in the future are Raben, Logistic Plus, Afina Group, UVK, BERGER CARGO, PARKLINE GROUP, Denka Logistics, Sun Park.

Marketing mix consists of 4 elements: product, price, place, and promotion. Any changes in any of these four elements can cause in ZAMMLER's competitors a desire to rethink their own concepts, identify their positive features of targeted activities, and develop their own concept of market position.

This can lead both to increased and tougher competition on the market and vice versa to a separation of some key ZAMMLER GROUP activities from their main concepts.

Automation, digitalization, integration - these concepts are now part of our everyday life. In many areas there is no place for conservatism and ignoring innovations and trends. Logistics is no exception. Although the goal has remained the same since the first deliveries, even at the most primitive level in ancient times - getting goods from point A to point B on time, quickly, safely and efficiently - methods and approaches have changed radically.

In their daily work, a manager at any level or an employee makes decisions not only on the basis of legal norms, but also on the basis of the system of values and norms of behavior adopted in a given organization. Thus, the new Labor Code introduces into the scope of the contract between employer and employee a significant number of provisions of the old one in order to give labor relations greater flexibility necessary in the new economic conditions. Thus, in real life the Labor Code plays the role of a framework law. In a particular company, the nature of labor relations is determined not

only by economic factors and legal norms, but also by the moral and fair values of the manager and employees.

The employer and manager can interpret legal norms in their own way and use the opportunity to apply them. Therefore it depends on them:

The amount of wages and various additional payments;

Use or non-use of flexible hours, overtime, etc.;

choice of forms of control;

Making a decision on dismissal (especially since, according to the new Labor Code, an employment contract can be terminated at the initiative of the employer in the event of a one-time gross violation of labor duties by the employee);

Promoting the improvement of educational and professional training of workers (including payment for training and allocation of working time for it);

Promoting various events outside of working hours (organizing festive evenings, excursions, visiting exhibitions, etc.).

In addition, no legal norms can determine the level of trust and respect of a manager for his subordinates, recognition of their right to human dignity and their own opinion on a particular issue.

The situation in the field of labor morality and justice in modern Ukraine today has its own characteristics. The old norms of Soviet labor justice have been destroyed, the media widely propagate Western values of liberal utility, and the norms of the criminal subculture have become widespread. We do not yet have to talk about the existence of a national idea that would unite Ukrainians and serve as a value-normative guideline for them in economic life.

The diversity of values that surrounds us today forces individual companies and the entire economy to take their own equity initiative. At the same time, it can by no means be said that the formation of entrepreneurial justice begins from scratch. The traditions of pre-revolutionary entrepreneurship have been preserved in the genetic code of peoples. We should not forget that in Soviet times there was a special corporate justice, in which there were such concepts as "labor collective", "social responsibility

of the manager", "social meaning of work" and "employee participation in management"

CONCLUSIONS

1. Business justice is a very young field, and many people are still skeptical about the consequences of combining the theory (or even more so, practice) of business with justice as a branch of philosophy. Recently, however, a number of factors have led to a growing interest among business people in issues of fairness. Analyzing the Zammler Group case and taking cultural factors into account, several conclusions can be drawn:

2. Cultural values. Different cultures have different values and beliefs regarding fairness. In the case of Zammler Group, dealing with cultural differences can impact how employees perceive fairness in rewards, promotions and decision-making processes. For example, individualistic cultures may favor performance-based rewards, while collectivistic cultures may emphasize fair distribution and harmony among team members.

3. Communication styles: Dealing with cultural differences in communication styles can influence perceptions of fairness. Direct communication cultures may emphasize explicit feedback and transparent decision-making processes, while indirect communication cultures may prioritize maintaining harmonious

relationships. The Zammler Group should consider adapting communication strategies to bridge cultural differences and ensure perceptions of fairness across diverse teams.

4. Power distance: Power distance, which refers to the degree to which hierarchical relationships are accepted, can influence perceptions of fairness. In high power distance cultures, employees may accept supervisors' authorities and decisions without question, which may influence perceptions of fairness. The Zammler Group should strive to provide clear explanations and opportunities for employee participation to promote perceptions of fairness in different power distance cultures.

Procedural fairness. Procedural fairness, including transparent decision-making processes and equal opportunity, is critical in all cultures. However, managing cultural differences can impact employee expectations and definitions of what is considered fair. The Zammler Group must ensure that its procedures are clearly communicated, consistently applied and understood by employees of different cultures.

Justice versus equality. Cultural differences in perceptions of fairness can be observed in the preference for fairness or equality. Some cultures emphasize equality and distribution, while others emphasize individual contribution and results. The Sammler Group should consider adapting its practices to ensure a balance between fairness and equality, taking into account the cultural diversity within its organization.

Intercultural training: To overcome cultural differences and strengthen perceptions of fairness, the Sammler Group must invest in intercultural training and awareness programs. This will help employees understand and appreciate different points of view, promote empathy and create a more inclusive and equitable company environment.

Flexibility and adaptability. Understanding how to manage cultural differences and be flexible in adapting organizational policies and practices is critical to

ensuring equity. The Zammler Group must be open to adapting its approaches, such as performance reviews, reward systems and career opportunities, to meet cultural expectations and ensure fairness among employees.

The formation of norms of justice should begin with a specific organization or company. The world economic community has accumulated some experience in this matter. The ZAMMLER GROUP and organizations are increasingly introducing codes of conduct or corporate codes, that is, rules that are followed by individual organizations and the ZAMMLER GROUP.

According to the results of sociological research, the following is necessary to establish fairness principles at Ukrainian enterprises:

- reasonable tax policy;

- clear and stable legal regulation of the economy;

- elimination of organized crime, corruption; - political stability;

- professionalism of entrepreneurs;

- equal conditions for all to conduct business;

- formation of a positive image of an entrepreneur in society;

- formation of corporate fairness of entrepreneurs;

- teaching the fairness foundations of business.

Without compliance with fairness standards, the entire infrastructure business, which in many cases is built on the basis of informal agreements, informal contracts, partners' trust in each other, will be broken. Therefore, the degree of trust of partners in fairness standards, in each other, plays a significant role in business. Surveys of managers of large companies have shown that most of them share the point of view that sound fairness are the key to successful business.

In conclusion, management of cultural differences significantly shape perceptions of fairness. By understanding and addressing these cultural factors, "Zammler Group" can create an inclusive and fair work environment that respects diverse cultural backgrounds and promotes employee satisfaction and engagement.

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BUREAU VERITAS
Certification

Certificate of Approval

Awarded to

Zammler Polska Sp. Z.o.o.
ul. 3 Maja nr. 8, Millenium Logistic Park, Budynek C7
05-800, Pruszków, Poland

Bureau Veritas Certification certifies that the above named
organisation has been assessed and found to be compliant
with the following standard with no waivers

Standard

Transported Asset Protection Association Truck Security Requirements
TSR 2017: dated January 1st, 2017
Category Medium – TSR Level 3

Scope of supply

Company activities related to the secure transport of freight using

Zammler Polska Sp. Z.o.o

Original approval date: 2020-06-25

Date of the audit: 2020-06-25   Date of next certification: 2023-06-23

Subject to the continual satisfactory operation of the organisation's Management System, this certificate is valid from:

Date of certification: 2020-o6-25   Valid until: 2023-06-24

According to the TAPA regulations the certificate remains valid for the period of three years, provided that an annual self-assessment is done by the above organisation. To check this certificate validity you may contact Bureau Veritas Certification. Further clarifications regarding the scope of this certificate and the applicability of the Management Systems requirements may be obtained by consulting the organisation.

Local Technical Manager

Date 2020-06-26

No. INT200012PL

TAPA Certificate No. TE0196TSR2017

Bureau Veritas Certification Germany GmbH
Veritaskai 1 · DE · 21079 Hamburg

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Pic 4. Certificate ISO 9001:2015 ZAMMLER UKRAINE LLC, ZAMMLER LLC

Pic 5. Certificate OHSAS 18001:2007 ZAMMLER UKRAINE LLC, ZAMMLER LLC

BUREAU VERITAS
Certification

ZAMMLER UKRAINE LLC
and associated companies

4-G, H. Andriushchenko Str., 4th floor, Kyiv, 01135, Ukraine
This is a multi-site certificate, additional site(s) are listed on the next page(s)

Bureau Veritas Certification Holding SAS – UK Branch certifies that the
Management System of the above organisation has been audited and found to
be in accordance with the requirements of the management system standards
detailed below

ISO 14001:2015

Scope of certification

Complex of logistic services for all types of cargo transportation, customs clearance and export-import operations. Warehouse logistics: storage, registration, freight consolidation, packaging, preparing goods for transportation and complex of cargo loading-unloading operations.

Original cycle start date:	**23 November 2017**
Expiry date of previous cycle:	**NA**
Certification / Recertification Audit date:	**02 November 2017**
Certification / Recertification cycle start date:	**23 November 2017**

Subject to the continued satisfactory operation of the organization's Management System, this certificate expires on: **22 November 2020**

Certificate No.   UA228654   Version: 0   Revision date: **23 November 2017**

Signed on behalf of BVCH SAS UK Branch

Certification body address: 5th Floor, 66 Prescot Street, London E1 8HG, United Kingdom
Local office: 5th floor, 28, Simon Petlyura St., Kyiv, 01032, UKRAINE

Further clarifications regarding the scope of this certificate and the applicability of the management system requirements may be obtained by consulting the organisation.
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