

DOI <https://doi.org/10.30525/978-9934-26-459-7-28>

MEANS OF ENSURING A RATIONAL ASSORTMENT AT THE ENTERPRISE

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Abstract

The effective operation of any enterprise is related to a quick response to consumer demand, rational planning and assortment management, ensuring the necessary product quality, production efficiency in order to obtain sufficient profit. That is why the study of issues of planning and optimization of the product assortment is relevant in the modern conditions of the market economy. One of the most important tasks in planning a rational assortment is the definition of promising assortment groups of products for the enterprise. In this regard, there is a need to expand the use of methodical approaches for substantiating the range of products.

Key words: *goods, assortment, rational assortment, enterprise.*

Introduction

For the successful sale of manufactured products, the planning of a rational assortment should be carried out on the basis of marketing research in the target market. A rational assortment is an assortment that most fully satisfies the realistic needs of those market segments to which the company's activities are directed. Based on the analysis of the market segment, it is necessary to develop such an assortment that would meet the existing demand and remain competitive, taking into account possible changes in demand in the future period. The competitiveness of products is closely related to the assortment policy of the enterprise.

Statement of the main material

The formation of the assortment is a cyclical process that continues throughout the entire life cycle of the product, from the moment of the idea of its design and ending with its removal from the assortment. The company's assortment is formed to achieve two interrelated, but contradictory goals:

- meeting the needs of the population (production of good quality products in the necessary volume to satisfy consumer demand);
- ensuring the self-sufficiency of production and obtaining profit in the amount optimal for stimulating high-quality work, self-financing of industrial development.

The main task of forming the company's assortment is to meet the needs of various population groups as fully as possible, taking into account the need to ensure economic benefits for the company.

According to the level of satisfaction of needs, the following types of assortment can be named:

- rational – a set of products that most fully satisfies realistically justified needs that ensure the maximum quality of life at a certain level of development of science, technology, and technology;
- optimal – is a set of products that satisfies the existing needs of the population with the most beneficial effect for him at the lowest costs for their development, production and sale to the end consumer.

Below, Figure 1 shows the areas of research, study and development of the assortment:

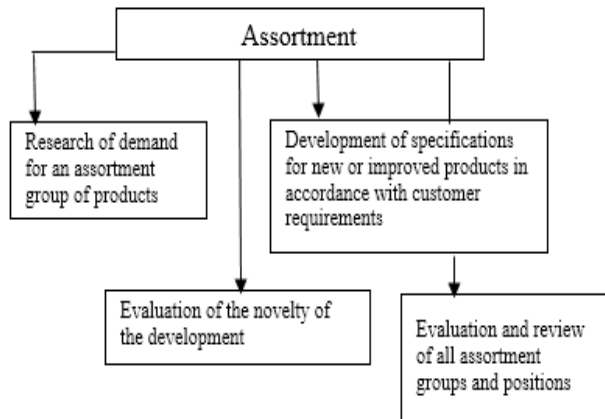


Figure 1. The areas of research, study and development of the assortment

In order to optimize the product assortment, first of all, it is necessary to objectively assess the existing (actual) assortment at the enterprise, namely to determine its rationality and balance. The analysis of the actual

assortment at the enterprise will help determine the further directions of development of the assortment policy at the enterprise. As noted by V. Behrens and P. Havranek, the range of products to be produced depends mainly on market requirements and proposed marketing strategies. The program and volume of production must be developed taking into account the limitations caused by market conditions and the availability of resources for different levels of production [1]. M.M. Lepa believes that when planning the range of products for each product, the necessary minimum output that ensures break-even production or obtaining a given level of profitability should be determined [2]. One of the advantages of this method is taking into account both market conditions and internal production conditions. The use of this method will be impractical for multi-item production, because calculations must be made for each type of product. S. Pashutin focuses attention on the fact that when forming the product assortment, first of all, it is necessary to take into account the desired economic effect that the company plans to obtain from its economic activity. This approach is based on the differentiated accounting of direct and indirect costs of the enterprise and provides a system for calculating the cost price, based on the distribution of total costs on those that do not depend on the amount of products produced (that is, on fixed-conditional costs) and on variables directly related to turnover or production of goods per unit of time [3]. The author proposes to be guided by marginal cost when calculating costs. That is, assigning to the cost price of the product only those costs that change in proportion to the intensity of the enterprise's activity (costs for raw materials, energy and other costs for technological needs and implementation, including trade and transport costs). Fixed costs, or so-called overhead costs, are excluded from the cost of new products and, as a rule, are covered by the marginal profit obtained from the sale of products, which is understood as the difference between the profit and the variable part of the cost of the sold goods. It is not necessary to calculate the marginal profit for all items of the assortment list. It is quite enough to limit yourself to only the most significant goods, taking into account the amount of expenses. For this purpose, the ABC analysis method can be used, according to which all the company's products are divided into three groups according to their value, that is, a hierarchical scale of goods with the maximum value at their minimum quantity is built [4]. Determining the level of rationality of the product range can be carried out by: – informal methods. Non-formalized methods include the method of collective expert evaluations;

– formalized methods. Among the formalized methods, the most optimal is the calculation of the Spearman criterion, which reflects the relationship between the assortment structure and the level of profitability of each assortment group. Spearman's criterion is calculated according to the following formula (1):

$$C_{or} = 1 - \frac{6 \sum_{i=0}^n (C_{oi} - C_{pi})^2}{n(n^2 - 1)}. \quad (1)$$

It would also be appropriate to calculate the rationality coefficient – the weighted average value of the rationality indicator, taking into account the real values of the indicators of depth, stability and novelty of goods of different groups, multiplied by the corresponding weighting coefficients.

The profitability of the assortment is determined by the cost price and costs of selling the product. The value of the level of profitability of the assortment is influenced by the following factors:

- raw material base of production enterprises;
- material-technical base;
- scientific and technical process;
- distribution channels of goods;

– methods of sales promotion and demand formation. The process of forming a rational assortment of goods can be conventionally divided into two stages. At the first stage, a list of the main groups and subgroups of sold goods is determined. At the second stage, the number of sold varieties of goods for each denomination is determined. At a specific enterprise, an assortment of goods is formed based on the assortment list. It is a tool with which the assortment is regulated. When forming a rational product range of any commercial enterprise, the following groups of products are distinguished: – the main group of goods are goods that bring the main profit to the enterprise; – supporting group of goods – goods that stabilize income from sales; – a deteriorating group of goods – goods that bring too little profit or are even sold at a loss; – strategic group of goods – goods designed to ensure the main profit in the future; – tactical group of products – products designed to stimulate the sale of the main product groups. The task of the assortment policy of the enterprise is to develop and form a product assortment that is best suited for work on the selected market and ensures the economic efficiency of the enterprise. When developing an assortment policy, it is necessary to establish a connection between the requirements of the market, on the one hand, and the intentions and capabilities of the enterprise, on the other. A carefully developed and well-thought-out product policy is necessary to carry out effective activities on the market. This is due

to the fact that the product serves as a powerful means of influencing the market, and is the main source of profit for a commercial enterprise. The process of forming a rational assortment should be based on the form of its product specialization and the size of the trading area and be aimed at satisfying the demand of the contingent of buyers, as well as ensuring high profitability of its activity. The goal of the organization in relation to the assortment is the formation of a real assortment or a projected assortment, as close as possible to the rational one, to meet various needs and obtain a planned profit.

Conclusions

Forming the assortment is a complex and continuous process. The optimal assortment is individual for each enterprise and depends on sales markets, demand, financial and other resources. Many factors, both general and specific for each enterprise, influence the formation of the assortment. Without taking into account these factors, the company will not be able to form an effective rational assortment. One of the most important factors in product assortment formation is product positioning. With the help of correct positioning, the company distinguishes its product from the circle of similar ones on the market, which helps the consumer to prefer it.

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