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INTRODUCTION

Topicality of the research. In modern competitive conditions, the market determines the assortment it needs, so the enterprise's task is to satisfy demand better and more efficiently than competitors. With a non-optimal assortment structure, there is a decrease in both potential and actual profit levels, a loss of competitive positions in promising consumer and product markets and, as a consequence, there is a decrease in the economic sustainability of the enterprise. Therefore, the formation of an optimal assortment that helps optimize profits and maintain the desired profit for a long period of time is very important for enterprises striving to be competitive.

The assortment policy of the enterprise is implemented through a system of measures to form and manage the assortment from the position of market expediency. The main goal of assortment policy can be considered to maintain a certain ratio of goods produced (services provided) with demand in terms of qualitative and quantitative characteristics, i.e. constant optimization of the complex of market offers of the enterprise in accordance with demand.

Thus, we can conclude that this topic of the thesis is very relevant.

Analysis of research and publications. Certain scientific developments on the issues of forming an assortment policy at enterprises in the sphere of service provision were studied by the following scientists, in particular, G. L. Bagiev, A. F. Baryshev, B. Berman, S. V. Blizniuk, S. S. Garkavenko, J. Evans, S. V. Zakharov, O. M. Knyshova, F. Kotler, M. A. Oklander, and others. At the same time, practice shows that in-depth scientific research is needed on the organization of the assortment policy of the enterprise, first of all, its formation in new business conditions.

The object of research is the process of improving the management of the assortment policy of an enterprise.

The subject of the research is theoretical, methodological and practical aspects of improving the management of the assortment policy of an enterprise on the example of PJSC "Carlsberg Ukraine".

The aim of the research is a theoretical substantiation of the importance of forming a system of the management of the assortment policy of an enterprise on the example of PJSC "Carlsberg Ukraine" and the development of directions for its improvement.

To achieve this aim, the following *research tasks* were formed:

1. to consider the essence and approaches to defining the concept of "assortment" and "assortment policy"
2. to determine the main goals of the assortment policy of the enterprise
3. to identify models and methods of forming the company's product range
4. to consider the process of forming the assortment policy of the enterprise
5. to study assortment management by product categories (category management)
6. to conduct an analysis of the Ukrainian beer market
7. to analyze the activities of PJSC "Carlsberg Ukraine"
8. to conduct an analysis of the assortment policy management system of PJSC "CARLSBERG UKRAINE" and to propose directions for its improvement

Research methods. During the research, the following special and general scientific methods were used: theoretical generalization and analogy - when the content and essence of the concepts "assortment" and "assortment policy" are defined; statistical, generalization and systematization - when analyzing the activities of PJSC "Carlsberg Ukraine", the method of strategic planning - SWOT - analysis, in order to determine the strengths and weaknesses, threats and opportunities that the enterprise may face; PEST - analysis - in order to determine the factors of the macro environment that have the greatest impact on the effective operation of the enterprise; the ABC analysis method for analyzing the product range of the main types of products of PJSC "Carlsberg Ukraine"; induction and synthesis - when determining directions for improving the assortment policy management of

PJSC "Carlsberg Ukraine", graphic - for a visual representation of statistical material, as well as a schematic representation of individual theoretical and practical provisions.

The scientific novelty of the research consists in the generalized procedures and directions for the implementation of the assortment policy strategy at the enterprise and the development of directions for improving the assortment policy management system of PJSC "Carlsberg Ukraine"

The practical significance of the research performed lies in the scientific substantiation and practical application of the provisions of the theory, proposals and conclusions formed in the work, the use of which will make it possible to improve the processes of PJSC "Carlsberg Ukraine". The conducted analysis of the state of the company's activities, as well as the functioning of assortment policy management systems, can be applied in the course of developing the company's development strategy for future years.

Publications. Separate research results on the essence and approaches to defining the concept of "assortment" and "assortment policy" were published in the collection of materials of 5th International Student Scientific Conference "Digitalization of Science and Modern Trends in Its Development", November 2023.

The structure of the qualification work consists of an introduction, three sections, conclusions and references. The total number of pages in qualification work is 93, which includes 13 tables and 13 figures. The references contains 80 titles.

SECTION 1. THEORETICAL PRINCIPLES OF THE FORMATION OF THE ASSORTMENT POLICY OF THE ENTERPRISE

1.1 The essence and approaches to defining the concept of "assortment" and "assortment policy"

The modern dynamic market sets the conditions under which the trading company must change very quickly the situation that develops on the market. In addition, trade has turned into a powerful market force of society, and the creation of extensive trade networks leads to the optimization of the structure of the assortment of consumer goods. Therefore, the search for new forms and methods of managing the assortment structure of the enterprise's turnover is extremely necessary.

In order to reveal the main economic definitions of our research, it is necessary to consider the concepts of "assortment" and "assortment policy".

According to the definition of Didenko E.O. : "...Product assortment is a selection or set of various goods united by a certain consumer, trade or production feature" [24].

Let us emphasize that Gerasimova L.M. considers: "...the assortment of goods is a set of goods created by a trading company taking into account its specialization, consumer demand and material and technical base. The sphere of trade usually includes products of different manufacturers. The exception is branded stores of producer organizations, whose strategy is based on selling goods only to a specific company" [29].

But the most successful and accurate, in our opinion, is the following definition: "...trade assortment is a set of goods determined by the demand of consumers of the target segment, specialization, the state of the material and technical base, the strategy of managing the assets of the trade enterprise and the

competitive environment" [31].

here are a number of industrial and commercial products. The range of industrial (manufactured) goods is consumer goods produced by industrial enterprises. The range of goods supplied to wholesale and retail companies is a range of commercial goods.

The assortment of industrial and commercial goods is interconnected. The sphere of circulation (trade) includes products of industrial enterprises, the assortment of which is determined by the needs of the population, consumer demand, raw materials and production capabilities, and commercial orders.

In the commercial assortment of goods, the assortment should be assigned to the product group and the assortment of the trading company. The assortment of a product group is the types and varieties of goods belonging to each of the product groups, sometimes it consists of products from different industries (for example, textile, leather, plastic, etc.). The assortment of this product group is presented in the corresponding retail price list.

Generalization of the definition of the term "assortment" is on the Table 1.1

Table 1.1 - The set of terms for the definition of "assortment"

Author	Definition and essence
Nikolayeva M.A.	A set of goods formed by a trading company taking into account its specialization, consumer demand and material and technical base.
Mytsyk A.V	An expanded (compared to the nomenclature) collection of varieties of products of a specific name, which differ in technical and economic characteristics
Romanov A.M.	The set of goods offered by the manufacturer on the market
Kardash V.Ya.	A set of products of the same name, specified in names, types, grades, sizes, article numbers, a group of goods closely related by the similarity of functional and useful properties, manufacturing features, turnover and consumption within the same price range
Pavlenko V.F., Vojchak A.V	The totality of all commodity units that are offered to buyers by a specific seller.
Snegyreva V.V.	A set of goods united by any one or a combination of characteristics
Ilyashenko S.M.	A group of products of the same name (by names, types, sizes, articles, grades) that are manufactured by a specific enterprise.
Motyazhev V.I.	Grouping of goods, which is understood as a set of their various types united by a certain consumer, trade or production a sign
Apopiy V.V.	List, nomenclature of goods, their varieties, varieties, etc., combined or combined according to a certain feature.

Compiled by the author on the basis of [6, 8, 9]

Assortment means a set of goods offered by a manufacturer or seller. An assortment is a systematized collection of goods, arranged according to certain characteristics, or a set of various goods that can be grouped, for example, by their functional purpose.

The business is divided into production and trade assortment.

The production range is a list of goods manufactured by industrial, agricultural and other manufacturing enterprises.

The trade assortment includes goods that are sold in a retail trade network. It includes different products, produced by different manufacturers, and is divided into two main categories: food and non-food products. Each of these categories is divided into product groups, which include products united by certain characteristics:

- according to the homogeneity of the raw materials and materials from which the goods are made, they are divided into leather, wooden, metal, glass and others;
- by target consumption, goods are classified as sports, music, clothing, etc.;
- taking into account the complexity of the assortment, products of simple and complex assortment are distinguished.

A simple assortment includes goods that consist of a small number of types and varieties (simple products, salt, laundry soap). Products of a complex assortment have an internal classification according to various characteristics (style, size), and also include different types of products (shoes, clothes.)

Product categories are divided into product subcategories, which include homogeneous products by production origin. For example, the category of shoes is considered as subcategories of leather, textile, rubber shoes, the product group of tableware consists of subcategories of metal, glass and porcelain-faience tableware.

Each subcategory includes different types of products. The type of product refers to several similar products of the same direction (shoes depending on the gender or age of people; furniture by location in the home). However, in addition to such a division within the same type of products, they may differ by certain characteristics (for example, sorting), that is, they are divided into varieties.

The product range can be classified according to various criteria. The most common way of classification looks like this:

- Assortment width: Displays the number of different product categories in a store or company. For example, a convenience store offers a large number of different product categories such as food, clothing, electronics, etc. In contrast, a store with a narrow assortment may specialize in a limited number of product categories, for example, only selling sportswear;

- Depth of assortment: Indicates the variety of products in each category. For example, a store with a wide assortment offers a large number of different models of the same product, such as different options of colors, sizes, brands, etc. Compared to this, a store with a limited assortment may have fewer product variations.;

- Assortment length: Indicates the total number of products in a particular store or company. This can be a large number of products offered, or a smaller number, depending on the size and specifics of the business;

- Assortment consolidation: Indicates whether the assortment focuses on one brand or manufacturer (concentrated assortment) or includes goods from different brands and manufacturers (dispersed assortment);

- Seasonality of the assortment: Indicates the relevance of products adjusted to seasonal changes in demand. This means that certain goods or services become more popular during a certain season, for example, the summer season, winter holidays, school year, etc., which form the framework assortment and the factors that provoke a change in assortment. At this stage, the seller determines the width and depth of the assortment. Width means the number of product lines (for example, ice cream, cakes, meat, milk).

Basically, manufacturers take the following types as a basis, which follow from the classification of the assortment:

- Wide range. That is, the one that includes different product positions in the line. Small local shops usually use such a bidhid;

- A deep assortment. One that has a limited number of different products, but a lot of types within a specific item. This approach is suitable for specialized stores (meat, confectionery, construction, etc.);

- Mixed assortment. In other words, the seller displays products that do not correspond to the basic concept of the store. As an example, you can give souvenir benches in tourist places. At the end of the tourist season, the owners must sell basic necessities to the natives so that the business does not become unprofitable and can stay afloat;

- Localized assortment. For example, clothing stores do not sell the same models everywhere, they analyze the market and select exactly those positions that are suitable for a specific country in terms of economic level, dominant religious attitudes of society, etc.;

- Mass market assortment. Such distribution giants as, for example, Amazon have achieved success thanks to this approach. They sell a wide variety of goods, covering as many different consumer segments as possible (books, clothes, food, household chemicals, etc.).

That is, there is no standard template that will guarantee the company's profit, each of them needs a unique approach.

The assortment policy of the enterprise is a part of the product policy, as well as management activities related to the production and sales policy and competitiveness of the enterprise. Assortment policy management is a type of management activity of the head of the organization, which involves the application of management tools, principles, measures and strategies aimed at optimizing the range of products produced by the enterprise in order to increase the efficiency of the enterprise's activities and competitiveness, as well as to satisfy the needs of buyers. Effective management of the assortment policy will contribute to the satisfaction of consumer requirements for the quality and assortment of products, their consumer characteristics and external design [10].

The term "assortment policy" is explained from the point of view of certain scientific approaches [14], the main definitions of which are presented in Table 1.2.

Table 1.2 - Basic approaches to understanding the term "assortment policy"

Author	Definition
Bardash M. S. Khomenko O. I.	The assortment policy is an important component of the product policy of the organization, aimed at establishing the optimal set of product groups and subgroups, types and trademarks, as well as determining the optimal ratio between product models
Kasych A. O. Marchenko K. O.	Assortment policy refers to a certain set of actions or pre-planned principles and methods of activity, focused on the formation and management of assortments of goods and services
Kotler F.	Assortment policy is a policy for determining the nomenclature of production and sale of products, taking into account one's own potential, resources and opportunities, market needs, the riskiness of manufacturing and selling new goods, seasonality of demand, business conditions and price dynamics, and other factors
Harkavenko S. S.	Assortment policy refers to a certain course of actions of the product manufacturer, which are aimed at solving the issues of forming the assortment and managing it, maintaining the competitiveness of goods on the market, finding new product segments, developing and implementing the tasks of packaging, labeling and servicing of goods
Vasylikha N. V.	Assortment policy is a policy aimed at optimizing the product portfolio in real market conditions

Yefimova E.	Assortment policy – the policy of strategic formation of the product range, including the processes of management and maintenance of existing product groups
Blyznyuk S. V.	Assortment policy – a plan for forming and managing the company’s assortment on target markets, taking into account the challenges and opportunities of the marketing environment
Berman B., Evans J., Baev A.	Assortment policy is a policy, the essence of which is to determine the nomenclature of manufactured and sold goods, products taking into account own capabilities, capabilities of suppliers and partners, market needs, degree of risk, seasonality of demand, business conditions and price dynamics, etc.
Baryshev A.	Assortment policy is a policy aimed at forming an optimal product portfolio under real market conditions.
Zakharov S.	Assortment policy is the strategic formation of the company's product range, as well as management and support of existing product groups.

Compiled by the author on the basis of [10, 38, 70, 71, 77]

As we can see, the presented definitions mainly differ in that one group of researchers is characterized, first of all, by the understanding of assortment policy as an element of the marketing complex, while for others it is typical to perceive it as a special area of management activity.

Also presented, as we can see, the approaches are considered by scientists, first of all, as activities aimed at the overall effectiveness of enterprise management,

which consists in the stability of functioning and efficiency of activities, achievement of set goals, etc. Other economists position the assortment policy as the necessity of orienting the enterprise to meet the needs of consumers.

In general, it can be seen that the assortment policy is aimed at achieving a number of goals of the enterprise in order to realize the overall goal of its activity, which is effective and stable functioning achieved through the implementation of the assortment of products based on a harmonious combination of consumer needs with the entrepreneurial capabilities of the market entity. However, the assortment policy has a certain set of measures:

- determination of purposeful actions for the management of the product assortment at the enterprise;
- should be formed taking into account consumer requirements;
- the purpose of activity and effective use of enterprise resources to ensure the economic efficiency of activity, obtaining enterprise profit [41].

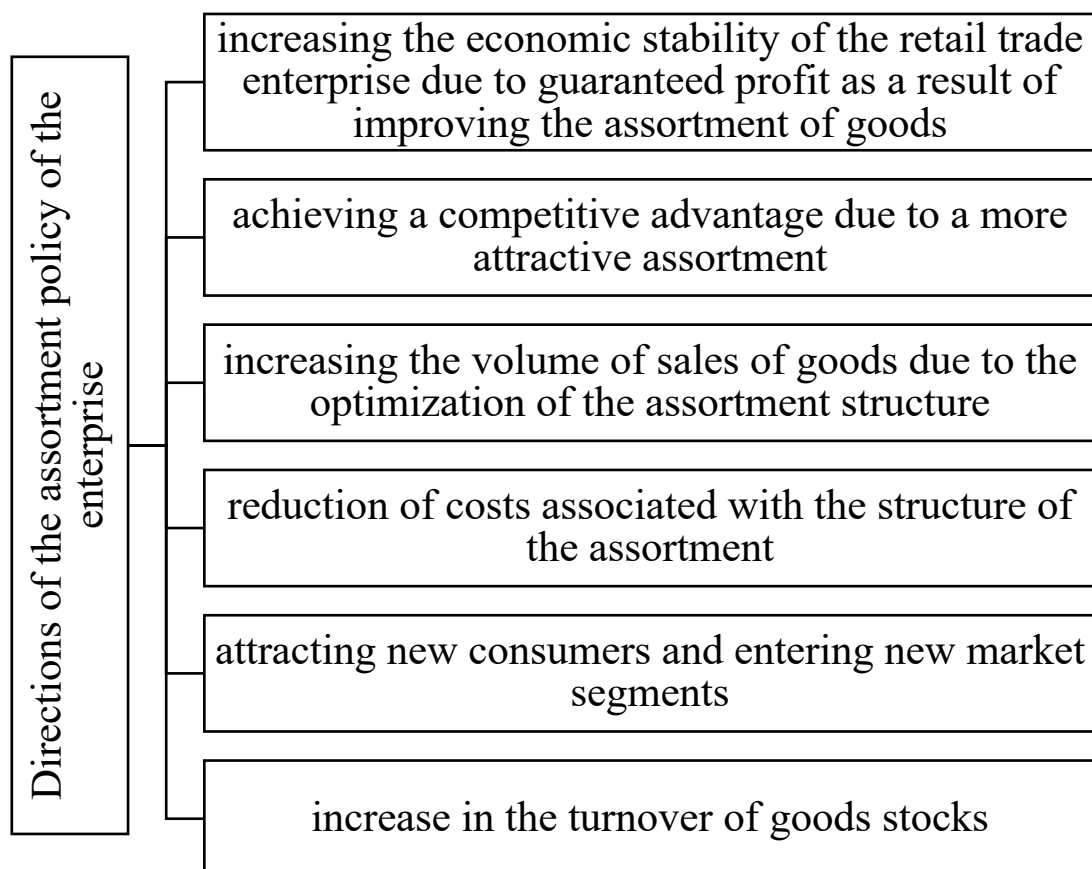


Figure 1.1 – Directions of assortment policy

Compiled by the author on the basis of [33]

Taking into account the above, we consider it appropriate to propose a definition of the essence of the concept of the assortment policy of the enterprise as such, which generates a set of methodological and practical aspects regarding the development, continuous improvement and management of the assortment of the enterprise in the conditions of the market environment.

1.2 The main goals of the assortment policy of the enterprise

The indicators of the company's product assortment are influenced by a certain number of factors, which will be divided into specific and general [38]. Figure 1.2, which is given below, can be considered in more detail.

The key goal of a proven assortment policy is to focus the enterprise on the production and supply of goods that best correspond to the variety and structure of demand of specific buyers. Thus, the assortment policy acts as an advanced management program that directs the development of production and the sale of goods in accordance with the needs and requirements of consumers.

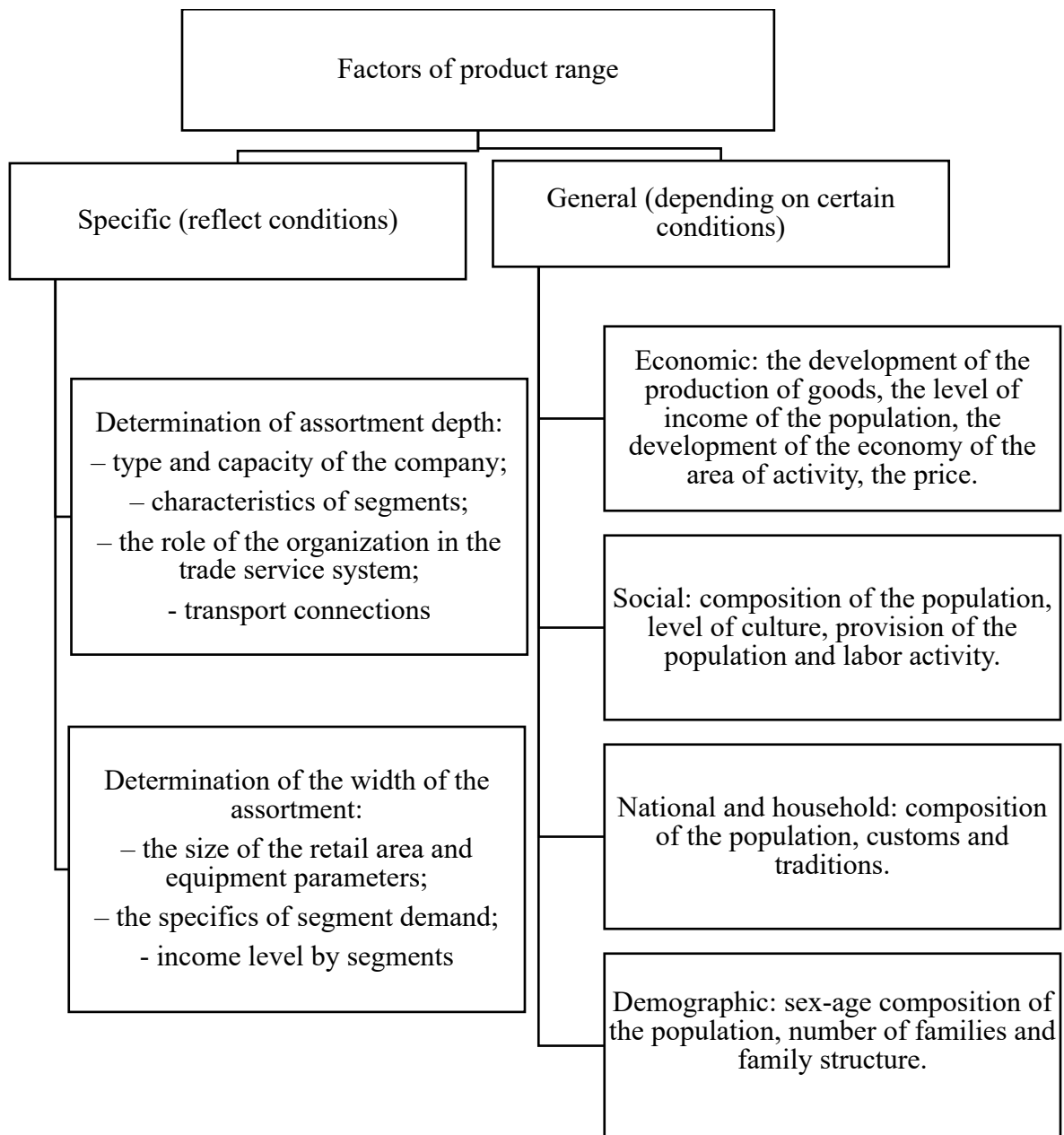


Figure 1.2 – Factors of product range

Compiled by the author on the basis of [8]

The goals of the company's assortment policy, in accordance with the goal, are aimed at profitable activity and overall development of the company, which also includes entering new markets, conquering new consumer segments and achieving economic stability. Figure 1.3 illustrates the main ones [3].

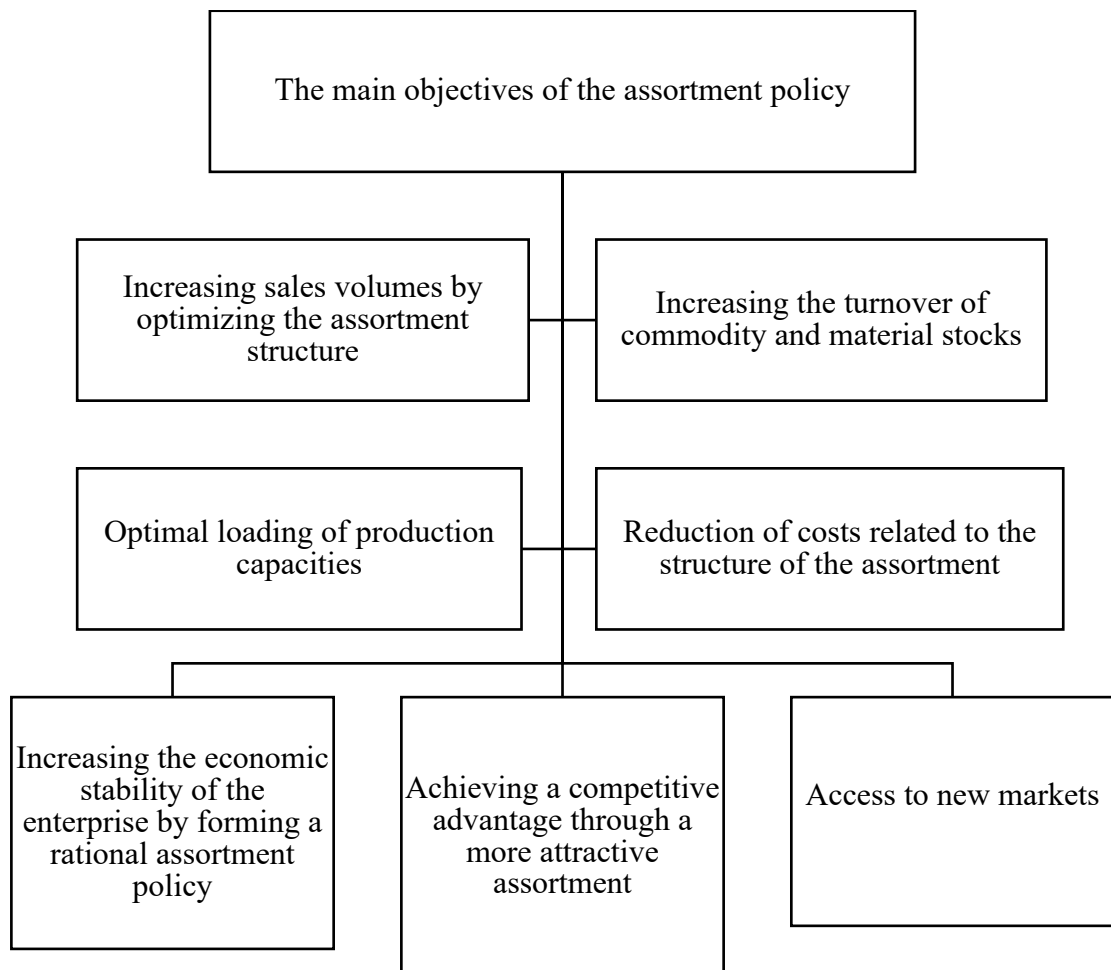


Figure 1.3 - Objectives of assortment policy

Compiled by the author on the basis of [22, 27]

Effective management of the assortment policy should be carried out according to certain stages, which are a set of mandatory important measures. An important aspect that should be given maximum attention by the management of the enterprise is the study and analysis of potential and existing consumers, since the enterprise should be well aware of the moods and changes in behavior of the target audience for which the products will be developed and manufactured. One of the crucial tasks is the successful segmentation of markets and consumers, i.e. the division of the market and the selection of its segments according to certain characteristics. Consumer analysis is carried out by specialists of the relevant division of the enterprise using certain methods and techniques, including: work in focus groups, conducting questionnaires, conducting observations, interviews, internet surveys. The next important stage is conducting research on competitive

products on the market, which is based on the received data on parameters, characteristics, quality, methods of product promotion by competing manufacturers. Updating the range of products or developing new types of products should take into account the results of the above studies of consumer preferences and demand, as well as the existing potential and opportunities of the enterprise. As a result, the management of the enterprise can highlight the unique characteristics of its own product, position and promote it on the market in such a way as to attract the attention of buyers for its purchase. Determination of production volumes by product range should be based on taking into account the capabilities of the enterprise and market needs. Here, attention should be paid to determining the share of each product in each assortment group in order to avoid situations with overproduction and product shortages. The release of the product to the market occupies an important place in assortment management, since such a policy should focus on studying the stages of the life cycle of each of the types of products of the product group [40]. In general, the management of the assortment policy includes the development of a strategy for each product group and the management of the life cycle of the company's products (Fig. 1.4).

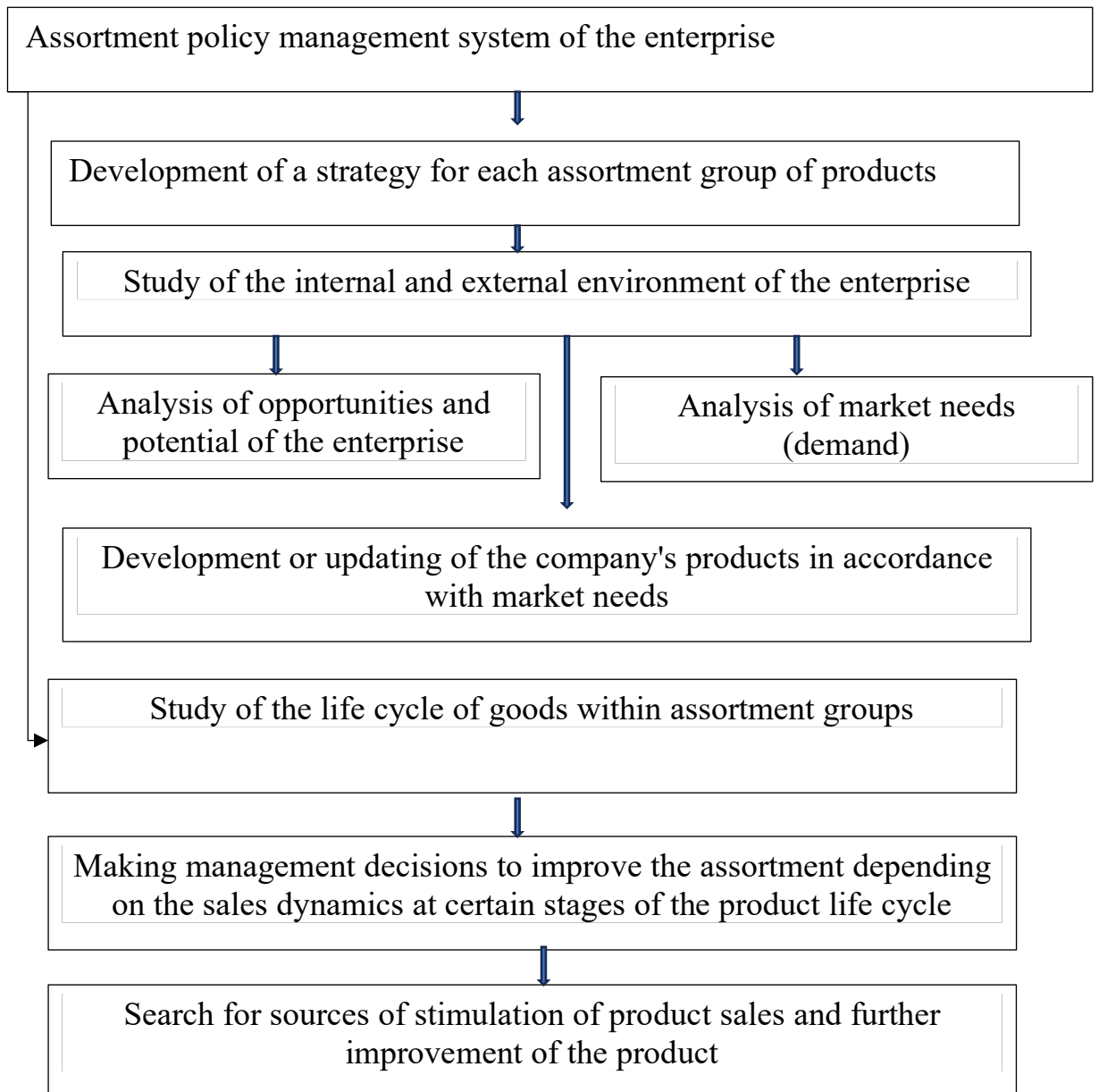


Figure 1.4 - Assortment policy management system of the enterprise
Compiled by the author on the basis of [33]

Product assortment management is directly related to the selection and implementation of marketing activities, and the development and implementation of the assortment program is the main plan that determines the content of resource planning, product sales plans, after-sales service, etc. The assortment program allows you to divide certain types of activities into certain stages, which are necessary to increase the effectiveness of the assortment policy at the enterprise

using all marketing means. In the process of developing an assortment program, the following main stages can be distinguished:

1) analysis of the market situation and the possibilities of achieving the goal of the assortment policy involves the study of the market and competitive situation, the effects of the external environment on the enterprise;

2) implementation of a comprehensive marketing research to identify trends in consumer demand and the need to segment the consumer market, create a basis for developing an action program for the formation of an optimal range of enterprises, its implementation and evaluation;

3) carrying out an economic justification of the assortment program, which is carried out on the basis of determining the potential management strategy and operational analysis of the enterprise's activity;

4) formation and satisfaction of consumer needs, optimization of management of financial results, compliance with the principles of flexibility and consistency of the assortment program;

5) implementation and control of the assortment program under the influence of factors influencing the volume of the enterprise's turnover [51].

Therefore, the effective management of the assortment policy of the program should be focused on: obtaining the maximum profit of the enterprise from the sale of products according to the developed assortment program; maximum satisfaction of consumer payment demand; long-term market stability of the enterprise; creation of a positive reputation and image of the enterprise on commodity markets [7].

1.3 Models and methods of forming the product assortment of the enterprise

Market leaders are those enterprises that are the most competent in assortment policy. The implementation of the assortment policy in organizations, enterprises, and firms involves taking into account the following directions:

1) reduction of the assortment, which takes place during a decrease in demand, imperfection of the supply of goods, a low level of profitability of some goods, which leads to quantitative and qualitative changes in the dynamics of goods due to a decrease in the breadth and depth of the assortment;

2) assortment expansion is focused on changing the dynamics of goods due to expansion and additions, improvement of assortment lines, creation of new product groups;

3) stabilization of the assortment implies high financial stability in dynamics and low values of the novelty factor (such a situation is characteristic of goods in everyday demand);

4) updating the assortment is aimed at ensuring qualitative and quantitative changes in the dynamics of goods, which are characterized by an increase in the novelty rate;

5) improvement of the assortment involves the introduction of innovative and other changes in the assortment of goods in order to increase the rationality of the assortment policy;

6) harmonization of the assortment involves the approximation of the real assortment to the optimal or to the best analog goods [15].

Assortment policy management is carried out according to certain assortment planning models, among which the following are significant:

1. The model of planning the company's assortment based on the modified BCG matrix, the result of which is the receipt of an effective tool for strategic analysis, control and planning, which combines various procedures of dynamic, matrix, concentration, cluster analyzes of volumes and sales dynamics of the company's product groups.

2. The model of implementation of current and prospective planning ensures the achievement of established deadlines based on the analysis of random deviations of actual resource costs from their planned values and allows the formation of plans with a given probability of their achievement.

3. The market model is focused on the compliance of the product range with the level of demand, it allows to identify bottlenecks and single out the main factors of non-compliance of the product range with market requirements, as well as to make management decisions in order to quickly respond to the market situation and condition.

4. The assortment planning model based on the optimization of key financial indicators is based on a comprehensive assessment of the impact of production and economic factors on financial indicators, the determination of significant financial indicators in the implementation of the best production structure, and the determination of the unit cost of each type of product.

5. The model of assortment planning and management based on the results of monitoring the financial and economic activity of the enterprise focuses attention on finding the optimal procedure for choosing assortment policy management based on the organization and monitoring of the financial condition and the application of methods and techniques for forecasting the dynamics of indicators of economic activity related to the sale of products .

6. The model for optimizing the company's assortment according to the criteria of marginal profit and profitability is used at the stage of development and implementation of the financial and economic strategy and provides recommendations for determining the assortment strategy, development and implementation of the policy of distribution of financial resources according to the criterion of "specific marginal profitability".

7. The model of optimizing the product assortment of the enterprise according to the indicator "maximization of the net current value of the business project" provides the possibility of using this indicator as the main characteristic of the "value" of all operational-tactical and strategic management decisions regarding the assortment policy of the enterprise.

8. The model of ensuring the maximum specific marginal income due to the optimization of the product range is based on the application of linear programming

models, focused on the optimal use of resources when providing an assortment program in short-term planning [25].

The formation of enterprise assortment policy management models is complemented by a set of methods for forming the product assortment, including:

1. The method of forming the assortment based on the analysis of the features of the product line involves:

- analysis of the product line directly on the basis of constant collection of information on the sales volume and profit dynamics for each product unit, as well as determination of the specific weight of individual product units in the total sales volume and profits of the product line;

- development and adoption of a management decision on improving the length of the product line, the need for its renewal, adjustment or shortening.

2. The assortment formation method is focused on the economic goals of the enterprise, which are essential criteria for ensuring the maximization of profit and the growth of the volume of sold products. Taking into account the goals of the enterprise, there are the following areas of product evaluation:

- quantitative assessment is based on the collection of statistical and accounting information and covers the analysis of the structure of product sales volumes using the absolute and relative deviation of the sales values of individual products and assortment groups in the total volume, as well as deviations of the planned sales volumes from the actual ones;

- assessment on the basis of collected information about the external environment of the enterprise involves a study of how the market perceives the offered range, analysis of product evaluation based on customer judgments, application of strategic product analysis methods, including: product life cycle analysis and portfolio analysis.

3. The method of analyzing the assortment based on the "Markon" matrix, which is a certain analytical structure, where the initial data are divided into qualitative (typical product characteristics) and quantitative (economic and

statistical data), put them into a matrix and form conclusions about possible development and improvement products, production of certain types of products.

4. The method of evaluating the "Dibb-Simkin product portfolio" is aimed at establishing the classification of goods and determining the main directions of development of individual product groups, identifying priority assortment positions, evaluating the effectiveness of the assortment structure in general and determining ways to optimize it.

5. The method of analyzing the product portfolio according to the adapted BCG matrix involves the analysis of the assortment portfolio of the enterprise, based on the results of which it is possible to build the BCG matrix and determine the prospects and opportunities of four groups of products: "stars", "milk cows", "difficult children" and "dogs" ; to form priority development strategies for each of the groups, taking into account the following indicators: the specific weight of sales of products in the volume of sales, growth/decrease rates of sales of products compared to previous periods, points of distribution of goods according to growth rates, average growth rate of sales volumes of all products for the studied period, point distribution of products by the size of the share in the total volume of sales, the economic contribution of this product to the profit of the enterprise.

6. The method of optimizing the assortment structure, taking into account a number of restrictions, is based on the use of optimization methods, taking into account the limitations of resource data, sales volumes, production capacities, resource availability, resource prices.

7. The "direct costing" method, which allows the enterprise to provide leadership in costs and price mobility, quick response to the behavior of competitors, reduction of negative consequences of strong price "blows" of the market, obtaining profit in the most unfavorable current market situation. The essence of the method is to analyze and monitor variable and fixed costs and use the results of the analysis to improve management efficiency.

8. Varlamov's complex assortment evaluation method focuses on the study of the problem of assortment formation taking into account three variables - the

company's goals, available resources and external factors and determining the indicator - the market adequacy coefficient. This coefficient is necessary to establish the degree of approximation of the studied product to the so-called reference sample, which corresponds to the most competitive product on the market. The essence of the market adequacy indicator is revealed in the fact that a given assortment position is more effective for the enterprise, the closer the value of its market adequacy indicator is to the benchmark. The closer to unity this coefficient is for each assortment item of the enterprise, the more effective the assortment policy is.

9. The associative analysis of the demand for basic correlations is carried out at the beginning of the enterprise's activity when forming the assortment plan and the presence of defined product groups using the tools of correlation-regression analysis for the study of interdependent demand.

10. The method of expert evaluations for analyzing the assortment takes into account and evaluates the so-called informal factors (for example, the prospects of the product on the market) by an expert commission, which may include: the main developer or technologist of the assortment, a manager of marketing and sales of the product, a logistician or a department manager supply, accountant or financial manager, etc.

Table 1.3 - Methodical tools for the formation and realization of the product range

Method	Characteristic	Advantages	Disadvantages	Fields of use
BCG matrix (traditional and modified)	Positioning of goods according to the criterion «growth rate of sales - specific weight in the total volume of sales»	Focuses only on internal information, is easy to use, combines dynamic, classical and matrix analysis	Decisions are based only on past experience; limited to internal information only	Forming an assortment policy based on consumer preferences
McKinsey matrix	Positioning of goods according to the criterion "product competitiveness -	Takes into account strategic aspects and information about competitors and	Qualitative estimates and accuracy are used; lack of logical	Formation of an assortment policy based on consumer preferences and on the basis of

	product attractiveness"	buyers; combines matrix and benchmarking analysis	connection between models	expected competitive advantages
Matrix "latitude-depth"	According to the criteria of the matrix "width of the assortment - depth of the assortment" into separate segments	Grouping the assortment offer according to defined segments and developing a product assortment strategy according to different risk levels	Ignoring the company's resources and its capabilities	Formation of assortment policy based on expected competitive advantages
Life cycle analysis (LCA)	Positioning of matrix products "Competitiveness of goods - LCA"	The multi-parametric approach combines qualitative and quantitative information; combines the techniques of benchmarking, matrix and dynamic analysis	Lack of relationship with the needs of the consumer	Formation of assortment policy based on expected competitive advantages
The method of building a product line positioning map according to F. Kotler	The profile of the product line of the assortment is determined by the volume of sales and profitability	It is allowed to make decisions about product lines depending on their contribution to profitability and the development of a market strategy	They lack quantitative estimates of product line changes and ignore consumer preferences	Formation of assortment policy based on expected competitive advantages
Matrix Shell	Has a prediction of the positioning of goods of the "prospects - competitiveness" matrix	Qualitative and quantitative information is combined; the product line has prospects for development and has a strategic orientation; techniques of	Distraction from consumer preferences and interests; subjectivity of assessments	Formation of assortment policy based on expected competitive advantages

		benchmarking, matrix and dynamic analysis are combined		
Market models (Rosenberg model, ideal point model, model based on K. Lancaster's "characteristic" theory of consumer demand, market goods behavior model)	The matching of the assortment equals the demand	Market segmentation and maximum requirements for product characteristics are carried out	Disrespect for the resources of the enterprise and its capabilities, violations between the assessment stages and the time of implementation of specific measures	Forming an assortment policy based on consumer preferences
Mathematical methods	They predict the construction of multivariate regression models under strict conditions	Oblige the construction of a target function at the operational level of assortment management; it is necessary to reduce the costs of forming the assortment	They are based on the internal capabilities of the enterprise and ignore changes in the competitive environment, consumer preferences and innovative development of consumer goods	Formation of an assortment policy based on a better distribution of limited resources
The ABC-XYZ analysis method	The method of structural analysis, which determines the rating of goods in the assortment and its demand	Installation of products in the assortment taking into account demand and its level of costs for provision	It is not allowed to take into account alternative options and product relationships of different groups	Forming an assortment policy based on consumer preferences
The method of rank analysis of the assortment	Carrying out rank analysis of the assortment and its assessment based on the correlation coefficient	Determines the degree of relationship between profitable goods and goods that are in greater demand	There is no relationship with the needs of consumers; changes in the competitive environment are ignored	Formation of an assortment policy based on a better distribution of limited resources
The method of scoring the parameters of the goods	The method of analysis of the level of sales by product groups	Qualitative and quantitative information that characterizes	There is no relationship with the needs of consumers	Formation of assortment policy based on expected

presented in the assortment	presented in the assortment based on parameters and weighting factors	product groups and products is combined, which allows you to identify individual parameters of the product for sale	and the subjectivity of the assessment	competitive advantages and better distribution of limited resources
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Compiled by the author on the basis of [28]

The application of one or another model and method of assortment policy management is determined by the organizational and legal form of the enterprise, the features of economic activity, the scale of its activity, competitive positions on the market, the availability of potential and access to resources, the ability to determine and respond quickly to changes in demand and consumer sentiment.

Conclusions to the first section

During the consideration of the theoretical principles of the formation of the assortment policy of the enterprise, the following conclusions can be drawn:

1. It can be said that the assortment policy is aimed at achieving a number of goals of the enterprise in order to realize the general goal of its activity, which is effective and stable functioning achieved through the implementation of the assortment of products based on a harmonious combination of consumer needs with the entrepreneurial capabilities of the market entity. However, the assortment policy has a certain set of measures:

- determination of purposeful actions for the management of the product assortment at the enterprise;
- should be formed taking into account consumer requirements;
- the purpose of the activity and effective use of the company's resources to ensure the economic efficiency of the activity, obtaining the company's profit.

2. The key goal of a proven assortment policy is to focus the enterprise on the production and supply of goods that best correspond to the variety and structure of demand of specific buyers. Thus, the assortment policy acts as an advanced management program that directs the development of production and the sale of goods in accordance with the needs and requirements of consumers.

The goals of the company's assortment policy, in accordance with the goal, are aimed at profitable activity and overall development of the company, which also includes entering new markets, conquering new consumer segments and achieving economic stability.

3. The main methods and models of assortment planning include: the assortment planning model using the modified BKG matrix, the model of current and prospective planning, the market model based on the correspondence of the assortment to the level of demand, the planning model by optimizing key financial indicators, the model of assortment planning and management based on monitoring financial - the economic activity of the enterprise, the model of optimization of the assortment based on marginal profit and profitability, the model of optimization of the assortment based on the maximization of the indicator of the net current value of the business project, the model of the maximum specific marginal income on the optimization of the assortment

The analysis of various models of product range formation and their features made it possible to reveal certain similarities between them. All models are based on the study of market perception of products and on the evaluation of products from the point of view of economic efficiency of the enterprise. This, among other things, confirms the fallacy of the approach used by Ukrainian enterprises, which does not always include a priority study of consumer requests, which should determine the directions of innovative and investment activities, the production program, sales policy, etc. Enterprises that are at different stages of the life cycle, have a distinct industry affiliation, have formed a certain resource potential, choose a model that gives the greatest opportunity to achieve the set goals and take into account existing limitations.

SECTION 2. PECULIARITIES OF MANAGING THE ASSORTMENT POLICY OF THE ENTERPRISE

2.1 The process of forming the assortment policy of the enterprise

The assortment policy is formed taking into account a number of factors, in particular the state of needs, the technological capabilities of the enterprise, the availability of a similar product on the market.

Some authors highlight the following problematic issues in assortment management:

- the needs of buyers change rapidly, so the company is forced to constantly update its assortment, and this raises the requirements for the technical and technological basis;
- the assortment management system does not function properly at enterprises due to the difficulty of forecasting changes in consumer demand and the lack of assortment optimization techniques;
- there are no clear criteria and tools for the optimal assortment at enterprises;
- competition leads to a situation where new products do not fully repay investments in production and sales.

Table 2.1 - Factors of the external and internal environment that influence the formation of the assortment of goods

External environment	Internal environment
Social and demographic: age, labor groups of the population; incomes of the population; tastes and preferences; structure of consumption in cities and villages	Personnel factors: the availability and cost of paying for the services of qualified specialists for bringing updated product groups to the market; payment for services of marketers

political: state of the markets; stability of market development; legislative changes	technological: availability of technological capacity to update production; storage conditions for new goods
economic: prices for resources and energy carriers; licensing of certain types of activities; equipment prices; tax burden on the enterprise; relations with counterparties; the cost of credit and investment resources; logistic component	Financial and economic: availability of own or borrowed financial resources for updating the assortment; economic feasibility of the new product (expected financial result); assessment of the costs of promoting the product to the market; overall economic evaluation of the feasibility of the new assortment
market: market share of the manufacturer; concentration of competitors; availability of free niches in the market	infrastructural: the presence of a prepared system for updating the assortment (from the acquisition of resources to implementation)
technological: availability of technologies and equipment on the market for the production of certain groups of goods	sales: availability of well-established product sales channels, wholesale buyers

Compiled by the author on the basis of [70]

The factors listed in Table 2.1 require a comprehensive analysis in the process of forming or updating the product range. It should be taken into account that the renewal of the product range does not always involve its expansion and the release of additional products - it is also possible to reduce the range and refuse the production of certain products.

The algorithm for forming the assortment of products usually takes place in two stages.

At the initial stage, a list of key groups and subgroups of products that are sold in a store or other commercial premises is formed.

The second stage is the assessment of the number of types of products presented for sale under each product name.

The range of any company can be conditionally divided into 3 parts [48]:

- the basic assortment of products is products that reflect the assortment profile of the company, which are always available and which account for at least 50% of sales;

- attention-grabbing products are products that can distinguish an enterprise or a pharmacy from its competitors and are often an indicator of the price level for buyers;

- complementary goods are goods that can ensure the comprehensive satisfaction of buyers' requirements, and their presence in the assortment of a particular company causes greater trust of buyers.

Such an assortment should be formed, which would be able to satisfy various requests of the main consumers.

Important issues in the development of assortment policy are innovations, product competitiveness, optimization of product assortment, brand name, effective packaging, product life cycle, product positioning on the market. When forming an assortment policy, it is necessary to take into account the distinction of goods according to their type and time of use, functional purpose, reliability, ease of use, warranty, etc.

It should be noted that the task of assortment management faces technical and economic, production and marketing analysis. The set of technical and economic methods of analysis are determined by both internal and external factors in the formation of the company's assortment (Fig. 2.1).

Today, the very role of enterprises in the market is changing, as their transition to active market behavior is taking place, an assortment policy based on marketing principles is being worked out. Its most important part is a review of the product range, and in some cases a significant requalification of enterprises.

Changes in demand and increase in the cost of production, high demand for new products and relative decrease in demand for products that were sold hard in

the past became a significant motivating factor in changes to market requirements. Orientation of trade on products that are in demand and are more profitable. However, the other side of the process is a drop in the level of service in retail and wholesale chains. In order to rebuild the assortment policy, enterprises should first focus on increasing the volume of products of a certain buyer.

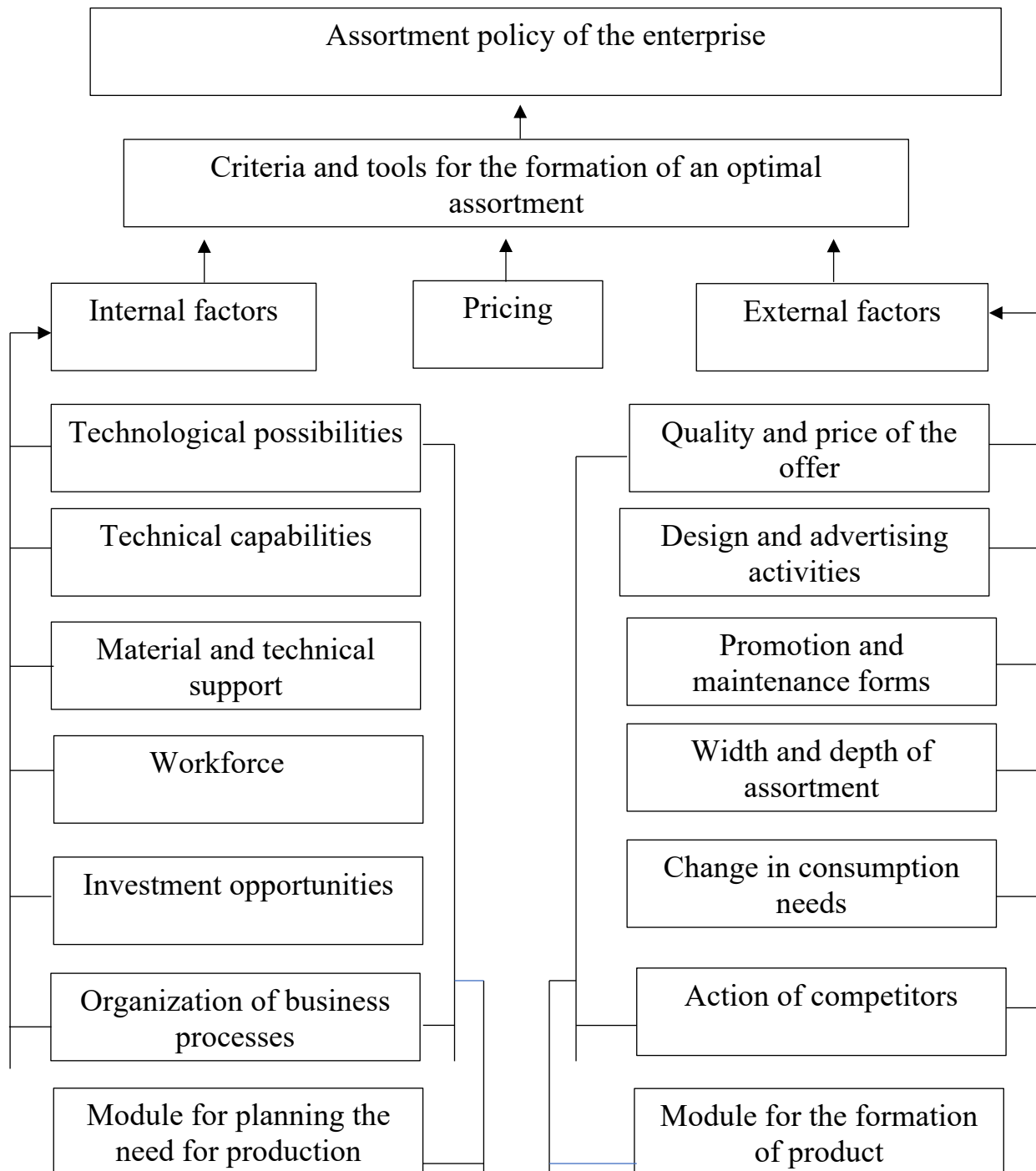


Figure 2.1 - The process of forming the assortment of the enterprise
 Compiled by the author on the basis of [17]

The assortment policy of most enterprises must take into account the dynamics of factors, namely the increase in the purchasing power of the population, consumer demand, the behavior of competitors, the general level of prosperity not only of the territory where the trading floors are located, but also of the country as a whole.

The market economy directs enterprises to the intervention of strong positions, the expression of possible competitors and the acquisition of competitive advantages. Privilege over competitors can be realized at the expense of offering consumers a higher level of service, additional services offered to buyers, moderate pricing policy, opportunities to identify regular customers in the retail network, etc.

When analyzing competitors, it is necessary to evaluate the directions, strengths and weaknesses of their activities and the range of possible actions to improve their status both in a separate segment of consumers and in the complex [8, 62].

The main task of a competitive market enterprise is to create distinctive advantages that would help to win over consumers, namely: the mode of operation, the constant improvement of the quality of the range of products that are sold, the expansion of the range of products and the increase of the level of consumer satisfaction, the stimulation of buyers by making purchases of the products of the specified enterprise.

The advantage can be obtained by having an assortment that, in terms of its characteristics or level of service, exceeds the offers of competitors, constant quality control of goods sold in the retail network, this includes origin, shelf life, etc., constant maintenance of a minimum assortment of goods in order to meet the needs of the consumer . By forming distinctive advantages, it is possible to achieve stabilization or increase of market share, gain income and stay ahead of competitors or maintain a leadership position.

The idea of managing the assortment policy of the enterprise covers a complex of certain actions: analysis of the market and brands; communication analysis; distribution; legal relations; relations with competitors; packaging and

transportation; supply of goods. In order to increase competition between different enterprises, it is necessary to approach the process of assortment policy management comprehensively, which, in turn, will guarantee a stable place in the market and increase consumer loyalty in the economy.

Consumer demand is an important factor that exerts a significant influence on the formation of the assortment, and it is directed to maximally satisfy the demand of the population and actively influence the demand in the direction of its expansion. The formation of the assortment and consumer demand are fundamentally interconnected [9, 64].

Another factor that plays a significant role in the formation of the product range is its price. Buyers necessarily determine the maximum allowable price, or a certain price range within which he has the opportunity to pay for the purchase. Thus, one of the benchmarks of the rational formation of the assortment of goods at the enterprise is the provision of comparison of goods with different prices. Formation of the product assortment at the enterprise provides an opportunity to satisfy consumer demand, increase the economic efficiency of the enterprise and its trade turnover. The composition and timely updating of the range of products at the enterprise, in most cases, affects the degree of satisfaction of the needs, the expenditure of the needs of the population, related to the purchase of products.

The lack of certain goods at the enterprise, their limited or unstable assortment, which does not justify the requests of buyers, lead to an unsatisfied need and lead to an increase in the population's time spent searching for the necessary goods, which negatively affects economic efficiency. In this regard, when forming the range of goods, it is important to satisfy the needs of consumers as much as possible with minimal time spent on making a purchase and to ensure efficient work at the enterprise [31].

When forming the assortment, it is necessary to take into account the assortment list of the company's goods. The development by a certain enterprise of an assortment list of goods and the monitoring of its compliance leads to better service for market consumers and the creation of a solid assortment. The fact of

assortment calculation allows you to rationally adjust the assortment of goods and regularly monitor its completeness and stability. The lack of an assortment policy leads to a variable structure of the assortment, due to the influence of certain factors, control over the competitiveness of goods is lost. Daily decisions made by the manager in these cases are often based mainly on subconscious guesswork, and not on organized calculation taking into account long-term interests [9,21].

A well-thought-out assortment policy makes it possible to optimize the process of updating the product assortment and serves as an indicator of the abstract direction of actions for the management of the enterprise, allows you to control the situations arising in the process of trade activity. Under the conditions of increased competition between market participants, the assortment policy of the enterprise plays a significant role in increasing the number of satisfied consumers.

Implementation of the program to expand the assortment is related to the basis of financing, which the company chooses depending on the volume, term, and other necessary funds.

So, the assortment policy is the sphere of activity of the manager and specialists of the enterprise, which is a set of principles, strategies and methods that lead to the formation of the optimal assortment of products produced by the enterprise, from the point of view of increasing the efficiency of the enterprise and meeting the needs of customers. The absence of an assortment policy leads to an unstable assortment structure due to the influence of random or current factors, loss of control over the competitiveness and commercial efficiency of goods. The above groups of factors with different levels of intensity and in different directions affect the formation of an effective assortment policy, their influence is slightly modified depending on the specifics of the activities of trading enterprises. However, mobilizing all factors and ensuring their consistency and complementarity will not only make it possible to form an effective assortment policy of a specific enterprise, but will also contribute to a qualitatively new level of development of entrepreneurial activity.

2.2 Management of assortment by product category (category management)

Category management is an assortment management system, which is based on the selection of product categories in the assortment structure and their subsequent management as independent business units.

Recently, this method is gaining more and more popularity among enterprises. It is based on two main rules:

1) the consumer is the main value, all activities are oriented towards the maximum satisfaction of his requests;

2) the category is an independent business unit, it assumes the presence of a single person responsible for everything that happens within the category.

Categorical management allows you to achieve noticeable results due to the detailed study of factors affecting a specific product or product group.

The main tasks of the category manager include:

- analysis of the market of goods and services with the definition of products that maximally satisfy the potential demand of the buyer;
- optimization of warehouse stocks and product flows based on the identification and sale of products in high demand;
- clear division of product groups into categories;
- optimization of financial management in each product category;
- development of a clear assortment policy;
- determination of the correct positioning of the product in the category;
- development and implementation of a promotional program within the category;
- analysis of the influence of different groups of goods both within categories and between them;
- taking into account the interests of manufacturers, suppliers, and buyers;
- development of a performance evaluation system.

It should be noted that category management involves the formation of a comprehensive approach to the development of a separate business unit, which takes an enterprise with an extensive trade network and assortment of goods to a qualitatively new level due to the orientation towards maximum consumer satisfaction and an increase in marginal income from the sale of goods.

Undoubtedly, the optimization of the company's assortment is a multi-stage process, consisting in the collection, structuring, analysis and evaluation of information about goods on the market. A logical scheme for optimizing the assortment of enterprises should begin with marketing research, which includes consideration of sales dynamics and price levels by product groups, determination of the impact of price changes on sales volumes, assessment of the general state of the industry, prospects for changes in demand and competition in segments, etc. On the basis of the conducted research, marketing specialists develop measures to change the structure of the assortment, aimed at increasing consumer satisfaction, strengthening the organization's competitive position and increasing market share. However, for the assessment and optimization of the assortment, the study of the external environment (markets, competitors) is not enough, the analysis of the company's internal information is of great importance. The next most important stage in the process of optimizing the assortment policy is the analysis of already developed marketing solutions, as well as the calculation of the main financial indicators that indicate the effectiveness of the assortment position, and the development of proposals for improving the structure of the organization's assortment. For this, it is necessary to apply the following recommendations:

1. The study of sales and assortment efficiency should be started at the level of large groups, gradually moving to subgroups and individual SKUs (Stock keeping unit - assortment position). This will not allow the details to overshadow the overall picture.

2. Comparative analysis of sales indicators of different SKUs should be carried out only at the level of their groups and subgroups. If we consider SKUs of different categories, the conclusions may turn out to be unfounded.

3. Constant control of indicators, as well as the structure of sales, is a prerequisite for timely detection of the impact of negative factors and taking measures to eliminate them.

4. The analysis should not focus on one group of indicators, as this may distort the general conclusion.

Within each product category, the company ranks products according to basic criteria - sales volume, profit, or both. With the help of this rating, you can identify "strong" and "weak" products and cut out those whose sales contribute the least to the total sales. The rating of successful and unsuccessful products is based on several parameters at once, which can be both basic (sales volume, profit) and additional (availability of substitutes, etc.).

Next, more complex analytical models are built, which allow comparing the effects of various decisions on the withdrawal of goods from sale and predicting sales volumes of new products. Thus, a more general picture of the assortment, product categories and sales dynamics emerges. Analysis of consumer needs is the next and deepest level of analysis, for which you have to use all available data and build a model of consumer behavior for each product category. Based on a complex system of criteria, the company can analyze the indicators of goods already in their interdependence: in parallel, exclude redundant items, add new ones and evaluate the overall result.

Also, you can't ignore your own and other people's mistakes when optimizing the assortment. Here are some of the factors that have a negative impact on the assortment policy:

- Excessive loyalty to suppliers than to consumers due to strict terms of concluded contracts;
- Too strong concentration of attention on advertising campaigns, which leads to increased sales of goods with discounts to the detriment of other goods;
- Inability to make changes in the assortment policy on the necessary scale and with the necessary informational and organizational support;
- Forming an assortment based on the manager's consumer preferences;

- Lost profit due to the lack of new product lines and goods in the assortment or, on the contrary, the preservation in the assortment of goods that are at the end of the life cycle;
- Spraying efforts on unpromising products, reducing sales efficiency due to excessive assortment expansion;
- Business activities are oriented towards the wrong goals;
- A long chain of decisions on making changes to the assortment, price list, layout, etc.

As a rule, the approach to the optimization of the assortment is built consistently: the company gradually moves from a simple analysis to a more complex solution - it goes "from good to great", as the famous management expert Jim Collins put it.

In the late 1990s and early 2000s, the consulting company Partnering Group developed the "8 steps of effective assortment management" method, which defines a list of actions that must be carried out in order for the assortment management process at the enterprise to function successfully. The second name of the method, "Harris model", was coined in honor of the developer [69].

The first and most important step in the category management process is to define the category itself: what is the target audience of these products, how often will they buy these products, where will they look on the shelves in the store, etc. Next, the key role of the category, which it will perform in the general portfolio of the enterprise, is indicated: obtaining additional profit, attracting a new category of buyers, seasonal offer, etc.

The next two steps consist in the analysis of the external and internal environment of the category, financial indicators and activity of competitors. Next, strategic and tactical tasks and category goals are formed, specific actions are determined to achieve the set targets, after which the seventh step begins the implementation of the planned into life. The final stage of category management, according to the Harris model, is the analysis and validation of the fulfillment of the

set goals and tasks by category. This step must be repeated with constant periodicity in order to have time to reorientate in the realities of a changing economy.

Of course, category management has proven itself and is successfully used in many enterprises, but in our opinion, this approach still does not cover all possible aspects of business processes for assortment management. Moreover, this approach consciously limits the number of persons responsible for the assortment, which subsequently entails a mismatch of goals of various employees and departments, and as a result, leads to financial losses of the enterprise.

Thus, with the emergence of new applied problems, the inadequacy of traditional approaches to assortment management is revealed. In addition, the insufficiency or inferiority of the methods of analysis and management of the product portfolio is revealed. That is why, in our opinion, the use of a new modern method in the framework of assortment management can allow a new approach to the subject of study.

2.3 Analysis of the Ukrainian beer market

The Ukrainian beer market is one of the developed industry markets with high export potential.

The brewing industry provides a significant number of jobs in the field of retail trade, restaurant and hotel businesses. Beer logistics and sales provide thousands of jobs. One job in the industry creates up to 5 jobs in related industries. First of all, this applies to manufacturers of the agro-industrial complex, which produce equipment for breweries, grow malting barley and malt, as well as the fields of logistics, services and retail trade. These workplaces create a high added value, thus expanding the tax base of the settlements in which they work. The brewing industry is also important because it generates the budget.

At the same time, today the beer market of Ukraine is in a difficult situation, primarily due to the reduction of production volumes and consumption of products on the market. First of all, this is due to the deterioration of the socio-economic situation in the country, the decrease in the purchasing power of citizens and the global fight against the coronavirus disease (COVID - 19) and war.

The analysis of the beer market of Ukraine during 2011-2020 shows a tendency towards a significant decline in beer production with an increase in 2018-2019 and a slight decline again in 2020 (Fig. 2.2). According to the data of the State Statistics Service of Ukraine, from 2011 to 2017, there was a significant decline in beer production from 303 million dal to 180 million dal. Thus, Figure 2.1 shows that the biggest decline in beer production occurred in 2015, when compared to 2014, volumes decreased by 47 million dal. and in the final result amounted to 195 million dal. In 2016-2017, compared to 2015, the rate of decline in beer production began to decrease slightly, but already in 2018-2019, there was an increase in the volume of beer, amounting to 182 million dal.

A slightly different trend is observed for non-alcoholic beer, in particular, during 2011-2013, its production increased by 1.9 million dal. and ultimately amounted to 4.5 million dal. In 2014-2015, compared to 2013, the production of non-alcoholic beer tended to decrease and in 2015 amounted to 2.5 million dal. Despite this, the situation has improved in 2016-2020, as evidenced by the increase in non-alcoholic beer production by 0.8 million dal., which is a positive trend.

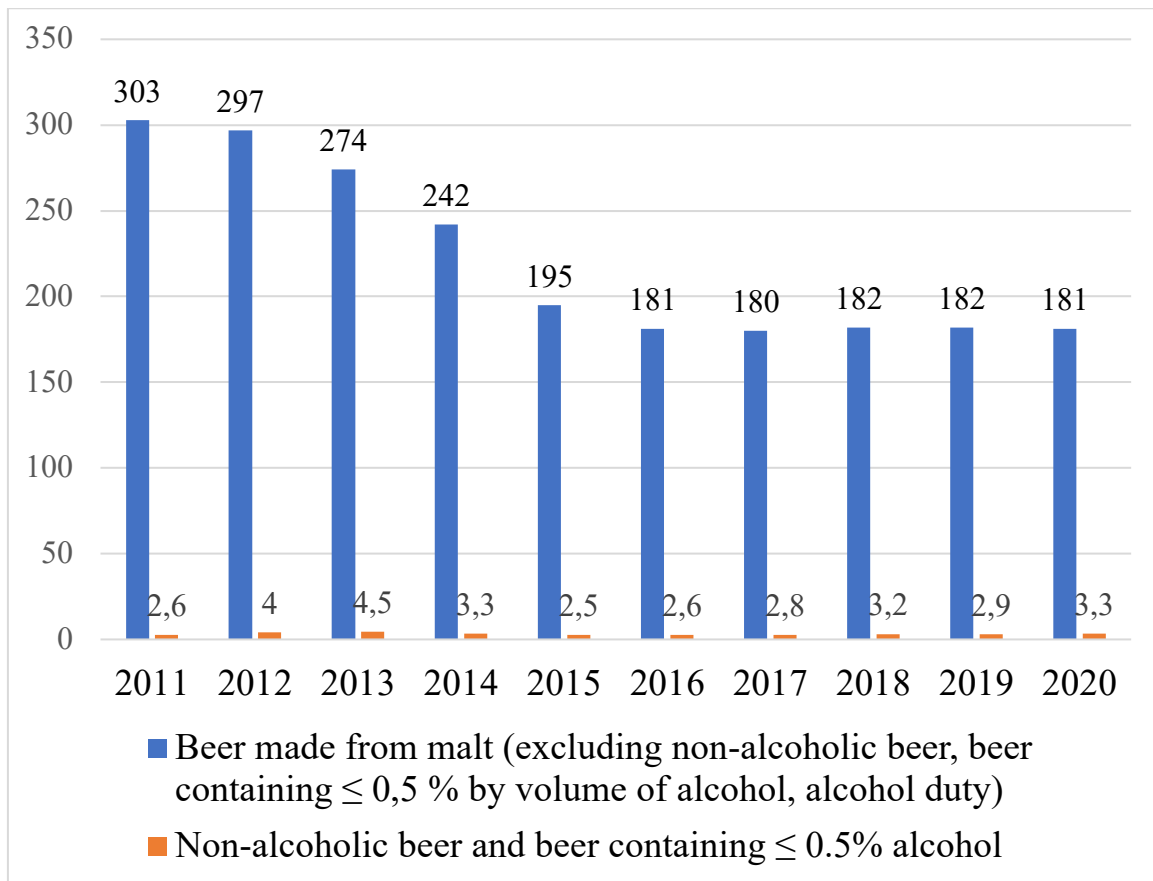


Figure 2.2 - Dynamics of beer production in Ukraine during 2011-2019
Compiled by the author on the basis of [56]

It should be noted that the main factors that caused a decrease in the volume of beer production at the end of 2013 are:

- the unstable political situation in Ukraine, which restrains the production and investment activity of international beer producers in our country;
- the conduct of military operations in the East of Ukraine, as well as the annexation of Crimea, due to which a significant number of domestic sales markets were lost, amounting to about 6-8% of the annual volume of production of products of domestic brewers;
- implementation of the so-called "export wars" by Russia, as well as the licensing of beer supplies by Belarus, which until 2014 were the main consumers of domestic beer;

- strict fiscal policy of the state, namely, in 2014, the excise tax rate was increased by 42.5% and in 2016 by 100%, as well as an increase in the tax on hops from 1% to 1.5%, which as a result led to an increase in prices for beer;
- decrease in the purchasing power of the population.

Despite this, an important factor that caused the growth of the volume of beer production in 2018 was the effective marketing activity of enterprises, primarily in the field of communication and price policy.

In addition, the development of the beer industry was influenced by legislative innovations, in terms of equating beer with an alcoholic beverage, increasing the excise rate, changing licensing and advertising conditions, etc. As a result, this led to an increase in the regulatory and tax burden on brewers and made brewing unprofitable.

According to KVED, activities in the field of beer production are carried out in accordance with class 11.05 Beer production.

According to the DPS data, as of June 1, 2020, the total number of business entities that received licenses for the production of alcoholic beverages (beer) was 241, i.e. 56% of the total number of licensees engaged in economic activity for the production of alcoholic beverages (414 according to DPS data as of September 1, 2020) [57].

In 2019, revenue from the excise tax on manufactured products to the State Budget amounted to more than UAH 4.6 billion.

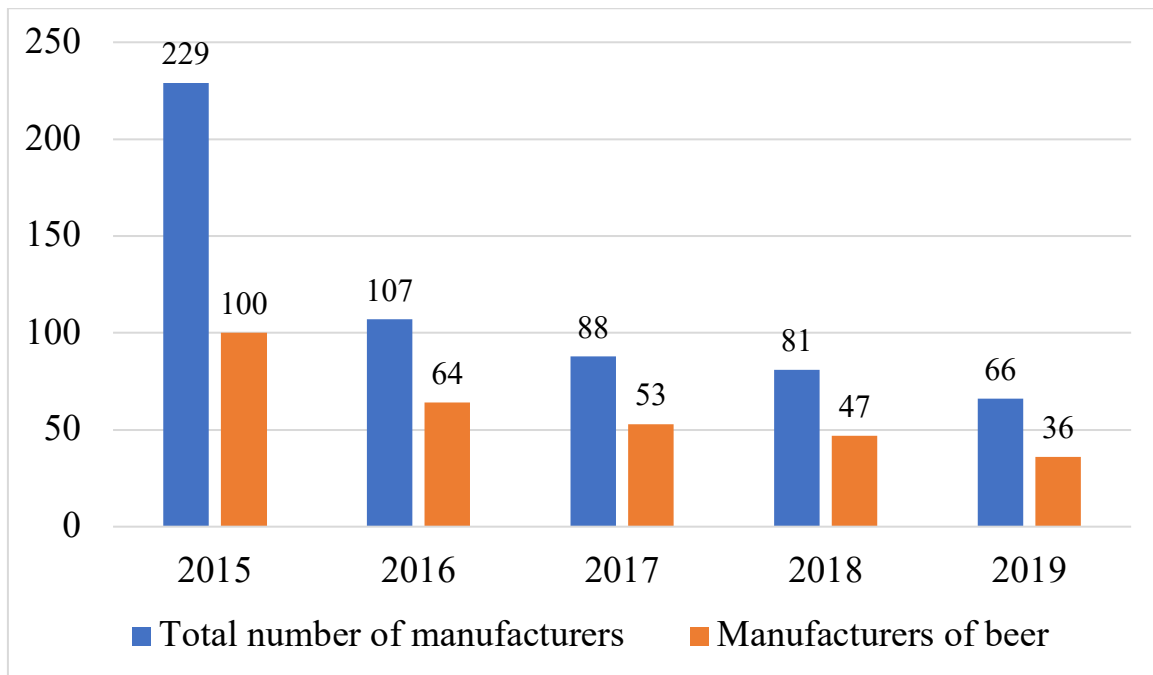


Figure 2.3 - The number of business entities that received licenses for the production of alcoholic beverages during 2015-2020

Compiled by the author on the basis of [17]

It is worth noting that the TOP-100 largest taxpayers for 2018 included 3 beer companies: 1 PJSC "CARLSBERG UKRAINE" — UAH 2,928.6 million; PJSC "SAN INBEV UKRAINE" — UAH 1,595.7 million; PJSC "OBOLON" — UAH 1,245.8 million.

The share of the volume of beer production by large and medium-sized enterprises (9 beer producers) is 87% of the total volume of beer produced in Ukraine.

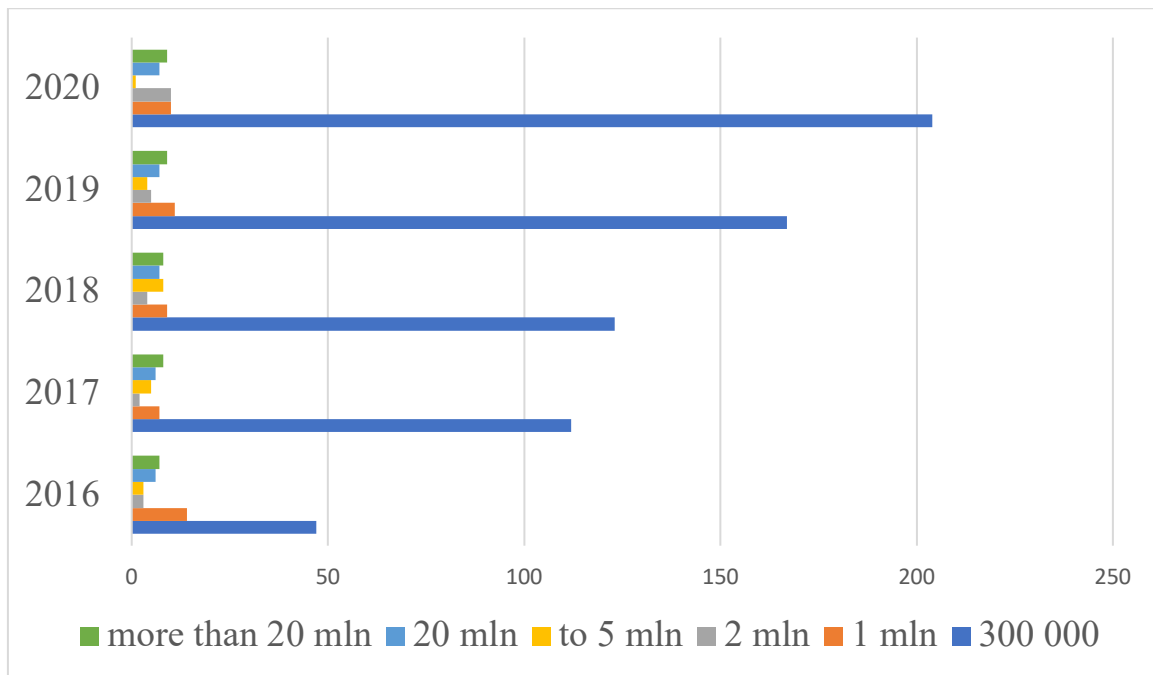


Figure 2.4 - The number of business entities - beer producers by volume of production, liters per year

Compiled by the author on the basis of [17]

At the same time, starting from 2017, small breweries with the volume of beer production up to 3,000 hectoliters per year began to develop in Ukraine. In 2017, the number of such beer producers was 123, and in 2019 - 204, that is, it increased by almost 40%. However, the share of beer produced by such breweries today is only 3% of the entire beer market in the country.

Until 2008, the volume of production and consumption of beer in Ukraine was characterized by significant growth rates. However, after 2008, a sharp decline in the market and production began. If in 2008 320 million dals of beer were produced in Ukraine, then in 2018 - 185.2 million dals, i.e. 42% less.

The decline in the volume of beer production accelerated at the end of 2013 and the beginning of 2014. The crisis in the country, the annexation of Crimea, military actions in the East of the country negatively affected the results of beer economic activity.

In addition, the development of the brewing industry is restrained by:

- closure of factories in the east of the country due to military operations;

- ban on advertising of beer products;
- introduction of licensing for trade in beer beverages;
- decrease in the level of income of the population;
- increase in raw material prices. [78]

In 2020, among all alcoholic products, beer took first place in terms of sales and accounted for 35% of the alcoholic beverages segment.

Thus, the total retail turnover of alcoholic beverages in 2020 amounted to UAH 53.4 billion, including beer — UAH 18.4 billion.

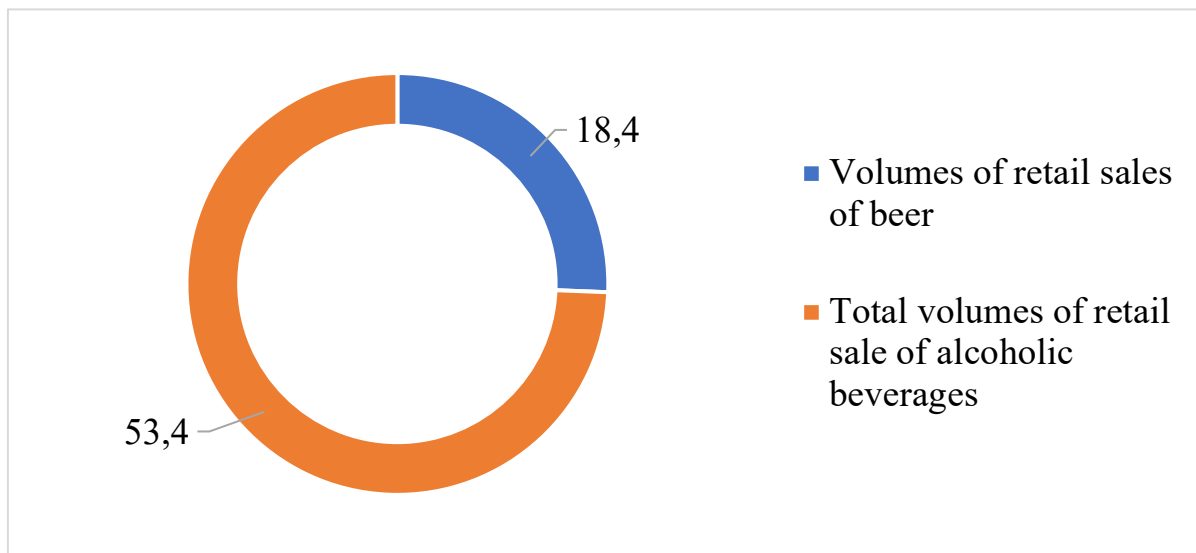


Figure 2.5- Volumes of retail sales of beer in 2020, UAH million
Compiled by the author on the basis of [17]

Figure 2.6 shows the main beer producers in Ukraine and their market shares. The main giants of the brewing industry of Ukraine in 2021 include the following enterprises [27, C. 126]:

1. PJSC "AN InBev Efes Ukraine" is a part of the corporation "AB InBev Efes", which has the largest market share among beer producers, which is 36.1%. This company has been operating on the Ukrainian market since 2000 and manufactures 7 of the 10 most popular beer brands in the world. AB InBev Efes plants are located in Kharkiv, Mykolaiv and Chernihiv. The most famous brands of

beer of this company are: "Chernihivske", "Bud", "Rohan", "Staropramen", "Yantar", "Zhygulivske Original", "Beck's", "Stella Artois" and others.

2. The second place among Ukrainian brewers is occupied by PJSC "Carlsberg Ukraine", which has a market share of 25.3%. "Carlsberg Ukraine" is part of the "Carlsberg Group" and has been a leader in the Ukrainian market since 2009. The company's factories are located in such cities as Kyiv, Zaporizhzhia and Lviv. In its portfolio, Carlsberg has more than 500 different beer brands, known as: "Lvivske", "Slavutich", "Baltika", "Tuborg", "Arsenal", "Carlsberg", "Holsten", "Kronenbourg", "Doms" and others. In 2015, PJSC "Carlsberg Ukraine" increased its market share by 1.4 points: from 28.2% to 29.6%. This is the highest rate of growth among beer producers, which was mainly due to winning positions in the premium segment and development in the kvass niche. It is also worth noting that the premium brand "Kronenbourg" took 25% of the sales of the entire premium segment of beer. In addition, the company is a leader in the cider segment (mainly due to the well-known Somersby brand, the share of which is 74% of all cider in the beer market).

3. PJSC "Obolon" is in third place among Ukrainian brewers and occupies 18.7% of the beer market. The company is a Ukrainian beer producer that started its activities back in 1980. The main brewery is located in Kyiv, and besides it there are eight other related enterprises in Ukraine. The manufacturer produces beer under such well-known brands as: "Obolon", "Hike", "Zhygulovske", "Magnat", "Zibert", "Zlata Praha", "Carling", "Desant" and others.

4. On the fourth place is the First Private Brewery LLC with a share of 12.6% of the Ukrainian beer market. The company was established in 2004. "First Private Brewery" manages two factories located in Lviv and Radomysl. The famous brands of this company are: "Chorne", "Avtorske", "Stare misto", "Halytska Korona", "VOZDVIŽENSKÉ", "Fresh draft", "Zakarpatske Original", "B-A" and others.

It is appropriate to pay attention to the fact that during 2018-2019, small breweries are successfully developing in Ukraine, in particular: VARVAR, Pravda Beer Theater, Colider, Tsypa Brewery, K&F Brewery, Andrii's Craft Brewery,

White Rabbit, etc. These breweries stand out from the rest because they produce beer with a variety of non-traditional flavors, such as honey, pumpkin, nettle, and more. Also, these breweries constantly change their recipes depending on the level of consumer demand, they do not have a permanent assortment.

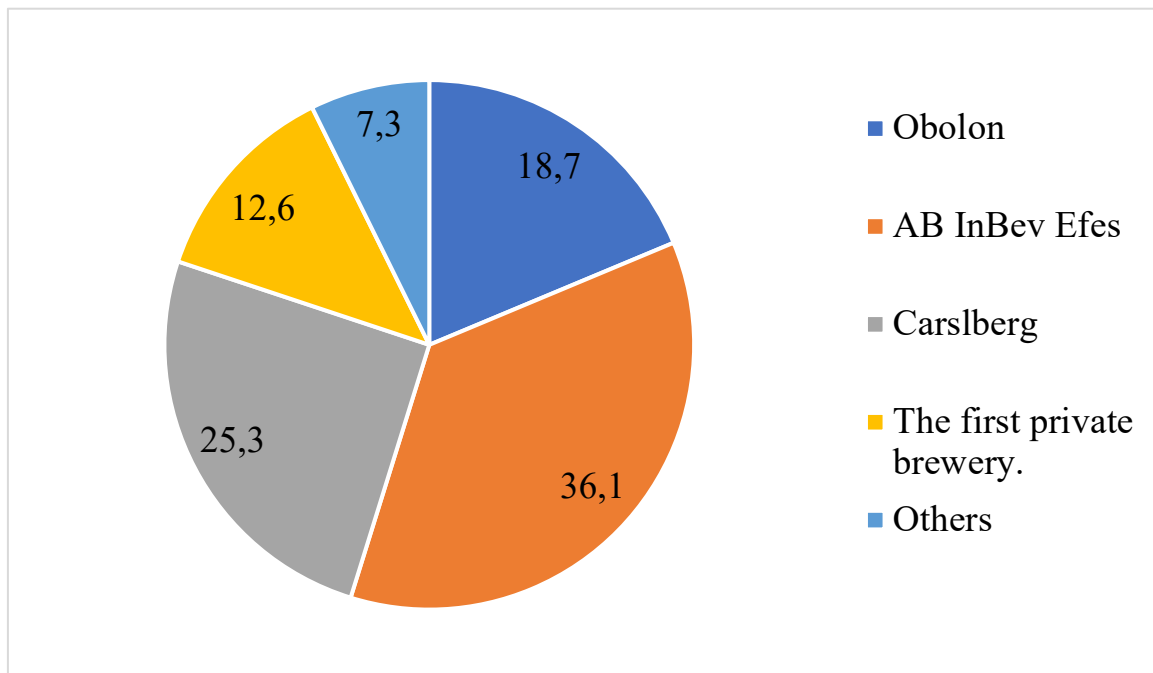


Figure 2.6 - Market shares of the main beer producers in Ukraine in 2021
(%)

Compiled by the author on the basis of [17]

Thus, three conglomerates control more than 80% of the market. An important step towards this was the merger of the companies "Sun InBev" and "Efes" in 2018.

In 2022, sales (in money) of the top 5 largest beer producers in Ukraine fell by 24%. Sales at AB Inbev decreased the most – by 70%. The factories of this manufacturer in Ukraine, due to security reasons, did not work from the beginning of the war until mid-autumn.

Having characterized the beer market, we will conduct a SWOT analysis of the Ukrainian brewing industry in Table 2.3.

Table 2.2 – SWOT-analysis of the brewing industry of Ukraine

Strengths	Weaknesses
<ol style="list-style-type: none"> 1. A wide range of products. 2. High quality. 3. Considerable production facilities. 4. Systematic study of the company's own positions, as well as the positions of competitors. 	<ol style="list-style-type: none"> 1. Dependence on competitors. 2. Seasonal sales fluctuations. 3..Constant rivalry with competitors.
Opportunities	Threats
<ol style="list-style-type: none"> 1. Expansion of production. 2. Attracting investors. 3. Increase in sales markets. 	<ol style="list-style-type: none"> 1. Changing consumer needs. 2. Unfavorable state policy. 3. The appearance of new competitors. 4. Inflation. 5. Reduction of incomes of the population.

According to Table 2.2, it can be concluded that the most important advantages for enterprises of the beer industry are a wide range of products, high quality, considerable production capacity, thanks to which you can have significant competitive advantages and attract consumer loyalty to your products. As for the opportunities of Ukrainian enterprises producing beer, it should be noted that entering new sales markets, attracting both domestic and foreign investors, expanding production will allow them to increase their profitability. However, enterprises need to systematically control the activities of the state, as well as develop programs to reduce risks from changes in legislation.

Conclusions to the second section

During the analysis of the peculiarities of managing the assortment policy of the enterprise, the following conclusions can be drawn:

1. An assortment policy is formed taking into account a number of factors, in particular the state of needs, the technological capabilities of the enterprise, the availability of a similar product on the market. The assortment policy is formed taking into account a number of factors, in particular the state of needs, the technological capabilities of the enterprise, the availability of a similar product on the market.

A well-thought-out assortment policy makes it possible to optimize the process of updating the product assortment and serves as an indicator of the abstract direction of actions for the management of the enterprise, allows you to control the situations arising in the process of trade activity. Under the conditions of increased competition between market participants, the assortment policy of the enterprise plays a significant role in increasing the number of satisfied consumers.

Implementation of the program to expand the assortment is related to the basis of financing, which the company chooses depending on the volume, term, and other necessary funds.

2. Categorical management - an assortment management system, which is based on the selection of product categories in the assortment structure, followed by their management as independent business units. It is based on two main rules:

1) the consumer is the main value, all activities are oriented towards the maximum satisfaction of his requests;

2) the category is an independent business unit, it assumes the presence of a single person responsible for everything that happens within the category.

3. The Ukrainian beer market is one of the developed industry markets with high export potential.

The brewing industry provides a significant number of jobs in the field of retail trade, restaurant and hotel businesses. Beer logistics and sales provide thousands of jobs. One job in the industry creates up to 5 jobs in related industries. First of all, this applies to manufacturers of the agro-industrial complex, which produce equipment for breweries, grow malting barley and malt, as well as the fields of logistics, services and retail trade. These workplaces create a high added value, thus expanding the tax base of the settlements in which they work. The brewing industry is also important because it generates the budget. It is worth noting that the TOP-100 largest taxpayers for 2018 included 3 beer companies: 1 PJSC "CARLSBERG UKRAINE" — UAH 2,928.6 million; PJSC "SAN INBEV UKRAINE" — UAH 1,595.7 million; PJSC "OBOLON" — UAH 1,245.8 million.

The most important advantages for enterprises of the beer industry are a wide range of products, high quality, considerable production capacity, thanks to which you can have significant competitive advantages and attract the loyalty of consumers to your products. As for the opportunities of Ukrainian enterprises producing beer, it should be noted that entering new sales markets, attracting both domestic and foreign investors, expanding production will allow them to increase their profitability. However, enterprises need to systematically control the activities of the state, as well as develop programs to reduce risks from changes in legislation.

SECTION 3. ANALYSIS OF THE ASSORTMENT POLICY MANAGEMENT SYSTEM OF PJSC "CARLSBERG UKRAINE"

3.1 Analysis of the activities of PJSC "Carlsberg Ukraine"

Carlsberg Group is a corporation that owns many well-known brands of beer, as well as low-alcohol and non-alcoholic beverages. Carlsberg Ukraine is the Ukrainian branch of the company, which is its official representative on the market of both alcoholic and non-alcoholic beverages.

The Carlsberg Ukraine group includes three production facilities that together produce more than one trillion and one hundred million liters of beer per year in the cities of Kyiv, Lviv and Zaporizhzhia. The portfolio of the Carlsberg group in Ukraine includes beer, alcoholic and soft drinks of such brands as "Lvivske", Robert Doms, Baltika, Carlsberg, Tuborg, Kronenbourg 1664, "Arsenal", "Kvas Taras", Somersby, Guinness, Seth&Riley's Garage, Warsteiner, Grimbergen and others (Fig. 3.1).



Figure 3.1 - Production structure of PJSC «Carlsberg Ukraine»

Compiled by the author on the basis of [55]

The history of the Carlsberg Group in Ukraine began back in 1996, when the company BBH (Baltic Beverages Holding), whose owners were the Finnish company Hartwall and the industrial group Orkla, merged with the Open Joint-Stock Company "Beer and Non-Alcoholic Plant "Slavutich" in Zaporizhzhya , which, in turn, was created on the basis of Zaporizhia Brewery No. 2, built in 1974. During this period, the company was called BBH Ukraine, whose large-scale investments made it possible to more than double the design capacity of the Zaporizhzhia plant, and already in May 1998, they began to produce beer. From this moment, the history of TM "Slavutyich" beer began [28].

In August 1999, an agreement was signed between BBH Ukraine and Lviv Brewery LLC, according to which Lviv Brewery joined the Group. Since the beginning of cooperation, more than 35 million US dollars have been invested in it, thanks to which the enterprise was modernized and installed the latest equipment.

On September 9, 2003, Carlsberg Ukraine received certificates of international standards ISO 9001-2000 (product quality management) and ISO 14001-1996 (enterprise environmental safety and environmental protection).

On June 7, 2004, the grand opening of the Kyiv Brewery "Carlsberg Ukraine" took place, which embodied the best advanced world innovations in both brewing and construction. The total amount of investments aimed at its construction amounted to more than 68 million US dollars. Today, it is the most modern brewery in Ukraine, which is equipped with the latest beer industry equipment manufactured in Belgium, Germany and Switzerland.

In April 2005, "Carlsberg Ukraine" started production of a new licensed type of TM "Tuborg" beer - Tuborg Green. In 2006, the plant began producing two licensed brands: Baltika No. 3, Baltika No. 9, as well as the world-famous Carlsberg brand. In August 2006, a new PET package called "Super Pak" was put into production.

On April 28, 2008, Carlsberg Breweries announced the acquisition of the business of Scottish & Newcastle. At this time, Carlsberg already becomes the sole owner of BBH. Companies that were part of BBH Holding, including BBH Ukraine,

are transferred to Carlsberg Group. The company was renamed to "Slavutich", Carlsberg Group [28].

In September 2010, the company received certificates of compliance with the requirements of international standards ISO 22000:2005, which defines the requirements for the food safety management system. During this period, the Slavutych company, Carlsberg Group, joined the UN Global Compact, declaring its commitment to 10 principles in the field of human rights, labor relations, environmental protection, and the fight against corruption.

In June 2011, "Slavutych", Carlsberg Group started the production of Somersby natural apple cider, which is one of the first drinks in the new category of natural ciders for Ukraine.

In 2012, the company was legally renamed to Carlsberg Ukraine Public Joint Stock Company. In August 2013, PJSC "Carlsberg Ukraine" received a certificate confirming compliance of the product safety system with the requirements of the international food safety standard FSSC 22000:2011.

In September 2015, the company successfully passed a certification audit and received certificates of compliance with the requirements of international standards OHSAS 18001:2007. It is also advisable to emphasize the social component of the company's activities. Thus, in September 2015, PJSC "Carlsberg Ukraine" joined forces with other Ukrainian beer producers in the fight against the sale of beer to minors. Employees of companies - beer producers, visited about 80,000 trade establishments to emphasize both to customers and to the staff of trade points that alcohol can be sold only to people who have reached the age of majority.

2016 was a very successful year for the company in the implementation of responsible development projects, as PJSC "Carlsberg Ukraine" continues to pay significant attention to saving energy and water, cleaning wastewater, using alternative energy sources, and reducing carbon dioxide emissions. In 2016, the company reduced the use of natural gas to 11.5% by increasing the share of biogas.

In 2017, the company "Carlsberg Ukraine" changed the type of joint-stock company from public (PJSC) to private.

Sustainable development is at the heart of the existence of this company - "We brew beer for a better today and tomorrow". So, in 2017, the company joined the Carlsberg Group's global sustainable development program "GOAL 4 ZERO: Together for the Future", which is based on four goals: ZERO carbon footprint, ZERO water loss, ZERO irresponsible consumption and ZERO accidents.

PJSC "Carlsberg Ukraine" is a legal entity under the laws of Ukraine, registered by the Zaporizhzhia City Department of Justice on August 5, 1993 under No. 11031200000006612, EDRPOU code 00377511. It is located at the address: 69076, Ukraine, Zaporizhzhia, str. Vasyl Stus, 6.

The authorized capital of the investigated enterprise is UAH 1,022,432,914.

The main types of activities with an indication of the name of the type of activity and the code according to KVED are [28]:

- 11.05 Beer production;
- 11.03 Production of cider and other fruit and berry wines;
- 11.07 Production of non-alcoholic beverages; production of mineral waters and other bottled waters.

As part of the international company "Carlsberg Group", PJSC "Carlsberg Ukraine" adheres to the global SAIL'22 strategy in the Ukrainian market, which was launched in March 2016 to strengthen key business areas, create conditions for the company's growth in the given areas and obtain more profit.

The purpose of PJSC "Carlsberg Ukraine" activity is to achieve the status of the most successful, professional and most attractive beer production company in each of the markets where the Carlsberg Group company operates, in particular:

- as a successful company, PJSC "Carlsberg Ukraine" cares about the growth of gross and net profit;
- as a professional company, it has no equal in the quality of service to its customers. PJSC "Carlsberg Ukraine" achieves this thanks to taking into account the needs of consumers, working with customers, managing product categories and the speed of introducing innovations in the field of logistics;

- as an attractive company, "Carlsberg Ukraine" pays attention to the creation of common values for its shareholders, employees and consumers.

To achieve the company's goal, the SAIL'22 strategy is focused on four main priorities:

- "Sustainable growth" - the company stimulates growth in regions and segments where it sees long-term opportunities for development;
- "Strengthening its positions" - the company uses strong beer brands and their positions in the market in order to stimulate growth;
- "Creating a culture of winners" - the company creates a culture of winners in order to ensure effective interaction within the Group;
- "Creation of values for shareholders" - the company tries to ensure increased value growth for its shareholders.

The enterprise management system is presented in Figure 3.2.

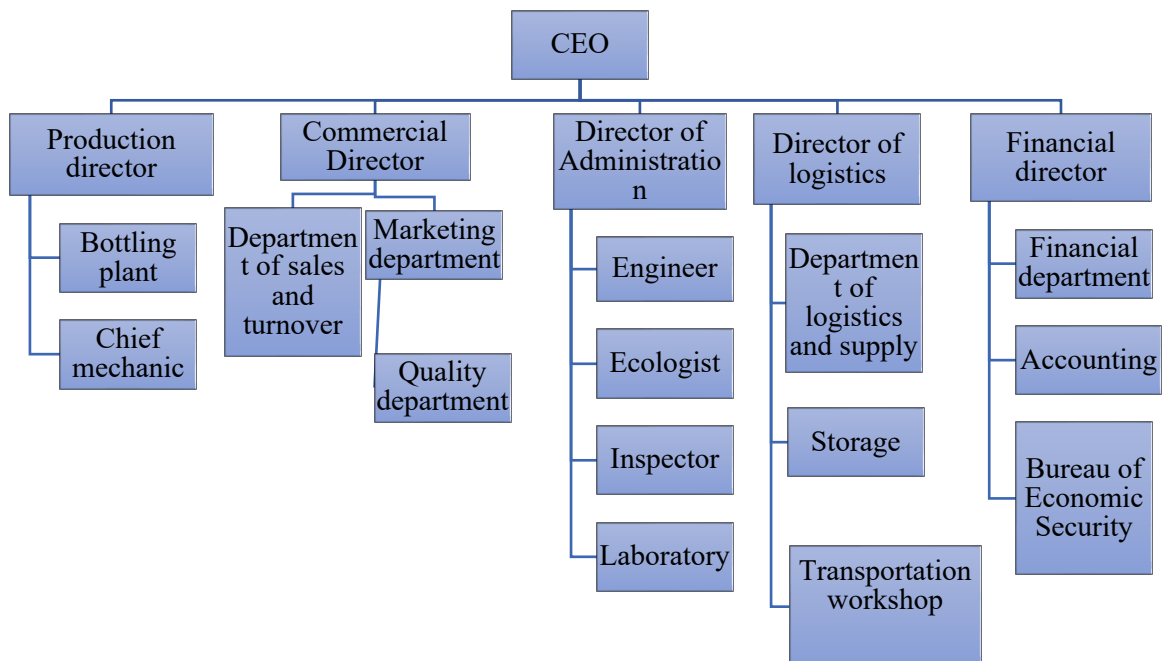


Figure 3.2 - Organizational structure of PJSC "Carlsberg Ukraine"

Compiled by the author on the basis of [55]

Figure 3.2 shows that the direct management of the enterprise is carried out by the general director of PJSC "Carlsberg Ukraine". In turn, he reports to the director of production, the director of administration and labor protection, the commercial director, the director of logistics and the financial director. This indicates that the company under study uses a linear-functional organizational structure.

PJSC "Carlsberg Ukraine" is the owner of the following well-known trademarks:

- Ukrainian brands: "Slavutych", "Lvivske", "Baltika", "Arsenal", "Khmilne", "Zhygulivske Zaporizhia Rozlyv";
- foreign brands: "Carlsberg", "Zatecky Gus", "Tuborg", "Harp", "Warsteiner", "Kilkenny", "König Ludwig", "Grimbergen";
- other drinks (non-beer): TM "Rozmai lisovyi", "Kvas Taras", "Somersby".

The company produces its products in bottles, kegs, PET packaging, as well as in aluminum cans.

The main suppliers of raw materials for PJSC "Carlsberg Ukraine" are suppliers of malt, hops, secondary raw materials, bottles, and PET preforms (Table 3.1).

Table 3.1 – The main suppliers of raw materials for PJSC "Carlsberg Ukraine"

Type of raw material	Quantity (%)	Supplier
Malt	100	PJSC "Slavutsky malt plant"
Hops	100	John Barth & Sohn GmbH, Germany
Barley	100	PE "Slavutich-Tara", LLC "Antares-Invest-M", LLC with Foreign Investments "Alliance", PJSC "Slavutsky malt plant"
Malt extract	100	LLC "Interstarch"
Kronenkork	68	LLC "Ken-Pak Yavoriv"

	32	Pelliconi Ozzano s.p.a. (Italy), Japan Crown Cork Co Ltd (Japan)
Label	100	PJSC "Ukrplastik", PJSC "BLITS-PAK", LLC "Color World"
Jar	100	LLC "Ken-Pak"
PET preform and twist	100	LLC "TD DNIPRO PLAST"
Glass bottle	45	PJSC "Vetropak Gostomelsky Glass Plant", PJSC "Rokytnivskyi Glass Plant"
Other materials	98	Ukrainian manufacturers

Compiled by the author on the basis of [26, 55]

In general, the company took the first place in the domestic market in 2016, but it was able to win the right of first place only based on the results of 2018 - both in physical and value terms. The company focuses on dynamically changing consumer demand and main market trends, acting as a leading innovator in the industry and building a portfolio of major beer brands and craft, as well as actively forming and developing the direction of non-alcoholic beer and beverages.

PJSC "Carlsberg Ukraine" is included in the list of the largest taxpayers of Ukraine according to the rating of the State Fiscal Service of Ukraine in 2020. In 2020, the company paid UAH 2,873 million to the budgets of all levels of the country in the form of taxes and fees, and in 2022 - UAH 3,030 million.

The company conducts activities on the domestic market in accordance with the global strategy of the Carlsberg Group called "Sails 22", which provides for the orientation of dynamic consumer demand, on the main market trends, to remain an industry leader and a relentless innovator by managing a portfolio of major food brands, craft beer, and other products in the direction of soft drinks and beer. The goal of the "Sails 22" strategy is to achieve the status of the most successful, most professional and most attractive brewing company in each of the markets where the

Carlsberg group company operates. The strategy of "Sails 22" is focused on such key priorities as "Strengthening the main brands", "Sustainable growth" and "Creating a culture of winners" [21].

The main indicators of the production and financial activity of the company: net income from the sale of products (goods, works, services) for the years ended on December 31, presented in the table. 3.2.

Table 3.2 – The main economic indicators of PJSC "Carlsberg Ukraine", thousand hryvnias

Article	2020	2019	Gain (+) / loss (-) in percentage
Net income from the sale of beer	7196910	7383603	- 3%
Net income from the sale of soft drinks	459251	466479	- 2%
Net income from the sale of cider	361231	365804	- 1%
Total net income from the sale of products (goods, works, services)	8017392	8215886	- 2%

Compiled by the author on the basis of [26, 55]

As can be seen from the indicators of net income from sales, in general, it decreased by 2% against an increase of 10%, the increase occurred in all types of products. The net financial result of PJSC "Carlsberg Ukraine" for 2019 compared to 2018 decreased and reached UAH 1.4 billion in 2020, it increased to 1.69%. In 2019, production volumes decreased by 6.3 percent compared to 2018, and in 2020, volumes decreased by 2%. In production volumes, the specific weight of beer is

86%, cider 3%, soft drinks 11%. The percentage of sales of products on the territory of Ukraine in 2020 was 95.2%, export sales 4.8% [55].

3.2. Analysis of the assortment policy management system of PJSC "Carlsberg Ukraine" and directions for its improvement

Assortment management is a challenging task facing food manufacturers today. The main tasks that must be solved within the framework of assortment management relate to the increase or reduction of the company's product range. These decisions should be based on a whole set of marketing, financial and strategic approaches (Figure 3.3).

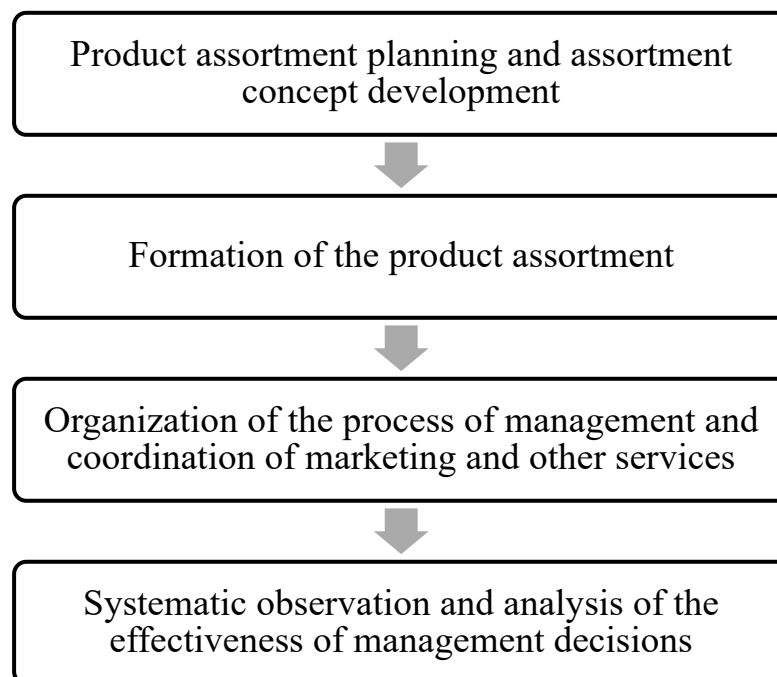


Figure 3.3 - Stages of assortment policy management

Compiled by the author on the basis of [5, 55]

- analysis of the range of products produced, from the positions of both the company and the buyers;
- study of proposals and opportunities for creating new products, improving the properties of manufactured products, as well as new ways and areas of product use;
- economic substantiation of the system of goals and objectives of product range formation;
- assessment of possible options for the structure of the product assortment, search for the best of them for each product group, formation of the optimal product assortment in terms of its volume and structure;
- decision-making in the three most important areas: launch of new products, production of modernized products, exclusion of obsolete products from the production program;
- constant critical evaluation and adjustment of the assortment.

For the formation of a product range, there is a fairly significant number of methods that can be combined into three main groups: methods of consumer preferences, methods of economic and portfolio analysis. To achieve high results, companies can combine methods of optimizing the company's product range, while carrying out a critical comparative analysis [63].

We will perform a SWOT analysis of PJSC "Carlsberg Ukraine" by studying the strengths and weaknesses, opportunities and threats arising from its immediate environment (external environment). The results of the analysis are presented in table. 3.3

The basis of the Company's marketing strategy is to ensure a sustainable competitive advantage in the beer market, for which solutions have been developed regarding:

- 1) improvement of the product, expansion of the assortment and nomenclature of products (increasing the market due to the creation of new products in existing markets).

2) deeper introduction to the market (the search for ways to increase sales of existing products in already developed markets is underway);

3) expansion of market boundaries by:

- carrying out work on the study of sales markets

- mailings of commercial offers with the addition of advertising brochures

Table 3.3 – SWOT analysis of PJSC "Carlsberg Ukraine"

Strengths	Weaknesses
<p>1) availability of qualified personnel with work experience in this area;</p> <p>2) accumulated many years of work experience in the brewing market;</p> <p>3) established business relations with the main suppliers of raw materials;</p> <p>4) convenient location of factories in relation to sales areas;</p> <p>5) provision of all necessary communications;</p> <p>6) availability of production facilities that allow to support new production at the expense of existing equipment;</p> <p>7) high quality of products that corresponds to the international level;</p> <p>8) active marketing policy;</p> <p>9) having a leader and a management team;</p> <p>10) wide range of products;</p>	<p>13) availability of old, worn-out equipment at the enterprise;</p> <p>14) lack of additional funding sources;</p> <p>15) difficulties in organizing the sale of a large volume of products;</p> <p>16) dependence on competitors;</p> <p>17) seasonal sales fluctuations;</p> <p>18) constant rivalry with competitors.</p>

<p>11) considerable production facilities;</p> <p>12) systematic study of the company's own positions, as well as the positions of competitors.</p>	
<p>Opportunities</p>	<p>Threats</p>
<p>19) the demand for products in Ukraine, CIS countries and Europe tends to increase;</p> <p>20) formed a positive image among consumers about PJSC "Carlsberg Ukraine";</p> <p>21) a diversified process of product sales, which is carried out through an established dealer network;</p> <p>22) the younger generation of consumers appreciates product bottling in high-class containers and its labels;</p> <p>23) ensuring equal opportunities for wholesale buyers and dealers in the promotion of products in the regions;</p> <p>24) attracting investors;</p> <p>25) increase in sales markets.</p>	<p>26) large number of competitors in the domestic market;</p> <p>27) decrease in the general solvency of the population;</p> <p>28) the risk of significant fluctuations in the price and supply of raw materials;</p> <p>29) competitors have the opportunity to develop new marketing campaigns.</p> <p>30) the appearance of new manufacturers on the market;</p> <p>31) frequent changes in the excise policy of the state;</p> <p>32) possibility of loss of capacity due to war;</p> <p>33) changing consumer needs;</p> <p>34) appearance of new competitors;</p> <p>35) inflation.</p>

Compiled by the author on the basis of [55]

For a better understanding of the state of PJSC "Carlsberg Ukraine", we will perform a PEST analysis. To do this, we will analyze the external factors affecting the Company's activities:

Table 3.4 – PEST analysis of PJSC "Carlsberg Ukraine"

<p style="text-align: center;">Political factors</p> <ul style="list-style-type: none"> - an imperfect and complex tax system, which leads to the laundering of working capital of the enterprise; - establishment of obstacles to intermediary activity, which leads to the complication of sales of goods, especially outside of Ukraine 	<p style="text-align: center;">Economic factors</p> <ul style="list-style-type: none"> - difficulties in long-term planning due to the high rate of inflation and military operations on the territory of Ukraine; - lack of external investments; - currency instability
<p style="text-align: center;">Social factors</p> <ul style="list-style-type: none"> - low solvency of the population and its further decline; - the aging of the population, which leads to a reduction in the demand for beer 	<p style="text-align: center;">Technological factors</p> <ul style="list-style-type: none"> - moral aging of equipment in connection with the use of more advanced equipment abroad.

Compiled by the author on the basis of [55]

Factors influencing the distant environment of PJSC "Carlsberg Ukraine" are listed in Table 3.4

Based on this table, it can be seen that the main threats are:

1. Population aging. This leads to a reduction in the target audience of PJSC "Carlsberg Ukraine".

2. A small assortment of soft drinks.

3. Growing number of competitors.

4. Increasing price competition.

Opportunities:

1. High level of beer quality.

2. Expansion of types of containers.

Table 3.5 – Factors influencing the distant environment of PJSC "Carlsberg Ukraine"

Factors of the macroenvironment	Impact on “Carlsberg Ukraine”	Expectations of consumers under the influence of the factor
<p>Social: there is an aging population trend. Emergence of a new target audience: women. There has been a change in consumer priorities from the price characteristics of beer to its taste qualities.</p>	<p>The aging of the population leads to a decrease in beer consumers, because the main target audience is young men. The main factor is the taste of beer, a wide range of alcoholic and non-alcoholic drinks.</p>	<p>There is a growing expectation of consumers for the appearance of new types of products, for a variety of containers.</p>
<p>Technological: the general trend of the market is the development of new technologies that make it possible to shorten the beer production process.</p>	<p>The disadvantage is the increase in the number of companies engaged in the production of beer. "Carlsberg Ukraine" beer goes through all stages of production, that is, it is really brewed, and not diluted from powder.</p>	<p>The main expectation of consumers is that beer will have good taste.</p>
<p>Economical: changes in the taxation system, inflation.</p>	<p>In connection with the crisis, price competition arises.</p>	<p>Consumers expect that the price of beer will remain at the previous level, or will grow at a</p>

		slower pace than other goods.
Political factors: all relations in the beer market are regulated by legislation. Military operations in Ukraine, restrictions on the retail sale and (drinking) consumption of beer have been established	The influence of this factor was reflected in the reduction of places of beer sales. After the adoption of the amendments, a massive attack on the youth segment began, which causes criticism from the public	Consumers are confident that beer and other alcoholic beverages will not be sold to minors, which has a positive effect on the younger generation.

Compiled by the author on the basis of [55]

To determine the influencing factors of the immediate environment, we will use Porter's five forces model and compile table 3.6

Table 3.6 – Factors of the immediate environment

Force	Influence on "Carlsberg Ukraine"
Intensity of competition (industry structure)	The main competitor (a threat to the company) is the "AB InBev Efes Ukraine", as well as a large number of small brewing companies. Strengths: a well-known brand, a wide range of beers
The threat from newcomers to the market	The threat is great, because the equipment for the production of beer is quite diverse in terms of price and quality.

	<p>On the other hand, there are not many large companies that produce beer, they are all well-known, they have already formed a reputation. In order for newcomers to "enter" this market and become recognizable, it is necessary to make certain efforts and spend a lot of money.</p>
<p>The threat of the appearance of substitutes for goods / services</p>	<p>There are a large number of beer substitutes on the market, they can be low-alcohol cocktails, kvass, soft drinks. The factor can be seen as a threat if competitors start producing these drinks.</p> <p>Opportunity - need to expand the production and promotion of these drinks.</p>
<p>Market power of suppliers</p>	<p>The two-level distribution system allows you to conduct your own pricing policy. A large number of suppliers of raw materials provides a choice of the most profitable. Therefore, the market power of suppliers is low</p>
<p>Market power of consumers</p>	<p>Quite large, it follows from the social and political factors considered in the PEST analysis. The market offers a wide range of beer, both in terms of price and quality.</p>

Compiled by the author on the basis of [55]

We will conduct an analysis of the product range using the ABC method. Such an analysis is necessary for the enterprise to make a decision on the optimization of the trade assortment in order to strengthen its position on the market.

The idea of the ABC method is to select the most significant from the point of view of the indicated goal from the whole set of objects of the same type [19].

Analysis of the product range of PJSC "Carlsberg Ukraine" according to the ABC analysis method is shown in Table 3.7.

Table 3.7 – Analysis of the product assortment of the main types of products of PJSC "Carlsberg Ukraine" using ABC analysis method

No	Name	Volume of realization, l	Share in total sales, %	Unit price, UAH/l	Revenue, UAH	Share of revenue in total revenue, %
1	"Lvivske"	100000	57,47	44,6	4460000	51,31
2	Robert Doms	1000	0,57	74,6	74600	0,86
3	Kronenbourg 1664 Blanc	2500	1,44	67,9	169750	1,95
4	Carlsberg	15000	8,62	76,2	1143000	13,15
5	Tuborg	7000	4,02	63,2	442400	5,09
6	"Arsenal"	2000	1,15	55,4	110800	1,27
7	Zhygulivske	3000	1,72	42,8	128400	1,48
8	Garage	8000	4,61	68,1	544800	6,27
9	"Slavutich non-alcoholic"	500	0,29	39,0	19500	0,22
10	Kvass Taras	35000	20,11	45,7	1599500	18,4
Total						100

Compiled by the author on the basis of [55]

Let's sort the table data and draw a conclusion based on the ABC analysis:

Table 3.8 – ABC analysis conclusion of PJSC "Carlsberg Ukraine"

Group of goods from ABC analysis	Goods	ABC analysis conclusion
Products of group A	"Lvivske"	86.2% of sold products bring 82.86% of revenue
	Kvass Taras	
	Carlsberg	
Products of group B	Garage	8.63% of sold products bring 11.36% of revenue
	Tuborg	
Products of group C	Kronenbourg 1664 Blanc	5,17% of sold products products bring 3.83% of revenue
	"Arsenal"	
	"Zhygulivske"	
	Robert Doms	
	"Slavutich non-alcoholic"	

Compiled by the author on the basis of [55]

With the help of ABC analysis, the most profitable assortment positions were determined. So for PJSC "Carlsberg Ukraine":

- group A - more profitable types of products for the Company, which bring about 83% of revenue - TM "Lvivske", Carlsberg and Kvass Taras;
- group B - these are less profitable positions that bring the company about 12% of revenue - Garage, Tuborg;
- group C bring only 3.83% of revenue to the enterprise. These are Kronenbourg 1664 Blanc, Zhigulovske, Arsenal, Robert Doms, Slavutych non-alcoholic.

Thus, the three main types of products bring 83% of the company's total revenue. Group C products bring the company 3.83% of revenue. Thus, it can be concluded that the structure of the range of products of PJSC "Carlsberg Ukraine": is optimized.

During the analysis of the state of activity of PJSC "Carlsberg Ukraine", it was found that the company's marketing policy is aimed at improving the quality of the products produced, meeting the needs of consumers of all segments of society, expanding the geography of sales, and improving the image. However, when developing a product strategy, insufficient attention is paid to social responsibility. To improve the image of PJSC "Carlsberg Ukraine", to conquer new sales markets, we suggest that companies improve their product strategy. This company needs to implement the practice of socially responsible marketing in its activities. One of these areas can be caring for the natural environment.

First of all, it should be noted that in the process of optimizing the functioning of a food industry enterprise, it is advisable to develop an effective strategy that will enable it to ensure the appropriate level of competitiveness for now and during a certain period of time (short-term, medium-term or long-term strategy). As practice shows, in the process of introducing effective marketing strategies by enterprises, advanced international experience adapted to the realities of Ukraine is used. Therefore, on the basis of the conducted analysis, a set of measures distributed in the following areas is appropriate and adequate for the market situation, in particular:

- adaptation of the company's product range in accordance with market needs;
- orientation of the enterprise on eco-trends;
- new and improved packaging design.

Let's consider in more detail each of the areas of improvement of the marketing system for a food industry enterprise using the example of PJSC "Carlsberg Ukraine":

I. Adaptation of the company's product range in accordance with market needs. It should be noted that today beer producers are constantly striving to increase its status by improving its quality and diversity of types. This is evidenced by the bold, unexpected and promising flavors of beer, which today are increasingly becoming fashionable and confidently occupy leading positions in the sale of low-alcohol drinks. Along with this, a significant number of consumers want to receive updated or new products.

Taking into account the above, it is recommended to offer PJSC "Carlsberg Ukraine" to expand its assortment by introducing the following categories of products to the market:

1. Gluten-free beer is a beer in the production of which barley, rye and wheat are replaced by rice, corn and fruit, or using the technology of removing gluten from the composition of traditional barley beer. The taste of such beer usually differs little from the taste of ordinary beer. Gluten-free beer is gaining more and more popularity in Europe and is becoming a global trend. The demand for gluten-free products is explained by the commitment of consumers to a healthy lifestyle, when buyers become more careful when choosing products for their diet.

2. Beer with herbs and spices. Herbs and spices are used instead of or in addition to hops to create an expressive character from light to intense. Some herbs have antiseptic properties and also help digestion, in particular: mint, chamomile, plantain, wormwood, linden blossom, oak bark, etc. Regarding the addition of spices during beer production, the following should be highlighted: ginger, cloves, cinnamon, nutmeg, etc.

3. Fruit and vegetable beer. It is a beer with the addition of various fruits and vegetables as a flavoring agent or as a source of fermentable sugars, at any stage - during mashing, brewing, primary or secondary fermentation.

II. Orientation of the enterprise on eco-trends. Today, the fight against environmental pollution is actively spreading in the world. According to the current trends, some consumers are beginning to pay attention to the environmental friendliness of packaging. Therefore, the enterprise is offered to reuse glass bottles, which will help reduce carbon dioxide emissions into the environment, as well as save natural resources. With regard to plastic bottles and aluminum cans, the enterprise should dispose of them through recycling.

III. New and improved packaging design. Monitoring of the international beer market made it possible to establish that there are successful examples of product packaging changes that contributed to an increase in product sales. Accordingly, for PJSC "Carlsberg Ukraine" it is proposed:

1. Using a transparent label. It should be suggested that the investigated enterprise use transparent labels on bottles, in particular plastic ones, which will allow consumers to fully see the product they are using.

2. Placement of QR codes and promotional codes on the label. One of the examples of implementation of such an innovation is the implementation of interactive technologies in the design of the label, which is depicted on the bottle. This can be done with the help of a QR code, which is an innovative communication tool that allows consumers, thanks to an installed application on a smartphone or tablet, to receive additional information about the company's products when hovering over the label.

It should be noted that the analysis of the production volume of non-alcoholic beer revealed that during 2016-2019, it has a tendency to increase, in particular, in 2019 compared to 2016, the volume of its production increased by 0.8 million dal. (30.77%).

The advantages of such a drink for consumers are:

- low calorie content;
- absence of harmful effects on the human body;
- lower price, as this product is not subject to excise duty.

Launching the production of non-alcoholic beer with a classic taste, a vitaminized composition based on herbs and a restorative effect will enable PJSC "Carlsberg Ukraine":

1. to expand the range of products, which will have a positive effect on product distribution;
2. to increase the volume of production and, accordingly, sales in the territory of Ukraine and abroad;
3. enter a new market segment;
4. increase the level of profitability;
5. to increase the demand for products, according to which the profitability of the enterprise will increase.

Conclusions to the third section

During the analysis of the assortment policy management system of PJSC "Carlsberg Ukraine", the following conclusions can be drawn:

1. Carlsberg Group is a corporation that owns many well-known brands of beer, as well as low-alcohol and non-alcoholic beverages. Carlsberg Ukraine is the Ukrainian branch of the company, which is its official representative on the market of both alcoholic and non-alcoholic beverages.

The Carlsberg Ukraine group includes three production facilities that together produce more than one trillion one hundred million liters of beer per year.

PJSC "Carlsberg Ukraine" is the owner of the following well-known trademarks:

- Ukrainian brands: "Slavutych", "Lvivske", "Baltika", "Arsenal", "Khmilne", "Zhygulivske Zaporizhia Rozlyv";

- foreign brands: "Carlsberg", "Zatecky Gus", "Tuborg", "Harp", "Warsteiner", "Kilkenny", "König Ludwig", "Grimbergen";

- other drinks (non-beer): TM "Rozmai lisovyi", "Kvas Taras", "Somersby".

The company produces its products in bottles, kegs, PET packaging, as well as in aluminum cans.

PJSC "Carlsberg Ukraine" is included in the list of the largest taxpayers of Ukraine according to the rating of the State Fiscal Service of Ukraine in 2020. In 2020, the company paid UAH 2,873 million to the budgets of all levels of the country in the form of taxes and fees, and in 2022 - UAH 3,030 million.

2. The basis of the marketing strategy of PJSC "Carlsberg Ukraine" is to ensure a sustainable competitive advantage in the beer market, for which solutions have been developed regarding:

1) improvement of the product, expansion of the assortment and nomenclature of products (increasing the market due to the creation of new products in existing markets).

2) deeper introduction to the market (the search for ways to increase sales of existing products in already developed markets is underway);

3) expansion of market boundaries by:

- carrying out work on the study of sales markets

- mailings of commercial offers with the addition of advertising brochures

With the help of ABC analysis, the most profitable assortment positions were determined. So for PJSC "Carlsberg Ukraine":

- group A - more profitable types of products for the Company, which bring about 83% of revenue - TM "Lvivske", Carlsberg and Kvass Taras;

- group B - these are less profitable positions that bring the company about 12% of revenue - Garage, Tuborg;

- group C bring only 3.83% of revenue to the enterprise. These are Kronenbourg 1664 Blanc, Zhigulovske, Arsenal, Robert Doms, Slavutych non-alcoholic.

Thus, the three main types of products bring 83% of the company's total revenue. Group C products bring the company 3.83% of revenue. Thus, it can be concluded that the structure of the range of products of PJSC "Carlsberg Ukraine": is optimized.

Taking into account the above, PJSC "Carlsberg Ukraine" should be offered:

I. Adaptation of the company's product range in accordance with market needs.

II. Orientation of the enterprise on eco-trends.

III. New and improved packaging design.

CONCLUSIONS

The results of the study theoretical substantiation of the importance of forming a system of the management of the assortment policy of an enterprise on the example of PJSC "Carlsberg Ukraine" and the development of directions for its improvement.

1. The essence and approaches to defining the concept of "assortment" and "assortment policy" was considered.

An assortment is a systematized collection of goods, arranged according to certain characteristics, or a set of various goods that can be grouped, for example, by their functional purpose.

Definitions of "assortment policy" mainly differ in that one group of researchers is characterized, first of all, by understanding assortment policy as an element of the marketing complex, while for others it is typical to perceive it as a special area of management activity. In general, it can be seen that the assortment policy is aimed at achieving a number of goals of the enterprise in order to realize the overall goal of its activity, which is effective and stable functioning achieved through the implementation of the assortment of products based on a harmonious combination of consumer needs with the entrepreneurial capabilities of the market entity. However, the assortment policy has a certain set of measures:

- determination of purposeful actions for the management of the product assortment at the enterprise;
- should be formed taking into account consumer requirements;
- the purpose of the activity and effective use of the company's resources to ensure the economic efficiency of the activity, obtaining the company's profit.

We consider it expedient to propose a definition of the essence of the concept of the assortment policy of the enterprise as one that generates a set of methodological and practical aspects regarding the development, continuous improvement and management of the assortment of the enterprise in the conditions of the market environment.

2. The main goals of the assortment policy of the enterprise was determined.

The key goal of a proven assortment policy is to focus the enterprise on the production and supply of goods that best correspond to the variety and structure of demand of specific buyers. Thus, the assortment policy acts as an advanced management program that directs the development of production and the sale of goods in accordance with the needs and requirements of consumers.

The goals of the company's assortment policy, in accordance with the goal, are aimed at profitable activity and overall development of the company, which also includes entering new markets, conquering new consumer segments and achieving economic stability.

Effective management of the assortment policy should be carried out according to certain stages, which are a set of mandatory important measures. An important aspect that should be given maximum attention by the management of the enterprise is the study and analysis of potential and existing consumers, since the enterprise should be well aware of the moods and changes in behavior of the target audience for which the products will be developed and manufactured. One of the crucial tasks is the successful segmentation of markets and consumers, i.e. the division of the market and the selection of its segments according to certain characteristics. Consumer analysis is carried out by specialists of the relevant division of the enterprise using certain methods and techniques, including: work in focus groups, conducting questionnaires, conducting observations, interviews, internet surveys. The next important stage is conducting research on competitive products on the market, which is based on the received data on parameters, characteristics, quality, methods of product promotion by competing manufacturers. Updating the range of products or developing new types of products should take into account the results of the above studies of consumer preferences and demand, as well as the existing potential and opportunities of the enterprise. As a result, the management of the enterprise can highlight the unique characteristics of its own product, position and promote it on the market in such a way as to attract the

attention of buyers for its purchase. Determination of production volumes by product range should be based on taking into account the capabilities of the enterprise and market needs. In general, the management of the assortment policy includes the development of a strategy for each product group and the management of the life cycle of the company's products

3. Models and methods of forming the company's product range was identified.

The main methods and models of assortment planning include: the assortment planning model using the modified BKG matrix, the model of current and prospective planning, the market model based on the correspondence of the assortment to the level of demand, the planning model by optimizing key financial indicators, the model of assortment planning and management based on monitoring financial - the economic activity of the enterprise, the model of optimization of the assortment based on marginal profit and profitability, the model of optimization of the assortment based on the maximization of the indicator of the net current value of the business project, the model of the maximum specific marginal income on the optimization of the assortment

The analysis of various models of product range formation and their features made it possible to reveal certain similarities between them. All models are based on the study of market perception of products and on the evaluation of products from the point of view of economic efficiency of the enterprise. This, among other things, confirms the fallacy of the approach used by Ukrainian enterprises, which does not always include a priority study of consumer requests, which should determine the directions of innovative and investment activities, the production program, sales policy, etc. Enterprises that are at different stages of the life cycle, have a distinct industry affiliation, have formed a certain resource potential, choose a model that gives the greatest opportunity to achieve the set goals and take into account existing limitations.

4. The process of forming the assortment policy of the enterprise was considered.

Category management is an assortment management system, which is based on the selection of product categories in the assortment structure and their subsequent management as independent business units.

Recently, this method is gaining more and more popularity among enterprises. It is based on two main rules:

1) the consumer is the main value, all activities are oriented towards the maximum satisfaction of his requests;

2) the category is an independent business unit, it assumes the presence of a single person responsible for everything that happens within the category.

Categorical management allows you to achieve noticeable results due to the detailed study of factors affecting a specific product or product group.

Of course, category management has proven itself and is successfully used in many enterprises, but in our opinion, this approach still does not cover all possible aspects of business processes for assortment management. Moreover, this approach consciously limits the number of persons responsible for the assortment, which subsequently entails a mismatch of goals of various employees and departments, and as a result, leads to financial losses of the enterprise.

Thus, with the emergence of new applied problems, the inadequacy of traditional approaches to assortment management is revealed. In addition, the insufficiency or inferiority of the methods of analysis and management of the product portfolio is revealed. That is why, in our opinion, the use of a new modern method in the framework of assortment management can allow a new approach to the subject of study.

5. The assortment management by product categories (category management) was studied

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6. The analysis of the Ukrainian beer market was conducted.

The Ukrainian beer market is one of the developed industry markets with high export potential.

The brewing industry provides a significant number of jobs in the field of retail trade, restaurant and hotel businesses. Beer logistics and sales provide thousands of jobs. One job in the industry creates up to 5 jobs in related industries. First of all, this applies to manufacturers of the agro-industrial complex, which produce equipment for breweries, grow malting barley and malt, as well as the fields of logistics, services and retail trade. These workplaces create a high added value, thus expanding the tax base of the settlements in which they work. The brewing industry is also important because it generates the budget. It is worth noting that the TOP-100 largest taxpayers for 2018 included 3 beer companies: 1 PJSC

"CARLSBERG UKRAINE" — UAH 2,928.6 million; PJSC "SAN INBEV UKRAINE" — UAH 1,595.7 million; PJSC "OBOLON" — UAH 1,245.8 million.

The most important advantages for enterprises of the beer industry are a wide range of products, high quality, considerable production capacity, thanks to which you can have significant competitive advantages and attract the loyalty of consumers to your products. As for the opportunities of Ukrainian enterprises producing beer, it should be noted that entering new sales markets, attracting both domestic and foreign investors, expanding production will allow them to increase their profitability. However, enterprises need to systematically control the activities of the state, as well as develop programs to reduce risks from changes in legislation.

7. The activities of PJSC "Carlsberg Ukraine" was analyzed.

Carlsberg Group is a corporation that owns many well-known brands of beer, as well as low-alcohol and non-alcoholic beverages. Carlsberg Ukraine is the Ukrainian branch of the company, which is its official representative on the market of both alcoholic and non-alcoholic beverages.

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8. The analysis of the assortment policy management system of PJSC "CARLSBERG UKRAINE" was conducted and proposed directions for its improvement.

The basis of the marketing strategy of PJSC "Carlsberg Ukraine" is to ensure a sustainable competitive advantage in the beer market, for which solutions have been developed regarding:

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Taking into account the above, it is recommended to offer PJSC "Carlsberg Ukraine" to expand its assortment by introducing the following categories of products to the market:

1. Gluten-free beer is a beer in the production of which barley, rye and wheat are replaced by rice, corn and fruit, or using the technology of removing gluten from the composition of traditional barley beer. The taste of such beer usually differs little from the taste of ordinary beer. Gluten-free beer is gaining more and more popularity in Europe and is becoming a worldwide trend. The demand for gluten-free products is explained by the commitment of consumers to a healthy lifestyle, when buyers become more careful when choosing products for their diet.

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II. Orientation of the enterprise on eco-trends. Today, the fight against environmental pollution is actively spreading in the world. According to the current trends, some consumers are beginning to pay attention to the environmental friendliness of packaging. Therefore, the enterprise is offered to reuse glass bottles, which will help reduce carbon dioxide emissions into the environment, as well as save natural resources. With regard to plastic bottles and aluminum cans, the enterprise should dispose of them through recycling.

III. New and improved packaging design. Monitoring of the beer market made it possible to establish that there are successful examples of product packaging changes that contributed to an increase in product sales.

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