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Krasnyak O.P.

Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department Associate Professor of Agricultural Management and Marketing, Vinnitsia National Agrarian University

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ORGANIZATION OF COMMERCIAL ACTIVITY IN AGRICULTURAL FOOD MARKETS

Abstract.

In the conditions of intensive globalization of the world community the importance of the level of self-sufficiency of the population with food grows. The protection of national and state vital interests in the field of food security is part of the complex problems of national security and is one of the most acute problems of the XXI century, which requires detailed consideration to ensure the security and real sovereignty of Ukraine.

The author reveals the interpretation of the term "food security" as the ability of the state, regardless of the international situation, to provide all segments of the population with access to safe, quality food in the amount necessary to lead an active and healthy life.

The issues of functioning of the agri-food market as an element of the market infrastructure and a means of ensuring the development of the agrarian business are considered, as well as ways to increase the efficiency of its functioning to ensure food security of the state.

Keywords: *food security, market, commercial activity, marketing, products, competition, efficiency.*

Formulation of the problem. One of the oldest and most important global problems of mankind is the global food problem. Famine, as its most severe consequence, as well as a comprehensive social "disease" have always had a significant impact on people's lives at different times with equally impressive destructive power [1].

Globally, the essence of the food problem is that humanity is not able to fully provide themselves with food that meets accepted physiological standards.

Factors that significantly affect the emergence and exacerbation of the problem of providing humanity with food include the following: rapid population growth on Earth; specifics of population placement; the impact of the economies of developing countries; political situation in the world; widespread industrialization and mass urbanization.

An important component of the country's food security is to meet the consumer needs of the population with food products of domestic origin, the rational use of food products with their respective energy and biological value; solving the demographic problem and improving the quality of life [2].

The main way to solve the global food problem of mankind is the effective development of agriculture, as well as the intensification of already developed agricultural land and effective environmental measures.

In the context of globalization and the formation of export-oriented economy, solving the problem of providing the population with food according to rational nutrition depends on the commercial activities of agro-industrial producers, which is a type of entrepreneurship at the stage of exchanging the reproduction process and provides production and marketing. Therefore, the market should be considered as a commodity economy, which is represented by the sphere of exchange with the established system of commercial actions and commodity-money relations which are interdependent.

The global financial and economic crisis, unstable trends in world agriculture and the difficulty of solving

the food problem at the international level require increased attention to national food security. In this regard, the assessment of opportunities and finding ways to improve the organization of business management in the domestic agri-food markets is relevant.

The purpose of the article is a comprehensive analysis of the current state of organization and management of commercial activities in the agri-food market, as well as the search for ways to improve the efficiency of its operation to ensure food security of Ukraine.

Analysis of recent research and publications. In modern conditions, the degree of influence of commercial activity on the efficiency of production is becoming increasingly important, as the competent organization of commercial activity and constant work to improve its efficiency is the most important tool for stability and sustainable development of the enterprise. There is a need to expand management tasks, develop new techniques and methods of business management. Ukrainian agricultural enterprises, at present, have not fully mastered the mechanism of effective business management, its development and formation continues.

The efficiency of commercial activity is determined by the level of development of the agri-food market. M. Drohomiretska notes that the agri-food market is a complex highly organized system that provides a close relationship between agricultural producers and consumers, while strengthening food security by meeting the effective needs of the population in food, but also as an independent economic mechanism, which has specific features [3].

In our opinion, it focuses producers on the production of agricultural products, ensures the efficient allocation of material and technical resources, helps to increase the competitiveness of agro-industrial enterprises, meets the needs of consumers in raw materials and food.

Organization and management of commercial activities of modern agricultural enterprises in the market - a very relevant and modern issue that has been the

subject of discussions and research of domestic and foreign scientists: O. Berezina, O. Kvaschuk, G. Kaletnik, M. Gorlachuk, U. Koestner, L. Absava, O. Borodin and others.

At the same time, despite significant scientific developments, in our opinion, more attention should be paid to some aspects of improving the management of commercial activities of agricultural enterprises in the market of agricultural products.

Research methodology. In studying the organization of commercial activity in the agri-food market, the works of domestic and foreign scientists, primary materials of the author's own research, periodicals were studied. Monographic, statistical-economic, computational-constructive, abstract-logical and other methods were used as research methods.

Research results. The commercial activity of enterprises is regularly subject to change, not only due to technological progress, but also due to the fact that over time the needs of consumers change.

The purpose of commercial activity in agriculture is to obtain maximum profit on the basis of a comprehensive study, analysis and forecast of market conditions, the most complete satisfaction of the solvent needs of the population by organizing production processes and ensuring the appropriate properties of manufactured goods.

For agro-industrial commercial activity the main tasks are: the choice of the goods made for the market, definition of its consumer properties; compliance with quality production parameters; control over the implementation of current environmental and medical requirements; substantiation of volumes and terms of production of agricultural products; calculation of the need to obtain additional funds, indicating the sources of their receipt; product packaging requirements; development of a business plan and conditions for conducting commercial operations [4].

The market environment in the system of commercial relations assumes that the producer seeks to obtain the maximum profit (ie to sell as many products as possible at the best price with the lowest costs), and the buyer to purchase the greatest number of goods at the lowest price.

Based on all the above, we can conclude that the market environment in the system of commercial relations is the economic environment in business and entrepreneurship, which includes a system of economic, political, legal, social institutions that shape and regulate the economic interests of producers and consumers. It includes the technical and technological infrastructure of the business and is largely determined by the socio-economic characteristics of a country [5].

The agri-food market is one of the subsystems of the national market, and, in turn, consists of lower-level subsystems. There are three main subsystems of the agri-food market: the market of livestock and industrial products; market of crop and industrial products; market of agro-food by-products and products of their processing [6].

A number of domestic economists believe that the agricultural market is not only a sphere of trade or di-

rect interaction of supply and demand, as it is commonly interpreted, but also a combination of production and consumption. therefore, it has the properties of a system that is in a state of continuous development, high market conditions of some products in the domestic and foreign markets, and led to certain trends in the agricultural market [7].

Studies have shown that the functioning of the agri-food market of a region of Ukraine is in accordance with the general laws and principles of market management within the single economic space of the country. The agri-food market has certain features that affect the commercial activities of producers:

- the dependence of production volumes, and hence the supply of agricultural products from natural and climatic conditions;
- guaranteed demand for food and agricultural products, as they are daily demanded by the population to meet personal needs;
- uneven supply of products to the market due to the specifics of agricultural production;
- change in the level of product prices by months of the calendar year, which is associated with fluctuations in demand;
- sales of products require market infrastructure (trade bases, special vehicles, modern warehouses, warehouses, etc.) as well as short deadlines for its implementation;
- sales of agricultural products in large cities with the use of intermediaries, which reduces the income of producers;
- state regulation of prices in the agri-food market, taking into account the effective demand of the population [8].

A necessary condition for the formation of the agri-food market is the development of a competitive environment, especially in the field of supplies to farmers of means of production, storage, processing of agricultural products and production and maintenance of agricultural producers.

Antitrust regulation should take an active position in this area to ensure the priority of economic interests of small and medium-sized agricultural businesses. As for agricultural producers, they are participants in a market of perfect competition, and they themselves are scattered over a large area, separated and often distant from consumers of products [9].

When organizing and managing commercial activities, it is necessary to take into account the presented features of the agri-food market, to use new approaches in the promotion of agricultural products and processed products from producer to consumer.

In the Commercial Code of Ukraine, commercial activity is defined as economic activity carried out to achieve economic and social results in order to make a profit [10].

G. Tyutyushkina believes that the purpose of commercial activity is to increase sales revenue by meeting consumer demand, and the market acts as a system of economic relations between sellers and buyers [5].

R. Buneeva notes that the main regulators of commercial activity are the market environment and market

conditions, instead, it allows organizations to regulate limited material resources and funds [11].

According to M. Boychenko, the mechanism of business management is formed as a functional component of the overall management system of the business entity. This mechanism includes management objectives, management objects, management entities, management methods and tools [4].

The objectives of business management take into account its content:

- definition of economic and partnership relations with market participants;
- analysis and sources of purchase of products (works, services);
- coordination of the mechanism of production (works, services) with their consumption, focusing on the demand of buyers of products (range, volume);
- purchase and sale of products (works, services) taking into account the competitive environment;
- expansion of target commodity markets and their perspective development.

Business management performs the functions of the management process: planning, organization, accounting and control. The functions of business management are due to interaction with markets, consumers, competitors and other elements of the external environment.

Commercial activity can be considered as a set of operations that ensure the purchase and sale of goods and together with trade processes form trade as a type of activity.

Commercial processes are processes associated with changes in value, ie the purchase and sale of goods. Commercial processes must take into account organizational and economic processes that are not directly related to the acts of sale, but ensure the continuity of their implementation and do not have a production (technological) nature (study of consumer needs, concluding sales contracts, advertising, etc.) [12].

The main types into which commercial processes are divided are:

- study and forecasting of consumer demand, identifying the needs of the population in goods and services;
- identification of sources of income and suppliers of goods (works, services);
- planning and organization of rational economic relations with suppliers of goods (works, services), including the conclusion of supply contracts, development and submission of applications and orders for necessary goods, organization of accounting and control over the fulfillment of contractual obligations, various forms of commercial settlements and etc;
- planning, organization and technology of wholesale purchases of goods from various suppliers (at fairs, wholesale food markets, commodity exchanges, auctions, from manufacturers, resellers, etc.);
- planning, organization and technology of wholesale and retail sale of goods, including forms and methods of sale of goods, conditions of their application, quality of service, etc;
- planning and conducting advertising and information activities for the sale of goods (works, services);

- planning and formation of the range of goods in warehouses and stores, inventory management.

Thus, a commercial activity is a set of processes and operations that are associated with the purchase and sale of goods, meeting consumer demand, developing commodity markets, minimizing costs and maximizing profits. Based on the definition, the subject of commercial activity of enterprises is a set of processes and operations for the purchase and sale of goods and services in the field of trade.

Objects of commercial activity are goods, works and services. The subjects of commercial activity are various market participants, such as the state, legal entities and individual entrepreneurs, citizens and households [12].

In our opinion, the essence of commercial interests in the food market is that effective demand and supply of economic product (taking into account its quantity, quality and range) at a fixed price determine the equivalence of exchange, the specific ratio of cash and commodity flows.

Commercial activity is part of commodity-money relations, ie the way of realization of commercial relations, it can be considered as an important economic category of the complex system of the organization, which in a market-oriented economy becomes dominant.

An important task in the management process is to achieve a qualitatively new level of commercial work, as in modern conditions, the degree of influence of commercial activity on the efficiency of the agricultural enterprise is becoming increasingly important. At present, there is a need to expand management tasks, develop new techniques and methods of managing the commercial activities of enterprises - participants in the domestic agri-food market.

In this regard, it is necessary to constantly find ways to improve business management. Factors that determine the growing role of management include:

- an increase in the number of management staff, which increases the requirements for the level organization of its work and training;
- the growth of social production, the complexity of economic relations, which requires improved coordination of business processes, distribution, exchange and consumption;
- expansion and complication of international relations;
- change of management methods in market relations, which requires a radical restructuring of the management system at all levels of the enterprise;
- development of scientific and technological progress;
- moral and political aspects, increasing the material and moral interest of employees, etc.

The management mechanism of commercial activity must take into account the components of the management mechanism: goals, objects, subjects, methods and means of management, which reflects the functional component of the overall management system.

The economic situation in the market of agricultural products and food is characterized by competition,

price levels, supply and demand, prices, sales. The agri-food market is characterized by perfect and monopolistic competition. Other types of competition in this market are virtually absent. Although in recent years with the creation of large agricultural holdings there is a kind of competition such as oligopoly. They are beginning to determine the economic situation in some regional agri-food markets.

With perfect competition, the influence of each participant on market conditions is very small, and he is forced to adapt to market conditions. Products in such a market are sold at the current market price, and to maximize profits, the producer must reduce production costs by improving it.

The market of agricultural products is characterized by perfect competition: a large number of small and medium-sized producers who sell a standardized product (grain, vegetables, seeds, etc.), prices are determined by the ratio of supply and demand.

The main distinguishing feature of monopolistic competition is product differentiation (the products of firms in a monopolistic market are close, but not completely interchangeable). At product differentiation unique properties are given, and buyers as a result prefer production of one commodity producer to another. In this case, the producer has some influence on the price.

The food market is to some extent characterized by monopolistic competition. The food market sells products that are significantly different from each other in terms of trademark, packaging, quality, which can have a limited effect on price, as their sales are small.

Supply in the agri-food market is determined by the amount of agricultural products and products of its processing, as well as imports and exports.

The level of prices in the agri-food market is influenced not only by supply and demand, but also by government regulation. The state as a guarantor of food security of the country's population can not make them completely free and provides state support for the agro-industrial complex. State regulation of the agri-food market is aimed at stabilizing domestic markets, increasing the share of domestic products in the formation of market resources, increasing the competitiveness of domestic producers.

Products differ in quality, price and other parameters and may not be in demand by all buyers. To meet the needs of certain groups of buyers it is necessary to work in a certain market segment. The division of the market into segments, ie into homogeneous groups of buyers with the same demand and the same requirements, is its segmentation. Market segmentation should be carried out at a high level of competition or when imperfect sales. For each market segment, the product range will be determined taking into account effective demand.

Taking into account the economic situation in the agri-food market and its capabilities for production, the entrepreneur chooses a strategy of market coverage, taking into account the environmental conditions in which the business will be carried out. There are three options for market coverage.

The first option is undifferentiated marketing. To attract more buyers, the entrepreneur can offer his product to the whole market at once, as the differences between the segments are insignificant.

The second option is differentiated marketing. To increase sales, the entrepreneur simultaneously works in several segments of the agri-food market. Taking into account the requirements of each market segment, it produces goods that differ in quality, price, packaging and other parameters, taking into account the effective demand of buyers. This strategy is used by large manufacturers who produce a wide range of goods.

The third option is concentrated marketing. Small and medium enterprises with limited resources operate in one market segment. Working in one market segment is associated with high risk, as it can not always provide the required level of profitability.

Concentrated or undifferentiated marketing is recommended when entering the market with a new product.

The choice of a particular market coverage strategy should ensure the highest sales volume and the highest level of economic efficiency of commercial activity.

An important condition for successful work in the agri-food market is product positioning, which is a set of measures to provide the product with the most advantageous benefits and determine its place (position) in relation to competitors' products in the minds of the buyer. Product positioning is carried out according to such parameters as price, quality, packaging, design and more. First of all, it is necessary to meet the needs of the consumer in terms of price-quality.

Product positioning involves the following stages:

- analysis of competitors to identify strengths and weaknesses;
- analysis of the product to determine the significant properties and compare them with the products of competitors;
- analysis of consumer demand to assess the needs of consumers of goods;
- analysis of the current position and selection of the desired position of the proposed product;
- development of product positioning strategy and evaluation of its effectiveness.

In the case when the offered product exceeds the product of competitors, the large capacity of the market and entrepreneurs has more resources than competitors, it is advisable to conduct positioning in parallel with a similar product of a competitor. To win consumers in the agri-food market, positioning must also be done by developing a new product that is not yet on the market.

An important role in the orientation of production of the agro-industrial complex to the market and sales belongs to marketing, which involves the study of market conditions, product range planning, price justification, organization of sales.

Marketing involves the flexibility of organizational forms of management. Marketing flexibility should be manifested in timely response to market demands, so it is necessary to study and forecast product markets, develop and improve sales advertising, as well as implement innovations in commercial activities, if

necessary - change the business profile, make changes in organizational structures of commercial services.

The goals of the marketing service are to meet the needs of customers and to reduce costs by making fuller use of the company's potential and reserves for its development. This will lead to sales growth and additional profits from the results of the enterprise. It follows that marketing should be considered as the main function of any enterprise.

All other departments will be to some extent subordinated to the marketing department. It can be called the operational headquarters of the enterprise. This position of the service is acceptable for agricultural enterprises, which differ in the complexity of organizational structures, which in turn is explained by the complexity of the production and marketing process [13].

The creation of marketing services at the enterprise depends on the following factors: the range of goods, the volume of products, the availability of goods and enterprises of competitors, market capacity.

The marketing approach to the organization of commercial activity of an agricultural enterprise involves market research, assortment planning, purchase of goods, formation of economic relations, creation of optimal distribution channels and effective positioning in order to create and regulate the demand of potential buyers.

The strategy of commercial activity uses the main marketing tools to obtain the desired results: product, price, distribution and promotion, positioning. To choose a strategy and its implementation requires, above all, a number of management actions related to assessing the current state of the enterprise in the market of agricultural products.

In agricultural enterprises, where the main sales channel is processing enterprises (dairies, sugar factories, etc.), to organize a marketing service is inefficient, because the cost of its creation will not pay off.

Marketing management provides:

- first, the target orientation of the market activity of the enterprise, associated primarily with the satisfaction of social and personal needs;
- secondly, the complexity of this activity, which is expressed in a clearly constructed process from the design of the product to its consumption;
- thirdly, it allows to take into account the prospect of improving the product range in accordance with the needs and conditions of consumption [14].

In large enterprises, the marketing department will help increase the efficiency of commercial activities. The main tasks of the marketing service of agro-industrial enterprises are the study and analysis of market conditions, forecasting sales of agricultural products and products of its processing, product range planning, development of new products, advertising and marketing of manufactured products.

Creating a marketing service requires certain costs. The experience of the advanced enterprises of the agro-industrial complex shows that the additional income from marketing activities is 8-15 times higher than the cost of creating a marketing service [15].

In a market economy, the main problem is the sale of manufactured products, delivery to the consumer without loss of quantity and quality. The improvement of commercial activity will be facilitated by the creation of production and marketing organizations, the founders of which should be agricultural and processing enterprises, farms and personal subsidiary farms at the stage of production and exchange of the reproduction process. Such structures will ensure the sale of products, reduce the number of intermediaries in the market and the cost of circulation, increase the efficiency of commercial activities.

The existing sales system does not allow to solve this problem. Improving the existing system of sales contributes to the creation of production and marketing or sales structures, which are associations of participants from different fields and levels, but function as a whole. Manufacturers are interested in creating sales organizations that guarantee the sale of products that help displace unnecessary intermediaries and reduce costs for its implementation.

Creation of production and marketing and sales formations will fully meet the needs of consumers, increase sales of products, reduce production costs and increase the efficiency of commercial activities of producers of the agro-industrial complex.

In the context of globalization, an important aspect of business management in the agri-food market is an adequate, realistic assessment of political, economic, social and technological factors and the security of its implementation.

The main directions of development of the domestic agri-food market are technical and technological modernization, first of all, of agricultural production and processing industry, and also increase of food production that will provide not only the decision of problems of providing with the population, but also will lead to creation of export food resources. development of wholesale agri-food markets and their infrastructure.

Conclusions. In modern conditions, commercial activity plays an important role in the functioning of agricultural enterprises, acting as the basis of their functioning. It is a system carried out by the subject in relation to a particular object, pursuing a specific goal and solving appropriate tasks for this purpose in the areas of commercial activity, and is the organization of trade and its management.

Commercial activity largely determines the level of development of the entire agro-industrial complex. When organizing commercial activities in the agri-food market it is necessary to take into account its features: the dependence of supply on climatic conditions, guaranteed demand for food, seasonal fluctuations in supply and prices, the presence of a large number of intermediaries, state regulation of agricultural, raw materials and food markets. Improving the efficiency of commercial activity in the agri-food market will contribute to its segmentation, positioning of goods, the creation of marketing services at the enterprises of the agro-industrial complex and production and marketing and marketing organizations.

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Правдюк М.В.

кандидат економічних наук, доцент,
кафедри обліку та оподаткування в галузях економіки
Вінницький національний аграрний університет

DOI: [10.24412/2520-6990-2021-693-30-37](https://doi.org/10.24412/2520-6990-2021-693-30-37)**АКТУАЛЬНІ ПРОБЛЕМИ ОПОДАТКУВАННЯ ОПЕРАЦІЙ З КРИПТОВАЛЮТОЮ****Pravdiuk M.V.**

PhD in Economics,
Associate professor of Accounting and Taxation Department in Economics
Vinnytsia National Agrarian University

CURRENT PROBLEMS OF TAXATION OF CRYPTOCURRENCY TRANSACTIONS**Анотація.**

У статті здійснено аналіз міжнародного досвіду оподаткування операцій з криптовалютою. На прикладі Данії, Естонії, Швейцарії, Великобританії, США та інших країн з високим рівнем економічного розвитку проаналізовано основні підходи до правового регулювання операцій з криптовалютою та їх оподаткування. Розглянуто перспективи врегулювання правового статусу криптовалют в Україні та основні види операцій з криптовалютою, доходи від яких можуть стати об'єктом оподаткування. Здійснено аналіз проектів законодавчих актів про внесення змін до Податкового кодексу України щодо оподаткування операцій з віртуальними активами.

Abstract.

The article analyzes international experience of taxation of cryptocurrency transactions. The main approaches to the legal regulation of cryptocurrency transactions and their taxation are analyzed on the example of Denmark, Estonia, Switzerland, Great Britain, the USA and other countries having a high level of economic development. Prospects for regulating the legal status of cryptocurrencies in Ukraine and the main types of cryptocurrency transactions, the income from which may be subject to taxation, are considered. Analysis of draft legislative acts on amendments to the Tax Code of Ukraine on the taxation of transactions with virtual assets is carried out.

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