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## ECONOMIC EFFICIENCY'S ANALYSIS OF RETAIL CHAIN SUPERMARKET OPERATIONAL ACTIVITY

**Аннотация.** *Анализируется проблема и формируется методика анализа экономической эффективности операционной деятельности сети супермаркетов в целях обеспечения устойчивой эффективности и конкурентоспособности предприятий малого и среднего бизнеса в условиях динамичных изменений, повышения конкурентной плотности и глобализации рыночной среды. Одной из центральных задач является необходимость разработки и освоения методик определения и оценки экономической эффективности операционной деятельности, являющихся важнейшей составляющей всей методической базы, поддерживающей процессы управления и обеспечения эффективности операционной деятельности. Применительно к сфере торговли, рассматривая операционную деятельность сети супермаркетов, основными экономическими показателями для анализа являются показатели доходов, расходов, прибыли и показатели эффективности. Анализ экономической эффективности операционной деятельности сети супермаркетов включает: анализ хозяйственной деятельности на уровне компании; анализ расходов по компании и торговой деятельности; факторный анализ основных статей расходов торговых комплексов; анализ деятельности торговых комплексов; анализ производственной деятельности; анализ изыскания резервов торговых комплексов в разрезе сопоставимых форматов по группам расходов; анализ изыскания резервов торговых комплексов в разрезе сопоставимых форматов по показателю эффективности расходов по ВЦП; анализ групп расходов; анализ эффективности использования расходов в отделах продаж.*

*Эффективность функционирования предпринимательской организации в бизнес-среде зависит от способности систематически адаптировать операционную деятельность к изменениям внешней среды так, чтобы постоянно обеспечивать необходимые, заданные уровни экономической эффективности и конкурентоспособности. Предложенная методика позволяет определять уровень экономической эффективности операционной деятельности сети супермаркетов.*

**Ключевые слова:** *эффективность, менеджмент, экономическая эффективность операционной деятельности, оценка экономической эффективности деятельности, экономическая эффективность, методика оценки эффективности.*

### **Annotation**

**Problem Statement.** *Knowledge is necessary for successful managing in the conditions of modern market economy in the sphere of effective management and ability of practical application in the international competitive environment. One of the central problems is the need to design and development methods for determining and evaluating the economic efficiency of the operational activity.*

**Statement of the basic material of research.** *In retail trade, considering operational activity of the retail chain supermarkets, the basic economic indicators for the analysis are: indicators of incomes, expenses, profits and efficiency indicators. Economic efficiency analysis of supermarket retail chain operational activity includes: The business analysis at company level; Analysis of expenses of the company and trading; Factorial analysis of basic articles of expenses of shopping; Analysis of shopping malls activity; Analysis of production activity; Analysis of shopping malls reserves in the context of comparable formats on groups of expenses; Analysis of shopping malls reserves in the context of comparable formats based on indicator of expenses efficiency on RPS; Analysis of expenses groups; Efficiency analysis of expenses use in sales departments.*

**Conclusions.** *Efficiency of the business organisation in business environment depends on ability to adapt systematically operational activity to environment changes so that constantly to provide the necessary, specified levels of economic efficiency and competitiveness. The proposed methodology allows to determine the level of economic efficiency of retail chain supermarket operational activity. Research experience, the gradual development and application in real business practice set of methods and means of economic efficiency management of operational activity (including the offered technique), has shown their high efficiency and demand in modern conditions.*

**Keywords:** *efficiency, management, economic efficiency of operational activity, economic efficiency's analysis, economic efficiency, technique of efficiency's estimation.*

### **Problem Statement**

Knowledge is necessary for successful managing in the conditions of modern market economy in the sphere of effective management and ability of practical application in the international competitive environment. One of

the central problems is the need to design and development methods for determining and evaluating the economic efficiency of the operational activity.

**The analysis of last researches and publications**

Big contribution to methodology development of the complex business analysis was brought by such economic scientists as G.V.Savitskaja, M.I.Bakanov, A.D.Sheremet, S.B.Barngolts, V.F.Paliy, I.I.Poklad, P.I.Savichev, I.I.Karakoz, E.F.Dolgoplov, L.T.Giljarovskaya, M.F.Djachkov, A.S.Margulis, O.N.Volkova, etc.

Sheremet A.D. notices, that the economic (business) analysis is a necessary element of enterprise activity management with which help the essence of economic processes is defined, the financial situation is estimated, manufacture reserves are disclosed and decisions for planning and management are made [1, p.9], Giljarovsky Л has similar opinion [2, p.17]. The economic analysis is a stage of management activity and base for acceptance of the management decision.

Considering the trade sphere E.I.Krylov, V.M.Vlasova, Y.N.Djakova notice, that the trade and economic analysis includes the differentiated comparison of expenses and results: on sales outlets, on departments of large shop, on commodity groups and separate kinds of the goods; on quarters and months, days of week, turns. [3, p.107 – 108] The analysis of existing approaches to definition and an estimation of economic efficiency of operational activity has shown, that the considerable quantity of works is devoted to this problem, there is no uniform approach to its definition. It is marked by various authors, particular in works [4; 5; 6].

The analysis of G.L.Bagieva and A.N.Asaula [3], D.Jampolckoj [4], V.A.Kejlera [7, p.101], J.I.Prodius [8, p.350], E.V.Nikolsky [9, p.4], etc. works has shown, that the most significant and expedient indicator for an estimation of economic efficiency of operational activity is the level of its profitableness. It is expedient to use a profit indicator for definition and estimation of economic efficiency of retail chain operational activity, to be exact - additional profit which received by enterprise from the economy of expenses and after implementation of efficiency increase measures.

#### **Article purposes:**

- Formation of definition technique and an estimation of economic efficiency of retail chain operational activity;

- Formulation and substantiation of basics and algorithm description of economic efficiency analysis of operational activity.

#### **Statement of the basic material research**

In assessing the economic efficiency of retail chain operational activity an initial meter - incoming cash flow is obtained as a result of the sale of goods and services. The sales volume of the goods in retail chain is usually measured by indicators: "Return" and «Income from trading activity». However, in retail chain of supermarkets, these indicators cannot be used for comparison purposes of real physical sales volumes and, accordingly - made by different profit centers volume of works as these indicators bring essential distortions because of possibility to have different markups to the suppliers prices for the identical goods by profit centres.

Results of experimental researches [10; 11] have shown, that as the initial indicator of income, ensuring comparability of economic results for analyzes in retail chain of supermarkets, it is expedient to accept an indicator - «Return in the Prices of Suppliers» (RPS).

In retail trade, considering operational activity of the retail chain supermarkets, the basic economic indicators for the analysis are: indicators of incomes, expenses, profits and efficiency indicators. Economic efficiency analysis of supermarket retail chain operational activity includes:

I) The business analysis at company level - indicators research of incomes, expenses and profit, i.e. the basic indicators of the company, which in turn are subdivided into volume indicators and efficiency indicators. The analysis includes calculation of volume indicators and efficiency indicators, construction of analytical graphs.

II) Analysis of expenses of the company and trading activity - structurization of expenses, and further their allocation into groups by degree of adjustability that allows to reveal articles of expenses for which application of the profound factorial analysis is expedient.

III) Factorial analysis of basic articles of expenses of shopping malls - allocation of expenses occurrence places (factors) and an estimation of factors influence degree on change of expenses size under basic articles of

expenses and revealing reserves of optimisation.

IV) Analysis of shopping malls activity - identification of reserves to increase efficiency of operational activity through the analysis of results, revealing of the maximum reached indicators and bringing all shopping malls / stores and their subdivisions through the implementation of organizational and technical measures (based on analysis results) up to the average and best reached results.

V) Analysis of production activity - revealing rates and trends of basic activity indicators and efficiency indicators of operational activity for revealing of internal reserves of the company's production subdivisions. Production activity include such subdivisions as: meat workshop, bakery, cookery, cafe etc.

VI) Analysis of shopping malls reserves in the context of comparable formats on groups of expenses - revealing of internal reserves, which are calculated on the basis of the four groups of expenses.

VII) Analysis of shopping malls reserves in the context of comparable formats based on indicator of expenses efficiency on RPS - research and calculation of the company's operational activity internal reserves for additional profit reception

VIII) Analysis of expenses groups - comparison of actual expenses with standards on expenses groups and revealing the reasons of possible deviations in the context of considered groups expenses articles.

IX) Efficiency analysis of expenses use in sales departments - identifying expense's

efficiency reserves of operational activity at level of sales departments. The analysis allows detailing structurise operational trading activity of the company on two levels of management – shopping malls and departments of sales.

Falling to the level of sales departments management, this analysis allows to reveal directions of efficiency increase of expenses use and search directly places (carriers) of their optimisation in the revealed directions.

Formed conclusions based on information about average and best investigated indicators of existing companies in retail trade. If this information is not found, these data is taken from the previous comparable period of the company.

Generalised conclusions in all directions of the analysis are formed and recommendations for improving the economic efficiency of the company's operational activity are offered.

#### **Conclusions:**

1. Efficiency of the business organisation in business environment depends on ability to adapt systematically operational activity to environment changes so that constantly to provide the necessary, specified levels of economic efficiency and competitiveness.

2. The proposed methodology allows to determine the level of economic efficiency of retail chain supermarket operational activity.

3. Research experience, the gradual development and application in real business practice set of methods and means of economic efficiency management of operational activity (including the offered technique), has shown their high efficiency and demand in modern conditions.

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