

INDICATORS OF EFFICIENCY OF PROCUREMENT ACTIVITIES OF CONSUMER COOPERATION IN THE REPUBLIC OF BELARUS ASSESSMENT OF THE ECONOMIC

DOI: 10.32620/cher.2022.1.09

Formulation of the problem. Formulation of the problem. The issues of evaluating the efficiency of procurement activities of consumer cooperatives of the Republic of Belarus are considered. The existing system of indicators for evaluating the effectiveness of harvesting activities is given. *The purpose of the study* is to characterize the performance indicators of the procurement activities of consumer cooperation in the Republic of Belarus. *The methodological basis of the study* was modern legislative and regulatory legal acts regulating the economic activities of organizations. *Research objectives*, goal achievement and problem solving are focused on the use of chain substitution methods and mathematical analysis, which, complementing each other, provide accurate information about the degree of influence of factor indicators on the resulting indicators, which is necessary for organizations to rank areas that enhance economic security. *The main hypothesis of the study* was the assumption of the possibility and expediency of forming a system of indicators for assessing the economic security of organizations. *Presentation of the main material.* Additional indicators are proposed that, in the opinion of the authors, make it possible to more fully assess the effectiveness of harvesting activities. The market economy requires from the existing variety to choose such methods and indicators that would be quite simple in calculations and at the same time quite informative. *The originality and practical significance* is confirmed by the tools we proposed, which include factor and resulting indicators in their organic interaction, which makes it possible to objectively assess the economic security of organizations. The practical significance of the study also lies in the fact that these methods are applicable in all organizations, regardless of their economic and legal status, since they are built on general economic postulates and provide for the specifics of the current economic situation in the modern era. *Conclusions and prospects for further research.* An analysis of performance indicators and methods for calculating them allows us to conclude that there are many approaches to evaluation in economics. The market economy requires from the whole variety to choose such methods that would be quite simple in calculations and at the same time allow you to make an accurate and unambiguous conclusion about how effective the enterprise was in the reporting period, where mistakes were made and where the greatest successes were achieved. A system of indicators is proposed that characterize and take into account the peculiarities of assessing the economic efficiency of procurement activities in consumer cooperation organizations of the Republic of Belarus.

Key words:

system of indicators, evaluation of economic efficiency, harvesting activity, consumer cooperation.

**ПОКАЗНИКИ ЕФЕКТИВНОСТІ ЗАГОТУВАЛЬНОЇ ДІЯЛЬНОСТІ СПОЖИВЧОЇ
КООПЕРАЦІЇ У РЕСПУБЛІЦІ БІЛОРУСЬ**

Постановка проблеми. Розглядаються питання оцінки ефективності заготівельної діяльності споживчої кооперації Республіки Білорусь. Наводиться існуюча система показників оцінки ефективності заготівельної діяльності. *Мета дослідження* полягає у характеристиці показників ефективності заготівельної діяльності споживчої кооперації в республіці Білорусь. *Методологічною основою*

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дослідження стали сучасні законодавчі та нормативно-правові акти, що регулюють господарську діяльність організацій. Завдання дослідження, досягнення мети та розв'язання задач орієнтовані на використання методів ланцюгових підстановок та математичного аналізу, які, доповнюючи один одного, забезпечують точну інформацію про рівень впливу факторних показників на результуючі показники, необхідну для ранжування організаціями напрямків, що посилюють економічну безпеку. Основною гіпотезою дослідження стало припущення про можливість та доцільність формування системи показників оцінки економічної безпеки організацій. *Виклад основного матеріалу.* Пропонуються додаткові показники, що дозволяють, на думку авторів, повніше проводити оцінку ефективності заготівельної діяльності. Ринкова економіка вимагає з існуючого різноманіття вибирати такі методи та показники, які були б досить простими у розрахунках і водночас досить інформативними. *Оригінальність та практичне значення* підтверджує запропонований нами інструментарій, що включає факторні та результуючі показники в їх органічній взаємодії, що дозволяє об'єктивно оцінювати економічну безпеку організацій. Практична значимість дослідження полягає також і в тому, що дані методики застосовні у всіх організаціях незалежно від їх господарського та юридичного статусу, оскільки вони побудовані на загальних економічних постулатах і передбачають специфіку господарської кон'юнктури, що склалася в сучасну епоху. *Висновки та перспективи подальших досліджень.* Аналіз показників ефективності та методів їх розрахунку дозволяє зробити висновок про те, що в економічній науці існує багато підходів до оцінки. Ринкова економіка вимагає з усього різноманіття вибирати такі методи, які були б досить прості в розрахунках і в той же час дозволяли зробити точний і однозначний висновок про те, наскільки ефективною була робота підприємства у звітному періоді, де допущені помилки і досягнуто найбільших успіхів. Запропоновано систему показників, що характеризують та враховують особливості оцінки економічної ефективності заготівельної діяльності в організаціях споживчої кооперації Республіки Білорусь.

Ключові слова:

система показників, оцінка економічної ефективності, заготівельна діяльність, споживча кооперація.

Problem statement. Consumer cooperation of the Republic of Belarus is an integral part of the national economy of the country. One of the leading branches of the system of consumer cooperation is the procurement industry, which is of great importance in solving the issues of ensuring food security in the Republic of Belarus. In connection with modern state policy aimed at raising the agricultural economy and solving many social problems, the role and importance of the procurement activities of consumer cooperation in the agro-industrial complex is increasing. According to the results of the population census of the Republic of Belarus in 2019, there are 4,319,685 households in the republic, employing 9,314,417 people, i.e. almost the entire adult population of the country [5]. This sector of the economy retains its importance in providing the population of the republic with food and maintaining the food security of the state. In 2019, the population of the republic produced agricultural products worth 3.6 billion rubles, or 18.9% of the total production in the republic [4]. The population not only consumes the produced agricultural products, but also sells them, including to consumer cooper-

ation organizations. In order to assess how effectively the purchases of agricultural products are carried out by consumer cooperation organizations, a system of performance indicators is used. The purpose of this study is to describe the existing indicators for assessing the effectiveness of harvesting activities and substantiate additional indicators that, according to the authors, make it possible to more accurately assess the effectiveness. The objectives of the study were to study and analyze the existing methodology for assessing the effectiveness of the procurement activities of consumer cooperation organizations, as well as to propose and justify additional assessment indicators.

Analysis of recent research and publications. Currently, economic efficiency is considered in various aspects, and, above all, as a general economic category. A prominent scientist Azrilyan A.A. defines the efficiency of social production as an economic category that characterizes the effectiveness of production in comparison with production resources and social needs [1]. A well-known specialist in relation to the problems of assessing the economic efficiency of the activities of con-

sumer cooperation organizations of the Republic of Belarus on the basis of the process of its intensification N.P. Pisarenko noted that the content of the category of economic efficiency is economic relations regarding the increase in reproduction results due to improved use of economic resources and current costs based on the goals of a particular economic entity and social reproduction as a whole, as well as relations on the distribution of efficiency results [3]. Efficiency characterizes production structures in relation to the optimization of all types of resources per unit of useful result. It is connected with the methods and organizational structures of management. Thus, efficiency is the most important category of economic science and in its most general form it can be defined as the ratio between the results obtained and the costs incurred. However, this definition characterizes this concept in a broad sense and therefore it requires specification.

The purpose of the article is to characterize the performance indicators of the procurement activities of consumer cooperation in the Republic of Belarus.

Presentation of the main material. Efficiency in relation to a single economic entity, as well as in the sectoral aspect, is not identical to efficiency on the scale of the whole society. If the enterprise carries out its activities with minimal costs per unit of output, then they speak of the efficient production of this economic entity. This is also true for the industry, including the system of consumer cooperation.

Procurement organizations carry out their production activities in close connection with various sectors of the national economy: agriculture (peasant (farmer) farms, agricultural organizations and personal subsidiary plots of citizens); with trade (sell products through a network of trade enterprises); with processing enterprises (process products and raw materials at industrial enterprises). As a result, the larger volumes of harvesting will be achieved, the higher will be the incomes of agricultural enterprises and the rural population, the more products will go into trade, the retail turnover and income of trade organizations will increase, the more harvested products will be sent to processing organizations, the resulting indicators will be better.

Thus, it can be noted that the efficiency of procurement is a complex and multifaceted economic category, for the evaluation of which it is necessary to use a system of indicators that will have to reflect the influence of various factors on the process of procurement and sales of products, since only a system of indicators allows a comprehensive analysis and make reliable results. conclusions about the main directions and trends of socio-economic efficiency. And although the works of many domestic scientists, such as N.N. Kozyreva, M.I. Lisovsky, V.P. Mankov, V.A. Mishchenko, A.A. Naumchik, N.P., until now, there is no unity of views among scientists in the definition and content of this most important category and the system of indicators that characterize it.

We have made an attempt to systematize the existing indicators for evaluating the effectiveness of the procurement activities of an organization in a general form.

1. Indicators of social efficiency:
 - 1.1. reflecting the public interest;
 - 1.2. reflecting personal interests.
 2. Indicators of economic efficiency:
 - 2.1. Generalizing;
 - 2.2. Private:
 - a) indicators of efficiency in the use of resources;
 - b) performance indicators for the use of fixed assets;
 - c) performance indicators for the use of working capital;
 - d) performance indicators for the use of current costs;
 - e) performance indicators of human labor;
 - f) indicators of self-supporting efficiency.
- In modern market conditions, the success of an organization's activity lies not so much in its internal environment as in its external environment, in the ability to adapt to constantly changing market conditions, and existing methods for evaluating efficiency do not fully take this into account. For example, harvesting is seasonal. The mass harvesting season usually falls on the 3rd quarter of the year (July, August, September). During this period, the need for funds to pay for agricultural products sharply increases, and procurement organizations use bank loans. The effec-





tiveness of the organization as a whole depends on how effectively these credit resources are used, and therefore we believe that the system of indicators of the economic efficiency of procurement activities should be supplemented with a group of private financial indicators.

We offer the following indicators (formulas 1, 2, 3, 4):

1) cash flow efficiency - the ratio of net cash flow (the difference between positive and negative cash flow for a certain period) to the negative cash flow for the same period. At the same time, a positive cash flow is the money received on the current account (AC), a negative cash flow is the money spent from the current account (CI):

$$\text{cash flow efficiency} = \frac{AC - CI}{CI}, \quad (1)$$

the debt ratio for bank loans and borrowings is calculated as the quotient of dividing the amount of long-term (CA) and short-term bank loans and borrowings (CC) by the average monthly sales turnover (ORaverage month).

$$\text{short - term bank loans} = \frac{CA + CC}{OR_{av\ m}}, \quad (2)$$

coefficient of fulfillment of current obligations to pay taxes as the ratio of the amount of taxes paid (TL) to the amount of taxes accrued (LT);

$$\text{Coef of fulfillment} = \frac{TL}{LT}, \quad (3)$$

the debt ratio for bank loans and borrowings is calculated as the quotient of dividing the amount of long-term (CA) and short-term bank loans and borrowings (CC) by the average monthly sales turnover (ORaverage month);

$$\text{Debt ratio} = \frac{CA + CC}{OR_{av\ m}}, \quad (4)$$

It is also important that, due to the seasonal nature of procurement, in order to obtain the maximum possible profit, procurement or-

ganizations must be sensitive to constantly changing market conditions. Purchase prices for products and raw materials can and should be reviewed both upwards and downwards (for example, early varieties of fruits, berries, potatoes, vegetables are purchased and sold at a higher price than mid-ripening and late ones). The management of the organization should monitor the market conditions and try to extract the maximum benefit for the organization from price changes during the season of harvesting. Therefore, we propose to supplement the private performance indicators with a group that can be generally called "the efficiency of the enterprise's functioning", and the effectiveness can be assessed using such a concept as "flexibility". Flexibility is understood as the ability of an organization to change its parameters under the influence of the external environment [2]. Agility is assessed by the speed of an organization's response to external changes and is measured by the number of innovations, updating the product range and other similar parameters. As a result of ongoing innovations, the company receives additional profit by increasing sales and saving resources. We propose to introduce such a concept as "flexibility of procurement activity".

The flexibility of procurement activity is the speed in days with which the procurement organization is able to change the volume of procurement and prices (purchase and sale) for purchased and sold products under the influence of changing market conditions.

In the blanks for assessing flexibility, we propose to carry out the calculation according to formulas 5, 6, 7, 8:

1) The efficiency of changes in purchase prices (A) is defined as the ratio of the amount of income received additionally due to changes (D) in purchase prices for a given type of product to the costs of its transportation, storage and sorting (Z).

$$A = \frac{\sum D}{\sum Z}. \quad (5)$$

An analysis of performance indicators and methods for calculating them allows us to conclude that there are many approaches to evaluation in economics. The market economy

requires from the whole variety to choose such methods that would be quite simple in calculations and at the same time allow you to make an accurate and unambiguous conclusion about how effective the enterprise was in the reporting period, where mistakes were made and where the greatest successes were achieved. We have proposed a system of indicators that characterize and take into account the peculiarities of assessing the economic efficiency of procurement activities in consumer cooperation organizations of the Republic of Belarus. Based on this system of indicators, it is possible to determine the current problems in this branch of economic activity, to rank them, and also to determine the direction and prospects for their solution in the foreseeable future.

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Стаття надійшла

до редакції : 20.12.2021 р.

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Стаття прийнята

до друку: 30.03.2022 р.

Бібліографічний опис для цитування :

Voitenok J. Indicators of efficiency of procurement activities of consumer cooperation in the republic of Belarus assessment of the economic / J. Voitenok. K. Pavlov // Часопис економічних реформ. – 2022. – № 1 (45). – С. 75–79.

