

DOI: 10.55643/fcaptp.5.52.2023.4098

Oleh Shcherbina

Candidate of Technical Sciences,
Odesa State Academy of Civil
Engineering and Architecture, Odesa,
Ukraine;
e-mail: olegito4ka@ukr.net
ORCID: [0000-0001-8180-4665](https://orcid.org/0000-0001-8180-4665)
(Corresponding author)

Ihor Oklander

Candidate of Economy Sciences,
Lecturer of the Department of
Management and Marketing,
Odesa State Academy of Civil
Engineering and Architecture, Odesa,
Ukraine;
ORCID: [0000-0002-2808-6171](https://orcid.org/0000-0002-2808-6171)

Oksana Zhus

Candidate of Economy Sciences,
Associate Professor of the Department
of Economics and Entrepreneurship,
Odesa State Academy of Civil
Engineering and Architecture, Odesa,
Ukraine;
ORCID: [0000-0001-5734-9375](https://orcid.org/0000-0001-5734-9375)

Received: 21/06/2023

Accepted: 26/09/2023

Published: 31/10/2023

© Copyright
2023 by the author(s)



This is an Open Access article
distributed under the terms of the
[Creative Commons CC-BY 4.0](https://creativecommons.org/licenses/by/4.0/)

SALES PLANNING SYSTEM FOR A CONSTRUCTION MATERIALS MANUFACTURING ENTERPRISE

ABSTRACT

Sales planning is one of the most crucial aspects that affect the successful operation of businesses of all levels and orientations. Advance planning of a company's activities and timely adjustments are the only ways to ensure successful operation in the future for any organization in a fluctuating market.

The purpose of this paper is to develop a methodology for planning sales at a construction company. The analysis of recent research and publications in the field of sales planning has led to the conclusion that there are ambiguous approaches to the application of marketing strategic decisions in the field of sales, in particular, the algorithm for developing and implementing a marketing strategy for the development of a manufacturing enterprise.

An analysis of selected target norms was conducted, which made it possible to identify cause-and-effect relationships between actual indicators of past years and changes made to the general sales strategy of the company. The active sales strategy was improved, which resulted in certain changes in the structure and work of the sales department, the need to implement the latest developments, and set specific tasks for employees of the technology department and the marketing department. Special attention was paid to the comparative analysis of planned and actual sales department expenses, which allowed optimizing separate expenses compared to the previous period, without neglecting possible future results. Within this scientific research, a detailed project for the annual distribution of sales plans among managers was created, which ensures the most efficient achievement of annual targets for sales volume, profit, and other indicators. A general motivation system was developed in accordance with the company's strategic goals.

The percentage of total expenses on the salary of commercial department employees was established relative to the planned sales indicator. The results of the research may be useful for establishing effective sales planning at construction enterprises.

Keywords: sales planning, profitability, profit, gross revenue, sales department

JEL Classification: M00, M21, D49, E37

INTRODUCTION

Planning as the main element of enterprise management system in general and its individual structural units, through certain mechanisms of goal setting and careful control of their implementation, allows for achieving the desired results of the development of both individual organizations and the economy of the country. Particularly important is the issue of increasing the effectiveness of planning the correct work of production enterprises in the construction sector for developing countries, including Ukraine. Therefore, in order to improve the efficiency of work, our enterprises need to learn how to improve the work planning system, improve strategic and tactical planning for development, and learn how to objectively evaluate the implementation of measures taken.

Planning for future sales is one of the most important aspects that affects the successful operation of enterprises of all levels and directions, and contributes to solving a number of tasks:

- identification and analysis of "weak" points in the strategic policy of sales planning;
- evaluation of competing products and activities of other organizations by various indicators of competitiveness;
- forecasting substantiated growth in sales volume, setting adequate prices, adjusting the cost and profitability of production;
- optimization of own production and other structural units;
- decision-making on which products to exclude due to insufficient competitiveness and profitability that has decreased, and which to add to the product range, including through the development of new production directions;
- development of recommendations for further actions, principles of work, and motivation for all structural units of the organization;
- others.

Overall, the result of sales planning represents the approval of a certain objective indicator of the future result, which is established on the basis of a systematic analysis of the enterprise's activity over the past years, review of current market opportunities, development of strategic vision, and so on (Matveieva and Oliinyk, 2016). This indicator can be achieved through the implementation of a certain program of measures aimed at increasing sales and improving production efficiency (Senshyn, 2011).

Thus, sales planning is one of the most important aspects that affect the successful operation of businesses of all levels and orientations.

LITERATURE REVIEW

A number of foreign and domestic scientists, including V. P. Pylypchuk, O. V. Dannikov, D. Jobber, I. I. Lyashko, D. A. Shtefanych, V. A. Yankovska, A. M. Khizhnyak, and others, have been concerned with improving the sales planning system and the entire organization as a whole. In their works, special attention is paid to the strategies of planning the correct operation of the enterprise, the influence of marketing planning on sales performance, objective forecasting of necessary expenses, improvement of financial planning of the entire structure, development of effective solutions to improve the organization's performance, and so on.

The analysis of recent studies and publications in the field of sales planning has led to the conclusion that there are ambiguous approaches to the application of marketing strategic decisions in the sales area, in particular, the algorithm for developing and implementing a marketing strategy for the development of a production enterprise. According to I. I. Lyashko, the main task of this strategy is to form effective marketing decisions that will contribute to achieving desired results in the long term. The foundation for the development of long-term plans for the organization is an analysis of the market competitive situation and the formation of corresponding forecasts (Liashko, 2017).

V.P. Pylypchuk notes that for the most effective development of an organization's sales system, it is necessary to constantly analyze the existing situation regarding the systemic circulation of goods, effective growth of sales channels, improvement of the marketing communication system (especially from the perspective of personal sales and sales stimulation), identifying and ranking promising development strategies (Horbal et al., 2017).

A.V. Buryak argued in his work (Buriak and Demianenko, 2015) that the main task of proper planning is a thorough study of the market for competitive products. Therefore, planning should start with determining sales volumes and a strategic plan for product implementation, not with a production program. Finally, attention should be paid to issues related to creating and implementing an effective pricing policy.

V.A. Yankovska and Khizhnyak A.M. described the processes of forecasting and plan formation as interconnected stages of planning work, which still had a certain specificity. The fundamental difference between them was that forecasting is primarily the search for the most economically correct solution to achieve the organization's goals, while a plan is a reflection of a decision already made based on previous work (Yankovska and Khyzhniak, 2015).

K.V. Bahatska (Bahatska, 2015) proposed the main characteristics that should be inherent in strategic planning:

- orientation towards long-term perspectives;
- focus on top priorities, on the achievement of which the enterprise's activities will depend;

- comparison of set goals with available resources necessary for their achievement;
- consideration of the impact of external factors and the development of measures for the successful solution of planned financial system tasks;
- adaptive nature, i.e., the ability to adjust the implemented planning system during activities.

AIMS AND OBJECTIVES

The aim of this work is to develop a sales planning methodology for construction industry enterprises.

The object of research in this paper is the activities of a representative of the Ukrainian construction business - LLC "Baugrand", a manufacturer of a wide range of building materials. Since 2001, the company has specialized in the representation of technologies and production complexes of products and equipment for industrial floors of all types, the production of heat and sound insulation materials, dry building mixes and decorative coatings, and is the founder and leader of these areas in the construction industry of Ukraine.

The analysis of recent studies in the area of sales planning has led to the conclusion that there are ambiguous approaches to the formation of target tasks for the formation of a sales planning strategy for a construction company. In this regard, the authors set the following tasks:

- to create a detailed analysis of indicators of target standards in recent years;
- to improve the sales strategy;
- analyse the planned and actual performance of the sales department;
- to create a draft annual distribution of the sales plan;
- develop a motivation system.

METHODS

In order to improve the sales planning system with a view to developing construction enterprises, in particular, increasing their market potential, we used the author's method of creating a direct sales strategy based on the analysis of the organisation's practical activities in the existing conditions. According to the data obtained, the development of the potential of construction enterprises is most influenced by economic and technological factors.

As an instrument for analysing the strengths and weaknesses of enterprises in the industry, the article selects methods of calculation of the enterprise's costs, production costs, and work in progress, which are based on costing. Based on the results obtained, it has been determined that one of the promising areas for the development of the economic potential of enterprises is the development of such components as marketing and innovation potential.

The process of tactical sales planning starts with setting the right sales volume. Practically, the entire system of planning sales volumes for successful construction companies in our country is based on the analysis of past years' results, studying consumer needs, researching possibilities for introducing modern developments in terms of new technologies and products and applying fundamentally new strategic development methodologies (Sudarkina and Maslii, 2016). As a result, each organization will have an extensive database on which it can accurately determine what sales figures will be realistically achievable and contribute to the successful operation of the enterprise.

Thus, for proper sales planning, thorough preliminary research and subsequent sequential decision-making regarding the development of this company or product are necessary (Hamalij et al., 2012). In the process of setting plan indicators, decisions are made about which designations should be excluded from the production program due to insufficient competitiveness or low profitability, and which, on the contrary, should be added (Chuchmariova, 2013). To compile a quality sales plan, a significant amount of information must be collected, including:

- results of past years' plan performance (Mushtaiand et al., 2022);
- detailed lists of company clients with a complete history of closed deals;
- sales analysis in terms of territorial orientation, most in-demand product positions, distribution in terms of sales channels, etc.;
- customer data;
- histories of comments and potential buyers' needs;

- data obtained through sales manager certification, their proposals;
- other.

The author proposes dividing the sales planning process for construction companies into several stages:

- forming a final vision of the result, identifying the main goal;
- segmenting the main goal into intermediate ones in specific periods;
- developing and implementing a strategy to achieve the set goals;
- monitoring and adjusting set goals, checking planned and actual performance indicators.

First of all, it is necessary to analyze past successes and identify causal relationships between actual indicators of previous years and changes made to the overall sales strategy of the company. All of this is of particular importance for predicting and developing the company's future prospects (Silchenko and Archipova, 2017).

If we specify the planning procedure in more detail, we will get an algorithmic decision-making process that will be the complete opposite of the process of making unplanned, situational, and immediate management decisions. In other words, improvisation (decisions made based on a complex situation and planning experience) is the opposite of sales planning. Planning is effective where intuition alone (even if it is based to a large extent on significant experience) is insufficient to make a decision, where it is necessary to improve the quality of decisions made by analyzing market changes and causal relationships between the implementation of planned decisions and the improvement of target standards based on the previous experience of the enterprise's activities (Florea et al, 2020).

RESULTS

The improvement of overall business performance through the enhancement of the existing sales planning system was of interest. The primary focus should be given to identifying and thoroughly analyzing key indicators that impact achieving the goal, in order to objectively evaluate the potential increase of the current plans (Kholod and Pavlova, 2022). Table 1 shows the evolution of changes in target norms of one department of the organization from 2015 to 2020 and the actual value of the obtained result in 2021. In the author's opinion, analyzing the company's activities during this period will allow for a more accurate prediction of possible developments and establish the most realistic value of potential growth.

Table 1. Evolution of changes in target norm indicators.								
Target standards		2015	2016	2017	2018	2019	2020	2021
1	Factory sales profitability (ROS), %	15	18	16	18	19	20	22
2	Average annual production capacity utilization, %	66	72	75	80	90	90	90
3	Sales distribution by regions, %	100	100	100	100	100	100	100
Northern region of Ukraine		45	42	40	42	37	35	30
Southern region of Ukraine		28	26	24	23	26	30	25
Western region of Ukraine		15	17	18	18	19	18	23
Eastern region of Ukraine		12	15	18	17	18	17	22
4	Annual profit, UAH	3330018	4060838	3929637	4824046	4856400	5440220	6220439
5	Annual gross revenue, UAH	22200121	22560210	24560232	26800256	25560000	27201100	31102197

The main influence on the effectiveness of any organization's activities is the increase in annual profit. It should be noted that a purposeful increase in the plan of annual gross income while maintaining or increasing the overall sales profitability (ROS) will play a decisive role in profit growth. Thus, the application of modern strategic decisions has allowed to increase the actual value of the annual gross income indicator from 27,201,100 UAH in 2020 to 31,102,197 UAH in 2021, which is almost 15%. At the same time, profitability has increased from 20% to 22% in 2020 and 2021 respectively, which significantly contributed to achieving the maximum annual profit of 6,220,439 UAH.

The instability of the economic situation in the country, the risk of negative changes in management or the need to replace human resources in the most profitable regions, the threat of martial law, and other factors, necessitate the inclusion of

the sales distribution by regions indicator into the main indicators of target norms. The developed strategy has allowed achieving the most even distribution of sales by regions for the analyzed period from 2015 to 2021.

The change in levels of the dynamics series of target standards is influenced by a range of factors that typically vary in terms of strength, direction, and duration of their impact on the researched standards. The adjustment of the sales department's work causes the main trend in the development of the dynamic series. The trend can be visually identified and analyzed using the graphical method. The dependence diagrams of the sales profitability volume, annual income, and annual gross income over time are shown in Figure 1, Figure 2, and Figure 3, respectively.

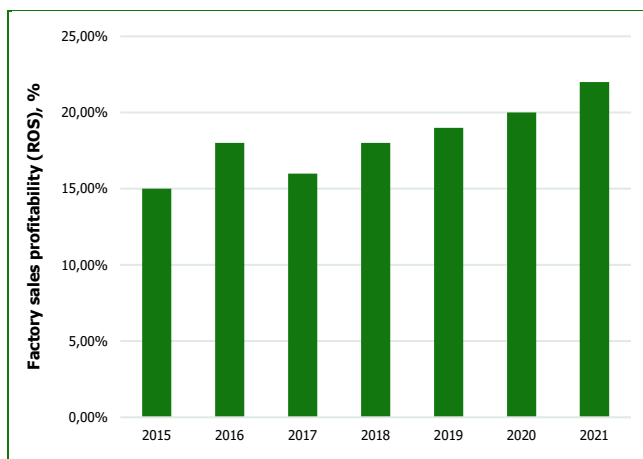


Figure 1. The dynamic of change in product profitability.

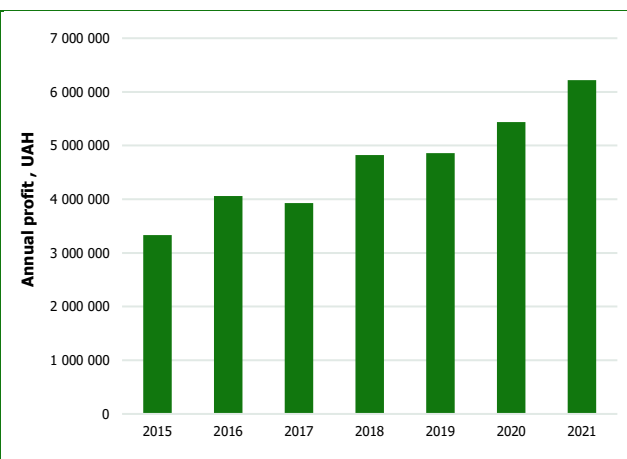


Figure 2. The dynamic of change in profit.

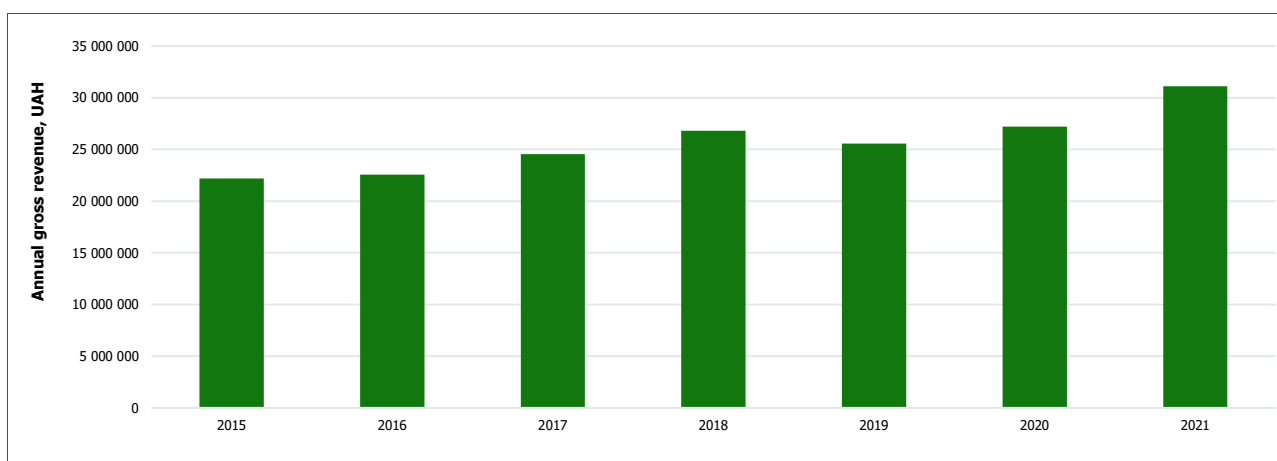


Figure 3. Dynamic of gross revenue change.

The company's performance during the period of 2015 to 2020 was profitable with a trend of increasing revenue. However, achieving the goal of further increasing planned annual revenue in 2021, and therefore the company's profit, proved to be a challenging task, especially with the intensifying competition in the wholesale market for construction materials.

Successful achievement of the set goal required seeking innovative and promising solutions for increasing annual gross revenue, profit, sales profitability, and so on. One solution was the improvement of the active sales strategy, which involved certain changes in the structure and operation of the sales department, implementation of innovative developments, and setting certain tasks for employees of the technology and marketing departments, as shown in Figure 4.

The development of an effective sales planning system is impossible without proper cost forecasting, which plays an indispensable role in managing the activities of construction and production enterprises. Overall, the cost plan is one of the components of the company's annual business plan and forms the basic elements of labour and wage organization, material and technical support plan, current expenses, and more.

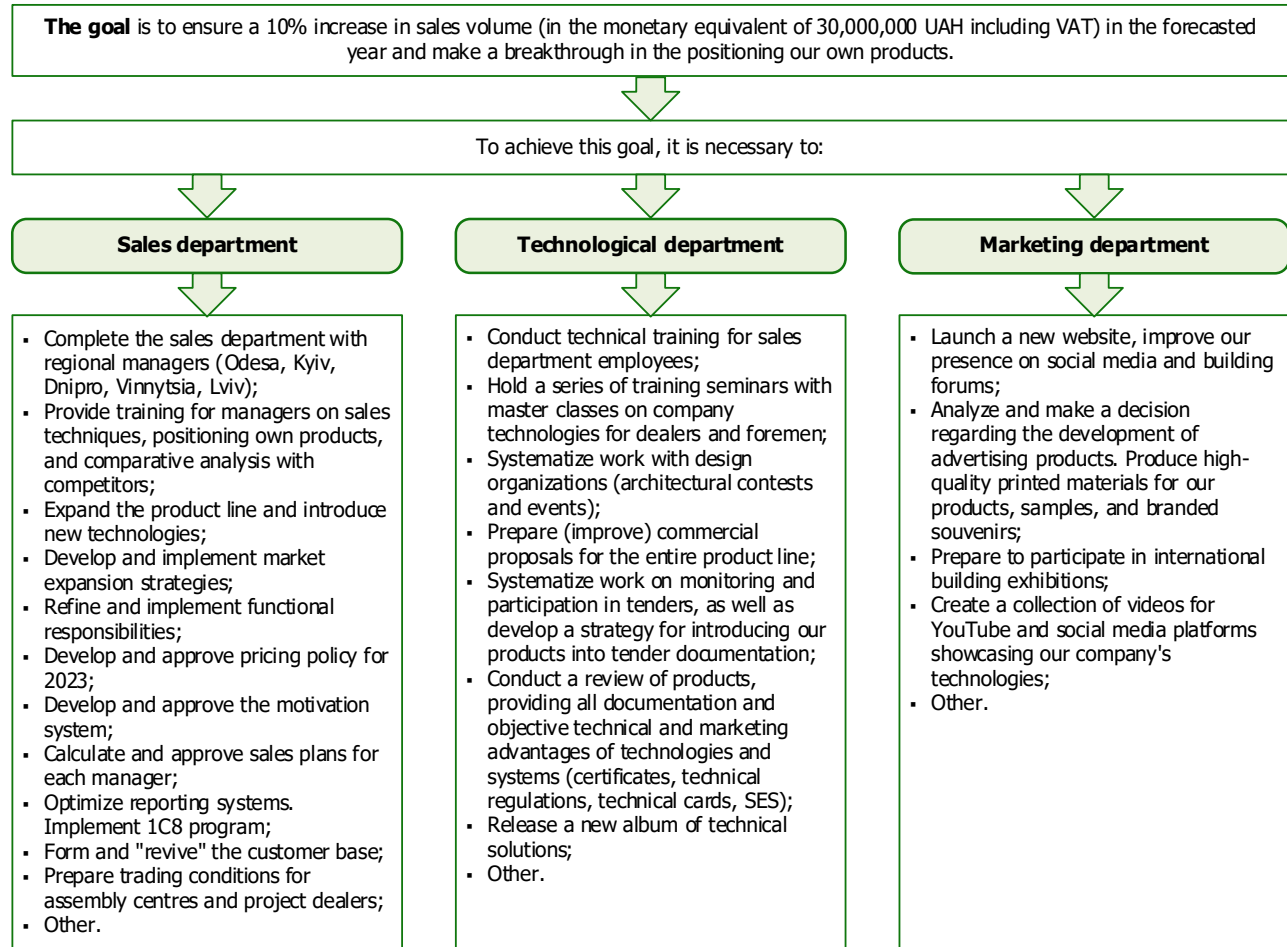


Figure 4. Active Sales Development Strategy.

In modern conditions, attention should be paid to reducing separate costs compared to the previous period when forming the cost plan, without neglecting possible future results. Cost reduction calculations should be based on pre-processed technical and economic factors that correspond to the peculiarities of the activities of construction enterprises.

Cost planning must fully correspond to the strategic goals of the company's activities and ensure the solution of the following tasks:

- determination and optimization of economically justified costs to ensure the maximum profit of the company;
- ensuring the implementation of marketing tasks (Mushtai and Konovalov, 2020);
- elimination of inefficient costs;
- other tasks.

Enterprise cost planning includes several stages:

- economic analysis of the dynamics of changes in target standards of previous years (Sheremetynska and Nevmerzhytska, 2016);
- justification of the need to plan funds for individual items of sales department expenses (Terentieva, 2016);
- final analysis and approval of cost calculations with further input of data by items into the general accounting;
- distribution of costs by responsibility centres;
- further monitoring and correction of the plan.

Table 2 shows the developed cost plan for the sales department for 2021. The comprehensive application of an active sales strategy and the introduction of new advanced solutions allowed us to exceed the planned gross revenue indicator in 2021 from UAH 30,000,000 to UAH 31,102,197, which is 103.7%. It should be noted that the actual profit reached 110.8%, and the total costs decreased from UAH 3,667,895 to UAH 3,394,598. The negative deviations of the plan from the fact for various cost items are mostly justified by exceeding the plan and are permissible.

Table 2. Sales department expenses for 2021.

Article	Plan	Fact	Deviation, +-	Performance, %
Department's gross revenue	30 000 000	31 102 197	1 102 197	103.7
Promotions for clients	135 000	141 024	-6 024	104.5
Warehouse rent	82 800	81 600	1 200	98.6
Manager bonuses	809 640	759 772	49 868	93.8
Fuel for transportation	270 000	273 000	-3 000	101.1
Salary	784 200	842 568	-58 368	107.4
Payroll taxes	156 840	168 568	-11 728	107.5
Other	31 500	14 144	17 356	44.9
Loading and unloading operations at warehouses	26 000	34 721	-8 721	133.5
Vehicle maintenance, insurance, and spare parts	20 000	27 522	-7 522	137.6
Communication, internet, and mail	21 450	19 218	2 232	89.6
Social benefits	11 000	10 100	900	91.8
Current equipment repairs	150 000	105 000	45 000	70.0
Transportation for material delivery	810 000	673 422	136 578	83.1
Bank services	12 000	2 251	9 749	18.8
Marketing	347 465	241 688	105 777	69.6
Total department expenses	3 667 895	3 394 598	273 297	92.50
Projected profit	6 000 000	6 531 461	502 703	110.80

The importance of a sales plan as a tool in the management chain of a company cannot be overstated. Sales planning allows for the construction of production, procurement, labour, and other resource plans based on the aforementioned revenues. As a management resource, sales planning includes classic elements of the management cycle: planning, organization, control, coordination, motivation, and more.

Establishing achievable planned values and correct numerical distribution among commercial department representatives is a fundamental prerequisite for creating a successful sales plan (Zemlyakov, 2010). Planning should be based on a thorough analysis of the company's past activities and sales department results, in particular. At the same time, several other factors are of enormous significance:

- evaluation of economic environmental factors (Lahodiienko et al., 2020);
- assessment of market potential (Chiu et al., 2014);
- comparison of previous forecasts (Harnaha, 2016);
- analysis of opportunities for improving sales organization, execution control, and plan coordination, creating effective motivation, and more.

The developed sales plan for a construction organization for the year 2021 is presented in Table 3. Changes in the maximum and minimum planned indicators for each sales department employee throughout the year were based on the analysis of sales in previous years and the specifics of the construction market's activities. Taking into account these factors allows for the achievement of set goals.

Table 3. Annual sales distribution by Managers.

	January	February	March	April	May	June	July	August	September	October	November	December	2023
Sales department plan, UAH	1000000	1200000	1800000	2300000	2600000	2800000	3000000	3400000	3400000	3400000	3000000	2100000	30000000
<i>Northern region of Ukraine</i>													
Manager 1 (Kyiv, Ukraine), UAH	150000	175000	260000	300000	340000	360000	375000	425000	425000	425000	375000	262500	3872500
Manager 2 (Kyiv, Ukraine), UAH	150000	175000	260000	300000	340000	360000	375000	425000	425000	425000	375000	262500	3872500
<i>Southern region of Ukraine</i>													
Manager 3 (Odesa, Ukraine), UAH	150000	175000	260000	300000	340000	360000	375000	425000	425000	425000	375000	262500	3872500
Manager 4 (Odesa, Ukraine), UAH	150000	175000	260000	300000	340000	360000	375000	425000	425000	425000	375000	262500	3872500
<i>Western region of Ukraine</i>													
Manager 5 (Lviv, Ukraine), UAH	150000	175000	260000	300000	340000	360000	375000	425000	425000	425000	375000	262500	3872500
Manager 6 (vacancy, Rivne, Ukraine), UAH	100000	150000	240000	300000	340000	360000	375000	425000	425000	425000	375000	262500	3777500
<i>Eastern region of Ukraine</i>													
Manager 7 (Dnipro, Ukraine), UAH	150000	175000	260000	300000	340000	360000	375000	425000	425000	425000	375000	262500	3872500
Manager 8 (vacancy, Zaporizhzhia, Ukraine), UAH	-	-	-	200000	220000	280000	375000	425000	425000	425000	375000	262500	2987500

Work motivation of commercial employees is one of the fundamental functions of effective sales planning, which should combine the most effective methods of moral and material incentives (Jobber and Lancaster, 2003). Improving the effectiveness of this function should be given special attention, as the final result of the company in terms of the number of products sold in monetary terms largely depends on it (Kirpikov et al., 2020). First of all, strategic planning should be aimed at:

- stimulating effective work of the entire sales department, which will result in the best outcome as a result of effective teamwork.

- stimulating individual managers, which will lead to the improvement of individual plans.

The joint application of these two approaches will allow for achieving a synergistic effect in obtaining the desired result (Shtefanych and Diachun, 2016).

The motivation system is developed by the head of the sales department in accordance with the strategic goals of the company and approved by the general director. The criteria underlying the system are selected taking into account the solution of the most relevant tasks in the direction at the given period (Kopteva, 2021). In 2021, the structure of the department included the following categories:

- head of the department;
- regional sales managers;
- CRM program administrator.

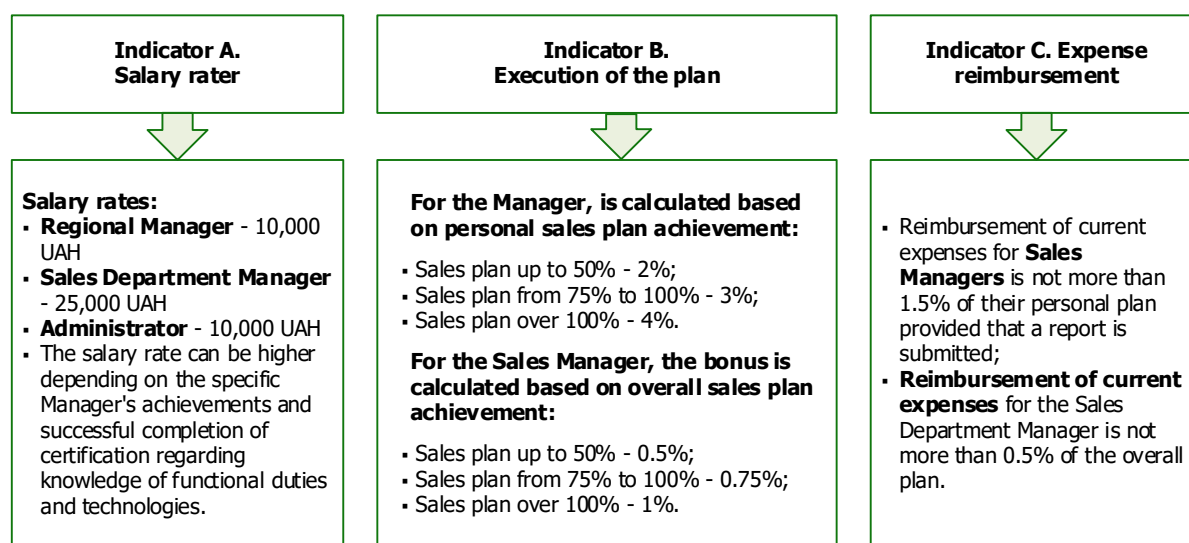


Figure 5. Indicators of total payments.

The incentive system takes effect from January 1, 2021. Regarding other issues that may arise in connection with the incentive system, which are not provided for in the above conditions, they are calculated in accordance with the decision of the sales department head, approved by the general director. Calculation, justification, and approval of bonuses for the department by the financial director is a monthly responsibility of the sales department head. The calculation of bonuses must be made no later than one month after the end of the reporting period and the correct formation of reports in 1C.

The deadline for paying incentives to commercial department employees is as follows:

- Rate - 50% (advance) - by the 15th of the current month, 50% (salary) by the 8-11th of the next month;
- Monthly bonuses - from the 25th to the 30th of the month.

Table 4 presents the developed incentive system for employees of the commercial department of a construction company.

As a result of creating motivation for the employees of the sales department, a decision was made to introduce the indicator of total expenses relative to the planned indicator:

$$Total\ expenses = \frac{Salary + Current\ expenses}{Actual\ performance\ of\ the\ plan} * 100\%$$

$$Total\ expenses = \frac{273840 + 43320}{2888000} * 100\% = 10,98\%$$

This indicator allows for controlling the expenses of the sales department as a result of necessary adjustments.

Table 4. Development of the sales department motivation system.

June 2021								
Sales department	A			B			C	
	Rate	Plan	Fact	Bonus for plan up to 50%	Bonus for plan from 75% to 100%	Bonus for plan 100% and above	Salary to be paid	Compensation of current expenses not exceeding 1.5% provided that a report is available
	115000	2800000	2888000	2.0%	3.0%	4.0%	273840	1.5%
<i>Northern region of Ukraine</i>								
Manager 1 (Kyiv, Ukraine)	10000	360000	361000	0	0	14440	24440	5415
Manager 2 (Kyiv, Ukraine)	10000	360000	361000	0	0	14440	24440	5415
<i>Southern region of Ukraine</i>								
Manager 3 (Odesa, Ukraine)	10000	360000	361000	0	0	14440	24440	5415
Manager 4 (Odesa, Ukraine)	10000	360000	361000	0	0	14440	24440	5415
<i>Western region of Ukraine</i>								
Manager 5 (Lviv, Ukraine)	10000	360000	361000	0	0	14440	24440	5415
Manager 6 (vacancy, Rivne, Ukraine)	10000	360000	361000	0	0	14440	24440	5415
<i>Eastern region of Ukraine</i>								
Manager 7 (Dnipro, Ukraine)	10000	360000	361000	0	0	14440	24440	5415
Manager 8 (vacancy, Zaporizhzhia, Ukraine)	10000	360000	361000	0	0	14440	24440	5415
				0.5%	0.75%	1.0%		0.5%
Head of Department	25000	2800000	2888000	0	0	28880	53880	14440
				0.3%	0.4%	0.5%		
Administrator	10000	2800000	2888000	0	0	14440	24440	-
The percentage of total expenses on salaries relative to the planned indicator is 10.98%.								

DISCUSSION

Overall, issues related to improving the sales planning system have been addressed by several foreign and domestic scholars, such as O. V. Dannikov, D. Jobber, D. A. Shtefanych, V. A. Yankovska, and A. M. Khizhnyak. The results of most studies in the direction of the sales plan formation strategy contain recommendations and conclusions regarding the primary importance of influencing the performance of the sales department and organizations as a whole, such as strategic marketing planning, timely objective forecasting of necessary expenses, improvement of financial planning for the entire structure, and the development of effective decisions to enhance the company's performance.

The analysis of the results of modern researchers' activities V. P. Pylypchuk and I. I. Lyashko in the field of sales planning allowed us to conclude that there are different approaches to the application of marketing strategic decisions in the sales sphere, particularly in the algorithm of developing and practically implementing a marketing development strategy for a manufacturing enterprise. The foundation for the development of long-term plans for the organization is an analysis of the market's competitive situation and the formation of corresponding forecasts, with the main task of this strategy being the creation of effective marketing decisions that will contribute to achieving desired results in the long term.

Little attention has been paid in the works of scientists and practitioners to the study of a narrower direction of enterprise activity planning, namely sales planning, with a focus on issues related to improving the motivation of commercial department employees, evaluating their performance results, analyzing development prospects by reviewing planned and actual indicators, and so on.

CONCLUSIONS

In order to survive and thrive in a competitive environment, a company must monitor all changes in the market (consumer needs, pricing policies, and strategic actions of competitors), as well as the production of new types of products, the introduction of modern technologies, the modernization of sales technology, company structure, internal policies, improvement of strategic planning, etc.

Creating an effective sales planning system for construction companies should be sequential, taking into account the nuances that relate to the company and the market as a whole. First of all, it is necessary to determine the potential sales volume, introduce a modern development strategy, conduct a thorough analysis of the company's target indicators, develop motivation and proper sales distribution planning among commercial employees, research and optimize costs, and more.

The implementation of the plan should be under clear control with the possibility of immediate correction in case of possible disruption.

The implementation of the proposed measures will allow the company to:

- have a clear growth strategy (expressed in planned figures);
- manage the dynamics of changes in target standards;
- plan expenses in advance;
- create a flexible motivational system and more.

Thus, sales planning is a regular management system that allows forecasting the financial and economic activity of the company and is a separate element of the sales system.

Further research in this direction should be oriented towards the unstable market situation, the emergence of various new technologies and products, strong players, changes in demand, and so on. All of these factors can be significant reasons for making timely adjustments to the existing plan.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

Conceptualization: *Oleh Shcherbyna*

Data curation: *Oleh Shcherbyna*

Formal Analysis: *Oleh Shcherbyna, Ihor Oklander, Oksana Zhus*

Methodology: *Oleh Shcherbyna, Oksana Zhus*

Software: *Ihor Oklander, Oksana Zhus*

Resources: *Ihor Oklander*

Supervision: *Ihor Oklander*

Validation: *Ihor Oklander, Oksana Zhus*

Investigation: *Oleh Shcherbyna*

Visualization: *Oksana Zhus*

Project administration: *Oleh Shcherbyna*

Funding acquisition: *Ihor Oklander, Oksana Zhus*

Writing – review & editing: *Ihor Oklander, Oksana Zhus*

Writing – original draft: *Oleh Shcherbyna*

REFERENCES

1. Bahatska, K. V. (2015). Finansove planuvannia yak skladova finansovoho mekhanizmu pidpriemstv. Udoshkonalennia finansovoho mekhanizmu systemy APK v umovakh aktyvizatsii hlobalizatsiinykh protsesiv: kolektyvna monohrafiia. Kyiv: Mahnoliia. http://nbuv.gov.ua/UJRN/Nie_2016_1_12
2. Buriak, A.V., & Demianenko, I.V. (2015). Finansove planuvannia v systemi upravlinnia rozvytkom pidpriemstva. Naukovyi visnyk Natsionalnoho universytetu bioresursiv i pryrodokorystuvannia Ukrainy, 155–160. http://nbuv.gov.ua/UJRN/nvnau_econ_2014_200%283%29_25
3. Chiu, C.-M., Wang, E.T.G., Fang, Y.-H., & Huang, H.-Y. (2014). Understanding customers' repeat purchase intentions in B2C e-commerce: The roles of utilitarian value, hedonic value and perceived risk. *Information Systems Journal*, 24(1), 85–114. <https://doi.org/10.1111/j.1365-2575.2012.00407.x>
4. Chuchmariova, S. Yu. (2013). Stratehichne planuvannia innovatsiynoho protsesu na pidpriemstvi. Bulletin of the National University "Lviv Polytechnic". Management and entrepreneurship in Ukraine: stages of formation and problems of development, 767, 243–248. http://nbuv.gov.ua/jpdf/VNULPM_2013_767_36.pdf
5. Florea, D. L., Munteanu, C. C., & Capatina, G. (2020). The Impact of Product Category Lifecycle and Marketing Capabilities on New Product Performance: The Mediating Role of Marketing Program Planning and Launch Proficiency. *Marketing and Management of Innovations*, 1, 63–86. <https://doi.org/10.21272/mmi.2020.1-05>
6. Hamali, V., Romanchuk, S., & Fabrika, I. (2012). Modern problems of marketing policy of Ukrainian enterprises, 8. [http://www.kntu.kr.ua/doc/zb_22\(2\)_ekon/stat_20_1/02.pdf](http://www.kntu.kr.ua/doc/zb_22(2)_ekon/stat_20_1/02.pdf)
7. Harnaha, V.V. (2016). Stratehichne planuvannia yak osnova staloho rozvytku pidpriemstva. Efficient economy, 11. <http://www.economy.nayka.com.ua/?op=1&z=5283>
8. Horbal, N., Dzyubina, K., & Motorniuk, U. (2017). Transformation of Marketing Communications of Ukrainian Enterprises in the Conditions of Crisis, Globalization, and European Integration. *Marketing and Management of Innovations*, 3, 96–110. <https://doi.org/10.21272/mmi.2017.3-10>
9. Jobber, D., & Lancaster, G. (2003). Selling and Sales Management. London, Pearson Education, 412–413.
10. Kirpikov, A., Mishanina, A., & Zakirov, I. (2020). Analytical Algorithms for Environment Monitoring in the Sales Management System of an Organization. *Procedia Environmental Science, Engineering and Management*, 7, 409–415. [URL:https://visnyk.fem.sumdu.edu.ua/issues/1_2021/6.pdf](https://visnyk.fem.sumdu.edu.ua/issues/1_2021/6.pdf)
11. Kholod, S., & Pavlova, V. (2022). Systema prodazhiv torhovelnykh pidpriemstv: poshuk optymalnoho variantu. *Ekonomika ta suspilstvo*, 37. <https://doi.org/10.32782/2524-0072/2022-37-36>
12. Kopteva, G. (2021). Staffing of economic security of a commercial enterprise. *Bulletin of the National Technical University "Kharkiv Polytechnic Institute" (economics)*, 3, 3–8. <https://doi.org/10.21272/1817-9215.2021.1-6>
13. Lahodiienko, V.V., Basiurkina, N.J., & Turlenko, N.V. (2020). Mechanisms of formation and functioning of regional agricultural marketing systems. *Biznes-inform*, 1, 89–98. <https://doi.org/10.32983/2222-4459-2020-8-260-265>
14. Liashko, I. I. (2017). Marketynhove planuvannia yak faktor pidvyshchennia efektyvnosti komertsii diialnosti pidpriemstva. *Pryazovskyi ekonomichnyi visnyk*, 5 (05), 156–159 http://pev.kpu.zp.ua/journals/2017/5_05_uk/31.pdf
15. Matveieva, N. V., & Oliinyk, V. M. (2016). Problemy finansovoho planuvannia na pidpriemstvi. *Ekonomika subiektiv hospodariuvannia. Nauka y ekonomika*, 1 (41), 57–61. http://nbuv.gov.ua/UJRN/Nie_2016_1_12
16. Mushtai, V.A., & Konovalov, A.O. (2020, March 24). Istrumenty planuvannia marketyngu na pidpriemstvi. Formation and prospects of development of business structures within the framework of integration into the European space: materials of the III International scientific-practical conference, Poltava, 195 – 198.
17. Mushtai, V.A., Lyshenko, M.O., & Makarova, V.V. (2022). Methodological foundations of scientific research of strategic areas of enterprise activity based on the concept of relationship marketing. *Economy and society*, 35. <https://economyandsociety.in.ua/index.php/journal/article/view/1127>
18. Terentieva, N. V. (2016). Upravlinnia zbutovoiu diialnistiu v systemi upravlinnia pidpriemstva. *Efektivna ekonomika*, 2. <http://www.economy.nayka.com.ua/?op=1&z=4783>

19. Silchenko, A.I., & Archipova, V.M. (2017). Planuvania yak vysnachalna neobhidnist' rozvytku innovatsiinoi dialnosti pidpriemstv. Bulletin of Berdyansk University of Management and Business, 4(40), 63-67. http://old.bumib.edu.ua/sites/default/files/visnyk/15_17.pdf
20. Senshyn, O.S. (2011). Theoretical analysis of the concepts of "sales" and "sales activity". Aktual'ni problemy ekonomichnoho i sotsial'noho rozvytku rehionu, 6. <http://ea.donntu.org:8080/jspui/bitstream/123456789/21235/19F.pdf>
21. Sheremetynska, O., & Nevmerzhytska, Yu. (2016). Stymuliuvannya zbutu: zakhody ta zasoby, yaki dopomahaiut pry formuvanni marketynhovoi diialnosti pidpriemstva pry zdiisnenni ZED. Efektyvna ekonomika, 2. <http://www.economy.nayka.com.ua/?op=1&z=4785>
22. Shtefanych, D., & Diachun, O. (2016). Upravlinnia prodazhem, yoho funksii ta obiektna orientatsiia. Visnyk Ternopilskoho natsionalnoho ekonomichnoho universytetu, 2, 124–132. http://nbuv.gov.ua/UJRN/Vtneu_2016_2_13
23. Sudarkina, S. P., & Maslii, O. O. (2016). Planuvannia marketynhovoi diialnosti pidpriemstva v suchasnykh umovakh: instrumenty i orhanizatsiia. Visnyk Natsionalnoho tekhnichnoho universytetu «Kharkivskyi politekhnichnyi instytut». Seriia «Ekonomichni nauky», 28 (1200), 95–99. <https://repository.kpi.kharkov.ua/handle/KhPI-Press/25747>
24. Yankovska, V. A., & Khyzhniak, A. M. (2015). Teoretychni osnovy planuvannia ta prohnozuvannia na pidpriemstvi. Zovnishnia torhivlia: ekonomika, finansy, parvo, 2, 166-168. http://nbuv.gov.ua/UJRN/uazt_2015_2_21
25. Zemlyakov, I. S. (2010). Formuvannia stratehichnykh napriamiv pidvyshchennia obsiahiv prodazhu optovykh pidpriemstv. Journal «Efektyvna ekonomika», 10. <http://www.economy.nayka.com.ua/?op=1&z=457>

Щербина О., Окландер І., Жусь О.

СИСТЕМА ПЛАНУВАННЯ ПРОДАЖІВ ПІДПРИЄМСТВА З ВИРОБНИЦТВА БУДІВЕЛЬНИХ МАТЕРІАЛІВ

Планування продажів є одним із найважливіших аспектів, що впливають на успішну роботу підприємств усіх рівнів та напрямів. Попереднє планування діяльності фірми та своєчасне внесення необхідних поправок є єдиним способом успішної роботи в майбутньому будь-якої організації в умовах мінливого ринку.

У статі представлена система планування продажів на підприємстві з виробництва будівельних матеріалів. Аналіз останніх досліджень і публікацій у напрямі планування продажів дозволив зробити висновок про неоднозначність підходів щодо застосування маркетингових стратегічних рішень у сфері продажу, зокрема, алгоритму розробки та практичної реалізації маркетингової стратегії розвитку виробничого підприємства.

Проведені дослідження вибірових цільових нормативів дали можливість виявити причиново-наслідкові зв'язки між фактичними показниками минулих років та внесеними змінами до загальної стратегії продажів підприємства. Удосконалено стратегію активного продажу, що зумовило певні зміни в структурі та роботі відділу продажів, необхідність упровадження новітніх розробок і постановку певних завдань для співробітників технологічного відділу та відділу маркетингу. Особливу увагу акцентовано на порівняльному аналізі планових і фактичних показників витрат відділу продажів, що дозволив оптимізувати роздільні витрати порівняно з попереднім періодом, при цьому не знехтувавши можливим майбутнім результатом. У рамках цього наукового дослідження створено детальний проект річного розподілу плану продажів між менеджерами, що забезпечує найбільш ефективне виконання річних завдань щодо досягнення обсягу продажів, прибутку та інших показників. Розроблена загальна система мотивації відповідно до стратегічних цілей компанії. Установлений відсоток загальних витрат на заробітну плату працівників комерційного відділу відносно планового показника продажів.

Результати дослідження можуть бути корисними для налагодження ефективного планування продажів на будівельних підприємствах.

Ключові слова: планування продажів, рентабельність, прибуток, валовий дохід, відділ продажів

JEL Класифікація: M00, M21, D49, E37