

ABSTRACT

Master's thesis on "Management of Company's Inventories (on the basis of LLC "Zirka")" contains 112 pages, 40 tables, 5 figures, 28 formulas, 2 applications. The list of references includes 62 items.

Background research is due to the need to find new approaches and methods of managing commodity-material stocks in the domestic manufacturing enterprises through the increasing instability of the market environment.

Second (master's) level thesis of higher education made at the National Technical University of Ukraine "KPI" (Kyiv) according to the plans of research works of the Department of Management. A study by the work is part of the scientific theme: "Managing the development of enterprises through the resource constraints» (№ DR 0114U001135) - contribution of the author is to design and justification of methodology for evaluation of enterprise inventory management, and providing recommendations for enterprise inventory management improving through the shortage of funds and low profitability.

The aim is to develop and substantiate theoretical and methodological positions and practical recommendations for the management of commodity-material stocks of the company.

Achieving this goal leads to the following tasks:

- reveal the essence of the concept of inventory and determine the distribution of powers in the course of their management;
- describe the accounting principles of inventory and bring their classification on various grounds;
- consider basic approaches and indicators to determine the effectiveness of inventory management;
- give a general characterization of the enterprise and to analyze its economic position;
- investigate the impact of the opening of the production system on inventory of the company;
- determine the allocation of responsibilities and workflow in the commodity-material stocks management in the company and analyze the main shortcomings of inventory management of the company;
- identify key measures improving inventory management system of enterprise;
- offer promising areas of inventory management at the enterprise;
- economically justify the feasibility of the proposed measures.

Object is a system of commodity-material stocks of the company.

The subject of the study is methodological and practical aspects of effective management of commodity inventory at Ltd «Zirka».

A set of general and specific scientific methods had been used in the writing process of the master's thesis. For the study essence of the term "reserves" and determination of the allocation of personnel responsibilities during inventory management were used logical generalization and systematization and scientific abstraction methods. In order to develop the methodology for calculating the integral index of efficiency of inventory management and formulating recommendations on improving stocks governance in the enterprise were used analytical, structural and logical methods. The method of clustering was designed to study the classification of stocks on different grounds. Methods of statistical and economic analysis were used to study, group and compare empirical data to investigate financial condition. The results of research were clearly demonstrated using graphical and tabular methods.

The scientific novelty of the research is improving of the evaluation system methodology of the of commodity-material stocks of the company.

Developed in the thesis work the second (master's) level of higher education recommendations and suggestions for improving the management of commodity-material stocks companies were submitted to the top-management of Ltd "Zirka", which recognized the possibility of practical use in the future of these proposals (implementing act №18 / 12- 1 year from 12.18.2015).

Keywords: *business administration, management, evaluation, inventory, inventory control system.*