

COMPONENTS AND STAGES OF SALES PROCESS

Contemporary authors define the concept of "marketing" in different ways. Some researchers view sales as a process of physical movement of goods and identify them with the concepts of "distribution" and "commodity movement." Other authors consider sales as a customer engagement process. A.P. Pankrukhin believes that sales are "direct communication between the seller and the buyer" [1, p. 322]. Some authors identify the concepts of "sales" and "sales activities". P.I. Belinsky notes that marketing activity is a process of promoting finished products on the market and organizing commodity exchange in order to obtain entrepreneurial profit [2, p. 429].

There are following basic definitions of "sales", "sales policy" and "sales activities":

Sales policy is the behavioral philosophy or general principles of activity that a firm intends to adhere to in the construction of distribution channels for its goods and the movement of goods across time and space.

Sales policy aims to create a product distribution system that ensures that the product is accessible to the target consumer.

Sales activities are all that maximize the benefits of a trade agreement for each partner, taking into account the interests and requirements of the intermediate or end consumer.

Unlike a trading company, sales at an industrial enterprise can begin before the goods are physically manufactured. Industrial goods may have characteristics that prevent them from being manufactured in advance, since in each case the parameters and characteristics of the products must be agreed with the buyer. Therefore, through incentive measures, the company first searches for the customer. It is from this stage that the marketing activity begins at the enterprise.

Studying the Ukrainian legislation gives a more complete idea. Thus, in the Regulation (standard) of accounting 16 "Expenses" lists the costs of sales.

These include:

- costs of packing materials;
- the cost of repairing the container;
- remuneration and commissions to sellers, sales agents and employees of sales units;
- advertising and market research (marketing) costs;
- costs for pre-sale preparation of goods;
- the cost of business travel for employees engaged in sales;
- costs of maintaining fixed assets, other tangible fixed assets related to the sale of products, goods, works, services (operating lease, insurance, depreciation, repair, heating, lighting, security);

- costs for transportation, transshipment and insurance of finished goods (goods), freight forwarding and other services related to transportation of products (goods) in accordance with the terms of the contract (basis) of delivery;
- the cost of warranty repair and warranty service;
- insurance costs intended for further sale of finished goods (goods) stored in the warehouse of the enterprise;
- costs for transportation of finished goods (goods) between warehouses of subdivisions (branches, representative offices) of the enterprise;
- other costs associated with the sale of products, goods, works, services [3].

Sales features:

1. Transportation - any action to move goods from their place of production to their place of consumption.
2. "Division" - any action to ensure the availability of goods in quantity and form appropriate to the needs of the user
3. Storage - any action to ensure the availability of goods at the time of purchase or use in proper quality
4. Sorting - any action on the creation of kits, specialized or complementary products that are adapted to the situations of consumption
5. Contacting is any action that facilitates access to numerous consumer groups.
6. Outreach is any action that enhances knowledge of market needs and competitive exchange conditions.

Therefore, when summarizing the definitions and concepts of sales, it should be noted that they include many components and stages, so there is every indication that sales are a process. But since this process covers different components, such as commercial, legal, transport, communication, in this case it can be concluded that sales are a full component of the enterprise. Consequently, concepts such as sales and marketing activities are identical.

REFERENCES:

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