Theoretical and methodological aspects of analysing the foreign economic activity of enterprises

Abstract. It is important for enterprises to determine exactly the current reserves for the development of export activities and, based on them, make adequate and objective management decisions regarding the further implementation of foreign economic activity. Therefore, the purpose of the study is to develop a comprehensive methodology for analysing foreign economic activity based on the determination of factors of the external and internal environment of the enterprise functioning, which affect the analysis of foreign economic activity, as well as the study of the process of implementing a comprehensive methodology for analysing foreign economic activity of the enterprise, based on the consistent implementation of stages: the stage of information and analytical support, the analytical and calculation stage, and the management stage – analytical processing of calculations and the formulation of reasonable conclusions. The study used the following methods: dialectical, analysis and synthesis, comparison, theoretical generalisation, and tabular method. The process of implementing a comprehensive methodology for analysing the foreign economic activity of the enterprise is considered, which provides an opportunity to obtain complete and objective information on the state of implementation of the foreign economic activity of the enterprise, the development and implementation of the foreign economic strategy. Recommended indicators of a comprehensive methodology for analysing the company's foreign economic activity are proposed, which are grouped into four main categories: indicators of export growth and growth rates, relative export indicators, efficiency indicators, and structure indicators. The generalised theoretical provisions obtained in the course of the study can be used in the activities of enterprises to analyse foreign economic activity

Keywords: analysis; metrics; integrated methodology; indicators; competitiveness

INTRODUCTION

In the current conditions of globalisation of economic activity, there is a significant increase in the interdependence of the world’s economies and industrial internationalisation in many industries. Foreign economic activity of business entities becomes multifaceted and is not limited only to trade in goods or services with foreign counterparties, but also provides for operations related to capital flows and scientific and technical exchange. The globalisation of
world economic processes has a qualitative impact on export-import activities and requires a constant increase in the competitiveness of products or services to ensure the survival of the enterprise in dynamic conditions, maintain and expand competitive positions, and increase the level of efficiency of activities. Under such conditions, there is a need for constant collection, processing, and analysis of the economic activity of the enterprise, including foreign economic activity, and therefore, both conventional and new methods of analysing foreign economic activity at the enterprise become relevant, which serve as an information basis for evaluating and developing further foreign economic strategy of the enterprise.

Analysis of the foreign economic activity of an enterprise requires the use of a set of various methods and tools based on certain theoretical principles and methodological approaches, provides for the definition, systematic, comprehensive study, measurement, and generalisation of factors that affect the results of foreign economic activity (FEA) through the processing of a system of information sources in special ways to improve the effectiveness of foreign trade relations (Hrynyshyn, 2014). Nowadays, there are quite a large number of methods for analysing foreign economic activity. Their diversity is associated with the need to evaluate not only the results of foreign economic activity, but also consider and analyse factors of the external and internal environment, which requires the introduction and use of a certain set of analysis methods to obtain a reliable assessment. On the other hand, an attempt to use alternative methods within a certain area of analysis indicates that there is a problem of choosing the best set of methods for analysing foreign economic activity by a specialist (Babinets & Pankivska, 2022).

Recently, the analysis of methods of foreign economic activity has become increasingly relevant. In particular, O.L. Lavryk & K.O. Kotliar (2018) examined the features of using the latest methods of analysing the foreign economic activity of enterprises, adapted to the uncertainty and weak predictability of the modern foreign economic environment. The researchers systematised the methods of analysing the environment of foreign economic activity of the enterprise, in particular STEP analysis, SWOT analysis, SPACE analysis, and the GE/McKinsey model.

In the study by O.H. Melnyk et al. (2021), the main groups of indicators are substantiated: absolute, relative, structures, and efficiency, providing an objective and comprehensive assessment of foreign economic activity and the recommended system of target indicators for assessing the effectiveness of import management is proposed.

Analysis of foreign economic activity is a necessary process for enterprises, as it allows them to identify possible reserves for improving its efficiency and development (Lobacheva et al., 2022). The state of economic analysis in modern conditions can be described as an abstract and logical way of cognition, which is aimed at expanding the scope of application and modifying its functions and tasks in order to adapt to new conditions of functioning. The studies show that modern types of foreign economic analysis will focus on:

- deeper study of market needs;
- thorough investigation of the effectiveness of investment activities;
- in-depth analysis of the credit and competitive component of enterprises of all forms of management;
- study of priority areas of activity;
- research of consumer requirements regarding the quality of goods and the quality of services provided.

The analysis of foreign economic activity is based on certain methods, i.e., means that ensure the achievement of the goals of the analysis. At the same time, there is a theoretical and practical interest in the fact that in the conditions of increasing instability and unpredictability of the development of the international economy, conventional methods of analysing the foreign economic activity of the enterprise remain objective and adequate, acting as an information basis for assessing its effectiveness and developing a further foreign economic strategy of the enterprise. Despite the existence of a large number of studies on this topic, methodological aspects of analysing foreign economic activity, adapted to modern conditions of uncertainty and weak predictability of the foreign economic environment, require further research.

The purpose of this study was to generalise existing theoretical provisions and develop practical recommendations for the development of a comprehensive methodology for analysing foreign economic activity of enterprises to ensure its effectiveness, implement foreign economic strategies based on the use of reliable and objective information, and the adoption of rational management decisions. Considering the set goal, the key tasks were to study conventional methods of analysing foreign economic activity, determine the factors of internal and external environment that affect the analysis of foreign economic activity, investigate the process of implementing a comprehensive analysis methodology, develop a list of recommended indicators of a comprehensive methodology for analysing foreign economic activity of an enterprise.

THEORETICAL FOUNDATIONS OF FEA ANALYSIS

Many studies are devoted to the theoretical aspects and methodological approaches to the analysis of foreign economic activity of enterprises. O.O. Maslak & V.I. Zhezhukha (2011) thoroughly investigated the key stages of the analysis of foreign economic activity, in particular: determining the purpose and objectives of the analysis, developing a hypothesis and theoretical prerequisites for the study, drawing up an analysis programme and determining research methods, collecting information, processing and presenting conclusions based on the results of the analysis. In addition, researchers suggest that for the analysis of foreign economic activity, in addition to qualitative, quantitative, absolute, and relative indicators, it is appropriate to use cost
and natural indicators. M.O. Stadnyk (2011) investigated the components of the analysis of the foreign economic activity of an enterprise, in particular, considerable attention is paid to the development of a comprehensive approach to the analysis of foreign economic activity, as well as the introduction of the balanced scorecard by R.S. Kaplan in the formation of the foreign economic strategy of an enterprise.

In the study by K. Nazarova et al. (2021), areas for improving organisational and aspects of auditing foreign economic activity of enterprises are substantiated, considering changes in trends in the development of foreign economic activity at the micro and macro levels. The features of applying internal methods (risk acceptance, transfer of risk through foreign currency contractual payments, risk diversification in the form of using various foreign currencies, hedging) and external methods (loans in foreign currency, deposits in foreign currency, transfer of risk through hedging derivatives (futures, options, swap contracts) of currency risk management in the accounting system of an enterprise as an effective management tool are considered. The researchers paid considerable attention to improving the accounting of the foreign economic activity of the enterprise.

V. Kushniruk & T. Ivanenko (2017) analysed theoretical, methodological, and practical aspects of the development of foreign economic activity of Ukrainian enterprises at the regional level. Based on the analysis of the volume of commodity and geographical structure of foreign trade of enterprises of the Mykolaiv Oblast, the reasons that complicate it are established, and it is also emphasised that in order to ensure the efficiency and competitiveness of the national economy, it is necessary to stimulate the export of finished products, not raw materials.

Noteworthy is the study by K. Flissak & T. Drakokhrust (2021) on determining the impact of national policy in terms of stimulating economic diplomacy on the foreign economic activity of enterprises, ensuring export expansion in international markets and intensive investment cooperation with foreign investors. The practical significance of the research is to find out the current state of mechanisms of economic diplomacy in certain European countries, trends in their development, and potential consequences for the economic potential of other states (in particular Ukraine) on the basis of the introduction of effective mechanisms for promoting national interests abroad.

S. Tkalenko et al. (2020) assessed the relationship of Ukraine’s foreign trade with the main macroeconomic indicators in the context of deepening the processes of globalisation and increasing the dependence of the development of the national economy on exogenous determinants. The value of the study lies in the fact that theoretical provisions and conclusions can become a methodological basis for expert assessment in substantiating the priorities of modernisation of state policy regarding the conditions and factors of promoting the development of export-oriented sectors of the national economy. A.E.M. Azhar (2020) investigated the impact of risks on the foreign economic activity of enterprises and determined the importance of risk management in the enterprise for effective management of foreign economic activity. In particular, the risk management model is considered as a subsystem of the functional structure of the enterprise, risk management methods and application of optimisation methods, decision-making and control over their implementation and management are analysed.

O.D. Tryfonova & Ye.S. Doroshkevych (2017) analysed the influence of external and internal factors on foreign economic activity based on the study of the volume of export and import operations by commodity and geographical structure in dynamics, and established the reasons for changes in the volume of exports and imports in Ukraine. The study concerns the analysis of the country’s foreign economic activity as a whole, without considering micro-economic aspects.

As stated by K. Zelga (2017), to stay in business, companies must predict and accurately assess the situation, take effective action, never stop developing in a changing environment, and implement structural changes. These determining factors are necessary not only for the survival of companies and the restoration of balance in an unstable environment, but also for the development of dynamic plans to ensure the smooth and efficient operation of companies, competitive advantages, and further development.

D. Huo et al. (2020) determined the significant impact of labour costs, foreign direct investment, and other important factors on the development of export potential and competitiveness of agricultural enterprises. The researchers found that the markets of developing countries with a higher level of competitiveness can mainly be concentrated in clusters with a lower level when it comes to exports. The results of this study can help in addressing the impact of geographical economic factors on the competitiveness of export activities of agricultural enterprises in developing countries.

E. Pakhucha et al. (2021) substantiated the necessity and significance of studying financial risks, which are a constant factor in the activity of any enterprise. The researchers investigated existing methods for determining and evaluating the competitiveness of agricultural products in the context of globalisation. As a result of the research, it was found that Ukrainian exporters of agricultural products have competitive advantages, and in order to increase competitiveness, it is necessary to introduce innovative technologies and a scientifically based business model, adhere to a strategy aimed at creating unique values in certain parameters, which will allow them to occupy a certain market niche and increase market share, use a direct export policy, avoiding unnecessary intermediaries and unnecessary costs.

From the considered papers, it is clear that it is important to focus on theoretical aspects, methodological approaches and organisational aspects of the analysis of foreign economic activity of enterprises, improving accounting, effective management of currency risks and stimulating export expansion. The studies also highlight the importance of developing economic diplomacy and cooperation with foreign investors to ensure the economic potential of enterprises and the national economy.
Theoretical and methodological aspects of analysing...

METHODOLOGICAL PRINCIPLES OF FOE ANALYSIS

Enterprises that carry out foreign economic activity should, first of all, take care of ensuring its effectiveness based on conducting an appropriate objective, thorough analysis and assessment through the use of appropriate methodological tools. There is no generally accepted methodology for analysing the foreign economic activity of an enterprise. For the analysis of foreign economic activity, the following is most often used: deterministic factor analysis, including comparison, generalisation, detail, elimination; standard methods include absolute and relative values, indices, series of dynamics, statistical observation, grouping, average values; mathematical (modelling, analysis, statistics, integral method, probability theory, economic cybernetics); heuristic (brainstorming, expert assessment method); special methods (SWOT analysis, PEST analysis, portfolio analysis, SNW (DuPont model analysis) (Hrynyshyn, 2014).

At the same time, in order to analyse the development of export-import activities of business entities, it is appropriate to define and substantiate a system of indicators. These indicators must meet the following requirements: reliability, optimality, complexity, consistency, comparability, representativeness, manageability, timeliness, adaptability, and accuracy orientation. L. Lisova (2008) notes that to assess the foreign economic activity of an enterprise, it is necessary to use slightly different indicators, which are more simplified, but quite accurately reflect the result of conducting foreign economic activity. Such indicators are divided into quantitative and qualitative. Quantitative indicators are used to demonstrate quantitative changes or reflect the total volume of foreign economic operations. While qualitative changes describe the rationality of funds invested in certain foreign economic activities. There are separate indicators of the structure, which include the commodity, geographical and institutional structure of foreign economic relations (Lisova, 2008).

When conducting a qualitative analysis of the company’s activities, such techniques and methods as: STEP analysis, SWOT analysis, SPACE Analysis, GE/McKinsey model are used. Given the lack of generally accepted methods for evaluating and analysing foreign economic activity, O.L. Lavryk & K.O. Kotlar (2018) propose to introduce a comprehensive approach to analysing the effectiveness of foreign economic activity, based on a study of the environment and the results of foreign economic activity.

Interpretation of information, analysis, and audit of foreign economic operations depend on the type and size of the foreign market in which the company operates, the type and volume of its trading operations. It is worth noting that audit and analysis is impossible without an appropriate information base created in the accounting subsystem of a business entity, which directly provides for the development of information support for foreign economic activity of the enterprise (Smerichevsky et al., 2021).

Any enterprise is an open system that operates in an environment that is exposed to many factors that create certain opportunities and, if used in a timely manner, ensure increased management efficiency. Other factors, on the contrary, may pose a threat and be an obstacle to the successful functioning of the business entity, in which case the primary task, in order to ensure effective management, is to minimise their negative impact. The factors of the internal environment that affect the analysis of the foreign economic activity of the enterprise include the goals of the enterprise to improve economic results; the qualifications of employees of the foreign economic activity department; the level of technological and software; the level of innovation implementation at the enterprise; the level of product quality and its compliance with European and international standards; the ability to move production to different countries, etc.

The factors of the external and internal environment differ by enterprises, scope of activity, scale, and other characteristics, but any enterprise needs to respond flexibly to changes in certain factors, since the results of its economic activity directly depend on this. Therefore, each enterprise engaged in foreign economic activity should implement its comprehensive economic analysis, which consists of the consistent implementation of three main stages: the stage of information and analytical support, the analytical and calculation stage, and the management stage – analytical processing of calculations and the formation of reasonable conclusions (Karachyna et al., 2021). The stage of information and analytical support involves the study of a wide range of environmental factors that affect the enterprise that carries out foreign economic activity; determination of the specific weight of foreign economic activity in the total volume of economic activity of the enterprise; analysis and processing of information in financial reporting forms; distribution of expenses and income by types or directions of foreign trade operations. At the analytical and calculation stage, a hierarchical system of diagnostic indicators is established in order to implement an integral assessment of foreign economic activity, based on the definition of a system of diagnostic indicators for each foreign trade operation or area, the establishment of reference values of diagnostic indicators and their comparison with the calculated actual values, the calculation of an integral indicator of foreign economic activity efficiency. The management stage involves the development and adoption of appropriate management decisions based on the conclusions drawn in the process of processed calculations. Thus, the consistent implementation of the main stages of a comprehensive methodology for analysing the company’s foreign economic activity provides an opportunity to conduct a
comprehensive assessment of its actual state based on the calculation of the system of diagnostic indicators and their comparison with reference values, which contributes to the determination of reserves for the functioning and development of foreign economic activity and the adoption of rational management decisions (Karachyna et al., 2021).

When analysing the foreign economic activity of an enterprise, there is a problem of finding the optimal system of indicators that would comprehensively provide information about its current state, trends, development problems, and efficiency. To analyse the company’s foreign economic activity, it is necessary to develop basic parameters for a comprehensive methodology for analysing foreign economic activity, which will allow comparing the real state of the object with regulatory or reference values in order to identify deviations and their causes. One of the main problems of developing a system of comprehensive methods for analysing foreign economic activity at enterprises is the selection of the list and composition of the analysed indicators. The recommended indicators of a comprehensive methodology for analysing the company’s foreign economic activity can be grouped into four main groups:

- indicators of export growth and growth rates;
- relative export indicators;
- export performance indicators;
- structure indicators.

For more information, the recommended indicators of a comprehensive methodology for analysing the company’s foreign economic activity and the specifics of their calculation are presented in Table 1.

### Table 1. Recommended indicators of a comprehensive methodology for analysing the company’s foreign economic activity

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Calculation formula</th>
<th>Explanation of formulas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicators of export growth and growth rates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Export growth rate</td>
<td>TGR ex. = ( \frac{E_{rp}}{Eb} )</td>
<td>( E_{rp} ) – export volume for the reporting period; ( Eb ) – export volume for the base period;</td>
</tr>
<tr>
<td>2. Export increase rate</td>
<td>TIR ex. = GR ex.rp – GR ex.b</td>
<td>( GR_{ex.rp} ) – growth rate for the reporting period; ( GR_{ex.b} ) – growth rate for the base period;</td>
</tr>
<tr>
<td>2. Relative export indicators</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Export profitability</td>
<td>( Pf = \frac{He}{Ce} \cdot 100% )</td>
<td>( He ) – export receipts in UAH, which are calculated by converting foreign currency earnings in UAH at the NBU exchange rate on the day of receipt of foreign currency earnings; ( Ce ) – cost of production of export goods;</td>
</tr>
<tr>
<td>2. Cost index</td>
<td>( l cost = (\sum_{i} q_{i} z_{i}) / (\sum_{i} q_{i} z_{0} o) )</td>
<td></td>
</tr>
<tr>
<td>3. Physical export volume index</td>
<td>( l \text{phys. vol} = \frac{\sum_{i} q_{i} z_{i}}{\sum_{i} q_{i} z_{0} o} )</td>
<td>( Z_{i} ) and ( Q_{i} ) – prices and quantity of the ( i )-th product in the reporting period; ( Z_{0} ) and ( Q_{0} ) – price and quantity of the ( i )-th product in the base period; ( m ) – number of products;</td>
</tr>
<tr>
<td>4. Export quantity index</td>
<td>( l \text{quantity} = \frac{\sum_{i} q_{i}}{\sum_{i} q_{i} z_{0} o} )</td>
<td>( Z_{i} ) – average product price in the base period;</td>
</tr>
<tr>
<td>5. Export price index</td>
<td>( l \text{price} = \frac{\sum_{i} q_{i} z_{i}}{\sum_{i} q_{i} z_{0} o} )</td>
<td>( Z_{0.c.} ) – average product price in the base period;</td>
</tr>
<tr>
<td>6. Index of quantitative export structure</td>
<td>( l \text{struct.} = \frac{\sum_{i} q_{i} z_{i}}{\sum_{i} q_{i} z_{0} o} )</td>
<td></td>
</tr>
<tr>
<td>7. Average product price</td>
<td>( Z_a.c. = \frac{\sum_{i} q_{i} z_{0} o}{\sum_{i} q_{i} z_{0} o} )</td>
<td></td>
</tr>
<tr>
<td>8. Coefficient of fulfilment of export obligations by value</td>
<td>( E_{f,v} = \frac{\sum_{i} q_{i} z_{0} a}{\sum_{i} q_{i} z_{0} p} )</td>
<td>( Z_{a} ) – actual price of the ( i )-th product; ( Q_{a} ) – actual quantity of the ( i )-th product; ( Z_{p} ) – planned price of the ( i )-th product; ( Q_{p} ) – planned quantity of the ( i )-th product; ( m ) – product quantity;</td>
</tr>
<tr>
<td>9. Coefficient of fulfilment of export obligations by price</td>
<td>( E_{f,p} = \frac{\sum_{i} q_{i} z_{0} a}{\sum_{i} q_{i} z_{0} p} )</td>
<td></td>
</tr>
<tr>
<td>10. Coefficient of fulfilment of export obligations by physical volume</td>
<td>( E_{f,ob.} = \frac{\sum_{i} q_{i} z_{0} a}{\sum_{i} q_{i} z_{0} p} )</td>
<td></td>
</tr>
</tbody>
</table>
Theoretical and methodological aspects of analysing...

The application of an integrated approach to the selection of indicators for analysing the effectiveness of foreign economic activity of the enterprise ensures the implementation of an objective assessment of the state of its foreign trade operations and promotes the use of an effective export strategy of the enterprise, which creates conditions for increasing the level of competitiveness in the market.

CONCLUSIONS

As a result of the study, methodological approaches to analysing foreign economic activity of enterprises are generalised, it is established that in the scientific literature and practice, there is no one universal methodology for analysing foreign economic activity in the conditions of dynamic changes and complex forecasting of the external environment, which, in turn, complicates the process of forming a complete and objective array of information that can be used to make adequate, timely management decisions, develop and implement a foreign economic strategy. It is established that the process of analysing foreign economic activity uses many traditional and latest methods, in particular, deterministic factor analysis; standard methods based on the use of absolute and relative values, indices, dynamics series, statistical observation, etc.; mathematical methods, in particular, the method of mathematical modelling, economic cybernetics, analysis, statistical methods, integral method, etc.; heuristic methods; special methods, including SWOT analysis, PEST analysis, SPACE analysis, GE/McKinsey model, SNW (DuPont system of analysis), etc. The necessity of using a comprehensive methodology for analysing the foreign economic activity of an enterprise is substantiated, which will ensure the implementation of a comprehensive assessment of its actual state based on the adequacy of calculations of key indicators and an integral indicator for evaluating the effectiveness of the foreign economic activity, which acts as the basis for the development and adoption of rational management decisions on the implementation of foreign economic activity. It is proposed to combine the most significant indicators of foreign economic activity analysis into four groups, the use of which will ensure an objective assessment of the state of foreign economic activity of the enterprise. Prospects for further study may be related to the development of alternative methods within a certain area of analysis of the company's foreign economic activity, considering its features and specifics.

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Export performance indicators</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Currency efficiency of exports</td>
<td>$E_{c.e.} = \frac{\sum_i Pe Ne}{\sum_i Ce Ne}$</td>
<td>(Pe) – currency (foreign trade) price of a unit of the i-th export product or service, gross profit per unit; (Ne) – quantity of the i-th product included in the export equivalent, unit; (Be) – discounted costs for the production and sale of a unit of the i-th product or service, UAH/unit; (m) – number of items of goods and services in export equivalent.</td>
</tr>
<tr>
<td>2. Absolute export efficiency</td>
<td>$E_{ex.abs} = \frac{R_{ex}K_{ep}K_{kp}}{C_{sold.ex}}$</td>
<td>(R_{ex}) – revenue from the export contract; (C_{sold.ex}) – total cost of products sold for export; (K_{ep}) – currency coefficient for converting national currency to foreign currency.</td>
</tr>
<tr>
<td>3. Economic impact of exports</td>
<td>$E = C_{ex} \cdot K_{ep} \cdot K_{kp} - P_{ex}$</td>
<td>Economic impact of exports is calculated as the difference between the volume (price) of output (by commodity items) for export (and the cost of its production).</td>
</tr>
<tr>
<td>4. Economic efficiency of export products sales</td>
<td>$E_{eff.ex} = \frac{R_{for cu} - C_{sold.ex}}{C_{sold.ex}}$</td>
<td>(R_{for cu}) – revenue in foreign currency converted into UAH at the official exchange rate; (C_{sold.ex}) – total cost of products sold for export.</td>
</tr>
<tr>
<td>5. Economic efficiency of selling export products on the domestic market</td>
<td>$E_{dom.mark} = \frac{Q_{exp P_{dom}}}{C_{prod}}$</td>
<td>(P_{dom}) – price of products similar to those exported on the domestic market; (C_{prod}) – production costs for the entire batch of export products.</td>
</tr>
</tbody>
</table>

| 4. Structure indicators |
| 1. Product structure | Distribution of exports and imports by main product items. |
| 2. Geographical structure | Distribution of foreign economic operations by country groups and regions. |

Source: developed by the authors based on Y.G. Kozak & N.S. Lohvinova (2012), N.M. Tyurina & N.S. Karvatska (2012)
None.

REFERENCES


Теоретико-методичні аспекти аналізування зовнішньоекономічної діяльності підприємств

Анотація. Підприємствам важливо визначати саме актуальні резерви розвитку експортної діяльності і на їх основі прийняти адекватні та об'єктивні управлінські рішення, що стосуються подальшого здійснення зовнішньоекономічної діяльності. Тому мета дослідження полягає у формуванні комплексної методики аналізування зовнішньоекономічної діяльності на основі визначення чинників зовнішнього та внутрішнього середовища функціонування підприємства, що впливають на аналізування зовнішньоекономічної діяльності, а також дослідження процесу здійснення комплексної методики аналізування зовнішньоекономічної діяльності підприємства, на основі послідовної реалізації етапів: етапу інформаційно-аналітичного забезпечення, аналітично-розрахункового етапу та управлінського етапу – аналітичного опрацювання розрахунків та формування обґрунтованих висновків. У дослідженні використовувалися такі наукові методи: діалектичний, аналізу та синтезу, методи порівняння та теоретичного узагальнення, табличний метод. У ході дослідження надано процес здійснення комплексної методики аналізування зовнішньоекономічної діяльності підприємства, що забезпечує можливість отримання повної та об'єктивної інформації щодо стану здійснення зовнішньоекономічної діяльності підприємства, формування та імплементації зовнішньоекономічної стратегії. Запропоновано рекомендовані показники комплексної методики аналізування зовнішньоекономічної діяльності підприємства, що об'єднані в чотири основні групи: показники темпів приросту і росту експорту, відносні показники експорту, показники ефективності, показники структури. Отримані в процесі дослідження узагальнені теоретичні положення можуть бути використані в діяльності підприємств для аналізування зовнішньоекономічної діяльності

Ключові слова: аналіз; показники; комплексна методика; індикатори; конкурентоспроможність