IMPROVING THE METHODOLOGY OF PLANNING RETAIL TURNOVER: THEORETICAL ASPECTS
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Abstract. *The theoretical developments of improving the methodology the planning retail turnover are presented in the article. The importance of retail trade is due to the fact that it is the most important economic category and reflects the level of satisfaction of consumer demand. Retail trade is a type of entrepreneurial activity that provides the economy with a lot of jobs, is budget-forming and occupies a leading position in terms of contribution to GDP. However, high dynamism and extreme uncertainty of environmental factors significantly reduce the reliability of planned retail trade indicators. The issues of developing methods for planning retail turnover that meet the challenges of our time are becoming particularly relevant. To solve this problem, the authors proposed a two-dimensional classification of retail turnover. The primary sign of differentiation is the level of satisfaction of consumer demand by retail turnover in the context of planned product*

groups. A secondary sign of differentiation is the elasticity of demand for goods by income. In the context of the macrogroups obtained in this way, a planning toolkit is proposed. Thus, in conditions of uncertainty, the classification of retail turnover seems relevant and necessary, taking into account the ability of a trade organization to satisfy consumer demand with available inventories and the dependence of turnover on consumer incomes, the use of appropriate planning tools. This will ensure not only the reliability of the plan's indicators, but also the ability to dynamically manage the risks of not achieving them, create conditions and reasonable confidence in the implementation of the plan.

Keywords: *trade organization, retail turnover, analysis, classification, demand satisfaction, elasticity.*

Научная статья

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СОВЕРШЕНСТВОВАНИЕ МЕТОДИКИ ПЛАНИРОВАНИЯ РОЗНИЧНОГО ТОВАРООБОРОТА: ТЕОРЕТИЧЕСКИЕ АСПЕКТЫ
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Аннотация. *В статье представлены теоретические разработки в области совершенствования методики планирования товарооборота розничной торговой организации. Важность розничной торговли обусловлена тем, что она, как важнейшая экономическая категория, отражает уровень удовлетворения потребительского спроса, как вид предпринимательской деятельности, - обеспечивает экономику массой рабочих мест, является бюджетообразующей, занимает лидирующие позиции по вкладу в ВНП. Однако высокий динамизм и крайняя неопределенность факторов внешней среды многократно снижают достоверность плановых показателей розничной торговли, а потому особую актуальность приобретают вопросы разработки методик планирования розничного товарооборота, соответствующих вызовам современности. Для решения обозначенной проблемы авторами предложена двумерная классификация розничного товарооборота, в которой первичным признаком дифференциации выступает уровень удовлетворения розничным товарооборотом организации потребительского спроса в разрезе планируемых товарных групп, вторичным - эластичность спроса на товары по доходу. В разрезе полученных таким образом макрогрупп предложен инструментарий планирования. Таким образом, в условиях неопределенности актуальной и необходимой представляется классификация розничного товарооборота с учетом способности торговой организации удовлетворить располагаемыми товарными запасами потребительский спрос и зависимости товарооборота от доходов потребителей, использование соответствующего планового инструментария, базирующегося на передовых информационно-коммуникационных технологиях, что обеспечит не только достоверность показателей плана, но и возможность динамического управление рисками их недостижения, создаст условия и разумную уверенность в выполнении плана.*

Ключевые слова: *торговая организация, розничный товарооборот, анализ, классификация, удовлетворение спроса, эластичность.*

Trade is a type of economic activity and an extremely common type of entrepreneurship in Russia (table 1, figure 1): more than a quarter of economic entities have registered this type of activity as the main one. Despite the fact that in a market economy, each manufacturer sells its products in one way or another, trade provides most of the turnover of goods as a specialized industry. The types an activities of organizations in the sphere circulation are summarized in section G of the OKVED II "Wholesale and retail trade", which includes the sale (without conversion) any type a goods, as well as various types a services accompanying the sale a goods.

Table 1

The results an activity the trade organizations of the Russian Federation for 2020-2022

Indicators	Year			Absolute change			The rate of change, %		
	2020	2021	2022	2021-2020	2022-2021	2022-2020	2021/2020	2022/2021	2022/2020
1. The number of trade organizations, th. u.	937,1	854,1	823,9	-83,00	-30,20	-113,20	-8,86	-3,54	-12,08
2. The share of trade enterprises in the total number a commercial enterprises, %	26,6	25,5	25,1	-1,10	-0,40	-1,50	-4,14	-1,57	-5,64
3. Profitability of turnover, %	4,6	9,4	9,3	4,80	-0,10	4,70	104,35	-1,06	102,17
4. The net financial result of trade enterprises, mil. rub.	204 440	449 105	473 216	244 665	24 111	268 776	119,68	5,37	131,47
5. Taxes and fees received by the budget system of the Russian Federation, mil rub.	2 580 448	301 417	4 182 489	-2 279 031	3 881 072	1 602 041	-88,32	в 14 раз	62,08
6. Nominal salary, rub./month.	38 173	50 177	53 882	12 004	3 705	15 709	31,45	7,38	41,15
7. The average annual number of employees, thousand people.	13 046	13 236	13 251	190	15	205	1,46	0,11	1,57
8.The rate of growth/decrease in labor productivity, %	104,00	103,80	87,10	-0,20	-16,70	-16,90	-0,19	-16,09	-16,25
9. The absolute value of investments in non-current assets, million rubles.	35 447	56 499	49 165	21 052	-7 334	13 718	59,39	-12,98	38,70
10.Fixed assets put into operation, million rubles.	488 937	706 923	689 602	217 986	-17 321	200 665	44,58	-2,45	41,04
11.Depreciation rate of fixed assets, %	43,5	47,5	50,4	4,00	2,90	6,90	9,20	6,11	15,86

Source: compiled by the authors based on the materials of statistical collections https://rosstat.gov.ru
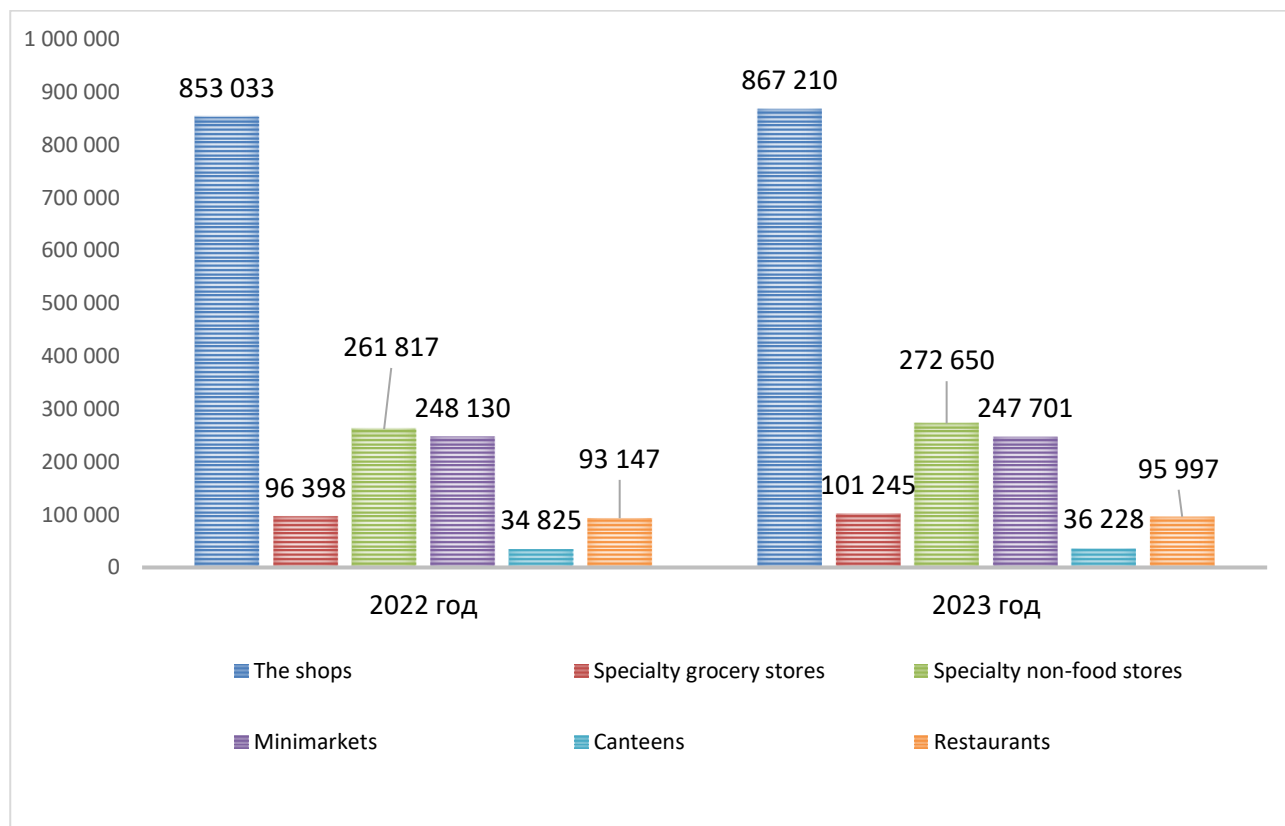

Figure 2 - Dynamics of the number retail outlets in the Russian Federation for 2022-2023, units.
Source: compiled by the authors based on the materials of statistical collections https://rosstat.gov.ru

Organizations of the sphere circulation are important for the economy of the state for several reasons:

- trade provides jobs for the economy;

- according to the results of 2020-2022, Russian trading enterprises have a positive balance sheet financial result, despite the decrease in the number of enterprises in the sector. This indicates that the business decisions made by the management are effective;

- The sphere of circulation is budget-forming, about 10% of the total amount a taxes and fees come to the consolidated budget of the Russian Federation from trade enterprises;

- Trading activity has a leading position in terms of contribution to the gross national product.

The economic essence of trade is that at the stage of sale, the manufacturer reimburses the costs a product, works, and services. This, in turn, makes it possible to determine the financial result (as the goal of entrepreneurial activity) and the implementation expanded reproduction. However, according to statistical data (table.1) it is in the reproductive stage that trade organizations experience certain problems: the depreciation of the main production assets the trade has a steady positive trend, during the analyzed period (from 2020 to 2022) the growth amounted to 15.86%. In a very general way, we can say that this extremely negative trend was formed under the influence of a system the external and internal factors. Clarification is required by the fact that the factors mentioned above are different for wholesale and retail trade. The development of the methodology for planning retail turnover is the subject of research in this article. We will preface the consideration of methods for planning retail turnover with a brief analysis the definition of "retail turnover". To do this, we will study the key aspects of the "retail turnover" used by various authors:

1. The production process as an economic category and its stages (Novakov A.A., Lebedenko E.A.) [3, 6, 7];

2. The role of the circulation stage in the formation a positive cash flow the enterprise (Marcin V.S., Grigoryan R.A.) [1, 2, 4, 5];

3. Legal assessment of the purchase and sale (Shabunya O.N., Pambukhchiyants O.V., Lapaeva O.F.) [8];

4. Statistical indicator, absolute value (Griniv B.V., Fastovets A.A., Kravchenko E.S., Korkacheva O.V., Breze O.E., Shivrina T.B., Nagovitsyna E.V., Zhukova Y.S.) [1, 10];

5. Organization and management of retail trade (Deputatova E.Yu., Grekul V.I., Barantseva S.M., Ovsyannikova V.V., Tyuleneva T.A.) [9, 11].

Thus, retail turnover can be defined as a statistical indicator reflecting the value of goods sold to meet the (final consumption) needs individual and collective consumers who have changed their form of ownership as a result, forming a positive cash flow a trading organization with direct interaction between the seller and the buyer.

It should be noted that for the purposes of this study, a change in the resulting indicator (the value of retail turnover) can be caused by a change in a wide group of many factors (figure 2).
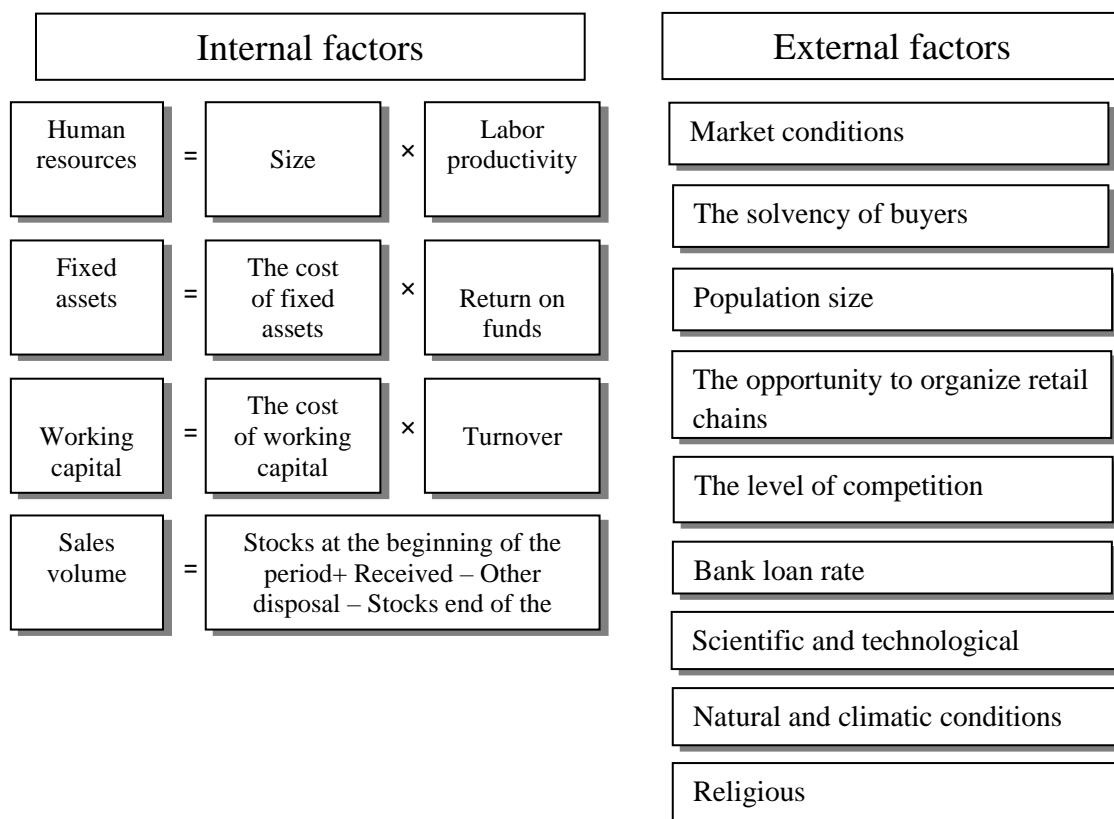

Figure 2 - Grouping of factors affecting the value of retail turnover
Source: compiled by the authors

The systematization a some factor indicators of retail turnover is a necessary stage its planning plan, since it allows you to make a forecast demand and evaluate the supply goods in natural terms and by structure [10, 11]. Thus, the model commodity turnover planning, based on the balance demand and supply of goods, can be represented in the form a ratio:

$$I_{c.s} > I_{r.t.} > I_{p.i.} > I_{Qd}$$

I $_{c.s}$ - index of commodity security in terms quantity and assortment in accordance with the needs consumers;

I $_{r.t}$ - retail turnover index;

I $_{p.i.}$ - index of planned inventories;

I $_{Qd}$ - the index of the demand value.

Obviously, the fulfillment this ratio will ensure not only a sufficient amount profit from the main activity, but also its "quality" of the financial result for the trade organization as a whole. On the other hand, it will meet the needs of households and firms in goods. Therefore, we will use two criteria during the planning of retail turnover: the ability of the organization to meet consumer demand in a highly uncertain economic environment and the ability of consumers to maintain a sufficient level solvency.

The literature contains a wide range some methods of planning retail turnover, among them:

- a targeted approach;
- an approach based on the rationing of turnover per unit retail space;
- the approach depends on the amount of retail turnover achieved in the pre-planned period;
- the approach based on the forecast of the level solvency of buyers;
- an approach using statistical and mathematical methods.

The targeted approach is a priority in practice. At the same time, the authors propose to clarify the reality of the planned retail turnover indicator by forecasting the amount of effective demand in accordance with the criteria selected above (reflects the coefficient of elasticity the demand by income) and fulfillment of the goods delivery plan. The execution of the supply plan is complicated by the extreme uncertainty of the economic situation, the loss some suppliers, the need to form new cooperative ties, it directly affects the level a satisfaction of consumer demand. Taking into account the current economic situation dictates the need to classify goods for planning purposes into six macrogroups, for which specific planning tools are used (table 2, table 3).

It is advisable to deploy retail turnover planning according to one of the following options [12]:

1. Supporting scenario – assumes the formation of retail turnover at the break-even level a trade organization;

2. The supporting scenario - provides for the formation of retail turnover at the break–even level, taking into account payments on loans and borrowings received;

3. Development scenario – retail trade turnover allows you to cover the costs of a trade organization, ensure payments on loans and borrowings, as well as receive the amount target profit.

Table 2

Structuring of retail turnover by macro-groups

Primary classification The indicator is the level of demand satisfaction	Secondary classification The indicator is the elasticity of demand by income
1. Products that fully meet the demand (Group A);	1. Goods whose demand is elastic in terms of consumer income (group X);
2. Products with a demand satisfaction limit (Group B);	2. Goods for which demand is inelastic in terms of consumer income (group Y).
3. Goods for which demand is not satisfied at the time formation of the plan (group C).	3. 3. Products with unit elasticity (group Z).

Source: compiled by the authors

Table 3

Tools for planning retail turnover by macro-groups

	X	Y	Z
A	A large share in the structure of trade turnover. The planned sales volume is determined by multiplying the actual level of turnover per customer by the projected number consumers of this group the goods.		
	The coefficient of elasticity of turnover by income is applied. It is planned to expand the range by adding premium and cheap items. A high degree of reliability the plan due to the full satisfaction demand and the stability of consumption.	Mathematical methods, correlation and regression analysis. It is possible to increase prices for goods in this category. The average degree of reliability the plan, because with full satisfaction demand, consumption is unstable.	Mathematical methods, correlation and regression analysis. Price increases for products in this category are not recommended. A low degree of reliability the plan, because with full satisfaction demand, consumption is stochastic.
B	The average share in the structure of trade turnover. The planned volume of sales is estimated based on the state inventories and the possibility replenishing them. It is planned to transfer unsecured demand for substitute goods. Determining the share funds from the budget buyers allocated for the purchase of these goods. Calculation losses from the occurrence a "commodity gap".		
	It is possible to withdraw this category of goods from circulation, since a shortage will provoke an increase in prices and an outflow buyer. In case of an increase in the price, the decision to reduce the volume or weight of the goods in individual packaging is justified.	There may be a significant increase in prices for goods in this category.	There may be a significant increase in prices for goods in this category.
C	Maintaining a low share in the turnover structure. Direct losses of the trade organization. Reduction the number of assortment items and the number of units each item. Active search for new suppliers. Making a decision about buying on the side or self-production. Launching your own brand. Switching to individual orders.		

Source: compiled by the authors

The theoretical developments presented in the article need to be tested on the practical material of existing retail organizations, which will be the subject of subsequent publications.

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