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Thesis of international logistical transportation services (based on
company OU MGT Baas)

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INTERNATIONAL LOGISTICAL TRANSPORTATION SERVICES (based on the company OU MGT Baas)

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Appendices:

The purpose of this thesis is to part of logistical system in work of transportation-forwarding enterprise called MGT Baas. This company located in Sillamae, Estonia and it provides logistical transportation services, which includes transportation, storage etc. Objectives are to study what logistical system includes, transportation and warehousing costs, risks, advantages of company and recommendations for the company.

First part of thesis includes theory of organization of international logistical transportation services. It has information about logistical system, transportation-forwarding operations, warehousing system etc. All information is gathered from books.

Second part consists of analysis of company`s activities, which includes situational analysis, SWOT-analysis, different charts (cost chart, chart of movement of material flow etc.) and calculations of transportation and warehousing costs. Calculations were done by myself with using specific formulas. Charts were done also by myself with using information gathered from interviews and books, same as other analysis such as SWOT.

All information about company were collected in interviews with manager of MGT Baas. He provided me with all needed numbers, prices, costs and other information, which was necessary for thesis.

In final words of thesis recommendations can be found for the company, which hopefully can help them to improve current situation. Recommendations are made for decreasing costs and attracting new clients.

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1 INTRODUCTION

Research object of my thesis is OÜ MGT Baas enterprise, whose main activity is providing of transportation-forwarding services. Research subject is international transportation logistical services, which are parts of logistical chain of Chinese cars spare parts delivery through Europe to customers in Russia. Result of thesis research is perfection of logistical transportation services of OÜ MGT Baas.

In third chapter, it is given theoretical definition of necessity in transportation-forwarding enterprises now days, according to scientific literature „Logistics“, „Transportation logistics“, „Effectivity of logistical management“.

Transportation-forwarding companies integrate big amount of elementary logistical operations in function. Transportation-forwarding provision in allocation of products is one of logistics functions. It consist of planning, organization and fulfilment of products delivery from places of their production to place of intake with use of optimal ways and methods. It means minimal costs and save of needed service quality.

Logistical approach to material flows management requires integration of certain participants of logistical process in one system. System, which can quickly and economically deliver needed goods in required place. There are two significant and capital-intensive aspects: transportation and warehousing of goods. Only systemal approach to company`s activity can provide competitive ability of company.

Elements of logistical chain, which are warehousing and transportation are connective functions between suppliers, producer and customers. For successful accomplishment those tasks logistical transportation-forwarding companies are made, which provide services on any logistical operations, connected with transportation processes. This is consultation of client in choice of type of vehicle; direct involvement in delivery process, providing own or rented transport; providing of warehousing services, needed during transfer from one vehicle to other; filling out necessary concomitant documentation and other operations. High quality level of transportation-forwarding services is reached in condition of complex service provision.

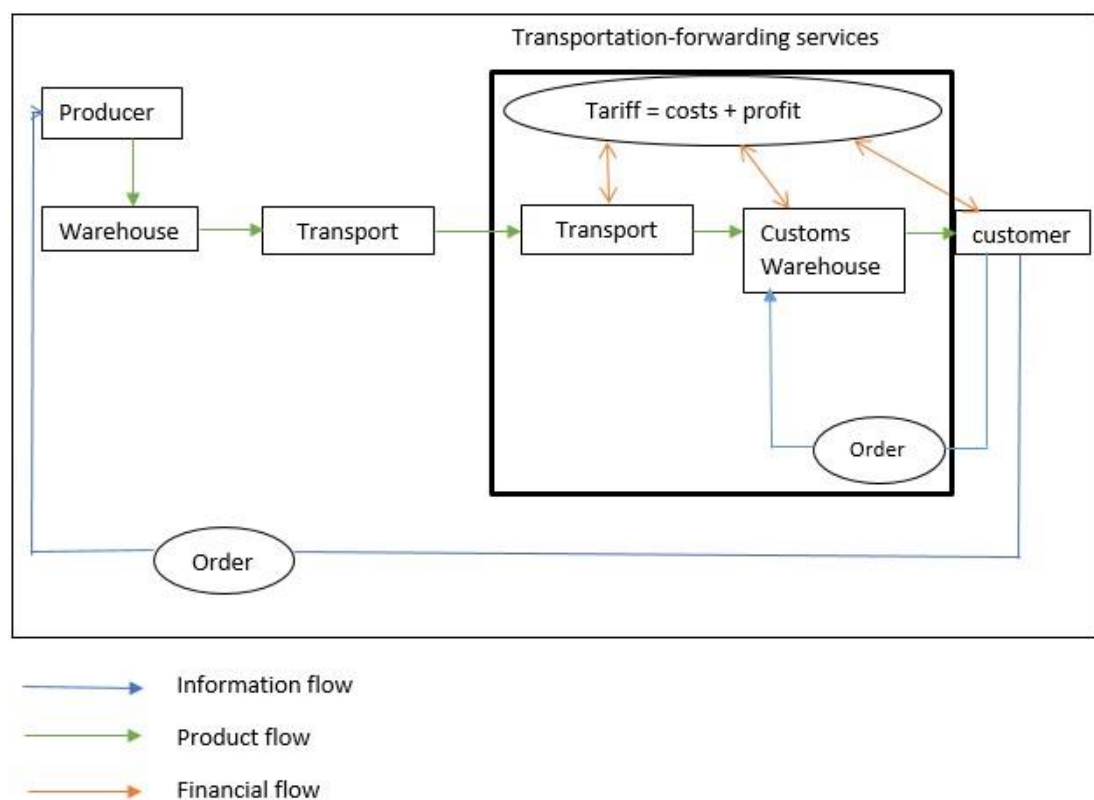
Every type of transport has own sphere of profitable use in dependence on types of transported cargo and farness of delivery. Often, different types of transport are used in one transportation chain.. In this logistical chain cargo delivery is done with sea and car transports.

Transportation of cargo is impossible without its storage (warehousing). Often, warehousing is done not only in beginning and end of logistical chain, but also in proccess of cargos movement. That is why costs of cargo storage and its management are vast majority of logistical costs together with transportation costs.

Effectivity of this logistical activity depends on amount of transportation and storage costs. Costs determine price of transportation-forwarding enterprise`s services for customer. However, Value of delivery determines profit for car transportation enterprise.

That is why conceptual framework can be shown on picture 1.1.1

1.1.1 Conceptual framework.



In fourth chapter costs of OÜ MGT Baas are counted, which provide accomplishment of some volume of transportation services. Those transportation services are delivery of container with spare parts from port of Tallinn to warehouse in Narva and return of empty container back to port.

Spare parts are unloaded and kept in customs warehouse. Customs warehouse is warehouse, which is under customs control. Cargo is kept there without national taxation. Warehousing costs are also important part of logistical costs and source of income in the same time. Annual warehousing costs are shown in third chapter as well.

In fourth chapter, are given recommendations on developing of logistical system of enterprise by taking into account evaluation of international transportation services profitability and SWOT-analysis of OÜ MGT Baas (chapter 4.2).

Important for logistics is analysis of elements system on perspective, so that it is necessary to do forecast of possible changes in logistical system.

2 RESEARCH QUESTIONS

- What is logistical system and place of transportation-forwarding enterprise in this system?
- What stages logistical system includes?
- What are transportation costs?
- What are warehousing costs?
- What are the risks in international logistical transportation services?
- What advantages company has for providing services?
- What company should do in future?

3 THEORETICAL ASPECTS OF ORGANIZATION OF INTERNATIONAL TRANSPORTATION LOGISTICAL SERVICES.

3.1 Logistical system of enterprise.

Logistics is process of effective planning, making and handling of flow of raw materials, semi-finished products and finished products, starting from point of origin to point of consumption and connected with informational flow for accomplishment of all customer's requirement and minimization of stock-holding cost.

(Nerush Y.M. 2004; Logistics. Book for universities – 3rd edition – M. : Unity-Dana)

Logistical system (LS) is complicated organizationally finished (structured) economical system, which consist of elements (mini systems). Those elements are interrelated in same process in handling material and concomitant flows. Besides tasks of functioning of these elements are combined with inner targets of organization of business and (or) external targets.

(Stepanov V. I. 2012, Logistics of production: Students book/ V. I. Stepanov – M. : INFRA-M, 2012)

In the other words, logistics mean creation of systems for getting of needed cargo in right amount and appropriate quality to the right place in decided time with lowest expenses. This is main target of using logistical methods.

It is wrong to take some random parts from full logistical process. Logistical tasks go along with cargo whole its trip: from moment of raw materials purchase for its production to selling of ready production for customer. This is single and indivisible process, so that its management should be centrally.

(Nerush Y.M. 2004; Logistics. Book for universities – 3rd edition – M. : Unity-Dana)

It is necessary to choose method of transportation for moving of cargo, which is based on direct criterions and make it. Movement of any material flow is impossible without concentration in direct places of necessary supplies (warehousing).

Consequently, we can mark two main and capital-intensive aspects, to which company should pay most attention in conditions of handling expenses in supply chain:

1. Movement (transportation) of products.
2. Keeping (warehousing) of products.

Right coordination of those activities can provide successful management of logistics (systematical approach to company's action).

Logistics target, which is based on systematical approach, is to use system effectively in total by investigating interrelation of all components of elements system, and not just concentrating on separate parts. It is necessary for minimization of expenses in all parts of movement of materials flow in the highest level of servicing clients. Such logistics target of the company is one of the main factors in competitive ability of company.

(Nerush Y.M., Panov S.A. 2014; Projecting of logistics systems. – M. : Uright)

Consequence of globalization of international business increases speed of material, financial and informational flows essentially. Number of intercessors decreases in logistical chains. That's why achievement of strategic targets of enterprise gets possible after turning actual logistical systems in integrated logistical networks. That gives to enterprise advantages, which are connected with reduction of expenses, improvement of functioning quality, reduction of commercial risk by using resources of other partners in logistical chain.

In relation to integrated logistics, enterprise should concentrate labor at that, what makes its brand, know-how and competence. It should consign other functions, which does not relate to company, to other companies, whose competence includes such functions. This is how logistical network is created. It helps company to free resources by avoiding of non-essential functions. So that, company can invest those resources in development of own brand. In that way company decreases logistical expenses and makes also extra financial support of main company's brand and increases profit of its action. In that way, there is possibility of making mechanism of flexible and effective provision of interrelation logistical system's main elements "supply-production-warehousing-transportation-sale". This is very important for industrial companies. Elements of „warehousing“ and „transporation“ are not fixed elements of logistical system. They are connective functions between suppliers, producer and finished consumers.

(Coyle John J. 2008; Supply Chain Management: A Logistics Perspective. – 8th edition)

3.2 Transportation-forwarding operations.

European countries limit or even stop iron, chemical, vessel building, because they focus on development of science-consuming industry. Reasons are ecological and economical problems. It is cheaper to buy raw materials and finished products on East Europe and South-East Asia. Consequences of specialization in production are that shares of semi-finished products and components increase in sales turnover. Requirements of deadlines and delivery accuracy rise during transportation of such products.

Logistical – transportation – shipping companies are made for successful accomplishment of such tasks. They do operations:

- Consultation for client about type of transport according on comfort, speed, price and safety of cargo.;
- Direct participation in transportation, giving own or rented transport; providing services of warehouse, which are necessary for moving cargo from one type of transport to other;
- Making small parties in one big party for making transportation more rationally useful of transportation ability and getting more beneficial fees for cargo owners;
- Intervention in making contracts between cargo owner, courier, warehouse companies, ports, insurance companies and other enterprises, who participate in cargo delivery;
- Transfer cargo to courier or his cargo agent (port) with forming of receiving and deliverable, transportation and other necessary documentation;
- Organization and accomplishment of loading and unloading with own facilities;
- Receive of cargo in point of destination from courier or his transportation agent, controlling of numbers of spaces, weight, condition of container and sometimes quality of cargo done by experts;
- Forming documentation of pretension (acts of shortage, overages, damage of cargo or container etc.) and other operations.

(Kurganov V.M. 2007; Logistics. Management of car transportation. Personal experience)

In that way shipping agencies provide any logistical operation concerned with transportation process. For example, they are charged with completing customs formalities, are responsible for safety of cargo during transportation, guarantee its delivery on time etc.

By providing comprehensive services, shipping-transportation services get high level of quality. In other words, if more services are done, better level of quality will be. If market of services has more offered services, than customer needs, it will be more expensive for him.

In that way, main factor, which determine quality of cargos delivery, is deadline of delivery. Quality of delivery supposes speed and frequency of cargos delivery and its safety during transportation. Also, it supposes to avoid needless loading operations.

3.3 Transportation aspects in logistical system.

Every type of transport has own field of beneficial application, which depends on character of cargos and distance of transportation. So that, sea, air and railway transport is beneficial, when it is used for long distances. For short distances, main is automobile transport. It happens quite often, when different types of transport are used in same transportation chain in case of combined transport. Combined transport means delivery, which is done with sequentially few different types of transport. In current thesis delivery of cargo is done with sea and automobile transport.

Sea transportation is popular in international transportation. Sea transport has many advantages in comparing with other types of transport. Sea transportation consumes less energy, as consequence, less fuel, than other types of transport. Huge cargo ships can deliver tens of thousands tones or cargo in same time. All of this determines quite low self-cost of cargo. Sea transport deliver biggest part of cargo in the world.

Disadvantages of sea transport are low speed, tough requirements of packing and fastening of load, low frequency of deliveries.

Second place in measure of volume in sea transportation score containers. In usual 20th or 40th foot container can fit any cargo from needles to cars. Also, time of processing such ships decreased in tens of times, because of unification of transportation system in regard to containers transportation in the world. Cargo transportation in containers allows to mechanize loading and unloading, provide safety during transportation, saving packages, avoid overload during destination.

However, it is impossible to avoid automobile transportation in provision of transportation logistical services. Car transport has many advantages. This is possibility of delivery almost all goods, possibility of delivering quickly. It gives high probability to deliver it on time. Car transport can be used in places where other types of transport cannot be used.

However, car transport is more labor intensive and consuming, than railway and sea transportation.

In fulfilment of mixed transportation, different types of transport represent one transportation system, which has park of different loading and unloading mechanisms and other secondary facilities and equipment. They provide process of cargo delivery. Efficiency of transportation determines with such factors, as speed and reliability of delivery. Expenses of transportation consist of expenses for cargos movement between geographically disconnected places and expenses for management of resources during transportation and their maintenance. Transportation expenses include salaries of drivers, handlings of motive power, some part of general and spending expenses. Furthermore, it is necessary take in an account expenses concerned with damage or loss of cargos during delivery.

(Volochnienko V.A., Serishev R.V. 2014; Logistics of enterprise. – M. : Urigh)

It is also necessary to support balance between transportation expenses and quality of service. In some cases, slow transportation with low expenses is fine enough. In other cases, fast speed of transportation is necessary for achievement of business targets. It is important to choose suitable way of transportation.

(Nerush Y.M. 2004; Logistics. Book for universities – 3rd edition – M. : Unity-Dana)

Main juridical document, which regulate international mixed transportation, is „Convention of United Nations about international mixed transportation“ 1980. It made legal base for organization and performance of international mixed transportation.

(Kurganov V.M. 2007; Logistics. Management of car transportation. Personal experience)

3.4 System of warehousing and warehousing remaking of production in logistical system.

Warehouses are the most important in logistical process. Process of cargos movements starts and ends in warehouses. Often warehousing realizes during cargos transportation.

Vast majority of logistical expenses are storing of resources, management of them and warehousing cargos remaking, together with transportation expenses.

Warehouse allows to make coordination and levelling of demand and offers due to forming of warehousing insurance and seasonal reserves of products; make conditions for implementation efficient marketing strategies for sales of products; meet demand of customers by fast reaction on customer`s requirements etc.

(Bamford D. 2010; Essential Guide to Operations Management: Concepts and Case Notes/ D. Bamford, P. Forrester. – John Wiley & Sons)

Modern warehouse is most important part of logistical infrastructure, which makes following functions:

- Making production stock to consumer;
- Warehousing and keeping of material resources;
- Remaking of cargos and maintenance of motive power;
- Providing needed services (pre-packing, packing, set, customs clearance etc).

(Stevenson W. 2011; Operations Management, Operations and Decision Sciences, Irwin/ McGraw-Hill series in operations and decision sciences, - McGraw-Hill Companies, Incorporated)

Modern huge warehouse is complicated technical construction, which consist of many interdependent cells, has direct structure and makes many functions for transformation material flows. Warehouses are complicated systems because of variety of data, technological decisions, constructions of facility and characteristics of various nomenclature of remaking of cargos. In the same time, warehouse is just part of system of more highest level of logistical chain, which makes main technical requirements for warehousing system. It makes targets and criteria of its optimal functioning, gives conditions of cargos remaking. That is why warehouse should be seen as integrated part of logistical system, not as isolated. Only such approach can make successful accomplishment of main functions of warehouse and achievement of high level of profitability.

(Stepanov V. I. 2012, Logistics of production: Students book/ V. I. Stepanov – M. : INFRA-M, 2012)

It is important to take in an account, that in different cases for certain warehouse, parameters of warehousing system differ vast from each other. Also, elements and structure differ which is based on interrelation of those elements. By making warehousing system, it is necessary to follow next key-note: only individual decision can make it profitable in consideration of all contributing factors. Precondition of it is well-defined determination of functional tasks and valid analysis of cargos remaking inside and outside of warehouse. List of all possibilities is necessary limit practically profitable indexes. That means, that any expenses should be economically justified, so that implementation of any technological and technical decision, which is considered with investment of fund, should start from practicability, not from fashion tendencies and assumed technical possibilities.

(Volochienko V.A., Serishev R.V. 2014; Logistics of enterprise. – M. : Uright)

There are few main problems, successful decision of which can guarantee effective functioning of storage facilities. They include:

- Choice between own warehouse and rented warehouse.

- Determination of amount of warehouses and arrangement of warehousing network.
- Determination of size and place of position of warehouse.
- Choice of system and organization of warehousing process.

If number of warehouses increases, then cost of resources and expenses of keeping will increase as well. Transportation expenses decrease proportionally to increase of vehicles loading. Number of warehouses makes them closer to customer. It means, that distance of delivery decreases. It makes expenses of transportation lower. However, price of storage will increase, because expenses of use during storage in warehouse will increase proportionally for number of warehouses. In the same way increase of general resources goes, which are kept in warehouses, and expenses which are considered with it.

Getting intermediate storage closer to customers gives opportunity to accomplish orders of clients more clear. It helps to react faster on their requirements alteration, so that it lets to decrease expenses from missed sales. It is more actual in distribution system, where customer is retail chain, which tries to decrease number of own storages and prefers orders in small consignments, but with higher frequency of delivery.

During determination of warehouse's capacity, it is necessary to consider on requirements, which are given for conditions and deadlines of storage of certain cargo.

Logistical process in warehouse can be divided in three parts: operations considered with buying; operations directly considered with remaking of cargo and its documentation; operations forwarded on coordination of sending.

(Kurganov V.M. 2007; Logistics. Management of car transportation. Personal experience)

Expenses on remaking and storage of production and rendering of different services, which is associated with warehousing realization of production, includes all expenses of enterprise, which are considered with getting, storage, preparation and sending products. Also, it includes warehousing expenses and expenses, which are considered with shortage of products during keeping it.

(Nerush Y.M., Panov S.A. 2014; Projecting of logistics systems. – M. : Uright)

3.5 Expenses and evaluation of cargos transportation efficiency

Cost of transportation is one of the most expensive part of transportation business. For customer of transportation service this factor determines expenses which he has to pay during cargos delivery. For transportation enterprise cost of delivery determines profit. Cost of transportation depends on many things. It is calculating of expenses and getting profit. Expenses can be split on effective, which provide accomplishment of some volume of transportation services, and ineffective (losses because of damage or shortage of product, waiting, breaking deadline of delivery).

Efficiency in this case is related to decrease of expenses and having amount of delivering product in same level or increase of deliveries and having expenses in the same level.

- Decrease of general costs in delivering chain with fixed parameters of quality of service is main target for development of work in transportation. Evaluation of delivering efficiency can be made for transportation service customer with following indexes:
- Volume and cost of delivered cargo.
- Deliveries cost, including loss of part of products during delivery and extension of deadlines.
- Part of expenses for delivery of cargo in volume of sales.
- Expenses for delivery with a view to unit of cargos mass.

Efficiency of transporter`s work can be evaluated in following indexes:

- Amount of profit, benefits from transportation services.
- Expenses for rendering of transportation services, including sanctions for shortage or damage of products and other cases of nonfulfillment transporter`s obligations.
- Profit from deliveries.
- Profitability of deliveries.

Single universal criteria of efficiency do not exist. In spite of variety of criteria of economical efficiency in transportation services, they all are based on only one approach.

(Kurganov V.M. 2007; Logistics. Management of car transportation. Personal experience)

3.6 Conclusion of first part.

In conclusion, main target of logistics is movement of products, providing of cargos delivery to customer on time and to the right place with lowest possible expenses. Target of logistical activity is reached if following conditions are accomplished:

1. Determined needed product and its supplier;
2. Products has required quality and delivered in right amount to the needed place and on time;
3. Product is in warehouses;
4. All listed operations are realized with lowest possible expenses.

Logistical approach for management of material flows require integration of certain participants of logistical process in single system, which can deliver cargo in right place quick and cheap.

Centralization and unification of logistics in shipping agency start structural transformation of company, which make logistical service. For instance, warehousing companies decide to provide transportation services. In this case, delivery can include services of problems with customs, questions of products certification, control of quality and amount in transit and many other services. So that, it is not only about deliveries, but it is also about simulation of logistical processes.

Tasks of logistical services should be made in that way, what its decision went to creation of flexible, most adapt for certain conditions of logistical system, minimal dependent from outside factors.

All tasks of logistical services of company is connected with each other and decision of one is impossible without decision of other. It can be combined in four main groups:

1. Minimization of time in transit;
2. Optimization of resources;

3. Decrease of logistical risks;
4. Perfection of service.

4 ANALYSIS OF INTERNATIONAL TRANSPORTATION LOGISTICAL ACTIVITY OF OU MGT BAAS

4.1 List of services of enterprise

The company „OÜ MGT-BAAS“, founded in 1997. It is located on Tallinna maantee 3, 40233, Sillamae. Registration code is 10228402.

Availability of custom warehouse, terminal, free economic zone and convenient location next to Sillamae harbor, Vaivara railway station and only 20 km from EU border profitability distinguishes us from our rivals.

Services on MGT-BAAS:

Services of warehouse:

- Admission of cargo, control of quantity and quality
- Prepacking of products or putting it on pallets if needed
- Warehousing and storage of cargo
- Procurement of products according to clients orders
- Distribution of cargo

Services of customs agency:

- Providing of customs warranty for transit
- Filling out customs declaration, CMR, TIR, T1 and etc.
- Providing of extra time for payment of customs and national taxes (until 25 days)

Services in free customs area:

- Admission of cargo in free area
- Filling out of customs documents
- Output of cargo in free area

Services of customs terminals and warehouse:

- Admission of cargo, control of quantity and quality
- Prepacking of products or putting it on pallets if needed
- Admission of cargo in consideration of customs warehouse
- Warehousing and storage of cargo
- Output of cargo from customs warehouse

Transportation processing of cargos

- Immediate participation in delivering process, provision of own or rented transport
- Car rent

4.2 Situational analysis of enterprise.

Task of situational analysis of research object in thesis is determination of situation of MGT Baas enterprise, so that exposure of external and inner factors, which effect on its activity and competitive position in organization and some other specific factors of its activity.

4.2.1 SWOT-analysis.

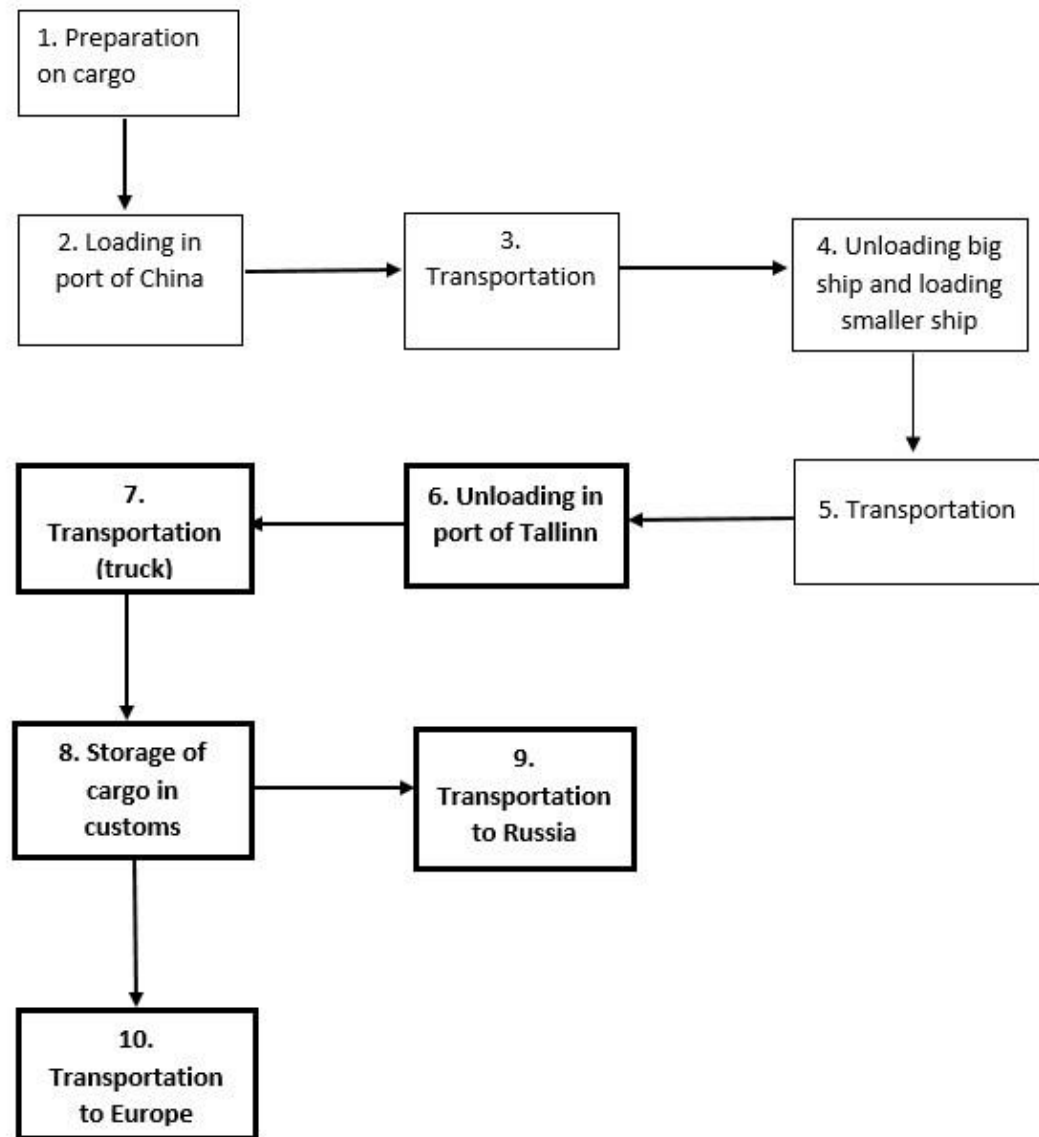
Strengths	Weaknesses
<ul style="list-style-type: none"> • Big experience of work on market • Long relations with clients • Enough level of service • Increase of floating assets • Competitive price • Customs warehouse • Good location: 	<ul style="list-style-type: none"> • Not enough marketing • Low level of logistics system development • Disadvantages in organization of warehousing • Loss of big client • Not enough client`s base

(near port RO-RO, near railway station, 20 km from Russian border) <ul style="list-style-type: none"> • Equity existance • Appearance of customs declarations, CMR, TIR, TS etc. • Free economical area 	<ul style="list-style-type: none"> • Competition
Threats <ul style="list-style-type: none"> • Failure of supplies • Dependence on client • Changes in currency • Increase of competition • Political environment getting worse • Services with financial risks 	Opportunities <ul style="list-style-type: none"> • New clients • Development of management • Opening of container`s line in port of Sillamae in future • Few empty warehouses in Sillamae

4.3 Parts of logistical system of enterprise according to moving scheme of material flow.

4.3.1 General chart of movement of material flow.

General chart of movement of material flow is shown on the picture 4.1.



Picture 4.1. General picture of movement of material flow.

Automobile spare parts, which are made on Chinese territory on different factories, is packed in the carton boxes, which are put later in container. Containers are used 20 and 40 inches. Container is needed for delivery and temporary storage of cargo. It has facilities for mechanical installation and its removal from vehicles, which have capacity more than 1 square meter.

International organization for standardization (ISO) determined, that container is element of transportation equipment, which is used many times on one or few types of vehicles. Standard characteristics allow to move it from one type of

transport to other by special cranes and hoisting-and-transport processes. Nominal external and inner sizes, carrying capacity, volume, marking and other characteristics, which are regularized with international standards of ISO.

(Kurganov V.M. 2007; Logistics. Management of car transportation. Personal experience)

Delivery of containers with cargo from port of China is done by big container ship in Europe in Rotterdam. After arrival to port, containers are loaded in smaller ship, called feeder. This ship delivers cargo to port of Tallinn.

Object of this research is international transportation services, which include delivery of container with spare parts from port of Tallinn (blocks number 6 and 7 on picture 4.1) to customs warehouse (block number 8 on picture 4.1) by using truck with container yard, storage there of spare parts and future set of new order. Set is done from spare parts, which are kept in warehouse. After that it is sent to Russia. Transportation to Russia is block number 9 on picture 4.1. Transportation to Europe is block number 10 on picture 4.1.

4.3.2 Transport component. Delivery to warehouse.

Enterprise has 4 trucks with 2 container yards. During down time of trucks they can be given in the rent.

In average, there are 50 containers with spare parts during the year. In the same time can be arrived about 2 and 3 containers. Supplies of spare parts can be made irregular and depends on the season. As experience shows, demand of spare parts increases during spring and autumn.

Before arrival of the ship, company gets notification of arrival of cargo. After arrival in port of Tallinn container is moved to the terminal.

Terminal is specialized area in the port, which is equipped for cargo`s operations, including row of piers and adjoining territories to them with facilities and treaters of different cargos.

In the terminal container is loaded on container yard, which is connected to truck. Transportation documents come with cargo. Those are:

1. COMMERCIAL INVOICE (attachment 1, 2). It includes stock numbers of boxes, description of parts, parts quantity, unit price, total price in dollars.
2. PACKING LIST (attachment 3, 4). Includes number of boxes, description of parts, quantity of parts, quantity of parts in boxes, number of boxes, weight of one box (brutto), weight of all same boxes (brutto), netto of these boxes, cubature of boxes.
3. BILL of Lading. It includes number of boxes and number of container.
4. For transportation of container with cargo on Estonian territory in warehouse in Narva is filled transit declaration. This include container`s contents.

Route from terminal to warehouse has only one way and it is 210 km.

3 days are given for unloading of container. There is done collation of transit declaration with container`s contents on warehouse`s area. If there is not enough boxes with spare parts or spare parts inside of boxes, then documents is done. Document is sent to the customs for changing of facts about cargo.

Empty containers are returned to the terminal after unloading.

4.3.3 Storage of cargo in customs warehouse.

Effectivity of operation of logistics system depends on work of storage facilities. So what warehouse is part of logistics chain, which determines main and technical requirements for warehousing system. That is why warehouse should be considered as integrated part of logistics chain. During making warehousing system, it is necessary to make individual decision taking in account all affecting factors.

Warehouse is customs warehouse in this logistics chain. Cargo, which will be realized in Russia does not suffer from customs duties, because it is not real-

ized in Estonia. This is important logistics service, which saves reverse resources of company (client of transportation services.) For provision of service „customs warehouse“, MGT Baas buys license every year. Bank guarantees that spare part will not be realized on Estonian territory. Every month company provides report to customs about product`s motion in warehouse.

Territorial location of warehouse and its square is determined with power of material flows, demand on the sale market, size of areas of sales and concentration of customers, arrangements of suppliers and clients, special aspects of communication networks etc. Warehouses of cargos can be made in beginning, middle or end on transportation cargo flows.

Place of warehouse, which is included in this logistics system is shown on picture 4.1. Main task of warehouse is concentration of resources, its storage, set of new order, provision of permanent and rhythmical accomplishment of company`s order, which pays for these transportation services. Warehouse is located near to border of Estonia and Russia in city called Narva. This is also important logistics service, which OÜ MGT Baas provides.

OÜ MGT Baas rents place for warehouse.

Warehousing space is rented by OU MGT Baas. Workers of warehouse work in OU MGT Baas and in Moscow company in the same time. Such flexible personnel policy allows Moscow company to manage warehouse as own. They can trust control for container`s keep, make own address system, which gives convenience on order`s forming and spare parts request comes with address written on box. Also, responsibility for keeping of needed level of resources in warehouse is given to personnel of external logistical management (who works on Moscow company), who does purchases.

Renting of warehouse is needed when level of stability in sales is unknown or not stable. Rent does not require input of resources in development of warehousing facilities. Also, financial risks decrease when company has own

warehouses. It increases flexibility of using of warehouse space (rented warehousing and its duration of its renting can be changed).

Logistics process in warehouse can be complicated. It requires total conformity of functions of resources supply, freight handling and orders allocation.

That is why logistics process on warehouse includes:

- Resources supply;
- Supplies control;
- Unloading and acceptance of cargo;
- Transportation inside of warehouse;
- Warehousing and storage of cargo;
- Procurement of clients orders and offloading;
- Transportation and forwarding of orders;
- Gathering and delivery of empty cargo carrier;
- Control of orders accomplishment;
- Informational service of warehouse;

Functioning of all constituent logistics process has to be considered in interrelation. Such approach lets coordinate clearly activities of warehousing service. It is foundation of planning and control of cargos movement in warehouse with lowest costs.

(Kurganov V.M. 2007; Logistics. Management of car transportation. Personal experience)

Main task of supplies depends on providing warehouse with spare parts in accordance with possibilities of warehouse and for accomplishment of customer`s orders. One of the key term of logistics is freight unit. It is freight place, indivisible cargo, which is consist of one or more items (connected with each other with unit load device). Sizes of freight unit (600x400mm) are divisible to sizes of pallet on which can be fitted 4 freight units in one layer. Freight unit should keep entirety and original geometrical shape during different logistical operations.

Freight units are unloaded from container on pallets. Pallets are 1200x800mm. Different cargo, which is packed in standard transportation container, can be

rationally settled on those pallets. Pallet is horizontal ground in minimal height, which can be loaded with fork lifter.

Car spare parts in carton boxes are unloaded from container on the pallets. After that, pallets are loaded on racks, where is enough free room. In EXCEL, it is put the address of every box with spare parts with help of stock number of box (Attachment 5). In warehouse address system of cargos location acts.

In warehouse new cargo should be declared in Import 7100. It has all information about boxes. Price of spare parts, which is written in invoice, should be transferred from dollars in euros.

For loading-unloading work is used 2 forklift trucks and walkie-rider pallet truck in warehouse.

4.3.4 Preparation for future transportation of cargo.

For sending of spare parts to Russia, cargo is completed with fully again. Customer sends new invoice with address written there. This is the place where needed part is kept. Then boxes are packed with envelope paper.

Palletizing helps to keep entirety of freight unit during accomplishment of logistical operations.

Palletizing is operation of freight unit's organization on pallet and following colligation of cargo and pallet together. Palletizing provides:

- Safety of cargo during movement to customer;
- Biggest usage of capacity of all types of transport;
- Comfort during making loading and unloading works and transportation and warehousing works;
- Possibility of rehandling without reforming;
- Safety of making loading and unloading works and transportation and warehousing works

(Kurganov V.M. 2007; Logistics. Management of car transportation. Personal experience)

International transportation of cargo has biggest amount of logistical parts of customs control at the border or borders and in places of sending and receiving. That is because it increases by means of procedure of preparation of documentation for transportation at least. For again unit load new package of documents is made. It includes commercial invoice, packing list and declaration of export.

After that, cargo goes to Russia by vehicles of Moscow company, which ordered this logistical service.

Small amounts of cargo are realized in Europe. Sizes of those orders allow to use service called Dynamic Parcel Distribution, which is international duty of express-delivery. For realized spare parts on territory of Europe customs duties are paid.

4.4 Logistical costs

4.4.1 Transportation costs

Economical evaluation of transportation services is based on charges on its production. Many factors effect on expenses: distance of delivery, type of transportation, outside conditions and etc. Expenses can be split on permanent and temporary.

Examples of fixed costs (costs which does not change in dependence of material flow level changing in short time period):

1. Transportation expenses (vehicle`s tax, registration and tech inspection, penalty and etc.)
2. Expenses of exploitation and tech inspection of vehicles (cleaning and keeping in good condition, storage, tools and devices, different expenses on support).
3. Management (salary of administration), marketing (advertisement, office work, payment of staff`s studies etc.)
4. Depreciation of vehicles, leasing.

5. Working expenses (salary, extra staff's expenses)
6. Insurance and responsibility of damage (insurance in case of accident, car insurance, different insurances, losses because of accident).

Example of variable costs (costs which change in dependence of material flow level changing in short time period):

1. Working expenses (salary of drivers, assistants).
2. Wheels expenses (buying of wheels, tires, fixing, winter tires, storage of wheels, utilization of old tires).
3. Fuel expenses (buying of fuel, storage, allocation).
4. Fixing and tech inspection expenses (fixing and tech inspection work, spare parts expenses, lubricant materials, filters, liquids, tech inspection accessories).
5. Extra transportation expenses (trips, which are not included in price list).

Every logistical operation includes direct expenses, which has specific parts of logistical system.

Fixed and variable logistical costs of main logistical functions and operations are shown in chart 4.1.

There is no specific border between fixed and variable costs. There is specificity for its determination for every type of transportation. For our case variable transportation costs are: drivers salaries, fuel and oil materials, also service costs, tyres and fix. Fixed costs are road insurance and vehicles maintenance.

Transportation expenses are base for determination of rates for services of transportation forwarding companies.

For counting fuel consumption of trucks (same as for cargo trucks and road-train with trailers and semitrailer) is used following formula:

$$Q_n = 0,01 \times (H_{san} \times S + H_w \times W) \times (1 + 0,01 \times D) \quad (4.1)$$

Q_n – normative fuel consumption, liters

Hsan – norm of fuel consumption during the trip of vehicle without cargo, l/100km.

S – trip of vehicle, km

Hw – norm of fuel consumption for transportation work, l/100 tons of kilometers

W – volume of transportation work, ton kilometers

D – coefficient (summarized relative raise or decrease) to norm (it is used in winter time when temperature is lower than 5 degrees C or in mountain places), %

Disclosurement of formula: Norm of fuel consumption during trip of vehicle without cargo Hsan is counted this way:

$$H_{san} = H_s + H_g \times G_{tr} \quad (4.2)$$

Hs – standard norm of fuel consumption during vehicle trip, l/100km. These norms are shown in methodical guides.

Hg – norm of fuel consumption for extra weight of trailer or semitrailer, l/100 tons kilometers. This norm is also shown in methodical references and determines in dependence of type of fuel. In this case used fuel is diesel, that is why $H_g = 1.3$ l/100 tons kilometers.

Gtr – weight of empty trailer or semitrailer in tons.

Norm of fuel consumption divided transportation work Hw is also determines in dependence of fuel, same as Hg.

Volume of transportation work W is counted according to formula:

$$W = G \times S, \quad (4.3)$$

G – weight of cargo, tons

S – trip with cargo, km.

Also, staying with switched on engine should be added to consumption. It is about 10% from standard norm for hour staying. For example, in places, where it is forbidden to stop the engine according to safety instructions (oil bases, special warehouses, cargos presence, which is not allowed to be in cold body). For example, here is calculation of Qh – normative fuel consumption for truck Scania R124L.

$$H_{san} = H_s + H_g \times G_{tr} = 19.8 \text{ l/100km} + 1.3 \text{ l/100 t.km} \times 5,7 \text{ t,}$$

Standard norm of fuel consumption during trip of truck (l/100 km) is 19.8/100km,

Norm of fuel consumption divided by transportation work, l/100 tons kilometers: 1.3/100 t.km,

Weight of container yard (tons) is 5,7t

$H_{san} = H_s + H_g \times G_{tr} = 27,2 \text{ l/100km.}$

$W = G \times S_1 = 20\text{tons} \times 210\,000 \text{ km} = 4200\,000 \text{ km,}$

G – weight of cargo: 20 tons,

S_1 – trip of truck with cargo: 210km., Whole trip is $S = 420 \text{ km.}$

Expansion. Normative fuel consumption per one trip (l) is:

$Q_n = 0,01 \times (H_{san} \times S + H_w \times W) = 0,01 \times (27,2 \text{ l/100km} \times 420\text{km} + 1,3\text{l/100 000km} \times 4200\,000\text{km}) = 168,84 \text{ l}$

Material costs are calculated following way:

$C_i = P_i \times A_i \quad (4.4),$

C_i – purchase cost of material resource of i,

P_i – unit cost of resource, euro,

A_i – expected requirement in material resource of i type.

$C_d = 170 \text{ l} \times 1\text{eur/l} = 170\text{eur}$

This is the price for spent fuel during one trip, in case of that truck brings empty container to the port and back comes with cargo. Price of one diesel liter was 1 euro without VAT in 2016.

In the same way costs of other cars can be counted. If could be imagined, that for service of transportation of 50 containers could be used other cars.

For Renault Magnum:

$H_s = 20,9 \text{ l/100km,} \quad H_g = 1,3 \text{ l/100 thousand kilometers,}$

$G_{tr} = 5,7\text{t}$

$H_{san} = H_s + H_g \times G_{tr} = 28,3 \text{ l/100km.}$

$W = G \times S = 20 \text{ tons} \times 210 \text{ km} = 4200 \text{ thousand kilometers, } S = 210\text{km.}$

$Q_n = 0,01 \times (H_{san} \times S + H_w \times W) = 0,01 \times (28,3 \text{ l/100km} \times 420 \text{ km} + 1,3 \text{ l/100 t.km} \times 4200 \text{ t.km}) = 173,5 \text{ l}$

Normative consumption of fuel per one trip, l:

$$Q_n = 174 \text{ l},$$

$$C_d = 174 \text{ l} \times 1 \text{ euro/l} = 174 \text{ euro} - \text{cost of used fuel per one trip.}$$

For DAF XF95:

$$H_s = 20 \text{ l/100km}, \quad H_g = 1,3 \text{ l/100 t. Km},$$

$$G_{tr} = 5,7 \text{ t},$$

$$H_{san} = H_s + H_g \times G_{tr} = 27,4 \text{ l/100km.}$$

$$W = G \times S = 20 \text{ tons} \times 210 \text{ km} = 4200 \text{ t.km}, \quad S = 210 \text{ km.}$$

$$Q_n = 0,01 \times (H_{san} \times S + H_w \times W) = 0,01 \times (26,1 \text{ l/100 km} \times 420 \text{ km} + 1,3 \text{ l/100 t.km} \times 4200 \text{ t.km}) = 164,3 \text{ l}$$

Normative fuel consumption per one trip, l:

$$Q_n = 164 \text{ l}$$

$$C_d = 164 \text{ l} \times 1 \text{ euro/l} = 164 \text{ euro costs used fuel per one trip.}$$

Now, company does not have permanent drivers. Drivers are invited for specific job based on agreement. Trip costs:

$$V = 170 \text{ euro} + 60 \text{ euro} = 230 \text{ euro},$$

60 euro – salary of driver.

Price of this trip for customer is 370 euro.

$$390 \text{ euro} - 230 \text{ euro} = 160 \text{ euro} - \text{profit from one trip, (EBIT)}$$

Indexes of profitability show effectivity of enterprise's activity. Effectivity is ratio of results to costs. In this ratio result means profit of enterprise, and costs are resources or equity which are used for getting such effect.

Profitability of this trip can be calculated without taking into account car service. Car is used not only for transportation of containers with spare parts, that is why resources, which are spent on fixing, maintenance and tyres cannot be totally added to costs.

$$R = \text{profit from one trip (EBIT)} / \text{trip costs} = 160 \text{ euro} / 230 \text{ euro} \times 100\% = 70\%$$

By making connection between profit and size of paid-in capital, index of profitability can be used in process of profit's forecast. During process of forecast between factual and expected investments are associated with profit, which is expected to be reached on those investments. Evaluation of expected profit is based on level of profitableness for previous periods and forecast of changes.

Furthermore, profitability has great significance for decision making in investment, planning, budgeting, coordination, evaluation and control of enterprise's activity and its results.

As a result, indexes of profitability characterizes financial results and effectiveness of enterprise's activity. They rate profitableness of enterprise from different positions and systemize in accordance with economical process of participants.

It is important to mention, that during calculation of profitability's, different indexes of enterprise's profit can be used: total profit, net profit, profit on sales. Usage of net profit is most righteous approach in evaluation of business activity's effectivity.

However, it is impossible to count net profit according to facts of current accounting because payments in budget by means of net profit, which are left in charge of enterprise, are not marked there. Net profit can be determined approximately, by deduction of tax of profit from profit of covered profit.

$160 \text{ euro} \times 50 = 8000 \text{ euro}$ – profit in a year in case of transportation of 50 containers per year.

Calculation of transportation costs per year:

Oil in trucks is changed every 60000km. For change it is necessary to have 40 liters of oil. During the year truck's trip of delivery of containers with spare parts is $420\text{km} \times 50 = 21\,000\text{km}$.

In that way, oil should be changed once in 3 years.

$C1 = (7 \text{ euro/l} \times 40 \text{ l}) / 3 = 93,3 \text{ euro}$ – costs of oil per year.

Road insurance for truck and container yard is:

$C2 = 1127 \text{ euro} + 34 \text{ euro} = 1161 \text{ euro}$ – costs of road insurance per year, where 1127 euro is truck insurance, and 34 euro is container yard insurance.

$C3 = 60 \text{ euro} + 30 \text{ euro} = 90 \text{ euro}$ – maintenance of truck and container yard costs.

Fixing, changing of tyres and maintenance of Scania R124L in 2016 cost was $C4 = 6000 \text{ euro}$ in 2016.

Total:

$C = C1 + C2 + C3 + C4 = 95 \text{ euro} + 1160 \text{ euro} + 90 \text{ euro} + 6000 \text{ euro} = 7345 \text{ euro}$
 – costs of using of one truck Scania R124L in 2016.

In comparing of profit and costs can be seen that profit is not enough even for maintenance of administrative – management personnel. On the other hand, profit is enough for maintenance of truck and driver. Using of truck regularly, but without increase of fixing costs, gives big profit. It confirms balance for 2013, 2014 and 2015 (Attachment 6 and 7). In line „profit“ for 2013 year is 118272 euro and „own equity“ is 374425 euro. After that, equity only decreases every year. Before 2013 year profit was made by big client. After his left profit decreased. After that, company got debtor on other activity. It gave loss for 2014 year. Loss was 71436 euro. In 2015 year losses were less. It was 17276 euro.

Decrease of general costs in supply chain of products and keeping same quality of service is general task of improvement of work of car transport.

In the context of car transport enterprise is if more level of profit, then more effectively organized transportation service of client. For transporter effectiveness of its work could be evaluated with following exponent:

1. Revenue position, profit from making of transportation services.
2. Costs of making transportation services, including sanctions for shortage or damage of products, expiration in delivery and other happenings of nonfulfillment of responsibilities by transporter.
3. Financial outcome from providing of transportation services (transportation profit)
4. Profit on euro costs (profitability of transportation).

(Kurganov V.M. 2007; Logistics. Management of car transportation. Personal experience)

Small enterprises, which have from 1 to 10 units of vehicles do not have enough resources for complicated and laborious count of economical evaluation of transportation services production. These enterprises have to create normative informative documents, including graphs, charts, diagrams etc. for increase of objectivity of management decision taken into account. Samples of those documents can be cost charts.

Cost charts of transportation services production of small car enterprises should include results of economical costs plus profit calculation, which company can get during accomplishment of this service. Cost graphs of car transportation services include sections: informative; annual fixed costs; variable costs for 1 km; cost of transportation services for 1 km.

Normative-informative info includes information of names and models of cars with year made, norms of fuel consumption and lubricants, costs of making maintenance and fixing, norms of depreciation etc. Sample of normative-informative info is in chart. Information in chart is corrected during getting new knowledges.

Sample of cost chart of transportation services production is shown in chart 4.2

Calculation of variable costs include fuel, oil, fix, tyres costs and salaries of driver.

Oil in trucks should be changed every 60000km. It is needed 40 liters of oil for change (cost is 7 euro per liter). Distance to port and back to warehouse is 420 km. So that, one trip to get container is:

$$C1 = (420\text{km} \times 40 \text{ l}) / 60000\text{km} \times 7 \text{ euro/l} = 1,96 \text{ euro.}$$

$$C1 = 2 \text{ euro.}$$

$$Cd = 170 \text{ l} \times 1 \text{ euro/l} = 170 \text{ euro (used fuel cost).}$$

Salary of driver is 60 euro per trip. (At the moment, company does not have permanent driver. Company invites employees for specific work from related company.)

Fix and tyres are 6000 euro per year.

If there is 50 containers per year, it can be calculated this way:

$$C = (2 \text{ euro} + 170 \text{ euro} + 60 \text{ euro}) \times 50 + 6000 \text{ euro} = 17600 \text{ euro.}$$

Those are cost of Scania R124L per year.

In MGT Baas expenses and profits on different services are not counted. Usage of cost charts could help to see real picture of business and make decisions in company's management successfully.

4.4.2 Costs of warehousing system

There are also cost of warehousing system. They are calculated with rent for warehousing place, if it is not owned by enterprise. Also, it includes cost of warehouse use, salaries of employees, taxes, insurance etc. Taxes and insurance depends on cargos cost. That is why this is variable cost. Other costs are fixed. Company rent warehouse with square of 1829 square meters. Price of square meter per month is 1,20 euro. Rent per year is $C1 = 1,20 \text{ euro/month} \times 1892 \text{ square meters} \times 12 = 2194,8$ euro. Community facilities and electricity cost approximately 400 euro per one month in winter (from October to April), is summer (from May to September) 230 euro:

$$C2 = 400 \text{ euro} \times 7 + 230 \text{ euro} \times 5 = 3950 \text{ euro}$$

Salaries of two workers are 700 euro. Employees have 0,5 wage. Social tax in 33% and unemployment insurance is 0,8% in Estonia. Costs on salaries per year are

$$C3 = 700 \text{ euro} \times 12 + 700 \text{ euro} \times 0,338 \times 12 = 11239,2 \text{ euro}$$

Security of warehouse per month costs 30 euro:

$$C4 = 30 \text{ euro} \times 12 = 360 \text{ euro}$$

License on customs warehouse and insurance costs:

$$C5 = 3500 \text{ euro}$$

Costs are for depreciation, use and fix of equipment.

$$C6 = 950 \text{ euro}$$

Total of warehousing costs:

$$Cw = C1+C2+C3+C4+C5+C6 = 2200 \text{ euro} + 230 \text{ euro} + 11240 \text{ euro} + 360 \text{ euro} + 3500 \text{ euro} + 950 \text{ euro} = 18480 \text{ euro}.$$

Also, packing and office materials costs can be taken into account as well. This is $C7 = 150$ euro per year. Costs of utilization of packages are included in community facilities.

$$Cw = 18650 \text{ euro}.$$

Usually, if equity is invested in warehouses, then they cannot give profit. However, customer pays for services of transportation forwarding services for cargo storage. This is another one possibility for companies who does transportation forwarding services to get profit. To make bill of cargo storage for Moscow company is 26110 euro, profit before taxes payment (EBIT):

$$26110 \text{ euro} - 18650 \text{ euro} = 7460 \text{ euro.}$$

Profitability of warehouse is relation of profit to costs (%):

$$R = 7460 \text{ euro} / 18650 \text{ euro} \times 100\% = 40\%$$

5 METHODOLOGY

Methodology includes two types of research. They are qualitative and quantitative researches. Qualitative research is primarily exploratory research. It is needed to understand the problem and develop ideas. It is used for uncovering trends in thought and opinion, and get more clear with problem, as well. Methods for collecting data in qualitative research includes focus groups, individual interviews and participation.

Quantitative research is needed to understand the problem by using numerical data or statistics. It uses measures to get facts and uncover patterns. Quantitative methods are more structured than qualitative. Quantitative methods of getting information consist of different types of surveys – online surveys, paper surveys, mobile surveys, kiosk surveys, face-to-face interviews, telephone interviews, longitudinal studies, website interceptors, online polls and systematic observations.

(<https://www.snapsurveys.com/blog/what-is-the-difference-between-qualitative-research-and-quantitative-research/>)

(Hakala. Juha T. 2000; Creative thesis writing : a guide to development and research work)

5.1 Method selection

In this thesis is written logistical system which includes production of spare parts and their transportation to Russia. Few parts of this logistical system are the object of management for this logistical management. These parts consist of transportation of cargo from port of Tallinn to Russia through Estonia with using customs warehouse. In the report are shown international transportation services which are provided by MGT Baas. On example of enterprise MGT Baas examine and analyze:

- In area of enterprising activity main direction is re-selling business in logistics system;
- In area of organizational – managerial activity main direction is creation of organizational mechanism and forming of management's system with processes of transportation and warehousing of cargo;
- In area of economic activity main direction is creation of plans and programs for development of parts of logistical system;
- In area of projective activity main direction is creation of projects for development of active and making new parts of logistical system;
- In area of expertly-analytic activity main direction is investigation effectivity of activity of logistical system's parts based on value analysis.

Thesis is mostly conducted as qualitative observing research. However, thesis includes partly quantitative research such as analysis of company's costs in last year, which will consist of numerical data. So that, this thesis is kind of hybrid.

5.2 Information gathering

Information of company is given in face-to-face meeting with manager of the company. Balance sheets were got for last year, information of their logistical system, types and amount of company's vehicles, company's clients and warehousing cargos, went to warehouse to get information about its work etc. Theory of logistical systems, transportation, graphs etc mostly comes from books and internet. My first internship was done in company called Evail Oil. This company and MGT Baas have same owner and are located on the same territory. During my internship it was shown how these

logistical transportation services work. Also, information and numbers were given from manager on logistics specialist.

5.3 Reliability and validity

For doing proper thesis it is important to use reliable resources. None of us would like to read article, which is not trustworthy. People would trust to simple speech and reliability. They can count on it. Reliability has been evaluated in two different things. First is how well collected information describes the things which have to be intended to investigate. Secondly, it is important to ponder whether it is possible to draw more general conclusions on the basis of the information collected.

(Hakala. Juha T. 2000; Creative thesis writing: a guide to development and research work)

In this thesis, all collected data is reliable and truthful. All information about company was taken from enterprise or from their official websites. Data was collected by speaking with company`s manager and confirmed with official documents. Theoretical part was gathered from books, which are written by experienced logistics specialists, and from the verifiable websites. Some books were taken from university library. Also, knowledges from studies were used (for example SWOT-analysis) It helped to make well-researched theory.

6 ACTIVITIES FOR DEVELOPING OF ENTERPRISE`S LOGISTICAL SYSTEM. RISKS ASSESSMENT.

Now days, MGT Baas is in critical phase for its activity. On the first stage of crisis was decrease of profitability and total amount of profit. Later, production activity got lossmaking. For payment of losses they have to use floating assets, which means that production automatically decreases and company might get bankrupt after some time. In that way, there is threat of production stop and bankruptcy.

For solving this problem it is necessary to review strategy of company's activity, might be done re-engineering and permanent work for decrease of costs and increase of productivity. From this position, all logistical functions should be examined.

Factors, which give influence on organization of logistical costs are shown in chart 6.1.

It is necessary to get decisive and fast actions for making financial situation more stable and restore paying capacity of enterprise. Possibility of disposition of unprofitable activity should be examined. If enterprise has low resources, it should spend it only to get biggest positive effect. In anti-crisis management should be mixed two strategies: increase of production volumes and decrease of costs.

Experience of other transportation enterprises, who got out of crisis, shows that one of the main problem is people and their psychology. People should not lose hope for rehabilitation of normal situation. Administration should make reliable team of like-minded persons who believe in success of enterprise.

Condition of transport component is described with list of cars in its main attribute, which is reliability. Theoretically, effective managing decision might not give expected result without consideration of real condition of car park. Also, it gives supposition that breaks main approach of logistics, which is reliability.

System of transportation system is described with cars and their main quality, which is reliability. In theory, effective management decision might not have expected result on practice without taking into consideration condition of car park. It creates supposition for breaking main approach of logistics – reliability.

It is important to get free from old cars, count its profitability and their use in comparison with purchase of new car. It is necessary to understand conditions of finance lease, so that to choose optimization case in balance of price and quality. Maximum profitability should be achieved. If drivers will start work on new cars, then it will be clear that restoring to health an enterprise was successful. When company buys new car it is reasonable to decrease amount of cars in car park, because real amount of cars is lower because of more often fixing, than it is written in the list.

For effective management, it is necessary to have information. It is reasonable to count production capacity of each car: how much car got profit and how much cost. It should be started from organization of each car's counting. For this counting cost charts are suitable enough (chart 4.2).

As a result, it will be clear in which cases work was with low profit and which was even unprofitable. If transportation company has losses, as a consequence, fares do not cover costs. In those cases, it would be better not to work in those business profiles.

It is better to avoid risky services. For example, enterprise got critical situation because of announced service on their website: possibility of giving extra time for payment of customs and national taxes. Then MGT Baas pays for low percent taxes of other companies. So that, MGT Baas gives time to implement production to other company and return money. This type of activity was unprofitable because one of company got bankrupt and did not return money.

Next stage is meticulous work with customers of transportation services, those who order transportation and pays money. It is necessary to focus on client's requirements if it is possible. For example, If before employees did not work at night shift and on Saturday, then it is better to do any job if it is profitable.

During negotiations with clients it is important to be ready „take a back seat“ in something in proving necessity of fares increase. So that, client will „take a back seat“ as well, and accepts offer. Step by step, it is necessary to change terms of the treaty. It is important, that deliveries would be profitable. International transportation services of MGT Baas are profitable. Disadvantage of this activity is low number of orders. Search of new clients is important object of company's management.

Equity's existence proves, that before 2013 enterprise's activity was successful. Big customer of international logistical services ensured a profit. In that way, profit would increase.

Advertisement's absence had negative influence for company's profit. Even their website did not have update during 20 years, so that not even once since its creation. They got advertising panel with transportation services only in 2017. Although, office, garage and warehouses are located in Sillamae on route Saint-Petersbutg-Tallinn, so that potential customers go through this route. It is necessary to use internet and media for advertisement.

Important task for advertisement is to make public image of company, tell about logistical enterprise individuality. Individuality of logistical enterprise is its singularity and uniqueness. Public image is general presentation of enterprise (true or false) of customers. Good image of enterprise decreases risk of customer interception by competitor.

Individualities can be counted as advantages of enterprise. They are existence of license of customs warehouse, big experience in providing of transportation services, own fixing base of transport, qualified specialists, own warehouses in Sillamae, good location of company. There is border of Russia and EU nearby (28 km), railway station of Vaivara (2 km), port of Sillamae.

There is new developing cargo port in Sillamae and it gives hope for stable financial activity in future. MGT Baas has own warehouses nearby to port, which are 70% empty.

Any decisions, which are made by company's management in process of own business, have possibilities of failure, loss, so that they are risky.

Risk can be determined as danger of potentially possible loss of resources, or loss of profit in comparing with possible. In other words, risk is menace that entrepreneur can get losses as extra expenses than expected, or get profit lower than, which he expected. MGT Baas always faces with risk by solving current and long-term tasks. Risks diversity is very wide from fires and natural disasters to changes in taxation, inflationary stagger.

Property and cargo can be insured from fires, natural disasters, crashes and robberies, but it cannot be insured from changes in laws and inflation. Only stable financial situation of enterprise can save from it. So that, big profit and flexible company's management with taken into account changed reality can help.

Furthermore, economical and political development of modern world makes new types of risk, which are hard to determine, evaluate quantitatively. Transnationalism of business is accompanied by making of hard financial and productive interrelations. „Knock-on effect“ appears, which in case of downfall of one company drags bankruptcy of companies, which are connected to bankrupt company.

7 FINAL WORDS

Object of management for this logistical management are few stages of logistical system, which includes spare parts production in China and their transportation to customers in Russia (pic. 4.1). Stages “Cargos transportation from port of Tallinn to Narva” and “Storage of cargo in customs warehouse and its future transportation” (block number 6-10 on picture 4.1) are for OU MGT Baas. This company provides transportation-forwarding services. They participate directly in transportation process, provides own transport; provides warehousing services, which are needed for cargos delivery from one transport to another, provides necessary prorated documentation and other operations.

MGT Baas has big experience in providing transportation logistical services. This activity gave them quite high profit before 2013. Now days, profitability of transportation services is still on good level. However, decrease of client base made decrease of profit. Thuswise, it is necessary to find new clients and increase profitability of transportation services.

Resources of profitability increase of car transportation enterprise can be split on two groups:

- Resources, which are connected to improvement of transport`s work for enterprise;
- Resources, which are connected with decrease of transport`s costs.

OU MGT Baas has 4 trucks and 2 container yards. Vehicles are quite old and requires high input in fix and maintenance of car transport. They should find possibility to avoid old cars. Profitability should be counted and their use in comparing with purchase of new car or more new car. For evaluation of use profitability of each car are good cost charts (chart 4.2), which are shown in chapter 4. They include costs information of each car and average trip. In chart can be seen how much each truck earned and which costs it required. This information let to make forecasts about profit and transportation costs for next period, find ways of most rational resources use by means of finding more profitable trip for transport and watch for observation of transportation resources ratios. It is necessary to analyze change of costs in different trips and cars by comparing real costs with planned.

Warehouse of this logistical system is customs warehouse, so that cargo, which will be realized in Russia, is not taxable because it is not realized in Estonia. For providing services «customs warehouse», MGT Baas buys license every year. Bank is guarantor of that spare parts will not be realized on territory of Estonia. Every month company provides report of cargos movement in warehouse to customs.

Warehouse is used for storage of car spare parts, which from new cargo, which is based on client`s order, is packed for future transportation through border in Russia.

Warehousing costs are counted from rent payment, warehousing employees salaries, license payment, depreciation of warehouse, cars etc.

When company gets new clients, they will need more warehouses. MGT Baas has uncommitted resource, empty warehouses. Use of these warehouses would help to decrease storage costs. This means that profit of storage`s services providing will be more profitable.

Risks, which MGT Baas has, are similar with risks, which are threat to many business companies. These are failures in supplies, which depend on change in the exchange rate, political situation in world; increase of competition, which can cause loss of client. Change of taxation in country and inflation also can decrease of company`s profit.

Only financial condition of enterprise can stand against to risks This means big profit and flexible management of company taken into account with changed reality. Advantages can help to provide stable financial condition. Advantages of company are big experience in providing transportation services, existence of customs warehouse license, work with permanent client during continuous time, existence of available funds, qualified specialists for filling out of customs documentation.

Disadvantages are providing risky financial services, usage of old cars for providing of transportation services, shortage of customers amount, no advertisement, which is needed for search of new clients.

Special meaning got risks in last years, which are connected with political factors, because they bring big losses for entrepreneurs.

Location near to border of EU and Russia is good. However, come-down of political situation can affect on company, who provides transortation services and services in filling out of customs documentation. Possibility of sanctions cancelation against Russia gives hope on fast increase of profit of MGT Baas enterprise.

8 REFERENCES

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Appendices

Chart 4.1. Permanent change of logistical expenses of main logistical functions and operations.

Logistical function	Logistical operation	Fixed costs	Variable costs
Logistical management	Planning, organization of logistical activity and its management	Costs based on administration and management personnel maintenance. Material and technical and transportation provision of its activity. Payment of informational, audit and bank services	Costs, which exist because of complexity in cooperation inside of company. Costs based on absence of needed information
Receiving, processing and appearance of order	Preparation of order of buyer. Acceptance, first processing of information about order and appearance of order	Costs based on appearance of order	Costs based on organization of repeated logistical operations, which provide accomplishment of contractual commitments of supplies
Cargo transportation	Traffic control of product flows and transport. Delivery of container to warehouse. Matching of transit declaration with container's contents. Return of empty container to the port.	Costs of use and maintenance of vehicles, including insurance and maintenance. Road penalties. Drawing up act of shortage of excess of spare parts. Sending of act to the customs.	Transportation maintenance costs, including fuel, lubricants, fix. Drivers salaries.

Warehousing and storage of cargo at warehouse	Preparation of warehouses for receiving of cargo. Container's unloading. Service of warehousing equipment. Loading-unloading works. Control of received cargo. Storage of cargo. Utilization of used packages.	Costs of warehousing rent. Salaries of warehousing employees. Costs of maintenance and use of warehouses and equipment.	Costs of utilization of used packages. Costs of container's unloading. Costs of cargos warehousing, collection, storage and transfer of cargos information. Costs of operations with packages.
Preparation of production for transportation at warehouse	Receive of order. Packaging of cargo. Customs cargo filling out. Unload of cargo.	Depreciation costs of cars and mechanisms of warehouse.	Costs of orders and documents filling out. Cargos packaging costs. Loading unloading works costs.

Chart 4.2: Cost chart of transportation services production.

Topics of chart	Renault Magnum	Scania R124L	DAF XF95	Mercedes- Benz AXOR
Topic 1. Informative				
1. Year made	2004	2004	2005	2002
2. Price, euro	9800	12500	19000	18000
3. Trip, km	91500	1024500	602000	620000
4. Price tyres+fix, euro	6000	6000	300	4000
5. Normative trip of tyres, km	65-70000	65-70000	65-70000	65-70000
6. Price of fuel per li- ter, euro/l				

Topic 2. Annual fixed costs				
1. Telephone, euro	12	12	12	12
2. Road insurance, euro	1234	1127	1454	1045
3. Maintenance, euro	60	60	60	60
Topic 3. Variable costs for 1 trip				
1. Fuel, euro	174	170	170	164
2. Oil, euro	2	2	2	2
3. Salary of drive, euro	60	60	60	60

Chart 6.1. Factors, which give influence on organization of logistical costs.

Logistical function	Factors, which give influence on organization of logistical costs.	Recommendations.
Logistical administration	Working conditions and occupational safety. Quality and level of management personnel's qualification.	Increase of employee's interest. Flexible use of personnel (oscillation of personnel's amount in dependence of changing in demand, encouragement)
cargo receiving, handling and filling out	Volume and other conditions of order. Appliance of modern informational technologies. Amount of orders.	Provide continuous production process.
Planning of production.	Changing production volumes. Appliance of modern technologies and methods. Compliance of economical	Pay more attention to advertisement of services. Avoid risky services. Purchase of new car. Planning

	mode. Quality requirement. Credit-money and tax politic. Financial situation of enterprise. Purchase of techniques.	of investment in technical base.
Cargos transportation.	Size and frequency of production. Location of logistical partners and their mount. Losses from delays. Transportation fares. Use of own vehicles or rented.	Use of pricelists. Planning of maintenance and fix of cars. Planning of organization and requirements of car spare parts and materials for maintenance and fix supply.
Warehousing and storage of spare parts at warehouse	Own warehouses or rented. Square of warehouse, warehouses equipment. Time of resources storage.	Management of order distribution. Management of spare parts sources. Appli-ance of new technologies in materials handling and manufacturing equipment.
Preparation for future cargo transportation.	Customs conditions, fares sizes. Measurements, weight, specificity of cargo. Transportation conditions requirements, package utilization.	

TAIZHOU SUNWAY DRIVELINE CO., LTD
 ADD:PUQING INDUSTRIAL ZONE, YUHUAN, ZHEJIANG PROVINCE
 TEL: 0086-576-8737 5677 Fax: 0086-576-8737 5775

COMMERCIAL INVOICE

To: SEC011			Shipping Mark:		Invoice No.&Date:		
CHINA RESOURCES LTD. 102 AARTI CHAMBERS MONT FLEURI VICTORIA MAHE SEYCHELLES TEL:0037258051139			ASVA		ASVA-16002		
					2016-11-4		
			Total Page:				
Price Term: FOB Ningbo							
Port of Loading: Ningbo Port, China			Port of Destination: TALLINN				
No.	KEBO No.	ASVA No.	Description	Quantity (Set)	Unit Price (USD)	Order No.	Amount (USD)
1	KAIR-SR	MA-5082	CVJ INNER	150	\$8.35	ASVA-16001	\$1,252.50
2	AD-1241	AI-1130	CVJ OUTER	50	\$6.65	ASVA-16002	\$332.50
3	DWIU-LAC	GO-5003	CVJ INNER	50	\$8.60	ASVA-16002	\$430.00
4	HNIU-CRV	HN-5051	CVJ INNER	150	\$7.95	ASVA-16002	\$1,192.50
5	HNRIU-RE	HN-5030	CVJ INNER	296	\$7.95	ASVA-16002	\$2,353.20
6	HYIU-SNT20MT	MT-5071	CVJ INNER	142	\$8.80	ASVA-16002	\$1,249.60
7	HY-SOLA48	MT-1089A48	CVJ OUTER	172	\$7.00	ASVA-16002	\$1,204.00
8	ISZ-06	IS-1010	CVJ OUTER	54	\$8.85	ASVA-16002	\$477.90
9	KA-CDA46	MT-1087A46	CVJ OUTER	238	\$7.50	ASVA-16002	\$1,785.00
10	KA-CRTA46	MT-1086A46	CVJ OUTER	102	\$7.25	ASVA-16002	\$739.50
11	KAIL-500	MT-5071	CVJ INNER	50	\$8.75	ASVA-16002	\$437.50
12	KAIR-SR	MA-5082	CVJ INNER	150	\$8.35	ASVA-16002	\$1,252.50
13	KA-NS3A48	MT-1100A48	CVJ OUTER	100	\$7.80	ASVA-16002	\$780.00
14	KA-NS4A48	MT-1082A48	CVJ OUTER	100	\$7.45	ASVA-16002	\$745.00
15	KA-NSA48	MT-1068A48	CVJ OUTER	100	\$7.95	ASVA-16002	\$795.00
16	KA-SL1A46	MT-1086A46	CVJ OUTER	50	\$7.55	ASVA-16002	\$377.50
17	MT-33A43	MT-1014A43	CVJ OUTER	50	\$7.20	ASVA-16002	\$360.00
18	MTIU-EA5A	MT-5016	CVJ INNER	50	\$8.50	ASVA-16002	\$425.00
19	MZ-44A44	MA-1044A44	CVJ OUTER	50	\$7.35	ASVA-16002	\$367.50
20	MZ-BT50A44	MA-1140A44	CVJ OUTER	150	\$8.80	ASVA-16002	\$1,320.00
21	MZIR-M3	MA-5040	CVJ INNER	150	\$7.95	ASVA-16002	\$1,192.50
22	TY-77A48	TY-1033A48	CVJ OUTER	59	\$7.45	ASVA-16002	\$439.55
23	TYIU-5013	TY-5051	CVJ INNER	100	\$11.35	ASVA-16002	\$1,135.00
24	TY-ZZE15	TY-1166	CVJ OUTER	100	\$7.20	ASVA-16002	\$720.00
25	NSH-009	NS-9109K	SHAFT	50	\$4.85	ASVA-16003	\$242.50
26	SHM-001	MA-9101K	SHAFT	150	\$5.00	ASVA-16003	\$750.00
27	ASBT-203	BT-3100	BK	150	\$0.65	ASVA-16003	\$97.50
28	ASBT-21	BT-3021	BK	150	\$0.66	ASVA-16003	\$99.00
29	ASBT-98	BT-3098	BK	150	\$0.61	ASVA-16003	\$91.50
30	ADIU-A61	AI-5038	CVJ INNER	100	\$9.50	ASVA-16003	\$950.00
31	CHR-CR2	GO-1057	CVJ OUTER	49	\$6.90	ASVA-16003	\$338.10
32	FDIL-F220AT	MA-5064	CVJ INNER	50	\$8.45	ASVA-16003	\$422.50
33	FT-DUC2A54	CI-1081A54	CVJ OUTER	300	\$9.85	ASVA-16003	\$2,955.00
34	HNID-507	HN-5007	CVJ INNER	50	\$8.15	ASVA-16003	\$407.50
35	HNID-U10	HN-5010	CVJ INNER	200	\$7.95	ASVA-16003	\$1,590.00
36	HNIP-A12	HN-5012	CVJ INNER	50	\$8.15	ASVA-16003	\$407.50
37	HYIU-SNT20MT	MT-5071	CVJ INNER	200	\$8.10	ASVA-16003	\$1,620.00
38	HY-NSFA52	MT-1096A52	CVJ OUTER	150	\$7.95	ASVA-16003	\$1,192.50
39	KA-NS4A48	MT-1082A48	CVJ OUTER	100	\$7.50	ASVA-16003	\$750.00

Attachment 2

40	ME-164	BZ-1035	CVJ OUTER	197	\$8.85	ASVA-16003	\$1,743.45
41	MT-06A47	MT-1004A47	CVJ OUTER	50	\$7.55	ASVA-16003	\$377.50
42	MTIL-K8	MT-5076	CVJ INNER	300	\$9.85	ASVA-16003	\$2,955.00
43	MTIP-5005	MT-5104	CVJ INNER	62	\$10.50	ASVA-16003	\$651.00
44	MTIU-808	MT-5013	CVJ INNER	200	\$7.95	ASVA-16003	\$1,590.00
45	MTIU-EA5A	MT-5016	CVJ INNER	50	\$8.50	ASVA-16003	\$425.00
46	MZ-44A44	MA-1044A44	CVJ OUTER	50	\$7.10	ASVA-16003	\$355.00
47	MZIL-M6A	MA-5015	CVJ INNER	50	\$8.45	ASVA-16003	\$422.50
48	NSIU-5031	NS-5006	CVJ INNER	148	\$10.30	ASVA-16003	\$1,524.40
49	SB-813	FU-1019	CVJ OUTER	50	\$6.80	ASVA-16003	\$340.00
50	TYIU-5013	TY-5051	CVJ INNER	48	\$11.35	ASVA-16003	\$544.80
51	VWU-PLS	AI-5028	CVJ INNER	300	\$8.60	ASVA-16003	\$2,580.00
52	NS-TD2	NS-1085	CVJ OUTER	1	\$7.05	ASVA-16001	\$7.05
TOTAL				6,068			\$46,793.05

Bank Info.:

Bank Name: THE INDUSTRIAL AND COMMERCIAL BANK OF CHINA, ZHEJIANG PROVINCIAL BRANCH

Swift Code: ICBKCNBJZJP

Bank A/C: 1207081109814095441

Beneficiary: TAIZHOU SUNWAY DRIVELINE CO., LTD

Beneficiary's Address: YUHUAN, ZHEJIANG, CHINA

台州惟尚汽车传动系统有限公司 TAIZHOU SUNWAY DRIVELINE CO., LTD.
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7400才

TAIZHOU SUNWAY DRIVELINE CO., LTD

ADD:PUQING INDUSTRIAL ZONE, YUHUAN, ZHEJIANG PROVINCE

TEL: 0086-576-8737 5677 Fax: 0086-576-8737 5775

PACKING LIST

To: SEC011				Shipping Mark: ASVA					Invoice No.&Date: ASVA-16002				
CHINA RESOURCES LTD. 102 AARTI CHAMBERS MONT FLEURI VICTORIA MAHE SEYCHELLES TEL:0037258051139									2016-11-4				
				Price Term: FOB Ningbo					Total Page: 1				
Port of Loading:Ningbo Port, China				Port of Destination: TALLINN									
No.	KEBO No.	ASVA No.	Description	Qty (Pcs)	Pcs/ Ctn	Total (Ctns)	G.W. /CTN	G.W. Total	N.W. Total	Cube			
										L	W	H	Total
1	KAIR-SR	MA-5082	CVJ INNER	150	10	15	25.00	375.00	360.00	58	24	22	0.46
2	AD-1241	AI-1130	CVJ OUTER	50	10	5	20.00	100.00	95.00	58	24	22	0.15
3	DWIU-LAC	GO-5003	CVJ INNER	50	10	5	28.00	140.00	135.00	58	24	22	0.15
4	HNIU-CRV	HN-5051	CVJ INNER	150	10	15	20.00	300.00	285.00	58	24	22	0.46
5	HNRIU-RE	HN-5030	CVJ INNER	296	10	30	20.00	600.00	570.00	58	24	22	0.92
6	HYIU-SNT20MT	MT-5071	CVJ INNER	140	10	14	23.00	322.00	308.00	58	24	22	0.43
7	HY-SOLA48	MT-1089A48	CVJ OUTER	170	10	17	21.00	357.00	340.00	58	24	22	0.52
8	ISZ-06	IS-1010	CVJ OUTER	54	6	9	18.00	162.00	153.00	39	26	27	0.25
9	KA-CDA46	MT-1087A46	CVJ OUTER	238	10	24	23.00	552.00	528.00	58	24	22	0.73
10	KA-CRTA46	MT-1086A46	CVJ OUTER	100	10	10	21.00	210.00	200.00	58	24	22	0.31
11	KAIL-500	MT-5071	CVJ INNER	50	10	5	23.00	115.00	110.00	58	24	22	0.15
12	KAIR-SR	MA-5082	CVJ INNER	150	10	15	25.00	375.00	360.00	58	24	22	0.46
13	KA-NS3A48	MT-1100A48	CVJ OUTER	100	10	10	25.80	258.00	248.00	58	24	22	0.31
14	KA-NS4A48	MT-1082A48	CVJ OUTER	100	10	10	25.80	258.00	248.00	58	24	22	0.31
15	KA-NSA48	MT-1068A48	CVJ OUTER	100	10	10	23.00	230.00	220.00	58	24	22	0.31
16	KA-SL1A46	MT-1086A46	CVJ OUTER	50	10	5	21.00	105.00	100.00	58	24	22	0.15
17	MT-33A43	MT-1014A43	CVJ OUTER	50	10	5	21.50	107.50	102.50	58	24	22	0.15
18	MTIU-EA5A	MT-5016	CVJ INNER	50	10	5	25.00	125.00	120.00	58	24	22	0.15
19	MZ-44A44	MA-1044A44	CVJ OUTER	50	10	5	22.00	110.00	105.00	58	24	22	0.15
20	MZ-BT50A44	MA-1140A44	CVJ OUTER	150	6	25	19.50	487.50	462.50	39	26	27	0.68
21	MZIR-M3	MA-5040	CVJ INNER	150	10	15	20.00	300.00	285.00	58	24	22	0.46
22	TY-77A48	TY-1033A48	CVJ OUTER	59	10	6	21.00	126.00	120.00	58	24	22	0.18
23	TYIU-5013	TY-5051	CVJ INNER	100	6	17	22.00	374.00	357.00	51	34	20	0.59
24	TY-ZZE15	TY-1166	CVJ OUTER	100	10	10	22.00	220.00	210.00	58	24	22	0.31
25	NSH-009	NS-9109K	SHAFT	50	6	9	16.00	144.00	135.00	83	14	10	0.10
26	SHM-001	MA-9101K	SHAFT	150	8	19	20.00	380.00	361.00	48	34	18	0.56
27	ASBT-203	BT-3100	BK	150	150	1	14.00	14.00	13.00	53	53	30	0.08
28	ASBT-21	BT-3021	BK	150	150	1	14.00	14.00	13.00	53	53	30	0.08
29	ASBT-98	BT-3098	BK	150	150	1	14.00	14.00	13.00	53	53	30	0.08
30	ADIU-A61	AI-5038	CVJ INNER	100	10	10	21.00	210.00	200.00	58	24	22	0.31
31	CHR-CR2	GO-1057	CVJ OUTER	49	10	5	24.00	120.00	115.00	58	24	22	0.15
32	FDIL-F220AT	MA-5064	CVJ INNER	50	10	5	29.00	145.00	140.00	58	24	22	0.15
33	FT-DUC2A54	CI-1081A54	CVJ OUTER	300	6	50	19.00	950.00	900.00	39	26	27	1.37
34	HNID-507	HN-5007	CVJ INNER	50	10	5	28.00	140.00	135.00	58	24	22	0.15
35	HNID-U10	HN-5010	CVJ INNER	200	10	20	30.50	610.00	590.00	58	24	22	0.61
36	HNJP-A12	HN-5012	CVJ INNER	50	10	5	29.50	147.50	142.50	58	24	22	0.15

спт. коровам две ошески, мя из кор. друто^{ош.}
(мя) России гов. / кор. 4 кор. нето кудатури

Attachment 4

37	HYIU-SNT20MT	MT-5071	CVJ INNER	200	10	20	23.00	460.00	440.00	58	24	22	0.61
38	HY-NSFA52	MT-1096A52	CVJ OUTER	150	10	15	30.00	450.00	435.00	58	24	22	0.46
39	KA-NS4A48	MT-1082A48	CVJ OUTER	100	10	10	25.80	258.00	248.00	58	24	22	0.31
40	ME-164	BZ-1035	CVJ OUTER	197	10	20	28.00	560.00	540.00	58	24	22	0.61
41	MT-06A47	MT-1004A47	CVJ OUTER	50	10	5	23.00	115.00	110.00	58	24	22	0.15
42	MTIL-KB	MT-5076	CVJ INNER	300	10	30	27.00	810.00	780.00	58	24	22	0.92
43	MTIP-5005	MT-5104	CVJ INNER	60	10	6	21.00	126.00	120.00	58	24	22	0.18
44	MTIU-808	MT-5013	CVJ INNER	200	10	20	25.50	510.00	490.00	58	24	22	0.61
45	MTIU-EA5A	MT-5016	CVJ INNER	50	10	5	25.00	125.00	120.00	58	24	22	0.15
46	MZ-44A44	MA-1044A44	CVJ OUTER	50	10	5	22.00	110.00	105.00	58	24	22	0.15
47	MZIL-M6A	MA-5015	CVJ INNER	50	10	5	30.00	150.00	145.00	58	24	22	0.15
48	NSIU-5031	NS-5006	CVJ INNER	148	6	25	18.00	450.00	425.00	42	28	20	0.59
49	SB-B13	FU-1019	CVJ OUTER	50	10	5	20.00	100.00	95.00	58	24	22	0.15
50	TYIU-5013	TY-5051	CVJ INNER	48	6	8	22.00	176.00	168.00	51	34	20	0.28
51	VWIU-PLS	AI-5028	CVJ INNER	300	10	30	21.50	645.00	615.00	58	24	22	0.92
52	HYIU-SNT20MT	MT-5071	CVJ INNER	2	9	1	23.00	23.00	22.00	58	24	22	0.03
53	HY-SOLA48	MT-1089A48	CVJ OUTER	2									
54	KA-CRTA46	MT-1086A46	CVJ OUTER	2									
55	MTIP-5005	MT-5104	CVJ INNER	2									
56	NS-TD2	NS-1085	CVJ OUTER	1									
TOTAL				6068		628		14266	13638				18.85

台州惟尚汽车传动系统有限公司
TAIZHOU SUNWAY DRIVELINE CO., LTD.

7月20日

Attachment 6

Osühing MGT-BAAS

2014. a. majandusaasta aruanne

Raamatupidamise aastaaruanne

Balanss

(eurodes)

	31.12.2014	31.12.2013	Lisa nr
Varad			
Käibevara			
Raha	21 741	87 406	2
Nõuded ja ettemaksed	154 293	133 020	3
Varud	5 484	11 171	5
Kokku käibevara	181 518	231 597	
Põhivara			
Materiaalne põhivara	204 547	230 522	7
Kokku põhivara	204 547	230 522	
Kokku varad	386 065	462 119	
Kohustused ja omakapital			
Kohustused			
Lühiajalised kohustused			
Võlad ja ettemaksed	93 076	87 694	8
Kokku lühiajalised kohustused	93 076	87 694	
Kokku kohustused	93 076	87 694	
Omakapital			
Omakapital nimiväärtuses	32 000	32 000	
Kohustuslik reservkapital	7 714	7 714	
Eelmiste perioodide jaotamata kasum (kahjum)	324 711	216 439	
Aruandeaasta kasum (kahjum)	-71 436	118 272	
Kokku omakapital	292 989	374 425	
Kokku kohustused ja omakapital	386 065	462 119	

Attachment 7

Osaühing MGT-BAAS

2015. a. majandusaasta aruanne

Raamatupidamise aastaaruanne

Balanss
(eurodes)

	31.12.2015	31.12.2014	Lisa nr
Varad			
Käibevara			
Raha	30 030	21 741	2
Müüded ja ettemaksed	152 650	154 293	3
Varud	15 234	5 484	5
Kokku käibevara	197 914	181 518	
Põhivara			
Materiaalne põhivara	159 278	204 547	7
Kokku põhivara	159 278	204 547	
Kokku varad	357 192	386 065	
Kohustused ja omakapital			
Kohustused			
Lühiajalised kohustused			
Laenukohustused	3 803	0	
Müüad ja ettemaksed	68 337	93 076	9
Kokku lühiajalised kohustused	72 140	93 076	
Pikaajalised kohustused			
Laenukohustused	9 339	0	
Kokku pikaajalised kohustused	9 339	0	
Kokku kohustused	81 479	93 076	
Omakapital			
Osakapital nimiväärtuses	32 000	32 000	
Kohustuslik reservkapital	7 714	7 714	
Eelmiste perioodide jaotamata kasum (kahjum)	253 275	324 711	
Aruandeaasta kasum (kahjum)	-17 276	-71 436	
Kokku omakapital	275 713	292 989	
Kokku kohustused ja omakapital	357 192	386 065	

1. Osaühing aruanne
2. Ne peaaegu. Osaühing
(aruanne p. 2-3)

3. Osaühing (aruanne)
4. Osaühing (aruanne)

