



SYNERGY OF ACCOUNTING, ANALYSIS AND REGULATION OF ORGANIZATIONAL AND ECONOMIC RELATIONS IN THE FIELD OF DISTANCE TRADING

Sinergia de contabilidade, análise e regulação das relações organizacionais e econômicas no campo do comércio à distância

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ABSTRACT

The article considers and analyzes the transformation of the essence of distance selling in modern economic conditions, including identifying a set of factors that determine the positive dynamics of its development. The main directions of adaptation of the experience of distance selling development in relation to the domestic market are determined. The features of trade and technological processes and the material and technical base of distance selling are studied, focusing on those elements that have a decisive influence on the formation of socio-economic efficiency, with the aim of subsequent development of indicators of the quality of trade services by distance selling organizations; identifying the structural features of the costs of distance selling organizations and proposing a procedure for regulating the socio-economic efficiency of distance selling. Practical recommendations for the implementation of regulation of socio-economic efficiency in distance selling are formulated. The scientific novelty of the study lies in the clarification, substantiation and development of theoretical and methodological provisions that allow identifying and reasonably disclosing the content of the main directions of increasing the effectiveness of the functioning of remote trading organizations, based on the decomposition of business processes and the identification of individual key business processes that determine the increase in socio-economic efficiency.

Keywords: Economic efficiency, Services market, Remote service, Enterprises, Distance selling

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Synergy of accounting, analysis and regulation of organizational and economic relations in the field of distance trading

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RESUMO

O artigo considera e analisa a transformação da essência das vendas à distância nas condições econômicas modernas, incluindo a identificação de um conjunto de fatores que determinam a dinâmica positiva de seu desenvolvimento. São determinadas as principais direções de adaptação da experiência de desenvolvimento das vendas à distância em relação ao mercado interno. São estudadas as características dos processos comerciais e tecnológicos e a base material e técnica das vendas à distância, com foco nos elementos que têm influência decisiva na formação da eficiência socioeconômica, com o objetivo de subsequente desenvolvimento de indicadores da qualidade dos serviços comerciais por organizações de vendas à distância; identificação das características estruturais dos custos das organizações de vendas à distância e proposta de um procedimento para regular a eficiência socioeconômica das vendas à distância. São formuladas recomendações práticas para a implementação da regulação da eficiência socioeconômica nas vendas à distância. A novidade científica do estudo reside no esclarecimento, fundamentação e desenvolvimento de disposições teóricas e metodológicas que permitem identificar e divulgar razoavelmente o conteúdo das principais direções para aumentar a eficácia do funcionamento das organizações de comércio à distância, com base na decomposição dos processos de negócios e na identificação de processos de negócios-chave individuais que determinam o aumento da eficiência socioeconômica.

Palavras-chave: Eficiência econômica, Mercado de serviços, Serviço remoto, Empresas, Venda à distância

INTRODUCTION

The highly competitive market environment in which retail organizations operate requires rapid testing and active application of new, and often innovative, technologies in practice as one of the mandatory conditions for successful operation.

Active implementation and use of new technological achievements brings positive final results to trade organizations, allows for a "larger margin of safety", thereby creating prerequisites for achieving socio-economic efficiency of business activities, for the creation and development of competitive advantages.

One of the actively developing areas of retail trade, based on the use of modern technologies, is distance selling. As a relatively independent form of trade, distance selling predetermines the development of other channels of distribution of goods and services, different from traditional ones, complementing and significantly expanding the capabilities of trade organizations. The development of distance selling in modern conditions is accompanied by the desire to move from a single-channel to a multi-channel (multi-channel and omnichannel) service system, which creates prerequisites for increasing consumer loyalty and, as a result, increasing the socio-economic efficiency of not only distance, but also of all domestic trade as a whole.

The information technologies used, promoting the intensive development of distance trading, also affect the provision of goods to remote (and small) settlements - which is one of the elements of the social focus of distance trading activities.

The above reasons, as well as the fact that the share of distance trading organizations (especially those using information and communication means: electronic, television trade) in the total amount of trade profits, is steadily growing at a high rate, and determine the relevance and significance of the topic of the research, and also predetermine the logic and algorithm for studying issues of increasing the socio-economic efficiency of distance trading.

The following researchers have devoted their works to varying degrees to issues studying the development of distance selling: (VALINEJAD, F., & RAHMANI, D., 2018), (TEMESVÁRI, Z. M., MAROS, D., & KÁDÁR, P., 2019), (MAENG, K., KIM, J., & SHIN, J., 2020), (D'AMATO, D., KORHONEN, J., & TOPPINEN, A., 2019), (AIHKISALO, T., PAASO T., 2012), (BI, Z., L. XU, WANG C., 2014), (CIRANI, S., L. DAVOLI, G. FERRARI, R. LEONE, P. MEDAGLIANI, M. PICONE, VELTRI L., 2014).

However, it should be noted that the consideration of the problems of formation and regulation of socio-economic efficiency in distance selling has not been given sufficient attention. The need to study various aspects of regulation of socio-economic efficiency of distance selling determined the purpose and content of this study.

The analysis of individual business processes allowed not only to identify opportunities for improving the activities of distance selling organizations, but also to forecast the development of distance selling as a whole. Negative trends associated with a decrease in the level of real income of buyers, a drop in demand will affect the activities of distance selling organizations to a much lesser extent than in "traditional" trade - turnover will grow, although the rate of this growth will slow down. To a large extent, the continued growth in distance selling will be explained by: price factors; relatively low operating costs; a gradual shift in the balance from store forms of sale towards non-store forms (and, first of all, towards distance selling); rapid, explosive growth of computerization, an increasingly active use of digital technologies in trade.

The main objective of this study is to analyze distance selling as a relatively independent type of trading activity, as well as an important addition to traditional retail trade, and to develop on this basis theoretical and methodological provisions that determine the relationship between the applied distance technologies and the possibilities of increasing the socio-economic efficiency of the functioning of trading organizations.

The object of the study is a set of retail trade organizations of all organizational and legal forms specializing in the provision of trade services remotely.

The subject of the study is a set of organizational and economic relations arising in distance trading and the process of their regulation, taking into account the need to improve socio-economic efficiency.

The hypothesis of the study is the assumption of the possibility of increasing the socio-economic efficiency of the economic activities of distance trading organizations. Moreover, some techniques and methods make it possible to significantly mitigate the negative impact of external factors and conditions, thereby significantly increasing the level of socio-economic efficiency of distance trading.

1 MATERIALS AND METHODS

The following researchers have devoted their works to varying degrees to issues studying the development of distance selling: (VALINEJAD, F., & RAHMANI, D., 2018), (TEMESVÁRI, Z. M., MAROS, D., & KÁDÁR, P., 2019), (MAENG, K., KIM, J., & SHIN, J., 2020), (D'AMATO, D., KORHONEN, J., & TOPPINEN, A., 2019), (AIHKISALO, T., PAASO T., 2012), (BI, Z., L. XU, WANG C., 2014), (CIRANI, S., L. DAVOLI, G. FERRARI, R. LEONE, P. MEDAGLIANI, M. PICONE, VELTRI L., 2014).

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The theoretical and methodological basis of the study is made up of the authors' scientific works devoted to the development of distance selling, increasing the socio-economic efficiency of the sphere of circulation in general and trade in particular; including: dissertations; monographs; publications in periodicals.

The methods of dialectical analysis and synthesis, comparison, grouping, expert assessments, benchmarking, economic and mathematical calculations were used in the study. The statistical and econometric models presented in the study made it possible to ensure the reliability and confirm the validity of the provisions formulated in the work.

2 RESULTS

The main results of the study constituting scientific novelty:

1) the reasons for the transformation of the role of distance selling in the sphere of commodity circulation are formulated;

2) the categorical and criterial apparatus used in the part characterizing the socio-economic efficiency of distance selling is specified and supplemented. Thus, in particular, the differences between the categories of "economic efficiency" and "effectiveness" are shown, the applied categorical apparatus is supplemented with the definition of "virtual trade and technological process", a system of criteria for assessing the quality of trade services, adjusted taking into account the specifics of distance selling, is introduced into scientific circulation, the need to use the concept of "distance selling index" is substantiated, the terminological apparatus used to determine the regulated conditions affecting the socio-economic efficiency in distance selling is substantiated;

3) a methodology for determining the relationship between the intensity of the development processes of distance selling organizations and the influence of external and internal factors on it is developed. Based on the developed models, the procedure for quantitatively assessing the influence of external and internal factors on distance selling is formulated;

4) the existence of a connection between the specifics of the trade and technological process and the indicators of the quality of trade services in distance selling was proven. At the same time, the quality of trade services was analyzed from the point of view of determining the possibilities of increasing both the economic efficiency and the social performance of distance selling organizations;

5) the dependence between economic and social efficiency was revealed based on the methodology of assessing business processes applied in the study, determining the degree of integration of "virtual" and "real" trade and technological processes,

determining the ability to level out time and territorial (geographical) gaps, maintaining a high level of quality of trade services in the process of functioning of distance selling organizations;

6) methods of quantitative assessment of activity efficiency based on cost analysis and determination of their ratio to income were developed, presented and tested during the study, differing from the traditionally used gradation of the efficiency of economic and social business processes, and allowing to assess the increase in socio-economic efficiency in distance selling organizations as a whole.

3 DISCUSSION

The analysis of theoretical sources conducted in the study allowed us to identify the position that many authors identify distance selling with distance selling. In our opinion, this is a controversial statement, since the very definition of "trade" implies the presence of technological processes (for example, purchasing, storing, processing commodity flows, etc.), which have a significant impact on the results of economic activity in general, and on the formation of socio-economic efficiency in particular.

And although the results of the study confirmed the already traditional composition of distance selling:

mail order sales (including sales by catalogs);

television sales (sales through television stores);

electronic commerce (sales through online stores, using digital technologies and mobile applications);

each of the analyzed types of distance selling includes stages that are not always noticeable to consumers, but have a significant (and sometimes decisive) impact on the final result.

The development of distance selling in the Ukraine is largely determined by factors inherent in specific stages, the chronology of which is shown below.

As the analysis has shown, the current stage of development of the domestic economy is characterized by the presence of certain universal characteristics that provide potential opportunities for achieving and maintaining the socio-economic efficiency of distance selling at the proper level. These are, firstly, the range of goods sold, secondly, the geography of service and methods of delivery of goods, and, thirdly, methods of payment for goods.

Currently, the distance selling market in Ukraine is unsaturated, and therefore has great growth potential. Changes in the nature of distance selling, transformation of business processes in terms of using distance selling technologies, open up prospects for retail trade organizations to increase both economic and social efficiency of their activities.

In this study, the socio-economic efficiency of distance selling is understood as a combination of economically profitable and socially effective activities that is achieved and maintained by maximizing incoming revenues and optimizing expenses, and serves as a basis for improving the supply of goods and improving the quality of life of the population. If economic efficiency is the basis for the existence and functioning of distance trading organizations (an extensive component as a necessary condition for the formation of socio-economic efficiency), then stable progressive development of distance trading organizations is ensured by a combination of economic and social efficiency (an intensive component as a necessary and sufficient condition for development). Therefore, in our opinion, the definition of socio-economic efficiency in distance selling includes two related, mutually influencing, complementary, but different parts - economic efficiency and social effectiveness.

The conducted study allowed us to formulate the author's definition of e-commerce: e-commerce (or electronic retail) is a specific non-store method of organizing trading activities, which is based on the use of information technology, both in trade and in technological processes. The practical application of all types of distance trading is based on the use of digital technologies at different stages. At the same time, some of the trading and technological operations are of a "virtual" nature. For example, the selection of goods by buyers or the search and analysis of suppliers' offers, etc. Trading and technological "virtual" operations, as a rule, have a social focus, at least because they create additional convenience for buyers. At the same time, "virtual" trading and technological operations are costly for sellers, often reducing the economic efficiency of functioning.

The economic and social efficiency of distance selling is determined by a combination of factors (both external and internal) influencing the organization, which has developed over a certain period of time.

As the results of the study showed, all factors influencing the development of distance selling can be combined into four groups:

1. External quantitative factors.
2. External qualitative factors.
3. Internal quantitative factors.
4. Internal qualitative factors.

Socio-economic efficiency in the practical activities of distance selling organizations is realized mainly on the basis of the use of new (often innovative) technologies, which, in essence, determine the transformation of many trade and technological processes. Socio-economic efficiency in distance selling is determined to a much lesser extent (compared to traditional trade) by such a factor as the state of the material and technical base. In addition, the technological structure of the material and technical base itself changes significantly - new technologies and the means of their implementation in practical activities play a leading role in it.

The specifics of service quality in distance selling are largely determined, in our opinion, by technical and technological features inherent in distance selling. Accordingly, service quality indicators in distance selling should take these features into account.

Service quality indicators in distance selling differ from service quality indicators in traditional retail and largely coincide with internal quality factors that determine the development of distance selling as a whole. That is, the quality of trade services is, on the one hand, a factor determining the socio-economic efficiency of functioning, and on the other hand, it affects the determination of the development vector of distance selling.

We will reveal the main quality indicators:

Ease of ordering

A subjective indicator determined on the basis of questionnaire data and sociological surveys, or by expert assessments.

Ease of choosing a product

A subjective indicator determined on the basis of questionnaire data and sociological surveys, or by expert assessments.

Assortment stability

The index value was calculated as a logarithm (base 10) of the number of SKUs available in stock. SKU (StockKeepingUnit) is a product item identifier, inventory unit, warehouse number used in trade to track statistics on sold goods/services.

Usability Index (for e-commerce)

An indicator reflecting the final level of convenience, usefulness of an online store website, a TV shopping program, and a traditional catalog of a remote trading enterprise.

The checklist was developed as a tool for assessing the quality of an online store interface in terms of order processing. It is based on the results of research by UsabilityLab, including large-scale joint usability testing with MasterCard. The assessment of order processing (60 points in total) is divided into steps: shopping cart (13 points), choosing a delivery method and choosing a payment method (5 points each), entering personal data (8 points), placing an order (23 points), completing the order and receiving confirmation (6 points).

Security Index (for e-commerce)

Determined using software tools such as SiteSecure by grouping security factors into the following blocks: Presence of threats to users; Ensuring site security; Protection of personal data; Reputation of site reliability.

Based on the results of the study, a rating is assigned to each site under study.

Website loading speed (for e-commerce)

An absolute indicator reflecting the loading speed of an online store website in milliseconds (seconds).

In our opinion, the identified indicators of the quality of trade services can be used as a tool for analyzing and assessing the socio-economic efficiency of the activities of individual distance trading organizations and distance trading in general.

Distance selling organizations maintain sufficient solvency due to investment funds attracted primarily through extensive expansion of activities. The above-mentioned circumstance allows us to identify a feature inherent in socio-economic efficiency in distance selling, namely the possibility of achieving social efficiency in a limited period of time without economic efficiency.

In distance selling organizations, there are gaps between trading and technological processes. Trading processes are separated from technological processes by time and territorial (geographical) factors. In addition, the specificity of trading and technological processes in distance selling is largely determined by the means of communication used.

Due to the fact that the concept of socio-economic efficiency involves a comparison of profit indicators and expenses required for its receipt by a distance selling organization, we consider it logical in this work to consider models of those business processes that are the main generators of profit (income) and expenses of distance selling organizations, and to determine ways to optimize them. As the results of the analysis show, virtual stages are largely inherent in those stages of distance selling that are not purely technological and are related to customer service. That is, the "virtuality" of business processes arises when working with customers, and technological trade chains, where customers do not participate, are characterized by the "real" nature of each stage of the business process.

A large number of options for implementing one or another business function also determines the increase in the possibilities of "virtualization", which, on the one hand, determines the presence of time and territorial (geographical) gaps, and, on the other hand, increases the degree of comfort for the buyer in using the services of distance trading organizations, that is, their

(remote trading organizations)

social and economic efficiency. That is, the degree of development of "virtualization" of business processes and the social and economic efficiency of functioning in distance trading are directly related.

"Virtualization" of a number of business processes, expanding the audience of potential buyers and increasing the convenience of making purchases remotely (as indicated above), requires serious expenses from the trading organization (which ultimately contribute to the leveling of time and territorial gaps in the trade and technological process). Among the tools used to optimize the amounts of costs of remote trading organizations, it is advisable to highlight the following: the use of outsourcing schemes; the use of a franchising mechanism; joint use of the infrastructure of goods distribution. The amount of costs for the use of outsourcing schemes, franchising mechanisms and the joint use of the infrastructure of goods distribution reduces the total amount of costs and provides significant final savings to remote trading organizations, thereby increasing the socio-economic efficiency of their activities.

The socio-economic efficiencies of the functioning of remote trading organizations, along with the quality of service, are determined by operating costs and, to a large extent, are formed by the funds invested in the development of the organization. The sequence of analysis of costs of distance selling, establishing their relationship with income. In this study, the analysis of expenses of three large distance selling organizations was carried out using the proposed methodology, their results were compared with the results of a company engaged in traditional trading activities; based on the analysis and comparisons, an assessment of the economic and socio-economic efficiency of the activity was carried out. The objects of the study were such distance selling objects as OLX, Aliexpress and eBay, which are related to traditional trade. If we designate the size of the share of expenses directed to different purposes in distance selling organizations and in organizations engaged in traditional trading, in order of increase from A (a small part of expenses, up to 5% of the total) to D (a significant part of expenses, up to 50% of the total).

As follows from the data presented in the table, the largest share in the cost structure of distance trading organizations is occupied by costs associated with infrastructure development (49.6% in OLX; 44% in eBay, 47% in Aliexpress - respectively). In distance trading organizations, the amounts of direct operating costs (costs

associated with the purchase, storage, advertising of goods sold) are relatively small, and therefore if we analyze only operational activities (activities associated only with the trade itself), it turns out that such activities are not only break-even, but also profitable in most cases, and not lower than the average level of profitability established in "traditional" trade. In our opinion, the analysis of costs aimed at implementing trading and operational activities of distance organizations should include two relatively independent areas - costs necessary for the implementation of direct trading activities, and costs incurred at the expense of the financial base (the so-called investment costs). The availability of a financial basis allows distance trading organizations to make investment expenditures aimed at creating conditions for the formation of socio-economic efficiency of the distance trading organization in the future.

The process of functioning of a distance trading organization is a set of business processes that make up the content of economic activity. Regulation of individual business processes in order to improve their effectiveness will mean regulation of the socio-economic efficiency of distance trading activities.

At the same time, it should be noted that although each business process ultimately affects the socio-economic efficiency, this influence is carried out in different ways. Therefore, we propose to divide all business processes into first- and second-order business processes. This paper implies that first-order business processes have a direct impact on the formation (and, accordingly, regulation) of socio-economic efficiency in distance trading organizations (for example, the business process of direct sales). Second-order business processes have a more indirect impact (but they do impact!) on socio-economic efficiency (for example, the business processes of sorting). A feature of the activities of remote trading organizations is that many first-order business processes are virtual in nature and only some are real, while in cases of second-order business processes the picture is the opposite - most business processes are real and only a smaller number are virtual. Such division of business processes allows us to make the following, very significant conclusion: the flow of incoming income (assets, profits) is generated mainly by first-order business processes, which are predominantly virtual in nature, and the flow of necessary expenses is generated by second-order business processes, which are predominantly real in nature. At the same time, the quality of trade services equally depends on both first- and second-order business processes.

In modern trade, there is a gradual change in the ratio between store and non-store methods of selling goods that has developed over many years. In particular, distance selling is growing at a rapid pace, including such a segment as e-commerce. Distance selling organizations actively use innovative (primarily digital) technologies in their activities, which allows them to significantly reduce their costs and significantly increase income, thereby ensuring high growth rates. E-commerce occupies the largest share in the total volume of sales of distance selling, two other traditionally distinguished forms of distance selling - mail order sales (including sales by catalogs) and television sales - have approximately the same shares in the composition of distance selling, significantly inferior to e-commerce in sales volumes. At the same time, it is appropriate to note that both mail order and television sales have a stable positive dynamics of turnover growth rates. Distance selling is often used as a kind of supplement to traditional retail (its electronic variety is especially popular and widely used), but the sales volumes of a mass of de jure and de facto independent distance selling organizations are steadily increasing, in many cases operating on some common platform, thereby reducing costs.

CONCLUSION

Ukrainian distance selling is developing, repeating the path of European distance selling - the lag is, according to various estimates, from forty to fifty years. This leads to the fact that large foreign distance selling organizations are aggressively penetrating the domestic market with their proven technologies, thereby complicating the processes of formation and development of domestic distance selling structures and monopolizing entire sectors of the domestic market.

Due to the fact that in many cases distance selling organizations are considered as a tool for the development of omnichannel, or as a kind of supplement to traditional trading activities that is not cost-intensive, and also that trading structures engaged in traditional trade are very selective in choosing the direction of their territorial development, then distance selling organizations are developed extremely unevenly across the country. If we add to this the problems of the infrastructural plan associated with the organization of goods movement and payment for purchases, then we can note the existing great potential for the development of distance selling organizations.

The functioning and development of distance selling organizations depends on a number of factors of the external and internal environment. All factors influencing distance selling organizations are grouped in this work into four fairly large groups: external quantitative factors, external qualitative factors, internal quantitative factors and internal qualitative factors. If external factors are extremely indirectly dependent on the distance selling organization itself and determine the influence of the operating environment on its activities, then internal factors determine those parameters of activity that depend on the distance selling organization itself. Such a classification of factors carried out in the work made it possible to propose a method for quantitatively measuring the influence of factors on the socio-economic efficiency of a distance selling organization.

Distance selling has very significant specific features (the root cause of which, in many ways, are technological features). The increasingly active use of digital technologies completely changes the composition and structure of the material and technical base of distance selling organizations, the methods of processing commodity flows, the methods of delivery and payment for goods. In cases where distance selling organizations concentrate on the implementation of mail order or television sales, the issues of developing the infrastructure for delivery, payment, receipt and return of purchased goods take one of the leading places in importance - the structure of fixed assets, their technical and technological level changes accordingly. In those cases where the leading place in distance selling organizations is occupied by the use of digital technologies, then the share (and its dynamics) of the fleet of used computer equipment takes the leading place in the structure of the material and technical base. Accordingly, issues of obsolescence, depreciation, etc. acquire special significance. It is important to note that the priority of different aspects of the functioning of distance selling organizations determines the difference in the structure of their costs. At the same time, in our opinion, it is necessary to note that despite the differences in the size and structure of costs when using different technologies in distance selling, their total amount is still significantly lower than in trading organizations that carry out trade using traditional methods. The competitive advantage of distance selling should be a greater degree of convenience in making purchases for consumers compared to trade carried out using traditional methods. Moreover, the main factor should be an increase in the quality of service. The quality of trade service in distance selling is a complex concept and includes almost all aspects that have a positive effect on the growth of sales volumes: from the design of the website in the online store and the quality of printing booklets in mail order sales to the presence of a mechanism for returning goods that do not fit any parameters and the money paid for them.

In the presented work, the main indicators of service quality proposed for use in distance selling are substantiated and noted. The main criterion for including an indicator in the list of service quality indicators is the value of a particular parameter for the formation and subsequent maintenance of a high level of socio-economic efficiency of a distance trading organization. A total of ten (5) indicators are noted, which, in our opinion, characterize different aspects of service quality and allow us to assess many aspects of the socio-economic efficiency of functioning. The article proposes a methodology for quantitatively determining each indicator of service quality. In addition, an attempt was made to evaluate the impact of service quality on the socio-economic efficiency of distance selling using economic and mathematical methods. Maintaining high-quality service requires certain costs from distance selling organizations (or their founders or shareholders). Comparison of costs and income received at each stage of the functioning of a distance selling organization allows us to determine not only the economic efficiency of each business process carried out, but also to evaluate the socio-economic efficiency of the organization as a whole.

The technological specificity of distance selling predetermines the presence of such a characteristic feature of any distance selling organization as the existence of time and territorial (geographical) gaps between the stages of trade and technological processes. For example, in distance selling organizations, technological processes are practically similar in their content to the technological processes of "traditional" trade, but the trading processes are virtual, which allows to significantly expand the audience of potential buyers, while leaving the costs of technological processes practically at the same level. But the expansion of the circle of potential buyers due to the virtual nature of trading processes has the problem that territorial and time gaps appear between individual stages of trade and technological processes. Or, another example, distance selling organizations are forced to organize and deliver goods to customers, due to the fact that there are time and territorial gaps between such technological stages as payment and receipt of paid goods. Such gaps suggest that their leveling requires significant investments from distance selling organizations. And the larger the territory in which a distance selling organization operates, the

higher the sales volumes in this territory, the greater the costs of smoothing out territorial or time gaps should be. Distance selling organizations level out territorial or time gaps in their activities with the quality of service - as a rule, those characteristics of service quality that require significant investment costs are improved. In order to somehow reduce investment costs without reducing the quality of service, distance selling organizations use various franchising schemes when opening points of issue of goods; jointly use channels of goods distribution; actively use the capabilities of third organizations (especially in terms of the material and technical base).

If we formulate a general conclusion based on the results of the study, we can state that the main elements that form the socio-economic efficiency of distance selling have been identified and analyzed. These elements (sales processes, product distribution processes, applied payment and return systems, service quality and its components, etc.) are closely interconnected, have a mutual influence on each other, reinforced by the impact of external and internal factors, and at the same time have time and territorial (geographical) gaps. An increase in the scale of the activities of a distance selling organization (both quantitative and qualitative) causes an increase in these gaps. The success of leveling the consequences of these gaps ultimately determines to a significant extent the socio-economic efficiency of a distance selling organization and contributes to its increase.

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