



Optimisation of logistics costs in the enterprise's foreign trade system

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Abstract. The purpose of the study was to substantiate effective approaches to the formation and management of logistics costs in the system of foreign economic activity of enterprises. The problems of the functioning of logistics systems of enterprises aimed at foreign economic activity, which required timely solutions through the optimisation of logistics costs and improvement of logistics operations management were considered. The conceptual connection between the optimisation of logistics costs and the increase in the competitiveness of the enterprise, which was implemented through the rational selection of partners, effective planning of distribution channels, modeling of logistics supply chains and the implementation of resource-saving practices was substantiated. The influence of organisational aspects of logistics processes on the efficiency of the functioning of transport and logistics enterprises was analysed by reducing the costs of using labour resources, fixed and circulating means of production. The role of modern logistics systems as key objects of automation, integration and strategic management of material and information flows within business structures was highlighted. It was determined that the problem of optimising logistics costs in manufacturing enterprises remained unexplored. Methods of optimising logistics systems, which were implemented by modern enterprises in order to reduce costs and effectively use resource potential, which ensured increased productivity and improved customer service, had been identified. Global trends required a comprehensive update of the logistics infrastructure, the introduction

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of advanced technological solutions and compliance with environmental principles in logistics activities. Systemic and long-term development of the industry, focused on innovation and effective resource management was a key factor in ensuring sustainable economic progress and competitiveness of the state in the conditions of global interdependence. The developed system of indicators for assessing logistics cost management provided a comprehensive characteristic of the functional state of the logistics system of the enterprise, contributing to increasing the competitiveness of products, as well as increasing the profitability of economic activity. The process of developing measures aimed at optimising costs associated with the processing, storage and transportation of goods had become a key element of managing the logistics costs of the enterprise. Such management was of strategic importance for the company, as it contributed to their reduction, increase in competitiveness and guarantees stability of financial results. The practical value of the research lies in formulating recommendations for optimising logistics costs for enterprises involved in international economic activity

Keywords: foreign economic activity; international logistics; supply chain management; foreign trade operations; digitalisation of logistics; transportation costs

Introduction

Globalisation was radically transforming the world economy, creating new opportunities and challenges for national systems. Transport and logistics infrastructure was a key mechanism for integration into world economic processes, contributing to the growth of foreign trade activity and increasing competitiveness. Optimisation of logistics costs ensured a rational choice of partners, improvement of distribution channels and saving resources, which formed the competitive advantages of enterprises in foreign economic activity. The relevance of the study was determined by the potential for increasing the efficiency of the enterprise's functioning provided that a logistical approach was used to manage material resources, in particular flows and stocks. O. Bondarenko & M. Utkina (2024) noted that a scientific analysis of integration processes in transport logistics in the context of international transport corridors, as well as an assessment of the effectiveness of the application of the latest technological solutions in this area had become urgent. Researchers A. Kawa & W. Zdrenka (2024) formed the idea that logistics costs were a significant part of the total costs of enterprises and depend on their organisational and legal form, scale of activity, geographical location and nature of production or commercial activity, with the above their percentage can vary in the range from 6% to 35%. The rationality of freight planning and the effective use of material and transport resources directly affected the level of logistics costs of the enterprise. The complexity of the economic environment had actualised the problems of optimising costs in the foreign trade system, because the destabilisation of supply chains had increased the financial burden on business entities. Reducing the cost of logistics operations had become a key factor in ensuring the competitiveness of the enterprise in international markets. N. Reznik & S. Verbivskiy (2022) noted that the analysis of logistics costs made it possible to assess the quality of functioning not only of the logistics system, but also of the enterprise as a whole.

An analysis of modern scientific literature indicated an intensification of research on customs regulation,

logistics and supply chain management in the context of global challenges, in particular digital transformation. For example, O. Drozd (2023) investigated the adaptation of the customs transit regime to European Union standards, which had become relevant in the context of Ukraine's European integration course. N.M. Alsharari (2022) analysed the institutional aspects of implementing reforms in the field of risk management and trade facilitation, focusing on the impact of isomorphism in the public sector, which was relevant for countries with economies in transition. Y. Trakulsunti *et al.* (2025) presented a comprehensive study of the implementation of operational excellence methodologies in the logistics sector of different countries, which allowed to assess the effectiveness of management approaches in a global dimension. In addition, M. Núñez-Merino *et al.* (2024) highlighted the potential of quantum computing in operational and logistics management, demonstrating an interdisciplinary approach to improving logistics processes using advanced digital solutions. The study by K. Alkaabi (2024) focused on studying the role of logistics providers in supporting the activities of small and medium-sized businesses, as well as large corporations, and the author identified the key advantages and challenges of cooperation in the presented area. The scientist emphasised that effective interaction with logistics operators allowed enterprises to optimise costs, reduce delivery times and improve service quality, while maintaining flexibility in a competitive environment. The work of M.B. Andaloussi (2024) considered logistics outsourcing as a mechanism for increasing the flexibility of supply chains in crisis situations, which was relevant for modern economic conditions. An important aspect of the study was the need for risk management strategies and diversification of logistics services that ensured business resilience in cases of global shocks. The analysis conducted by M. Hrouga & A. Sbihi (2023) demonstrated the impact of the Logistics 4.0 concept on increasing the efficiency of supply chains using the example of retail trade. The authors emphasised that

the introduction of digital technologies, in particular automation, big data and artificial intelligence, contributed not only to reducing costs, but also to creating innovative business models that can quickly adapt to changes in the market environment. The growth of demand for logistics services necessitates the need for a comprehensive solution to a number of tasks, among which the optimisation of logistics costs was a priority, which determined the purpose of this study.

Materials and Methods

The research phasing was presented in the form of six interconnected components that formed a holistic structure of scientific research aimed at improving and optimising logistics processes in the foreign economic activity of enterprises. The first stage was the formulation of research objectives, as well as the identification of key problems and unresolved aspects of customs regulation. The second stage included the collection and systematisation of secondary information: scientific works and analytical materials presented in the format of reviews or conceptual articles. Of decisive importance for the theoretical substantiation of the issue of optimising logistics costs in the system of foreign trade of enterprises were the work of S. Michel *et al.* (2023), which presented methodological approaches to the formation of sustainable supply chain management models in the context of global economic dynamics. The study of B. Nitsche *et al.* (2023) deepened the understanding of the use of digital tools to increase the efficiency of logistics processes and reduced transaction costs in international trade. At the same time, the work of S. Shrivastava (2023) focused on the role of corporate social responsibility in the formation of sustainable and economically balanced logistics strategies, which was an important factor in the competitiveness of enterprises in foreign economic activity. The third stage involved searching for and critically analysing theoretical approaches to customs regulation using the practices of the European Union countries (in particular, Germany, Poland, and France) and other countries, including the United Kingdom and the United States. The fourth stage was devoted to studying practical models for optimising logistics costs and the possibilities of adapting them to Ukrainian realities. The fifth stage involved identifying barriers in the processes of digitalisation and logistics integration, in particular through expert assessment. The sixth stage produced a number of recommendations for the implementation of digital tools, risk-oriented strategies, and adaptive customs regulation mechanisms that will help increase the efficiency of foreign economic activity of enterprises in conditions of global uncertainty.

The study used an interdisciplinary approach that combined the tools of economic theory, logistics, customs law and public administration. The methodological basis was the implementation of a universal model of optimisation of logistics costs, taking into account

the general characteristics typical of enterprises in different industries. The study also analysed the features of financial decisions in the context of foreign economic activity, the specifics of their adoption, in particular in the context of new risks associated with global logistics challenges, martial law and the instability of the trade environment. The content analysis method was used to systematise and critically analyse the literature, which allowed to identify key trends, problems and directions of reforming customs regulation. In study, it was compared approaches to customs logistics in Ukraine and the European Union countries, in particular regarding the use of electronic declaration, the introduction of automated risk management systems, as well as the integration of digital tools into the processes of customs control and support of foreign economic operations. Also, elements of scenario analysis were applied to model alternative strategies for the development of logistics processes in the foreign economic activity of enterprises. Thus, the study covered both the empirical and conceptual levels of analysis, which allowed to form a systematic approach to ensuring the financial stability of enterprises.

Results and Discussion

The transport and logistics system was a key element of international trade, ensuring timely and economically feasible transportation of goods flows between countries. It contributed to reducing transport costs, which directly affected the formation of the final cost of products and increasing its competitiveness in the world market. At the same time, the development of transport infrastructure, in particular seaports, airports, railways and highways, was a basic factor in increasing the efficiency of logistics processes. S. Shrivastava (2023) noted that investments in the modernisation and expansion of modern transport hubs contributed to the optimisation of logistics chains and the reduction of cargo transportation time. Foreign economic activity was usually considered from two positions: as a phenomenon and as a process. In the first case, it was a system of international economic relations between economic entities of different countries, which was formed as a result of the production, exchange and consumption of goods, services and ideas, based on the unlimited needs and resources and the international division of labour, which gone beyond the boundaries of national economies and was aimed at maximising profits (Zakhozhay *et al.*, 2024). In the second case, presented by G. Iefimova & O. Poberezhets (2024), foreign economic activity was considered as a process of transformation of the internal activity of the enterprise into international, which was implemented through access to foreign markets using various forms of connections and procedures.

Russia's full-scale military aggression against Ukraine since February 2022, the destruction of industrial capacity, disruption of logistics routes, and increased

macroeconomic instability have significantly modified the structure of Ukraine's foreign trade. As a result of the crises, default risks have increased and their geographical expansion has occurred: more and more developing countries have found themselves in financial crises; about 60% of low-income countries were in debt distress or at high risk of debt distress at the beginning of 2024 (Petrukha *et al.*, 2024). In the context of a reduction in the physical volume of exports of goods and an increase in critical dependence on imports, in particular in the energy and industrial sectors, the services sector has acquired particular importance. The study by K. Alkaabi (2024) specified the impact of IT services, transport and logistics and business services, which were characterised by high flexibility, adaptability to crisis challenges and the potential for partial compensation of losses in the production sector. The analysis of changes in the dynamics and structure of service exports allowed a comprehensive assessment of the transformational potential of the customs sector in conditions of limited physical and technological resources. The level of digitalisation of customs procedures in the countries of the European Union significantly exceeded the indicators recorded in Ukraine. The average customs clearance time in European countries was 2-2.5 times shorter, while the share of automated operations demonstrated a consistently higher level of efficiency (Petrukha *et al.*, 2024). The results obtained indicated the need for further digital transformation of the national customs logistics system in order to increase its productivity and competitiveness in the field of foreign economic activity of enterprises. Such analysis formed the basis for the development of effective state policy aimed at diversifying foreign exchange earnings, reducing foreign economic risks and restoring trade stability.

Given the multidimensional nature of the crisis, represented by the martial law in Ukraine, which has become more active since 2022, traditional tools for supporting foreign trade activities have lost their effectiveness, which necessitated a systematic rethinking of strategic guidelines in the field of international trade, with an emphasis on stimulating the development of

the service sector as one of the key factors in ensuring the export capacity and economic stability of the state. Foreign economic activity has traditionally occupied an important place in the structure of Ukraine's economic growth, ensuring the inflow of foreign exchange earnings and integration into world markets. However, in the context of military conflict, the destruction of production and logistics chains, and the growth of foreign political instability, its functional significance and structural parameters have undergone significant changes (Iefimova & Poberezhets, 2024).

Since 2020, which was represented by the beginning of the pandemic, the functioning of Ukraine's foreign trade system has been shaped by a combination of long-standing institutional imbalances and large-scale crisis challenges. One of the most acute limitations has been the physical damage to strategically important infrastructure, in particular seaports, logistics centres, agricultural storage facilities and key railway junctions. M. Vivaldini (2023) noted that the loss of control over part of the territories significantly complicated the logistics of freight transportation, which led to a significant reduction in export flows, especially in the segments of agro-industrial, metallurgical and chemical products. Under the presented conditions, not only the gradual restoration of physical exports of goods, but also the active expansion of exports of services was becoming increasingly important. It was the export of services that has demonstrated higher adaptability to crisis circumstances and has the potential to play a system-forming role in stabilising the balance of payments and ensuring the currency liquidity of the national economy. Identification of factors and assessment of the impact on logistics costs provided the possibility of effective management of the enterprise's costs, which contributed to reducing the cost of production and increasing its competitiveness in the market. Also, it contributed to increasing the profitability and profitability of economic activity (Yeromenko & Slastyonenko, 2024; Skybinskiy & Syvokhip, 2024). Data on the impact of the main logistics levers on the financial indicators of the enterprise were presented in the form of a schematic model in Figure 1.

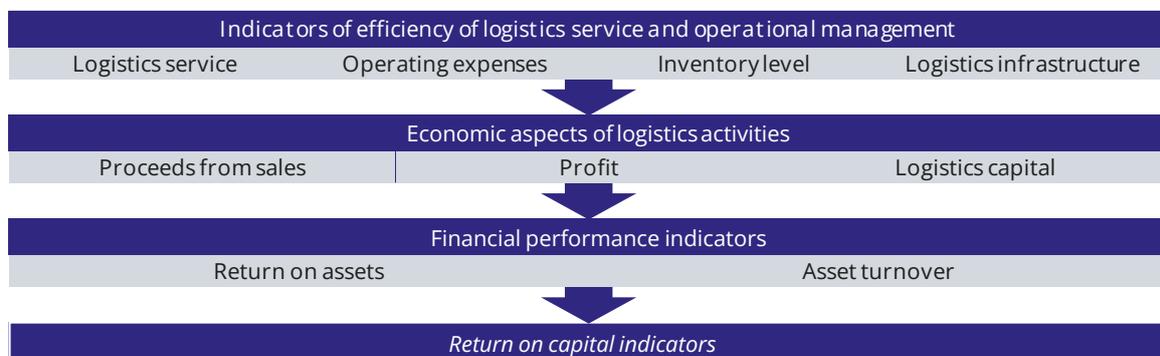


Figure 1. The role of logistics processes in shaping the profitability of an enterprise

Source: based on S. Perotti *et al.* (2022), O. Drozd (2023), D. Sapozhnyk (2024)

The management of logistics costs of an enterprise was based on a complex influence that included state regulations that regulated the activities of logistics systems; a set of techniques, principles, methods and approaches to controlling logistics costs; internal regulatory documents that regulated relevant management processes; as well as mechanisms for market regulation of costs in the field of logistics (Núñez-Merino *et al.*, 2024; Trakulsunti *et al.*, 2025). An important element of this process was the use of relevant data that provided timely and accurate analysis of the parameters of the logistics system. Such data served as

indicators of the state of individual logistics costs, their structural components, as well as the relationship between the volumes of logistics costs and other indicators of the enterprise's activity, which allowed for a comprehensive and objective assessment of the functioning of the logistics system. Given the importance of streamlining logistics costs in the enterprise management system, the classification approach, which was presented in the form of 10 groups according to relevant characteristics, deserved special attention, which allowed for an in-depth and systematic analysis of logistics processes (Table 1).

Table 1. Analytical matrix of classifications of logistics costs in the context of optimising the foreign economic activity of an enterprise

No.	Classification feature	Characteristic	Features of foreign economic activity
1	By the nature of the manifestation	Determined the form of external manifestation of logistics costs	Helped identify visible and hidden costs in foreign economic logistics
2	By the period of receipt of income corresponding to expenses	The time gap between logistics costs and revenue receipt was taken into account	Allowed to assess the effectiveness of logistics costs in foreign economic activity (FEA) operations
3	By the period of incurrence or actual write-off of expenses	Characterised the time of cost accounting	Important for forming payment schedules and planning foreign exchange costs in foreign trade
4	Based on the distribution of costs in the enterprise's activities	Evaluated how costs were distributed between departments or logistics links	Allowed to identify cost-intensive elements of the international logistics chain
5	According to the principles of determining financial results	Determined the relationship between logistics costs and profit	It was taken into account, when modeling the impact of logistics on the overall economic result of the enterprise
6	By the method of reflecting costs in accounting	Regulated how expenses were recorded in internal accounting	Ensured transparency of accounting in the foreign economic activity process and during currency control
7	By phases of spatio-temporal movement of flows	Reflected the stages of movement of goods, finances and information	Allowed to localise costs for transportation, warehousing, and customs clearance
8	By the method of attributing costs to objects	Defined how costs were assigned to product batches or contracts	Important for pricing in foreign economic activity contracts and comparing logistics scenarios
9	According to the indirect cost allocation system (ABC method)	Application of the methodology for distributing indirect costs by activity	Contributed to a more accurate calculation of costs associated with foreign economic logistics
10	By behavioural characteristics of spending	Determined the dependence of costs on the volume and scale of activities	Allowed to predict changes in logistics costs, when expanding or reducing foreign economic activity operations

Source: based on N.M. Alsharari (2022), H. Bathelt *et al.* (2023), B.R. Munasinghe *et al.* (2025)

Taking into account the general features of the logistics activities of enterprises in various industries, which involved the management of material, information and financial flows, it became advisable to classify logistics costs depending on their relationship with the corresponding flows. Logistics costs arose during the performance of various logistics operations, therefore it was reasonable to group them by functional processes, in particular: supplier search, order processing, transportation, warehousing, inventory management, packaging and after-sales customer service. To ensure correct accounting and analysis of logistics costs, it was necessary to clearly define and structure each of the listed operations (Hrouga & Sbihi, 2023). The logistics costs of a trading enterprise that had a foreign economic nature

included: costs of transporting inventories (including intra-business transportation); costs of loading and unloading operations; costs of storing and warehousing products; costs associated with the preparation and execution of orders; costs of customer service; costs of organising logistics activities; costs arising in the process of managing information flows. In the context of management accounting, it was advisable to distribute logistics costs according to the following characteristics (Michel *et al.*, 2023):

- ▣ by degree of planning (planned and unplanned);
- ▣ by level of regulation (regulated and unregulated);
- ▣ by degree of controllability (controlled and uncontrolled).

At the same time, the key principle of organising the management accounting system for logistics costs at a trading enterprise should be their distribution by responsibility centres (Herus, 2024). This meant both structural divisions of the enterprise (departments of supply, sales, logistics, transport, marketing, information support), and individual functional areas of logistics activity (logistics of procurement, sales, transport, warehousing, inventory management, order processing, information flows). According to the proposed methodology, the logistics costs of wholesale trading enterprises should be systematised by responsibility centres, which were also logistics

cost centres. Such centres included (Nitsche *et al.*, 2023):

- ▣ supply department;
- ▣ inventory warehouses;
- ▣ sales department;
- ▣ transport department (including internal transportation);
- ▣ marketing department;
- ▣ logistics department;
- ▣ information support department.

To improve the efficiency of logistics cost management, it was also important to classify them by their origin (Table 2).

Table 2. Classification of logistics costs by place of origin

No.	Place of origin of logistics costs	Specification of costs and investments
1	Transportation of inventory	Moving cargo between suppliers, warehouses and consumers
2	Loading and unloading operations	Loading, unloading, moving goods in transport or in a warehouse
3	Warehousing and storage	Warehouse maintenance, rental, security, and maintenance of warehouse facilities
4	Preparation and fulfillment of orders	Picking, packaging, preparation of accompanying documentation
5	Enterprise management	Organisation of logistics functions in the enterprise management structure
6	Customer service	Organising conditions for providing customers with a decent level of service, through contact services and digitalisation of systems
7	Organisation of logistics infrastructure	Creation and support of warehouse, transport and IT infrastructure
8	Information flow management	Costs for digital systems, analytics, data exchange between logistics links

Source: based on M.B. Andaloussi (2024)

Since logistics costs were divided by responsibility centres, there was a need for accurate formation, assessment, planning, accounting and control of costs arising in different structural units, by specific items. Therefore, it was important to determine the list of such items and establish the correspondence of each type of cost to a specific structural unit of the enterprise. Methods for reducing logistics costs included a set of measures aimed at improving key elements of an enterprise's logistics activities. In particular, it included:

- ▣ A thorough analysis of supply chains and purchasing procedures, which allowed to reduce the overall costs of logistics operations and increase the efficiency of the logistics system. This approach included the selection of reliable partners with competitive prices, favourable contract terms and a high level of service. Due to the effect of scale and favourable agreements with suppliers, there was a significant reduction in purchasing costs. In addition, a comprehensive analysis of suppliers helped to identify alternative supply channels, which increased the resilience of the supply chain and minimised the risks associated with unforeseen factors.

- ▣ Optimising transportation costs involved optimising routes, selecting appropriate vehicles and transportation methods, which results in significant cost savings, while meeting established delivery deadlines. The implementation of transportation management systems

(TMS) made it possible to identify inefficiencies, optimise routes and increase transportation productivity to minimise transportation costs. Outsourcing transportation functions allowed to take advantage of specialised knowledge and infrastructure, which contributed to more economical solutions in this area.

- ▣ The use of inventory optimisation techniques, such as just-in-time (JIT), demand forecasting, and inventory segmentation, allowed to balance customer service with storage costs. Synchronising inventory levels with forecasted demand and using effective inventory management methods optimise the use of warehouse space and reduce operating costs. In addition, the use of real-time inventory monitoring information systems ensured proactive inventory management and prevented excessive costs.

- ▣ Continuous monitoring and analysis of key performance indicators (KPIs) in logistics, such as transportation cost per unit distance, inventory turnover and order fulfillment time, made it possible to assess the effectiveness of operations and identify potential areas for their improvement. The implementation of such systems stimulated continuous process improvement, activated staff creativity and helped find ways to reduce costs. The use of business analytics and big data processing technologies helped make informed decisions and adapt to changing market conditions.

▣ Improving the efficiency of warehouse processes, which included receiving, storing and picking orders, also significantly affected the overall level of logistics costs. Optimisation of warehouse planning, automation of operations and personnel management allowed to increase productivity and save resources, while maintaining high service standards. Implementation of warehouse management systems (WMS) improved order processing, reduced picking time and optimised the placement of goods. Integration of innovative technologies, such as robotics and Internet of Things (IoT) devices, increased operational efficiency, reduced labour costs and reduced the number of errors.

Therefore, effective management of logistics costs was a key condition for achieving operational excellence and ensuring the competitiveness of an enterprise in the conditions of a modern dynamic business environment, which were presented in European countries and the USA. T. Beshlei (2024) noted that the use of comprehensive measures to optimise logistics processes allowed enterprises to reduce costs, increase efficiency and maintain a stable level of profitability. Scientific research had paid attention to logistics approaches and methods for increasing the competitiveness of economic systems and increasing the profitability of enterprises, especially through the use of innovative management models, such as logistics outsourcing. J. Bhattacharjya *et al.* (2022) indicated that logistics outsourcing allowed enterprises to improve product quality, improve operational efficiency and optimise the organisational structure and management system. The term “outsourcing” came from the English language and meant attracting external resources through contracts and business relationships, performing the function of a management tool. Types of outsourcing were IT outsourcing, production, business process, knowledge management, professional and personnel outsourcing. Outsourcing occupies an important place in logistics – transport, production and warehousing. Most development-oriented companies used innovative solutions and IT products, seeking to optimise logistics costs, an example was Germany, Great Britain and France. However, as noted by M. Núñez-Merino *et al.* (2024), unlike Western European countries, logistics outsourcing was used to a limited extent in Ukraine due to the lack of strategic vision of management, difficulties in reducing costs, price increased after cooperation with outsourcing firms, loss of control over processes, lack of established logistics systems and insufficient experience. Logistics outsourcing was usually used by specialised companies that carried out product distribution (warehouses, carriers), inventory control, customer base management and logistics information management. Its essence was to transfer logistics functions to third-party partners, which required a high level of trust. For the successful implementation of outsourcing, enterprises should develop a clear plan that included setting transition

goals, assessing their resources, selecting functions for transfer, analysing results and making a decision on implementation. This approach helped reduce logistics costs, increase the flexibility of the enterprise and improve the quality of customer service. Therefore, it was worth noting that effective management of logistics costs in a trading enterprise involved a multidimensional approach, which included their structuring by responsibility centres, detailed classification by place of origin in the logistics chain, as well as the implementation of a system of comprehensive measures aimed at modernising transportation processes, optimising warehouse operations, automating information flows, improving the order and supply management system, and integrating logistics functions. This was done to achieve a synergistic effect and ensure the strategic sustainability of the enterprise in modern conditions, which were represented by growing competition and dynamic changes in the external environment.

Conclusions

Modern foreign trade logistics was aimed at developing solutions that allowed achieving an optimal balance between material costs, inventory volumes and service quality. Among the main and effective measures to optimise logistics costs and increase the functional capacity of logistics systems, it was worth highlighting the coordination of logistics intermediaries; integration of distribution channels and networks with Ukrainian manufacturers of finished products in order to reduce costs; optimisation, planning, control and regulation of finished product stocks within the distribution network, as well as improving the organisational structure and reducing the number of chains in logistics systems. Economic growth in modern conditions largely depended on the effective development of the transport and logistics system, which required focusing strategic policy on three key areas: infrastructure modernisation, integration into international transport networks and the introduction of technological innovations. The renewal of transport infrastructure through targeted investments in the reconstruction of hubs, highways, and logistics centres had become the foundation for increasing transportation productivity and reducing overall logistics costs.

Effective management of logistics processes had become a fundamental condition for ensuring the continuous and competitive functioning of an enterprise in modern market conditions. In addition, to ensure transparency and analytical value of accounting for logistics costs, it was necessary to apply modern methods. Thus, transport logistics will become an integral part of the adaptation of national economies to the challenges of globalisation, contributing to integration into the world economic space, increasing the efficiency of international trade and strengthening competitive advantages. Active involvement in global transport initiatives, such as “One belt – One road”, will create new opportunities for

Ukraine's participation in transcontinental cargo flows, which will contribute to strengthening its economic interaction with international markets. A promising direction is a more detailed study of the impact of modern progress on the optimisation of logistics costs of specific enterprises that were aimed at foreign economic activity in conditions of crises, in particular the COVID-19 pandemic and martial law in Ukraine.

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Conflict of Interest

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Оптимізація логістичних витрат у системі зовнішньоекономічної торгівлі підприємства

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Анотація. Метою дослідження стало обґрунтування ефективних підходів до формування й управління логістичними витратами в системі зовнішньоекономічної діяльності підприємств. Розглянуто проблеми функціонування логістичних систем підприємств, що направлені на зовнішньоекономічну діяльність, які вимагають своєчасного вирішення через оптимізацію логістичних витрат та вдосконалення управління логістичними операціями. Обґрунтовано концептуальний зв'язок між оптимізацією витрат на логістику і підвищенням конкурентоспроможності підприємства, що реалізується через раціональний підбір партнерів, ефективне планування розподільчих каналів, моделювання логістичних ланцюгів постачання та

впровадження ресурсозберігаючих практик. Проаналізовано вплив організаційних аспектів логістичних процесів на ефективність функціонування транспортно-логістичних підприємств за рахунок зниження витрат на використання трудових ресурсів, основних і оборотних засобів виробництва. Виокремлено роль сучасних логістичних систем як ключових об'єктів автоматизації, інтеграції та стратегічного управління матеріальними і інформаційними потоками в рамках бізнес-структур. Визначено, що проблема оптимізації логістичних витрат у виробничих підприємствах залишається недослідженою. Ідентифіковано цілі та методи оптимізації логістичних систем, які впроваджуються сучасними підприємствами з метою зниження витрат і ефективного використання ресурсного потенціалу, що забезпечує підвищення продуктивності роботи та покращення рівня обслуговування клієнтів. Глобальні тенденції вимагають комплексного оновлення логістичної інфраструктури, впровадження передових технологічних рішень і дотримання екологічних принципів у логістичній діяльності. Системний і довгостроковий розвиток галузі, орієнтований на інновації та ефективне ресурсне управління, є ключовим фактором забезпечення стійкого економічного поступу та конкурентоспроможності держави в умовах глобальної взаємозалежності. Розроблена система індикаторів оцінювання управління логістичними витратами забезпечує всебічну характеристику функціонального стану логістичної системи підприємства, сприяючи підвищенню конкурентоспроможності продукції, а також зростанню прибутковості господарської діяльності. Процес розробки та впровадження заходів, спрямованих на оптимізацію витрат, пов'язаних із обробкою, зберіганням і транспортуванням товарів, стало ключовим елементом управління логістичними витратами підприємства. Таке управління має стратегічне значення для компанії, оскільки сприяє їх зменшенню, підвищенню конкурентоспроможності та гарантує стабільність фінансових результатів. Практична цінність дослідження полягає у формулюванні рекомендацій та прикладного сценарію оптимізації логістичних витрат для підприємств, залучених до міжнародної економічної діяльності

Ключові слова: зовнішньоекономічна діяльність; міжнародна логістика; управління ланцюгами поставок; зовнішньоторговельні операції; цифровізація логістики; транспортні витрати