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THE THEORETICAL BASIC OF THE COSTS AND ORDER THEM FORM THE COMPANY

У статті досліджуються питання економічної сутності управління витратами, різні точки зору щодо цієї економічної категорії, розкривається зміст основних концептуальних підходів до формування системи управління витратами суб'єктів госпо-

дарювання і визначається роль і значення системи управління витратами в загальній системі управління підприємством.

В статье исследуются вопросы экономической сущности управления затратами, различные точки зрения относительно данной экономической категории, раскрывается содержание основных концептуальных подходов к формированию системы управления расходами субъектов хозяйствования и определяется роль и значение системы управления затратами в общей системе управления предприятием.

This article examines both the economic nature of cost management, we investigate different viewpoints on a given economic category, revealed the contents of the main conceptual approaches to a system of expenditure management of business entities and defines the role and importance of cost management in the overall system management.

cost, cost management, cost management system, the conceptual framework and methods of cost management

The development of market relations in Ukraine causes permanent changes in the structure and the ownership of industrial enterprises, as well as in organization and management of their production, which in turn requires the improvement of accounting and analytical information used for management decisions. Timely and informed management decisions, which are a consequence of the effective functioning of the production management system, ensuring the growth of profitability of enterprises. In the system of production management is dominated by the integration of production costs. Today the study of the essence of the concept of «management costs» involved in a considerable number of scientists, but a common approach regarding the interpretation of this category.

The method of accounting and manufacturing costs as well as tracing production costs are investigated in scientific studies of domestic scientists I. Belebehy, O. Borodkin, F. Butyntsya, S. Golova, G. Kireytseva, M. Kuzhelny, A. Kuzminsky, V. Linnik, L. Napadovskaya, M. Pushkar, V. Sopka, L. Suka and others. In the CIS countries the problems considered M. Vahrushyna, M. Vrublevsky, A. Kashayev, V. Paliy, J. Sokolov, among scholars abroad for work in this direction is worth noting H. Andersen, C. Drury, R. Anthony, J. Ebert, D. Nikolsona, D. Rorbaha, P. Friedman, C. Hornhrena. Methods of analysis of production costs and improve management techniques developed by scientists such as A. Aksenenko, S. Barnholts, M. Bakanov, V. Kovalev, I. Lazaryshyna, E. Mnyh, V. Petrov, G. Savitskaya, V. Savchuk, D. Sheremet and other scientists.

In general, among all the approaches to defining the essence of cost management company can distinguish two basic ones:

- a) functional, whereby the cost should be based on the application of the basic functions of management;
- b) early spring-objective approach based on the differentiation of target carrier costs, optimize operations and business processes.

At present, the system of expenditure management should ensure the formation of stable and long-term competitive advantages of companies in the market at the expense of performance costs. Therefore, there is a need for justification of the conceptual foundations of forming an effective system of cost management company, as one of the most important components of economic management.

In order to ensure the validity of the plan targets the production costs and profit is being developed in full accordance with the production plan, plan to introduce the achievements of science and technology, improving production efficiency, the problem of productivity growth. Expenses form UT production costs and thus directly affect the amount of profit – the main indicator of business activity. At the level of the internal cooperatives, which are cost centers and do not form their own profits, the costs are a major indicator of the effectiveness of their activities.

Important place in the enterprise is given the processes of cost management units and their planning.

Cost management – a process of purposeful forming costs of their species, locations and media at a constant level control costs and encourage their reduction.

Cost management involves their differentiation on the location (building costs) and centers of responsibility. Under the center of the responsibility to understand the organizational unity places the cost of the center responsible for their level. Formation costs and places the responsibility centers is carried out on functional and territorial lines. At the center of responsibility are estimates, calculated the actual costs, and for the production units is determined by the cost per unit of production (services). This makes it possible to exercise effective control over the expenditure of resources.

Cost Planning – the process of creating prerequisites for cost management of business units, in the planning process embodied limiting overall costs separately functioning sections.

The cost of business units formed during the formation and use of certain types of resources to achieve clearly defined objectives.

The composition of expenditure that is planned for the unit, depending on the specifics of its activities and places in the structure of the enterprise. The most complete and advanced of the costs inherent in a relatively independent units, which manufacture finished products on the market. For the other units of the cost is limited to direct and indirect. Industrial sites and teams plan, as a rule, the individual cost components, which depend on their work (cost of materials, energy, tools, etc.). Over-production compared with the planned assignment is covered by the relevant parts of the accounts of their own profits.

At the core groups of costs that form the cost of production, are such features as: the degree of homogeneity of the cost method of classification of costs for certain products, communication with the volume of production, time of occurrence, and economic elements.

As the degree of homogeneity of costs distinguish singletons and complex.

Singleton costs – differ in the degree of homogeneity, which have a single economic content: raw materials, wages, etc.

Comprehensive cost – vary in the degree of homogeneity, diverse in its composition and cover several elements of cost (maintenance and operation of equipment, shop and general expenses for the company, the loss of the marriage).

By way of referring to certain types of product costs are divided into direct and indirect.

Direct costs – are distinguished by the method of classification of certain products directly related to the manufacture of this type of product and can be directly attributed to her unit.

Indirect costs – are distinguished by the method of classification of certain products relating to the manufacture of products, can not be directly attributed to one or another type of product, this includes salaries of management and maintenance staff, management and operation of fixed assets, etc.

In connection with the volume of production costs are divided into fixed and variable.

Fixed costs differ by production volume, their sum does not depend on the amount of output to a certain extent, these include the costs of maintenance and operation of buildings and structures, management, etc.

Replacement – differ in terms of production, it costs the sum of which over time depends on the volume of production, they are divided into proportional and disproportional variables.

Proportional variables – change in direct proportion to changes in the volume of production: raw materials, components, piece-rate wages, etc.

Disproportionately variables – change disproportionately to changes in traffic production. They are divided into progressive and regressive.

The timing of the costs divided into costs of the current period, deferred expenses and future expenses.

Expenditures for the current period – are distinguished by time of occurrence, it is the cost associated with production and marketing of the period.

Deferred expenses – vary by time of occurrence, they include such costs, although originating in a given period and is properly chargeable to the cost of production for a set period, for example, that the costs of developing new products, etc.

Future costs – differ in their time of occurrence, costs, included in the cost reporting period by earmarking, the costs of vacations and seniority, fixed costs of seasonal plants, etc.

Considering the classification is typical. Each industry has certain features classification of expenditures, which are reflected in the branch instructions.

The main cost is the classification of economic elements and calculation articles.

On the economic costs of elements formed in accordance with their economic content, cost elements are the same for all directions and, based on compiled estimates of production costs.

The main form of expenditure planning departments as centers of responsibility is to compile their estimates. The estimate covers all you spending units for the production of goods (services) for the planning period, regardless of its degree of readiness.

Estimates of production – is the sum of the costs of its units, related to primary activities, regardless of whether they belong to the cost of production or not.

The elements of costs include:

Material costs (raw materials, components and semifinished products, fuel, energy, container, subtract the value returned by the waste).

Labor costs (all forms of basic wage full-time and freelance production personnel of the enterprise).

Allocations for social activities (includes social insurance, pension fund, the State Employment Promotion Fund, the value of the deductions as a percentage of labor costs).

Depreciation of fixed assets and intangible assets (depreciation of the complete reproduction of fixed assets according to the norms of the book value).

Other expenses (costs not related to the elements listed above, includes the cost of property insurance, compensation for inventions, payment for work on certification, payment of communication services, etc.).

The purpose of estimating the cost of production – establishing the total cost of production in the planned year. This includes all costs for the production of marketable products, as well as costs associated with the change remains work in progress, prepaid expenses and other.

Estimates units perform important functions such as institutional, regulatory and incentive.

Organizing function estimate is that, having set a target amount of expenditures, the person responsible for their level, trying to adhere to existing regulations and norms of resource use. Estimates units make it possible to control the work of staff responsible for the level of expenditure. This is done by comparing actual costs with planned, budgeted. Variance analysis. This is the basis for the implementation of the enabling functions in respect of employees who affect the value of – you're spending and are responsible for it. Stimulation through responsibility for unreasonable estimates is based on the manufacturing program unit and an appropriate regulatory framework, as well as prices and tariffs for resources. Structurally, it can be based on articles and items of expenditure.

Each of these aspects of the construction budget has its positive aspects and destination. Line item estimates can match it with the estimates of indirect costs, as well as calculation of the individual product units. His building on the elements of costs shows their resource structure, labor-, material-, energy-, capital intensity of production and, importantly, allows you to more clearly link the cost segregated in general with the costs of its structural units (sites, workplaces) since the last scheduled only some of their elements. In practice, the structure is dominated by clusters of estimates.

Important is the classification of costs for costing.

Articles costing – are costs that are different functional role in the production process and the place of occurrence, they determine the cost per unit of production, ie calculation. The difference between articles of similar calculations of cost elements that in the first case takes into account only the cost of the product and the second – all the costs of enterprise, regardless of where and what needs they have been implemented.

Depending on the proportion of individual types of costs in the cost of making such distinguished groups of industries: labor-intensive, the material is spacious, energy-intensive, capital-intensive.

Labor-intensive manufacturing – when the cost structure considerable weight occupies the cost of salaries.

Material intensity of production – when the cost structure occupies a significant proportion of material costs.

Energy-intensive industries – where the cost structure considerable weight occupy energy costs.

Capital-intensive production – when the cost structure considerable weight occupies the cost of depreciation.

The cost structure of a dynamic, changes in technology, technology and organization of production are reflected in quantitative and qualitative relationship between the different types of costs.

A positive aspect of the restructuring costs is to reduce drunk my weight materialized labor, ie reduction of the material production, improved use of labor.

Successfully developed a classification of expenditure determines the organization and methodology to further their studies. The organization of cost accounting should strive to have as many as possible of the costs included in cost of products directly, as an indirect distribution permits certain conventions, which leads to inaccuracies in the calculations. Expenditure should be interpreted more widely than it is treated in the domestic literature and practice. It should include not only recording, display on the accounts of actual costs incurred and the calculation of the cost of production, but also all the information management strategy and tactics of internal management.

In the implementation of cost management is not less important is information on the status of the life cycle, in which the products on the market. It is known that the characteristics of this situation depend largely on the choice of forms, methods and criteria for evaluating the effectiveness of cost management in the enterprise.

The role of costs in economic activities of enterprises is undeniable. However, only well-established system of expenditure management will yield tangible results in the financial – economic activity of enterprises. Building an effective system of cost management must be based on certain conceptual frameworks, in particular the concept of cost and form factor, the concept of added value, etc., that reduce or optimize the expenditure level of economic entities and that they enhance their market competitiveness, increase profits and stability of the production cycle.

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РОЗВИТОК МАШИНОБУДУВАННЯ УКРАЇНИ: СТАН, ПРОБЛЕМИ, ПЕРСПЕКТИВИ

У статті розглянуто питання, пов'язані з дослідженням стану та проблем машинобудування України на сучасному етапі розвитку, а також визначенням перспектив подальшого розвитку галузі.

В статье рассмотрены вопросы, связанные с исследованием состояния и проблем машиностроения Украины на современном этапе развития, а также определением перспектив дальнейшего развития отрасли.

The aim of the article is to study the present position and problems of the Ukrainian mechanical engineering industry at its current level of development. It also specifies progress prospective of this industry.

промисловість, машинобудування, промислова політика, структура машинобудування

Сучасний етап функціонування національної економіки потребує принципово нових підходів до формування політики економічного розвитку, яка б забезпечувала стаке зростання, відтворення промисловості і, зокрема, її ключової ланки – машинобудування.

Машинобудування у складі різних сфер діяльності розглядається як «локомотив» економіки, успішна діяльність якого визначає ефективність функціонування супутніх йому комплексів та галузей. Можна стверджувати, що від рівня розвитку машинобудування залежить промисловий потенціал держави, її конкурентоспроможність на зовнішніх ринках, рівень соціального розвитку держави.

Необхідність розвитку машинобудування з випереджаючими темпами у відношенні до інших галузей і промисловості в цілому можна пояснити тим, що саме тут створюються засоби виробництва, закладаються темпи зростання продуктивності праці, фактори енергозбереження, зниження матеріаломісткості і нової якості кінцевого продукту.

Питанням оцінки сучасного стану і особливостям функціонування машинобудівного комплексу приділено значну увагу у працях М. Алікаєвої, А. Венедиктова, А. Водянова, О. Гаврилової, Є. Дороніної, Т. Маршовой та ін., проте проблемам і перспективам розвитку машинобудування України в умовах світової кризи надається недостатньо значення, що і зумовило вибір теми.