

PECULIARITIES OF MANAGEMENT SYSTEM FORMATION OF COSTS AT DOMESTIC ENTERPRISES

Raising of problem. The modern dynamic transformation state of economy of Ukraine requires a search of effective methods of management economic activity from businessmen and managers of domestic organizations. In order to survive in a competition environment, enterprises must regularly and forehanded watch and react on all changes that take place in their surroundings with the aim of maintenance of deserving positions at the market and provide competitive edges. It is important for each of them to estimate correctly a market situation according to the specific of self activities. The index of their successful work is a presence of income, increase of production and providing of competitive products and enterprise volumes. The key internal factor of this providing is the exact optimization of charges of production. Experience of the last years shows that not all domestic enterprises use modern innovative methods in management of their costs, systematizing them to the single and integral system. It predetermines a research requirement in forming of effective control system of costs on domestic enterprises.

Analysis of the last researches and publications. Investigating costs, such home and foreign scientists, as, Butynets F.F., Golov S.F., Karpova T.P., Napadovska L.V., Tsap-tsapko Yu.S, Panasyuk V.M., Popov O., assert that the real direction of charge reduction is their control system [1-7]. Scientists consider that the informative providing of management charges conform two systems the classic system of account and also traditional system of administrative account. But, except world theory and practice, there are a few costs management models, and correlation of costs and profits [1].

Golov S.F. examines a management costs as fundamentally new system that gives an opportunity to see clearly, analyze and control costs [2, c.30]. Karpova T.P.

considers, that charge management includes such elements: planning, setting of norms, account, calculation, economic analysis, control, adjusting and prognostication of charges [3, p. 55]. Popov O. asserts that costs management is a development and realization of administrative influences, based on the use of economic laws in relation to forming and managing of costs of enterprise in accordance with his strategic and current aims, and also it is the component system of administrative account [6, p. 736].

At the same time researches of scientists do not contain only interpretation of essence of concept of management costs, it is not formed clearly in their approach of the system of enterprises costs management at the terms of dynamic and competition market environment.

Statement of task. The aim of this article is consideration, systematization and grounding of features of control system formation of costs on domestic enterprises.

Presentment of basic material of research. Stability and development of any subject of economic activity on the competition market depends, first of all, on creation of effective costs control system. Costs - it is the important and difficult economic category, that occupies an special basic place in management of enterprise. It can be explained, because the costs have resolve influence on the financial results of enterprise functioning, and they are used to determinate price politics, show a level of technologies and organizations of production used for the estimation of efficiency of menagment in comparison with charges and results of activity.

To this concept befit both administrative positions and book-keeping, which are accounts. Interpretation of costs in accordance with administrative approach is mainly sent to open economic maintenance of category. Authors that present this point of view accent attention on money character of costs and consider that they present volume of resources used on enterprise. Thus, if I. A. Blank marks that these resources are used for the production of goods [8], the other scientists, such as Kotlyarov S.A, Greschak M.G., Kotsuba O.S., Robert N.Anthony. assert that they

can be used for the achievement of certain enterprise goals and aim of activity [9-11].

According book-keeping approach, it is sent to the exposure of economic consequences of realization of costs after completion of productive process, and book-keeping costs arise up then when the fact of reduction of assets or increase of obligations is documentarily recorded.

Different is also the aim of forming of costs within the limits of two approaches. In first case, costs are formed with the aim of presentation of information for the acceptance of administrative decisions in relation to their planning, analysis, and also for pricing. In second case, they expose information about activity of enterprise that can be got from the financial reporting.

The achievement of higher results of any organizations assumes a management costs on different levels (from operative to strategic), with bringing in of large number of participants. It is related to management costs, it is a difficult, multidimensional and dynamic process, that includes administrative actions the aim of which is an achievement of high economic result of activity of enterprise. This approach share Gradov A.P., that marks that a management costs must be sent not always directly to the saving of costs. Fundamental is providing of efficiency of these costs, so receipt of income that really justifies costs. For this reason main in a management costs is the averting of potentially ineffective costs [12, c.341].

The management of enterprise costs is the constituent of enterprise management in a whole, and that is why there is a necessity of the detailed study and perfection of level of costs self forming, profits and incomes. The costs management consists of costs influence on the cost of their composition, structure or behavior in connection with the change of terms of industrial and economic activity of enterprises.

For the detailed research and analysis of influence on costs of different factors it is necessary to create compatible control system of costs, that will provide the successful functioning of enterprise at the market, production of competitive goods and presence of income. In modern economy it must mean the creation of singular,

rational, clearly and smooth functioning system with certain having of target figure and interacting elements. For forming of this system, it is necessary to define clearly her structure with content elements that must set goal in accordance with tasks that set a modern enterprise.

The main task and priority of functioning of any control system of costs is an increase of efficiency of production on the basis of optimization of charges of all types of resources, bringing production capacities over amount of the concerned personnel, its professional qualification, services of service subdivisions to the basic workshops in accordance with the real program of producing of products and according to the existent necessities of market.

However, the most existent control system of costs is determined by the row of defects that cause the certain consequences in activity of enterprises. The basic defects are given in the table.

Table 1

Lacks of operating control system of costs

Lacks of operating control system of costs	Consequences of lacks of the operating systems
Are absent order of adjusting and taking into account of total costs and their structure on the stages of life cycle of products.	It is impossible to influence purposefully on optimization and total cost cutting.
Independent control of costs can be made only in a complex economic units, but without wares.	The costs improvement of one element can bring to the increase of total costs; reduction of possibility of costs planning
The management will be realized through the plan, formed according to the basic costs, according to the criteria of estimation of activity of concrete economic element.	Enterprise orients on fulfilling of the plan, without taking into account the real possibilities of the cost wares decrease and achievement of scientific and technical progress.
On every next stage (stage) of the economic calculations of costs, executed on the previous stages, are not taken into account.	Possible overstating of total costs; payment of participants of innovations is inexactly estimated and is taken into account in general results; the results of development are inexactly estimated.

The absent complete system of the stage-by-stage projection; results of prognosis are not required for the next stages.	Mastering of economic parameters of good delays drag out, because of the lack of sequence of economic indicators of project according to the stages of life cycle of item period.
During attestation of economic level and quality of products, economic parameters are not taken into account.	The objectivity and efficiency of estimation decrease during attestation of products.
The absent strategy of the cost cutting by the participants of process of development; control points of estimation of expediency of further realization of costs are not settled.	Rising in price of costs is assumed on a complete manufacture, inaccuracies in determination of planned tasks of the cost cutting; development of projects is not possible with maximal efficiency.
A certain structure of management costs is not specified by expenses for item	The losses of efficiency are assumed during the change of the stages of manufacture.
Operating control system of quality is not full of economic maintenance.	The efficiency of management of costs decreases in production.

Source: it is drew up on the base of [13].

Their removal must be base on the functioning process of control system of costs, it is necessary to provide knowledge of that, where, when and volume of the resources of enterprise are spent; possibility of prognostication of volumes of necessary additional financial resources; ability to provide the maximally high level of return from the use of resources.

Thus the costs management can be defined as ability to save resources and maximize a return from them. At forming of control system by charges it is necessary to take into account the features of costs, as an economic category.

Firstly, it is dynamism of costs, that they constantly move and change. As in market conditions prices are changing constantly on purchased raw materials and materials, stuff details and wares, tariffs on power mediums and services, the products are renovating, the norms of charges of materials are looked over, that is represented on the unit cost.

Secondly, the variety of costs needs an application of wide spectrum of receptions and management methods by their management, that becomes complicated by absence of absolutely exact methods of measuring and account of costs. It is very important, that the costs have difficult and contradictory influence on an economic result. For example, promoting the income of enterprise is possible due to the current

cost cutting on a production, that is provided by the increase of capital costs on R&D, technique and technology. A high income from the production of goods reduces considerably often, through high charges on her utilization and other.

Taking into account the brought over features, which will set forth requirements to forming of control system of costs, which will be determined by the features of practical activity of enterprise, and to distinguish management principles by them:

1. The organic integrating of costs management is necessary with other functional control system and general control system by an enterprise. All administrative decisions in area of the effective use of resources and organization of their movement are closely associate and influence straight or accessory on end-point of financial activity of enterprise. Therefore a management charges must be examined as the complex of functional sensor-based system that provides development of interdependent administrative decisions, each of that does the payment in general effectiveness of activity of enterprise.

2. The control system of costs must be highly dynamic and take into account the change of factors of environment, potential of forming of own financial resources, rates of economic development, forms of organization of productive and financial activity, financial state and other parameters of functioning of enterprise.

3. Preparation of every administrative decision in the sphere of management, choice of directions and forms of adjusting of their level, must take into account alternative possibilities of actions and provide flexibility approach in development of separate administrative decisions. Thus, no matter how effective are seemed charges by those or other projects of decisions in area of management, they must not enter into contradiction with the primary objectives of activity of enterprise, strategic directions of its development, as it will undermine economic basis of the effective use of resources in a future period.

4. Functions and properties of elements of control system of costs must be determined by their value within the framework of functioning of enterprise in the

whole, thus these functions and properties must be interlocking with aims and properties of economic subject.

5. Presence of clear definiteness in formative system of copulas into the system, and also with control system of an industrial enterprise in the whole;

6. Presence of aim of creation and development of control system of costs and expediency of character of her functioning.

7. Presence of objective for possibility of application of innovative methods and instruments in control system of costs.

Effective control system of costs, organized taking into account the above-mentioned requirements, provides a basis of high rates of development of enterprise, achievement with necessary end-point of its economic activity and permanent increase of its market value. Their list can be extended, however without the account of the considered requirements, it may be count in effective control system of costs on creation.

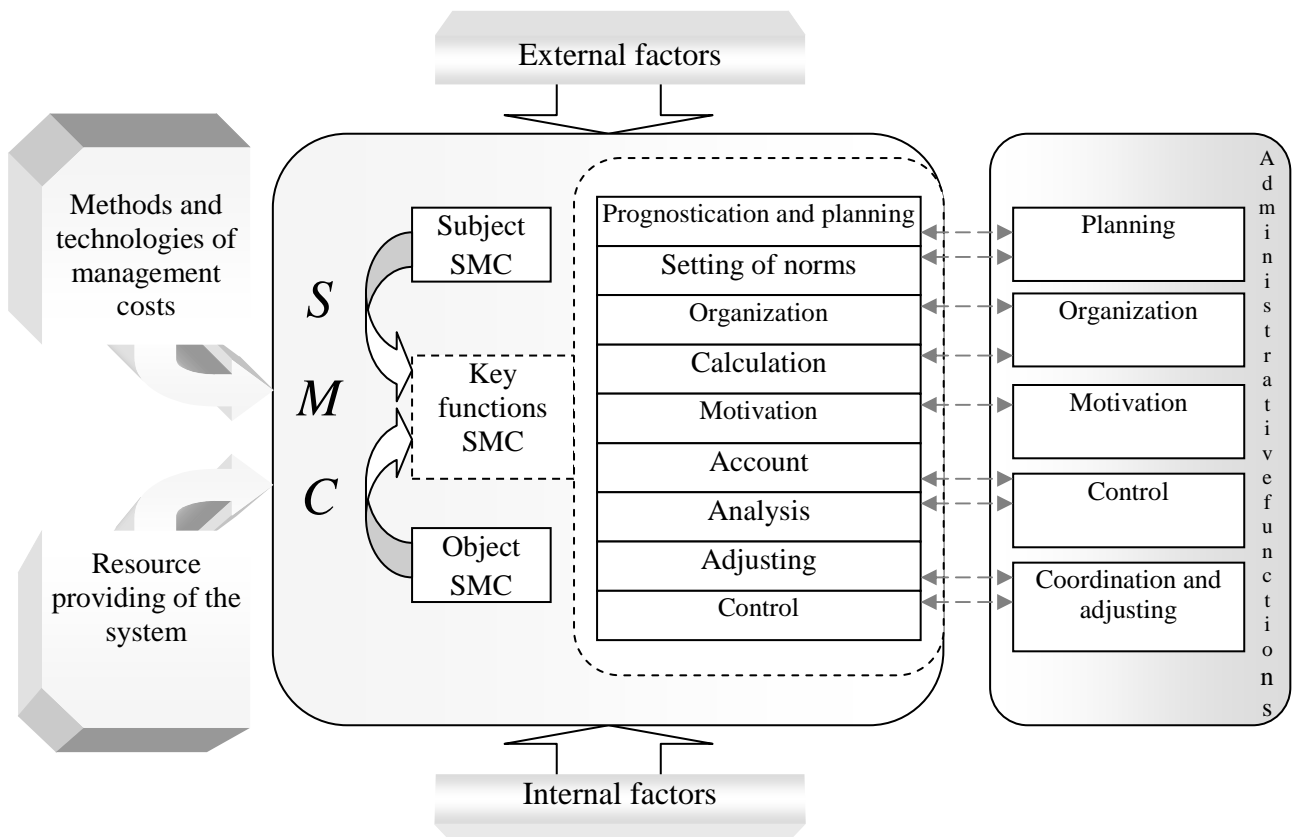
Thus on every stage of manufacture management objects become: costs that arise up on this stage; costs of the next stages, conditioned by quality of works on this stage; total costs of complete manufacture of products, including all costs of resources on R&D and mastering of production, total cost of producing and turnover of series of products, running expenses on certain tenure of employment of article of manufacture.

The charges management on an enterprise envisages implementation of all functions peculiar to the management of any object, development (acceptance) and realization of decisions, and also control of their implementation.

Intercommunication of control system by costs with other administrative processes is shown in picture 1.

Leaders and specialists of enterprise and productive subdivisions (productions, workshops, departments, areas and other) come forward as subjects of management costs. Separate functions and custom costs controls are executed by the office workers of enterprise directly or at their active involvement.

As objects of management costs it is possible to examine their absolute size, structure and dynamics. Also to the objects managements can be the taken costs for development, production, realization, exploitation and utilization of products, or the costs of resources, sent to providing of the set technical level and quality of products.



Picture1. Intercommunication of control system of costs with other administrative processes

Source: it is worked out by an author

The functions of management costs will be realized through administrative loop constructs: prognostication and planning, setting of norms and calculation, organization, motivation and stimulation of implementation, account and analysis, adjusting and control.

Planning is one of the main functions of control system of costs, which shows the economic grounding of size of costs in a planning period for a production and industrial production of enterprise the determined amount and quality distribution. During planning of costs, it is necessary to reduce backlogs of their decline, define the expected size of costs of resources. Prognostication with relative exactness must

give estimation of size of costs. Results of prognosis of optimal correlation of "expense - results" are the initial base for the calculation of maximally possible costs on the whole and for to the separate stages of life cycle on a prospect, for determination of the best structure of total costs and maximally possible economic results.

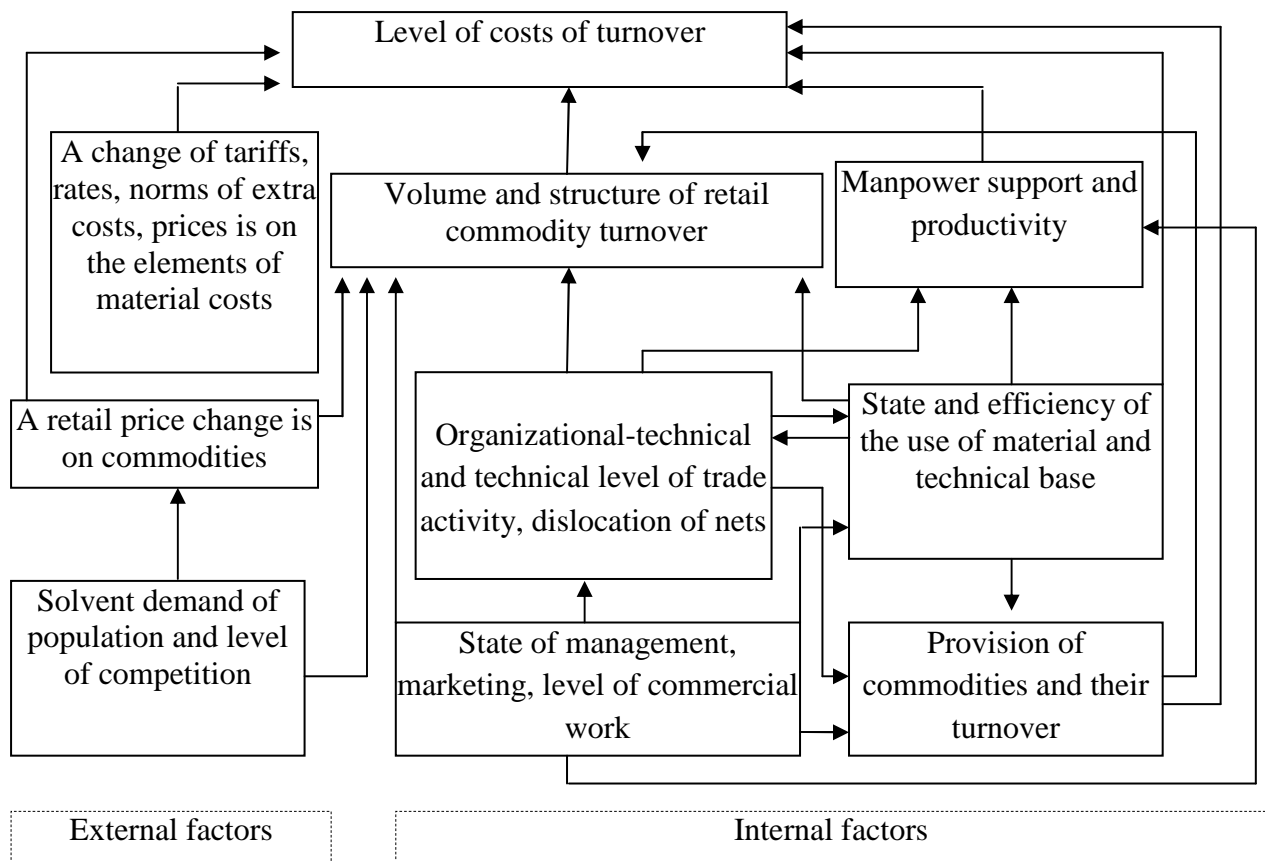
The resource providing of control system of costs must contain the mergers of separate constituents, by means of that the collection and processing of data about costs and also forming of information for the acceptance of administrative decisions exactly in that moment, when it can be used more effective in activity of enterprise.

Mechanisms of costs management, which are included in control system of costs, must envisage application of certain methods and instruments by means of costs research, their behavior is investigated, in order to manage them. The choice of methods consists in application of various methods and receptions by means of that it is possible to learn and get exact information about costs and on its founding to accept correct administrative decisions.

In costs management the various methods of management are used, namely: direct-costing, standard costs, method of JIT, target costing, kaizen costing, absorption-costing, ABC-method, Activity Based Costing-analysis, CVP- analysis, cost-killing, benchmark costs, method of SCA, LCC- analysis, method of EVA, and others[14]. For the effective management costs, it is necessary to use totality of a few methods, or aspire to the use of high-tech from them. On a correctly selected method or their totality of the achievement of efficiency and depends on the management of enterprise costs.

Not last role have the factors in forming of the system of costs, that represent terms and environment functioning of any organization.

Large-sized chart of intercommunication of factors under act of the level of costs of enterprise is formed, it is shown in picture 2.



Picture 2. Large-sized chart of intercommunication of factors formed under act of the level of costs of turnover of enterprise [14]

The acceptance of administrative decisions influences on the size of financial result of enterprise, and that is why the ending stage is an estimation, made decision in industry of management costs in accordance to the research tasks. If the result of estimation testifies, that realization of certain decisions and measures has inadvisable and unprofitable character, there is a necessity to choose other, alternative method of analysis that will provide a benefit and recoupment of costs of enterprise.

For realization of any economic activity is necessary the application of the most perfect methods and control forms for regulating of costs of enterprise. Attention of guidance must be accented not only on end-point but also on the methods of their achievement. Possibility to distinguish major directions of productive activity will give an opportunity to give mind management on important areas and promote efficiency of supervisory operations and works.

Conclusions and further researches. Thus, control system of costs must be inculcated on complex basis, providing the interdependent decision of the research

tasks. Only such approach will assist the sharp height of economic efficiency of work of any national enterprise. Thus in the functional duties of workers of enterprise is necessary to enter concrete functions that will provide the prudent expense of money.

The prospects of further researches in the study consist of branch features of forming of control system of costs on national enterprises.

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Чернишова Л.І., Дженкова А.С. ОСОБЛИВОСТІ ФОРМУВАННЯ СИСТЕМИ УПРАВЛІННЯ ВИТРАТАМИ НА ВІТЧИЗНЯНИХ ПІДПРИЄМСТВАХ

Метою статті є розгляд, систематизація та обґрунтування особливостей формування системи управління витратами на вітчизняних підприємствах.

Методика дослідження. Для досягнення мети і вирішення визначених завдань в статті використано такі методи: аналізу, синтезу і теоретичного узагальнення – для визначення теоретичних основ та обґрунтування підходів щодо поняття витрат та управління витратами підприємства в ринковій економіці; системного підходу – для обґрунтування інформаційної основи системи управління витратами та її елементів; спостереження; порівняльних переваг; абстрактно-логічний – для теоретичного узагальнення і формулювання висновків.

Результати. Обґрунтовано особливості трактування витрат відповідно до управлінського та бухгалтерського підходів. Визначено необхідність системного управління витратами підприємства. Представлено недоліки діючих систем управління витратами. Запропоновано вимоги, які мають пред'являтися до формування СУВ. Окреслено взаємозв'язок СУВ з управлінськими процесами організації.

Наукова новизна. Узагальнено теоретико-методологічні дослідження щодо формування системи управління витратами та визначено необхідність розробки комплексного підходу до формування системи управління витратами на вітчизняних підприємствах.

Практична значущість. Практичне значення одержаних результатів полягає у можливості використання запропонованих у статті теоретичних розробок при удосконаленні управління витратами підприємства, який охоплює безпосередньо процес формування СУВ, аналіз складових елементів та аналіз факторів, які впливатимуть на управлінську систему, що сприятиме росту економічної ефективності роботи будь-якого вітчизняного підприємства.

Ключові слова: витрати підприємства, система управління витратами, функції управління витратами.

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Целью статьи является рассмотрение, систематизация и обоснование особенностей формирования системы управления затратами на отечественных предприятиях.

Методика исследования. Для достижения цели и решения определенных задач в статье использованы такие методы, как анализа, синтеза и теоретического обобщения - для определения теоретических основ и обоснование подходов относительно понятия затрат и управления затратами предприятия в рыночной экономике; системного подхода - для обоснования информационной основы системы управления затратами и ее элементов; наблюдения; сравнительных преимуществ; абстрактно-логический - для теоретического обобщения и формулирование выводов.

Результаты. В статье обоснованы особенности трактовки расходов согласно управленческого и бухгалтерского подходов, определена необходимость системного управления затратами предприятия, представлены недостатки действующих систем управления затратами, предъявляемые требования, которые должны предъявляться к формированию СУВ, очерченный взаимосвязь СУВ с управленческими процессами организации.

Научная новизна. Обобщенно теоретико-методологические исследования по формированию системы управления затратами, определена необходимость разработки комплексного подхода к формированию системы управления затратами на отечественных предприятиях.

Практическая значимость. Практическое значение полученных результатов заключается в возможности использования предложенных в статье теоретических разработок при совершенствовании управления затратами предприятия, который охватывает непосредственно процесс формирования СУВ, анализ составляющих элементов и анализ факторов, которые будут влиять на управленческую систему, способствовать росту экономической эффективности работы любого отечественного предприятия.

Ключевые слова: затраты предприятия, система управления затратами, функции управления затратами.

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The aim of the article is consideration, systematization and grounding of features of forming of control system of costs on the national enterprises.

Research methodology. For achievement of the objective and solving of tasks, such methods are used in the article, as an analysis, synthesis and theoretical generalization - for determination of theoretical bases and validity of approaches in relation to the concept of costs and management of enterprise costs in a market economy; approach of the systems - for the grounding of informative basis of control system and her elements of costs; supervision; comparative advantages; abstractly-logical - for theoretical generalization and formulation of conclusions.

Results. In the article features of interpretation of costs are grounded in accordance with administrative and book-keeping approaches, the necessity of system management of enterprise costs, presented lacks of operating control system of costs, offered requirements that must be produced to form SMC, in certain, outlined intercommunication of SMC with the administrative processes of organization.

Scientific novelty. Theoretic-methodological researches are generalized in relation to forming of control system of costs, the necessity of development of complex approach is certain to form control system of costs on national enterprises.

Practical value. The practical value of the results of research consists in possibility of the use of the theoretical developments offered in the article at the improvement of management of enterprise costs, that embraces the process of forming of SMC, analysis of component elements and analysis of factors, that

influence the administrative system that will assist the growth of economic efficiency of work of any national enterprises.

Key words: costs of enterprise, control system of costs, function of costs management.