

# IMPROVED ENTERPRISE MANAGEMENT COSTS

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**The relevance of the study:** Since today's world is rapidly changing and improving, especially enterprise management system and all of its systems and components. Management System rapidly stepping forward, so production system does not stand still, need constant improvement of existing and new use of their systems in order to go with the times.

**Objective:** Determination of the optimal cost management systems that meet modern requirements.

In this paper we have identified a number of advanced systems management costs for zrivnnya them with classical systems to improve and ix possible use in combination in order to meet the requirements. For nahlyadnosti we compare klassychni and advanced systems in order to see their strengths and weaknesses.

Basic modern management costs:

1.Oschatlyve production (Leanmanufacturing). *Essence:* production company philosophy aimed at continuous removal of all types of losses, increase flexibility, prevent deviation from the standards. Based on three elements: the specific tools and techniques, performance management system and culture of continuous improvement. *Effect:* The annual cost reduction in the amount of 3.7% (in most cases achieved significant short-term effect), increased product quality, increased productivity. *Problems:* The contradiction existing accounting system. Inventories - that withdraws money from circulation and slows down the order to the customer. Restructuring of production lines, rearrangement of existing equipment, which requires significant investment costs.

2.Kayzen-kostinh (KaizenCosting). *Essence:* Cost reduction tool that managers use to achieve the required level of cost and ensure the profitability of. *Effect:* Skillful use allows one to significantly reduce the cost of production stages - 5%. *Problems:* Employees are found under great pressure from the system that makes possible to reduce all costs. The period during which the set objectives may not coincide with the period of development of new techniques employees.

3.AVS - control (Activity-based costing). *Essence:* Indirect overhead costs attributed to the product as they appear in the implementation of the relevant business - a process rather than localized on the types of products after the production process. *Effect:* Full transition on ABC - technology can reduce costs by at least 8%. *Problems:* Significant time spent on introduction of technology in large enterprises. Thorough transfer pricing mechanisms. (Table)

This comparison shows the main differences between the systems, as well as current requirements are very high, and the need to base, standard systems use more

flexible in combination and in unison standards in order to increase their competitive advantage and gain new ones.

Table - Comparative characteristics of traditional and advanced system management costs businesses

Criterion Compare Goal	Traditional cost management cost reduction	Improved cost management - Reduce costs while maintaining production levels; - An increase in production costs at a constant level; - Reducing costs by increasing production volumes
Stakeholders	cost analysis conducted in the interests of only one group of business actors - managers. Without attention are the interests of shareholders - shareholders and strategic investors	analysis takes into account the interests of all participants of business: shareholders, strategic investors, managers
Horizon analysis	costs are analyzed only at a certain stage of the life cycle of the product	analyzed all stages of the product life cycle
Methods of analysis	limited analysis - the traditional analysis of operating costs typically associated with the use of one or two circuits: "standard" or "direct" costing	костинг методика анализу allows simultaneous use of many known methods of calculation of costs that selects the best of them as the base
The depth factor analysis	Company establish that rejection, but the reasons of cost increases	analysis reveals the reasons for rejection costs
The degree of influence on the results	on the results of the analysis can not draw conclusions on measures to be taken at the level of production units in order to reduce costs	on the results of the analysis of measures to reduce costs ranked by efficiency
Possibility of simulation and operational risks	analysis does not provide a comprehensive assessment of risks deviation of operating costs, and as a result, can not predict in advance the possible measures to neutralize them	neutralization allows not only to assess operational risks, but at the same time develop measures to neutralize them
Taking into account the involvement of staff	this issue attention is paid to	allows for any strategic decision to develop an effective system of personnel motivation
Preliminary calculation of the efficiency of system implementation	not carried out	conducted