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## MANAGEMENT OF PRODUCTION COSTS OF BUSINESS ENTITIES

### УПРАВЛІННЯ ВИРОБНИЧИМИ ВИТРАТАМИ ГОСПОДАРЮЮЧИХ СУБ'ЄКТІВ

**Abstract.** The current economic situation in Ukraine and in the world is characterized by dynamism, a high level of competition and the presence of military risks. Changing the location of enterprises, external and internal migration of labor, disruption of sustainable logistics, etc. change the nature and structure of production costs. Therefore, the problem of cost management of production entities remains relevant and requires constant monitoring and prompt resolution. Despite the solid foundation of knowledge on solving the problem of cost management of business entities, certain issues of their classification, assessment and minimization require further research. In particular, this concerns choosing the optimal cost management method depending on the factors influencing business activities. The purpose of the article is a study of the theoretical and practical principles of cost management, existing cost management methods depending on the goals and conditions of doing business. Control and effective management of production costs are key to achieving competitiveness of a business entity in the market, since cost optimization contributes to reducing the cost of production and increasing profitability. Correct distribution of costs and their classification allow for more accurate planning and forecasting of financial results. Reducing production costs, especially variable ones, as well as implementing efficient production processes help enterprises increase their economic efficiency and stability in the market. As a result, effective management of production costs allows not only to improve financial performance, but also to ensure sustainable development of the enterprise in a competitive environment. Each enterprise, depending on the organizational structure, production size, available production and support personnel, and market position, can choose the optimal method of cost management, guided by its own capabilities and goals. Depending on the combination of criteria that characterize the business entity (organizational structure, enterprise size, level of training of labor resources, market position, life cycle stage), a combination of several methods should be used for effective cost management.

**Keywords:** production costs, cost management methods, cost optimization, business, business entity.

**Анотація.** Сучасна економічна ситуація в Україні і у світі характеризується динамічністю, високим рівнем конкуренції і наявністю воєнних ризиків. Зміна локації підприємств, зовнішня і внутрішня міграція робочої сили, порушення сталої логістики тощо змінюють характер і структуру виробничих витрат. Тому проблема управління виробничими суб'єктів господарювання витратами залишається актуальною і потребує постійного моніторингу і оперативного вирішення. Не зважаючи на міцний фундамент знань щодо вирішення проблеми менеджменту витрат суб'єктів господарювання, окремі питання їх класифікації, оцінки та мінімізації потребують подальших досліджень. Зокрема це стосується вибору оптимального методу управління витратами в залежності від факторів впливу на бізнесову діяльність. Метою статті є дослідження теоретичних і практичних засад управління витратами, існуючих методів управління витратами в залежності від цілей і умов ведення бізнесу. Контроль і ефективне управління виробничими витратами є ключовими для досягнення конкурентоспроможності бізнесового суб'єкта на ринку, оскільки оптимізація витрат сприяє зниженню собівартості продукції та підвищенню прибутковості. Правильний розподіл витрат та їх класифікація дозволяють здійснювати більш точне планування і прогнозування фінансових результатів. Зниження виробничих витрат, особливо змінних, а також впровадження ефективних виробничих процесів допомагають підприємствам підвищувати свою економічну ефективність і стабільність на ринку. У результаті, ефективне управління виробничими витратами дозволяє не тільки покращити фінансові показники, а й забезпечити стійкий розвиток підприємства в умовах конкурентного середовища. Кожне підприємство в залежності від організаційної структури, розміру виробництва, наявного виробничого та допоміжного персоналу, позиції на ринку може вибрати оптимальний метод управління витратами, керуючись власними можливостями і цілями. В залежності від комбінації критеріїв, які характеризують суб'єкт господарювання (організаційна структура, розмір підприємства, рівень підготовки трудових ресурсів, позиція на ринку, стадія життєвого циклу) для ефективного управління витратами слід використовувати комбінування декількох методів.

**Ключові слова:** виробничі витрати, методи управління витратами, оптимізація витрат, бізнес, суб'єкт господарювання.

**Problem statement.** Cost management is one of the main areas of business management, but in many cases when making management decisions structures, sizes and origins costs are not taken into account or are taken into account partially, giving preference to income management. The result of such a policy can be both a lack of income and incurring losses, which increases risks and negatively affects the financial security of the business. The current economic situation in Ukraine and in the world is characterized by dynamism, a high level of competition and the presence of military risks. Changing the location of enterprises, external and internal migration of the workforce, disruption of sustainable logistics, etc. change the nature and structure of production costs. Therefore, the problem of cost management of production entities remains relevant and requires constant monitoring and prompt resolution.

**Analysis of recent research and publications.** The methodology as a whole, individual theoretical and applied aspects of enterprise cost management are widely represented in scientific works and practical achievements of domestic and foreign researchers and practitioners. Scientific interest is aroused by the study [1] by G. Lyashenko and V. Ovsyannikova, which reveals the meaning of costs and their management, their impact on the efficiency of the enterprise's economic activity: expansion of production, increase in equity, increase in solvency. The authors define costs as the cost value of using all types of resources (material, financial, labor, information) to achieve the enterprise's goal. The statement by O. V. Kovalenko in [2] that to solve the problem of cost management and business efficiency, an enterprise needs an individual approach to the choice of existing cost management systems, and in a number of cases to the formation of its own management system taking into account industry characteristics, organizational structure and scale of the enterprise is noteworthy. Lytovchenko O Yu. in [3] also believes that increasing the efficiency of business entities can be achieved by creating an effective cost management system at the enterprise. Shutko T.I. in [4] proves that cost management today has gone beyond the traditional influence on them only in the production process but has also spread to all possible costs that arise or may potentially appear in the financial and economic activities of the enterprise.

Despite the solid foundation of knowledge on solving the problem of cost management of business entities, certain issues of their classification, assessment and minimization require further research. In particular, this concerns choosing the optimal cost management method depending on the factors influencing business activities.

The purpose of the article is to study the theoretical and practical principles of cost management, existing cost management methods depending on the goals and conditions of doing business.

Presentation of the main research material. The definition of "expenses" is widely used both in domestic and foreign economic literature. At the same time, there is no single definition of expenses in the economic scientific literature, and its interpretation often depends on the purpose of the study. The national accounting regulation (standard) defines expenses as a decrease in economic benefits due to the disposal of assets or an increase in liabilities that lead to a decrease in equity (except for a decrease in capital due to contributions from owners) [4].

A number of scientists consider this definition controversial, since production costs do not relate to equity. This is confirmed by the fact that the Instructions on the Last accessed: of the Chart of Accounts for Accounting of Assets, Capital, Liabilities and Business Transactions of Enterprises and Organizations do not provide for the correspondence of cost accounting accounts with capital accounts [5; 6].

Analyzing the scientific publications of scientists, it is worth noting the ambiguity of the authors' opinions on the management of enterprise costs and the complexity of the tools they offer in practical use. Thus, in [7] Kozachenko G.V., Pogorelov Yu.S., Khlapyonov L.Yu., Makukhin G.A. consider the main factor of successful business to be the effective use of enterprise resources, their economy and maximization of returns at all stages of the production process, and not the minimization of costs. It is worth noting the vision of the category of costs by American scientists McConnell K., Campbell R. and Bru S., set out in the treatise "Economics: Principles, Problems and Policy". The authors argue that costs should be understood as payment for resources or services that the enterprise will incur in order to divert these resources from use in alternative production [8]. Analyzing the above, it can be stated that production costs should be understood as all costs incurred in the production process. Production costs are included in the total costs of the enterprise.

Domestic economists [1; 9 etc.] when analyzing and assessing costs prefer to group them by economic elements and cost items.

The grouping of production costs by economic elements, taking into account the National Accounting Regulations (Standards), is given in Table 1.

The classification of costs by economic elements is based on the economic nature of costs, does not depend on specific conditions, and therefore the composition of the elements

**Table 1 – Grouping production costs by economic elements**

Cost elements	Costs included in the corresponding element
Material costs	Raw materials, resources, materials that form the basis of manufactured products; semi-finished products and components; packaging and packaging materials; energy resources, fuels and lubricants; spare parts for current repairs of equipment and networks; losses in normalized quantities (natural). Direct losses are reduced by the amount of the cost of returnable waste.
Labor costs	Basic and additional wages; guarantees and compensation payments to employees; wage indexation.
Other direct costs	Deductions for social measures, deductions for the Social Security System; social insurance deductions; payments for the lease of land and property shares; depreciation of fixed assets and non-current assets; losses from production defects.
Variable overhead costs	Production management costs, which vary in proportion to the output;
Constantly allocated overhead costs	Maintenance and production management costs that remain constant and do not depend on production volume.

Source: based on [1-4; 9; 10 etc.]

can be established. At the same time, such a qualification cannot satisfy management needs in terms of the purpose of resources, the implementation of control over the rational use of material, labor and financial resources. Therefore, if necessary, business entities are not limited to the qualification of costs by economic elements and cost items, but also use other approaches. This is explained by the peculiarities of the technical, economic, marketing, financial aspects of management, which affect the formation of prices and cost of goods and services.

Modern market conditions are characterized by fierce competition between producers of goods and services. The efforts of business entities are aimed at expanding the sales market, which are based on marketing techniques for offering high-quality and cheaper products. Solving the issue of optimizing production costs allows you to reduce the cost price and, thereby, increase the profitability of the business. Studies have shown that the production costs for the pro-

duction of similar products by different manufacturers differ in the structure of fixed and variable costs, in composition, economic purpose, and specific weight in the total amount of costs.

For industrial enterprises, managing production costs is one of the most important levers for ensuring efficient production, because their share in total costs is significant.

The costs of production (goods, services) of enterprises in Ukraine and their distribution by components are presented in Tables 2, 3.

According to the State Statistics Service [12], the main share in the structure of production costs is made up of material costs and costs of services used in production. Their share is 70–72% (during 2019–2023). In second place are labor costs (15–16%), depreciation (7–9%) is in third place. Social contributions are (3.0–3.5)%, and other expenses are (1–3)%.

The costs of beer production in Ukraine and their distribution between cost items are given in Tables 4 and 5.

**Table 2 – Costs of production of products (goods, services) of enterprises for (2019–2023), thousand UAH**

Years	Costs for production of products (goods, services) thousand UAH	Of which, material costs and costs of services used in production	
		thousand UAH	in % of total costs
2019	4675307915.6	3336959994.4	71.4
2020	4988651338.9	3475157435.9	69.7
2021	6282853975.0	4484475885.4	71.4
2022	5874388680.1	4132112300.0	70.3
2023	6239124204.5	4463377143.6	71.6

Source: according to [11; 12]

**Table 3 – Distribution of costs for the production of products (goods, services) of enterprises (2019–2023), in % of total production costs**

Years	Costs of production (goods, services), %	including				
		material costs and costs of services used in production, %	depreciation, %	labor costs, %	deductions for social events, %	other expenses, %
2019	100	71.4	7.3	16.0	3.3	2.0
2020	100	69.7	8.1	16.4	3.4	2.4
2021	100	71.4	7.4	15.4	3.2	2.6
2022	100	70.3	8.8	14.7	3.0	3.2
2023	100	71.6	8.3	16.0	3.1	1.0

Source: according to [12]

**Table 4 – Beer production costs in Ukraine (KVED-2010: Group 11.05) for 2019–2023**

Years	Costs for production of products (goods, services) thousand UAH	Of which, material costs and costs of services used in production	
		thousand UAH	in % of total costs
2019	22011467.0	17399531.6	79.0
2020	22222069.2	17148270.8	77.2
2021	23147353.1	17869838.3	77.2
2022	21809908.3	15956094.3	73.1
2023	28347155.2	22248556.3	78.5

Source: according to [12]

**Table 5 – Distribution of beer production costs in Ukraine (2019–2023), as a % of total production costs**

Years	Costs of production (goods, services), %	including				
		material costs and costs of services used in production, %	depreciation, %	labor costs, %	deductions for social events, %	other expenses, %
2019	100	79.0	8.5	9.9	2.0	0.6
2020	100	77.2	9.5	10.6	2.1	0.6
2021	100	77.2	9.4	10.7	2.1	0.6
2022	100	73.1	10.9	12.8	2.6	0.6
2023	100	78.5	7.5	11.4	2.2	0.4

Source: according to [12]

The above proportions by cost items are practically preserved for the production that is the subject of this work – beer production in Ukraine. Here it is worth noting an increase of up to 79% in material costs with a simultaneous decrease in labor costs to 9% and deductions for social events to 2%.

The presented statistical data once again confirm the opinion of scientists that in the enterprise management system, an important place should be given to issues of production cost management.

The process of managing production costs is a rather complex and comprehensive process that covers almost the entire production cycle from preparing for production to transferring it to the finished product warehouse for further sale.

Financial cost management does not involve minimizing costs, which can lead to a reduction in production, but more efficient use of enterprise resources, their economy and maximum return on them at all stages of the production process. Cost management is an important link in the management system, the quality of which determines the financial results of activities, the rate of expanded reproduction, financial condition, and financial stability.

The efficiency of cost management is significantly increased when automating technological processes with simultaneous automation of production accounting. With such a system, in offline mode, you can receive current information on costs in real time, track deviations from planned indicators, and timely influence the production process.

Taking into account the above, we can conclude that the cost management system at the enterprise is an integral part of a comprehensive production management system, which also includes an automated production management system and a product quality management system. In the process of cost management at the enterprise, functional, organizational and motivational aspects are distinguished.

The functional aspect is primary. The diagram of the functional aspect of the cost management system in an enterprise is shown in Fig. 1.

The author of the functional approach to cost management is the English economist K. Drury, who devoted himself to research activities in management accounting, measuring productivity and the cost of a management system. He was one of the first in [12] to identify the characteristics of cost grouping for determining the cost of services produced and the profit received, decision-making, control and planning. According to the theory of K. Drury, the functional approach to cost management is considered as the implementation by the management entity of the main management functions in relation to the management object, which is costs.

Production expansion, competitive struggle for sales markets, a wide range of technological solutions in the modernization of production encourage business entities to constantly search for new methods and constantly improve the cost management mechanism. We consider the most successful from a scientific and practical point of view the algorithm for the functioning of the enterprise cost management mechanism (Fig. 2), proposed by O. Yemelyanov, O. Kurylo, and T. Petrushka in [9].

Constant optimization search for the level of production costs has led to a significant number of different cost management methods, which are distinguished today by various managerial-functional and economic-functional characteristics.

There are no universal approaches to cost management, because each of them is aimed at achieving dif-

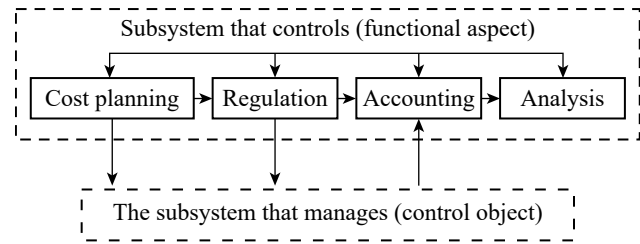


Figure 1 – General diagram of the functional aspect of the cost management system at the enterprise

Source: [13]

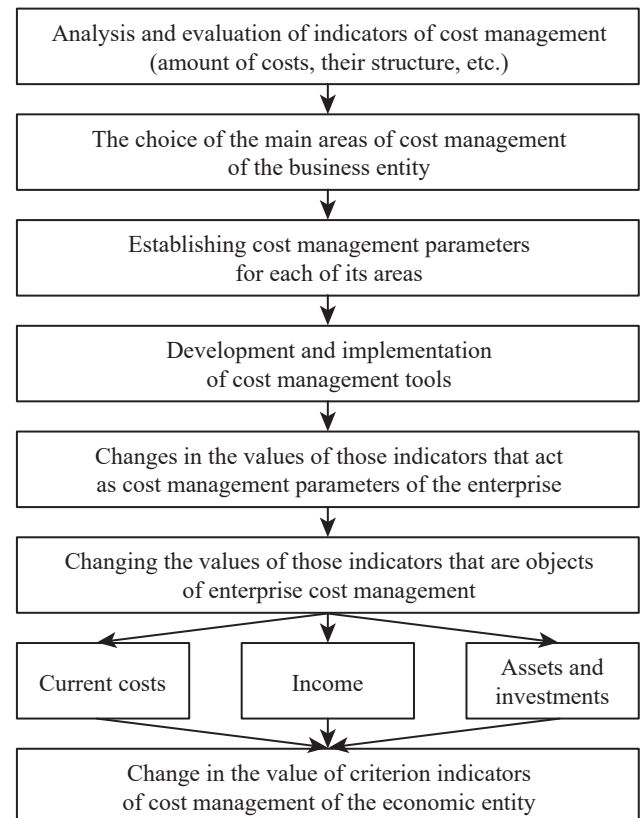


Figure 2 – The consistency of the functioning of the enterprise cost management mechanism

ferent management goals. Therefore, the choice of cost management methods should be based on scientific justification. The effectiveness of cost management depends on the correctness of the decision made. The following basic methods are currently most in demand:

1. The concept of strategic cost management (Strategic Cost Management –SCM). It is aimed at ensuring the long-term competitiveness and efficiency of the organization's activities by optimizing costs. It involves integrating cost management with the overall strategy of the enterprise and taking into account internal and external factors that influence their formation.

2. Methods of purposeful or proactive cost formation: Target Costing and Kaizen Costing (KC). Target costing involves determining a target cost, which is set on the basis of the planned profit level and is achieved through coordinated efforts of all divisions of the enterprise. Kaizen costing is used mainly in operational cost management and control. It involves the constant introduction of small



improvements in production processes, which together provide a significant result.

3. The technology of cost and performance management based on the concept of benchmarking is applied provided that there is complete and reliable information about reference results and methods of achieving them. The management indicators of the company's costs are compared with the best indicators of competitors for further decision-making on cost optimization.

4. Activity-Based Costing (ABC) is a method of considering a company's activities as a set of processes or work operations. Costs are calculated based on the resources required to perform these processes or operations.

5. The Theory of Constraints (TOC) cost management technology is an approach to cost optimization that focuses on identifying and eliminating constraints (or "bottle-necks") in a production process or business system.

6. CVP analysis, LCC analysis. The CVP method (Cost-Volume-Profit) is an approach to cost estimation that involves analyzing the relationship between an enterprise's costs, sales revenue, and profit. It allows you to determine the amount of revenue that, given fixed costs and variable costs per unit of output, will ensure breakeven or the desired financial result. LCC (Life Cycle Costing) is used in strategic cost management. This method involves calculating the total cost of the entire product life cycle – from the design stage to the completion of production and decommissioning.

7. Direct-Costing System is a method in which costs are divided into variable and fixed. Fixed overhead costs are not included in the cost of production, but are charged directly to the profit and loss account in the period in which they are incurred.

8. Absorption Costing involves analyzing costs in their entirety, including both fixed and overhead costs that are added to the cost of production. This method requires the use of a method of allocating overhead costs that are included in the cost.

9. Standard Costing is a cost accounting method in which predetermined norms or standards are established for each cost category. This method is aimed at determining prices and pricing policies, as well as planning, controlling and preparing financial statements.

Each enterprise, depending on its organizational structure, production size, available production and support staff, and market position, can choose the optimal cost management method, guided by its own capabilities and goals.

**Conclusions.** Based on the above, it can be argued that the production costs of an enterprise are the main component of the cost of production and directly affect the financial results of its activities. They include both direct costs (materials, labor) and indirect costs (overhead costs, general production costs), which form the full cost of the production process.

Control and effective management of production costs are key to achieving competitiveness of a business entity in the market, since cost optimization contributes to reducing the cost of production and increasing profitability. Correct distribution of costs and their classification allow for more accurate planning and forecasting of financial results. Reducing production costs, especially variable ones, as well as implementing efficient production processes help enterprises increase their economic efficiency and stability in the market. As a result, effective management of production costs allows not only to improve financial performance, but also to ensure sustainable development of the enterprise in a competitive environment. Each enterprise, depending on the organizational structure, production size, available production and support personnel, and market position, can choose the optimal method of cost management, guided by its own capabilities and goals. In Depending on the combination of criteria that characterize the business entity (organizational structure, enterprise size, level of training of labor resources, market position, life cycle stage), a combination of several methods should be used for effective cost management.

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