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CONCEPTUAL BASICS OF ENTERPRISE CURRENT COSTS MANAGEMENT

The essence and content of current costs management are considered in the article. Effective cost management of a company takes a priority place in its activities. The article aims to justify the approaches to managing current costs. Cost management – is the system dynamic process that is carried out to maximize profit according to available resources. Development of scientific thoughts of costs management is analysed. New methods of managing overhead and their active implementation describe current trends in management costs. The basic concepts and methods of costs management are investigated. It is advisable to combine several methods of cost management to achieve greater efficiency, which leads to synergy effects. The criteria for estimation of costs effectiveness are proposed. The sequence of actions for evaluating the effectiveness of cost management company is determined.

In order to improve cost management should be done: focus on cost control in their places of origin; different process data from a variety of costs; reduce excessive activity; assess how the provisions of the whole enterprise, and the situation in all areas of activity; analyse cost system in close connection with the analysis of the system development and innovation.

It is formed own vision of "managing current expenses" as a system of interrelated and interdependent processes that provide focused impact through various methods on the size and structure of current costs. It is proved that the most effective to start process of managing current costs from planning activities and perform it regularly.

It is determined that a significant role in selecting and implementing systems for evaluating the effectiveness of cost management is played by existing accounting and control system, information system of enterprise, visibility system advantages in aspect of costs and results. Resources management of current costs should be done systematically in order to maxi-

mize the impact of.

Consequently, the management of current costs is a process of targeted formation costs by type, seats and carriers. The system of cost management is the permanent control of their level, determining factors of economy and rationing of resources, planning, accounting and cost analysis, stimulating to reduce them.

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