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THEORETICAL PROBLEMS OF COST MANAGEMENT OF AGRICULTURAL ENTERPRISES FOR THE PRODUCTION OF LIVESTOCK PRODUCTS

The urgent need for consistent continuation, comprehensive deepening and extension to all spheres of production market principles of management requires a radical rethinking of the basic theoretical principles of the agricultural sector of the Ukrainian economy. This requires overcoming as soon as possible some manifestations of deteriorating food market situation, introduction of a system of effective control over the processes of targeted formation and reduction on a regular basis of production costs, development of techniques and methods of targeted operational influence on the technological processes of major agricultural industries. associated with the cultivation of livestock products. The temporary decline in economic activity significantly affected the development of pig farming. Particularly urgent and acute are the problems of overcoming the uncontrolled growth of total costs for growing pig meat, overcoming the passive nature of statistical recording of their change, the inability of managers to make informed and effective decisions on their reasonable reduction, to mobilize internal reserves for the introduction of new technologies. food products that are in traditional demand in domestic consumer markets.

Knowledge of the essence of technological, organizational and economic principles and methods of economical implementation of individual production processes, in general, the driving elements of the economic mechanism of the market transformation allows you to consciously manage “tectonic” changes in the agricultural sector, to form a dynamic scientific and technical policy. based on the latest achievements of agricultural science and practice. In this, the broadest sense, the economic mechanism determines the content of the management system as a link between its components – production relations, productive forces and the leading superstructure.

The current state of pig farming requires an immediate solution to a significant list of related problems in the interests of both agricultural producers and consumers. Moreover, the creation of prospects for further dynamic development and operation

of pork enterprises requires the implementation of a range of measures to improve its efficiency. At the same time, the main condition for the successful operation and development of this area of management is the active use of a system of adequate, scale techniques and solutions, long-term and operational solutions, as well as key organizational and economic principles of cost-effective management of pork farms.

However, modern agricultural enterprises of various forms of ownership, the scale of production activities require a comprehensive scientific substantiation of a significant amount of applied aspects of management of the organization of pork production: development of the criterion of optimal formation of total production costs for the final production of pig products. consumer demands for their products and intensification of competition between producers; analytical study of a set of methods for managing production costs during the life cycle of the enterprise and the production of specific products; development of integrated approaches to saving production costs with unconditional performance of operational tasks, but with the possibility of manoeuvring the costs of individual production centres of responsibility, adjusting the duration of the production cycle of animals for fattening in different age groups, creating conditions for constant updating of organizational and technological conditions in order to save costs; development of a system of indicators for comprehensive assessment of the effectiveness of strategic and operational cost management in the implementation of the entire chain of increasing the value of final products in the process of organizing the implementation of business processes of the enterprise for growing pork.

The importance and urgency of improving the organizational and economic principles of cost management in agricultural enterprises for pork production as an important element of a holistic mechanism for optimizing the formation of production costs in the flow of pig production, the urgent need for an integrated approach to their implementation led to the choice of research topic.

The study of the general principles of formation of the economic mechanism of production costs in pig breeding allows to systematize the theoretical basis of formation of costs in pig breeding on agricultural enterprises of different forms of ownership, to carry out retrospective analysis of methods of intensification of pig breeding for meat.

Production costs are the sum of some of the resources used to produce these products. They can be expressed both in kind and in value. Cost-based costs express part of the cost of resources used in the process of obtaining (producing) products, ie costs in cash for material goods and services for a certain billing period, necessary for the preparation and implementation of the production process and the implementation of its results.

The main classification features of costs and, which may have practical significance, is the method of allocating costs to types of products. The classification of costs are mandatory basic elements of the general system of economic mechanism of production costs. It demonstrates the existing relationships and interdependencies between the studied factors, which is important in the development of measures to optimize the factors used in production in order to form the cost of production.

The essence of the theoretical foundations of the formation of production costs is to identify and combine factors influencing them. Cost classification is an important tool for creating an appropriate mechanism for cost formation and management decisions. It is necessary to assess the possible impact on certain costs or certain costs on the final results of enterprises.

The economic mechanism as a whole includes a set of methods, ways, incentives and levers of regulation, and an integral part of this general economic mechanism is the economic mechanism of formation of production costs. At the same time, the interests and economic needs are the requirements of optimizing the processes of formation of production costs at the level and to the extent that can ensure the most efficient use of production resources and obtain the maximum of the highest quality products. Modern animal husbandry, in particular, pig breeding, in the world's leading countries is characterized by dynamic development, the use of intensive energy-saving technologies, increasing production capacity, constantly increasing animal productivity, which provides a steady increase in its production.

The experience of foreign countries shows that the introduction of a flexible system of economic and organizational measures that support domestic producers, allows to effectively develop the agricultural sector.

Factors of pork's competitiveness in the foreign market are low production costs and significant investment in the development of the pig industry.

Incentives for pig production in the United States are supported by comprehensive support for agriculture and agricultural science. The development of the Danish pig industry was largely facilitated by information and consultation centres, the main purpose of which was to teach producers to use energy and resource-saving technologies. In Spain 25-30 years ago, as now in Ukraine, pork production was mainly concentrated in peasant private farms. Modern production of this country, thanks to the state support of the industry, the promotion of domestic science and cooperation with well-known foreign companies, is concentrated mainly on large industrial facilities. In China today, there are mostly private pigs with only a few sows and cooperative farms with 1,000 or more sows. At the present stage of development of the agrarian economy it is necessary to create conditions that would increase the efficiency of the functioning of agricultural producers.

The need for fundamental updating of methodological approaches to the management of enterprises for industrial pork production is caused by significant, especially in recent times, changes in strategic settings, operating environment, tools for effective insider control over the implementation of these processes.

The radical change in the environment of enterprises of the real sector of the economy has caused, first of all, an urgent need to change approaches to the application of pricing principles, as well as situation-related strategic principles and techniques of cost management.

The main factors influencing the level of the price of goods are a set of external factors (consumer demand for a particular product, the degree of competition in the market), on the one hand, internal (cost of goods) - on the other.

This means that the pricing process of an enterprise can be based on one of its possible options:

(a) pricing, which is mainly focused on external factors and based on the level of prices for specific products that have already developed in the market. In this rather common approach, the price is tied to the price level of competing firms, changing only after the industry leader has done so;

(b) pricing that is entirely external and based on the need to calculate costs only for the subsequent determination of profits. The method of setting the price on the basis of the tangible value of the goods is used in the case of production and sale of prestigious goods, for which under various circumstances and conditions the buyer agrees to pay any money;

(c) pricing based on internal factors and based on the cost of a particular product, to which is added the planned level of profit;

(d) pricing that takes full account of all the internal and external factors of the enterprise.

The use of pricing principles, which focuses on external factors of the enterprise, requires compliance with a number of restrictive precautions in the formation of market prices: first, price expectations and requirements for product quality from consumers (factors of demand for products) must be taken into account adequately and as comprehensively as possible; secondly, competitors' prices cannot serve as initial data, as they can be significantly distorted (dumped or situationally inflated); thirdly, the study of the market situation will require additional research, because it cannot be based solely on the performance of competitors.

The main problems of pricing based on the internal costs of the organization is that the price set in this way can be considered inflated by the buyer. As a result, it will naturally refrain from buying products, and the fall in demand caused by these events may lead to losses in all activities. That is, the key to proper cost-based pricing is the expected reaction of consumers to the price. This reaction is expressed in accordance with the actual demand to its forecast value. Depending on the chosen method of forming a mark up (up to the amount of full or reduced cost), its estimated level can vary significantly.

The main problem of the approach to pricing, based on external factors, is that the cost of production of the estimated volume of products sold, for various reasons, may exceed the proceeds from the sale of goods, i.e. the company may incur a loss.

If the company chooses the most perfect, mixed option of selling price, such a decision must be preceded by a thorough analysis of prices and product quality of competitors, reasonable limitation of the range of their fluctuations associated with guaranteed sales, setting the recommended selling price.

The use of various management technologies, ultimately, provides managers with the opportunity not only to carry out periodic follow-up and ongoing control of production costs, but, more importantly, to constantly reduce its size by means of active management influence.

The main purpose of cost control is to reduce costs (cost / expense reduction) of all business processes of the enterprise. According to leading scientists, experts in

cost reduction, success on this path is possible only as a result of the implementation of a variable set of technological measures, which include in its list: negotiations; determination of adequate to market conditions of the enterprise sales volumes; standardization of production; reducing the complexity of work performed; reducing the cost of packaging finished products; reducing the cost of cargo operations; optimization of production processes; cost construction; consolidation; rationalization of specifications; direct shipment of finished products to its customer.

These cost reduction technologies apply to all without exception, their types, carried out in the following segments of the enterprise - supply of raw materials, direct material costs, general management and administration, maintenance and repair of equipment, packaging and loading of finished products, installation of equipment and capital works, organization of research and development works, development of production information technologies, development of design of new products of enterprises and the means of the Internet, the cost of sales, marketing and promotional activities.

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ПРІОРИТЕТНІ НАПРЯМИ ІНВЕСТИЦІЙНО-ІННОВАЦІЙНОГО РОЗВИТКУ НАЦІОНАЛЬНОЇ ЕКОНОМІКИ

В умовах конкуренції на міжнародному ринку особливого значення набувають фактори інноваційного розвитку, потенціал розвитку якого визначають темпи нарощування виробництва наукоємної продукції, наявність та задіяність висококваліфікованої робочої сили, інвестиційні передумови формування інноваційного продукту. Сьогодні є актуальним питання удосконалення державного регулювання інвестиційно-інноваційного розвитку України, ефективності механізмів та інструментів управління, стимулів до інноваційної діяльності та усунення перешкод до інтелектуалізації національної економіки.

Згідно Закону України Про пріоритетні напрями інноваційної діяльності в Україні, стратегічними пріоритетами інноваційного розвитку на 2020-2021р.р. є: 1) освоєння нових технологій транспортування енергії, впровадження енергоефективних, ресурсозберігаючих технологій, альтернативних джерел енергії; 2) освоєння нових технологій високотехнологічного розвитку транспортної системи, ракетно-космічної галузі та військової техніки; 3) освоєння нових технологій виробництва матеріалів, створення індустрії наноматеріалів та нанотехнологій; 4) технологічне оновлення та розвиток агропромислового комплексу; 5) впровадження нових технологій та обладнання для якісного медичного обслуговування, лікування, фармацевтики; 6) широке застосування технологій більш чистого виробництва та охорони навколишнього природного