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DEVELOPMENT OF THEORETICAL AND ECONOMIC ASPECTS OF MANAGING EXPENSES

РАЗВИТИЕ ТЕОРЕТИЧЕСКИХ И ЭКОНОМИЧЕСКИХ АСПЕКТОВ УПРАВЛЕНИЯ РАСХОДАМИ

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Abstract. This article outlines the theoretical and economic assessment of the expenditure category and describes the roles of various economic scientists and their role in the enterprise.

Аннотация. В статье рассмотрена эволюция теоретического и экономического понятий категории расхода, описана роль расходов на предприятиях.

Keywords: expenses, managing, manufacturing, resource, cost, enterprise, mechanism.

Ключевые слова: расходы, управление, производство, ресурс, цена, предприятия, механизм.

Introduction

In order to improve and efficiently engage in any activity, it is necessary to study it in a theoretical way, to learn about its history, and to know the personality.

We know that that the category of expenditures has a dynamic nature and has been influenced by the profit of the enterprise, as well as the desire to learn its features for the content, its relevance.

Material and research methods

Enterprises acted to originate new mechanism of developing to provide aim of developing their effectiveness activity and competitive abilities in the condition of economic modernization. One of such mechanism is management system; when produce quality production we have to pay attention not only for technician-organize tasks may be for described necessary of analyzing the structure of expenditures for production. These problems have in joint-stock companies which take the vast volume of national economies, they have to develop and learn theoretical and methodic bases of effective managing of expenditures.

When we look at learning of expenditures histories we can know that it began tendons of the economical theory's developing and forming stages schools sciences.

Including, classical sciences of political economics A. Smith and D. Rikardo introduced such notions as absolute expenditures and relatively expenditures. About term of expenditures, they explained that common average spends of economical resources for per unit of products, which

average costs for the unity of separate products in the enterprises or explained equality of average expenditures all enterprises belong one speciality.

By the Marxists' conception "expenditure is equality of capitalists' products, once more exactly sum of expense for means of production and the working power (constant and variable capitals)". Each description view pointed that expenditure as resources spent for production.

Some of the concepts realized at the end of XIX century. Australian marginalizes theoretic F. Viser worked subjective theory of expenditures. Mainly to this theory real production expenditures of products are equal to high profitability of communities' interests which they can take from those productions and base of this theory realized theory of minimization the expenditures.

By the G. M. Keynes idea about the production expenditures are the sum of using spends, which are sums of not finishing manufactures' rests or circulating capital, finishing product reserve and spends for factors, other employers factors. We can see above-mentioned ideas interests in learning expenditures formed ahead of time and it is continued nowadays.

Especially, in the textbook of M. S. Kuzmina and B. J. Akimova the Russian economists "the cost of producing modern literature is defined as the monetary form of the money spent on the production and sale of products." Foreign writers characterized the expenditure category as short and précis: for example, "expenditure is the cost of necessary goods and services" or "expenditure means that money or resources demanded payees to goods or services" [1, c. 23].

At the same time, another economist, E. A. Gomonko and T. F. Tarasova, describe the expenses as "expense-reflects the scale of the resources used by the enterprise for the purpose of earning income" [2, c. 11].

Considering that the cost is inversely proportional to short profit, it is possible to consider the economist scientist Sh. M. Ergashev's definition of "the emergence of obligations that lead to the expense of the assets for the purpose of achieving cost-effective results" [5].

Understand the fact that the expense of the economist A. Abduganiev as described in the expense "the main condition for profitability as a result of exploitation-no economic activity, including production" [5].

The fact that the cost of spent on the enterprise's operations in money expression is reflected in the above theory.

It can be understood from the point that the profits of the enterprise are inversely proportionate to these costs, which require the management of costs to increase profits efficiently.

According to the economists of the Abkhazian economics A. N. Asaul and M. P. Quitsina [3], "cost management is the key to the management of various organizational and legal forms, because here all the explicit information on expenditures is accumulated, which means that it is a good idea" [3, c. 15].

Russian economist scientists M. Kuzmina and B. J. Akimova described "cost management as a means of achieving high economic outcomes, integrating their accounting, controlling and budgeting and interconnectivity" [1].

E. Rubinstein described the cost management as "an asset that allows businesses to achieve economic growth and market competitiveness" [6].

In the above definition, the management of expenditure has different characteristics, so M. Glazov and S. Yu. Chernikovas tried to define the short and definitive definition of "cost management-a means of achieving the high economic efficiency of the enterprise" [4].

In our view, the scientific analysis of the scientific analysis of the above-mentioned scientists' conceptions of cost management is based on the following definition: "the cost of managing

expenses and gaining cost-effectiveness”, the essence of managing expenses in a broad sense is to know where, when, and how much of the enterprise resources are consumed, predict the need for additional financial resources and why, and maximize the use of the available resources, the ability to learn economics and maximize profits.

In this regard, managing the costs can be as follows:

- revealing the role of management as a factor in improving the economic resources of the enterprise;
- internal and external environment, analysis of the position of the enterprise in the competition;
- establishment of the relationship between the purpose of the enterprise and the allocation of expenses;
- defining cost, controlling, measuring economic and technical means and methods.

In the process of addressing these issues, costs are related to the implementation of a number of functions. The following figure shows this process: (Figure)

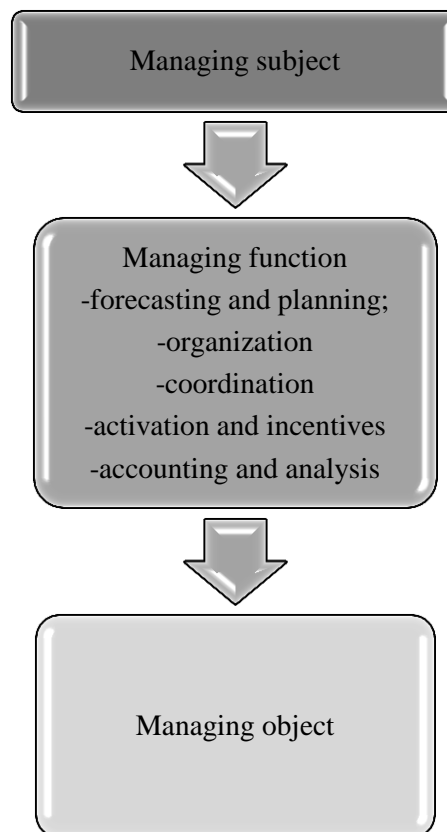


Figure. Cost management process¹

As a result of studying the cost management and the financial management expert t GI Hotinsky, the following concepts have been created:

- factors that generate exponential concepts;

¹ Designed by the author.

- concepts of value added;
- the concept of value chains;
- the concept of cost alternatives;
- the concept of transaction costs;
- the concept of ABC;
- the concept of strategic positioning.

These concepts are the means of researcher's expenditure. To date, much attention has been paid to the concepts that lead to the costs of forming expenditures in economic literature. This means that the factors that determine the economic dimensions of the mechanism of expenditure formation do not categorize with the current statistical data reliably. The economic analysis of this information does not lead to inaccurate results. This is due to the fact that there is a large number of malfunctions in the economy and the minimization of the tax base as possible when making official reports. The current issue is solved through the improvement of taxes and their inclusion in the necessary collateral and will lead to significant work on the economic aspect of the mechanism of managing and forming those costs.

Results and discussion

The continuous expansion of the scope of business activity, integration and specialization influence the quality and effectiveness of management.

Management is a complex socioeconomic process and, in a broader sense, is the way to influence the subject.

The main purpose of the process is to maximize the use of the minimum cost.

It is necessary to learn more about the theoretical foundations of the enterprise and the complexity of its management, as well as the economic category.

Conclusions

In summary, we can say that the concept of expansions of the economic activity in various economies has also changed and perfected. Reasons for managing expense have also been revised and improved.

Thus, the cost management system is a system of dependent actions that cannot be used to prevent and disprove these resources.

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