

B.M. Iskakov¹, A. Zhankarakyzy¹, N. Buyukliyev²

¹«Turan-Astana» University, Astana, Kazakhstan;

²Varna Free University Chernorizets Hrabra, Varna, Bulgaria
(E-mail: iskakov82@mail.ru)

The system of cost management as a factor of competitiveness of innovative enterprises boosting

With passing of economy of our country independence of enterprises, and also their economic and legal responsibility, rises to the market relations. Sharply increase value of financial stability of management subjects, and also increase of their competitiveness. Sharp competitive activity compels enterprises to show intent interest in a management by expenses, to search ways on the improvement of their account and monitoring. Optimization of management process allows expenses to the enterprise to reduce the general level of expenses. The basic financial result of activity of enterprise is an income that serves as a background and source of facilities of his further development. Promoting an income is possible, increasing production or price volumes on the produced products, but it not always maybe and expediently. Therefore the basic condition of increase of income of enterprise is a decline of expenses of production and production distribution, in particular decline of produced unit cost, therefore organization and management expenses are by a priority task for an enterprise. As modern registration and administrative technologies are taken by scientists to the innovative factors, control system by expenses as the single co-ordinated complex of the associate daily measures sent to the economy of resources and maximal return from them, it is possible to attribute to the innovative factor that is able to promote a competitiveness and effectiveness of enterprise.

Keywords: management by expenses, innovative factor, competitiveness, effectiveness, income, prime price, financial stability, production, administrative technologies, monitoring.

In the economic environment of any of the work, the more committed to be competitive, innovative products produced by the enterprise seeks to make a profit. Not only their companies, only the top goods at the best price, but also tries to reduce its costs of production and sales. The source of increase of income of the institutions in the first place, if in connection with the state of her external, and, secondly, enterprises organized in connection with the regular efficiency of the production process and manufactured goods. Production costs in the enterprise, the main elements of the economic instance is the cost of production. Their level is often the amount of profit, profitability and efficiency of economic activities of the enterprise. In addition, enterprises, competitiveness, sustainability, financial stability, defining it to reduce production costs, is the main direction of improving the economic optimum. In this regard, we of the national income should be increased. And for this, primarily in developed income-generating innovative entrepreneurship, especially small and medium-sized businesses, further development of their subjects, improve production efficiency and product quality, increase revenue. That is, any isartal their production costs of industrial enterprises innovative orientation decrease. This is the key to increasing profits.

Production costs in the enterprise – telanu cash costs of production and sales enterprises [1].

It determines the efficiency of the production enterprise as a whole. Cost, lower production cost, i.e., systematically – is the main tool of increase of efficiency of functioning of enterprises. In a market economy, financial support of loss-making enterprises not relevant to the rules.

You can call the following basic directions of decrease in costs of production across all sectors of the national economy:

- development of innovative achievements progress;
- mplementation of industrial relations and labour protection;increasing
- social processes, control by the government

Scientific and technical progress and integrate advances is, on the one hand, production capacity, raw materials, including fuel and energy resources is of great use, and on the other hand, is effectively new machines, new processes.

The size of the most efficient of certain expenses is the main business in dealing with various issues of requirements (not only how much production, how much labor for its production has a big role.

If found groups of internal reserves of enterprises, the main uses made attempts to sum up the results, they can be divided into three groups. The efficiency of production, firstly, of improving the utilization of

basic production assets, and secondly, more efficient use of production funds variable and, thirdly, by improving the efficiency of labour improvements.

The process of identifying and evaluating various alternative management decisions, management of costs shows that the company during the last major objective of the activities is making profit, ways of organizing the production and sale of products, level of organization, increase of volume of production, determine the impact of the formation of prices of production and Assembly of new products. An important place in ensuring competitiveness of production cost control in manufacturing. Europe, USA, Japan, China and other developed countries in the management of the enterprise used one of these tools necessarily authoritative production. High quality products, competition in the market, buy them and, consequently, sales volumes, allowing to provide competitiveness and create the conditions for growing in abundance.

In addition, entrepreneurs and leading developed countries in the use of system costs that do perfectly is too early to say how and quality control. The economists that in Russia this industry is what fails with the following: «measures to reduce the cost of the cost of Qualified managers of marketing of the first category in second place after the steps, but lower compared to the ece of the three marketing steps».

The pace of economic development and the factors that ensure the success of the modern market, pay attention to all the conditions of the company. The positive trend of economic growth observed in developed countries over the past 10-15 years, including the change of its instability and increasing competition for consideration as a critical factor in the growth of profit from cost reduction, strategy. The firm sustainability on the market are largely a result of a combination of three main elements: the possibility of reducing production costs, improving product quality and updating of products.

Japanese businessmen understand that the scope of materials of the highest development of state regulation of the economy, ensuring the efficiency in reducing costs. The primary responsibility lies with the administration to reduce costs across the enterprise.

Costs, particularly the cost of production, the main ways of reducing the cost of equipment, refinement and rationalization, reorganization of management structure, integration of methods of operations research and others.

With regard to improving the organization of production and labor, this process - calculation of cost savings and a reduction in wastage and saving costs on labor. In comparison with the saving of social labor, of labor-saving at the present stage economic development of a particular, quite serious. Currently the school has two main improvement of the organization of production: Japanese and American. It - manufacturing, logistics equipment, economic incentives systems, and many others.

In addition, the reduction of production expenses in the state scientific and technical programs and state standards for significant progress [2].

In each state, each producer. the cost of production, it is necessary to strive to reduce production costs. At a constant price of products sold and other circumstances, reduce the amount of necessary costs per unit of production, increases income.

In each country there are different ways to reduce production costs. All of them can be grouped in the following way:

1. Production and technical measures on increase of a level:

- Automated control systems and mechanization of production processes, introduction of new technologies and innovative orientation automatically;
- operation of equipment and applied technologies;
- improving the quality of products, changes in the structure of products and technical nature;
- improvement of the instruments of labor, raw materials, I e, improved;
- efficient use of raw materials;
- the use of funds depreciation by multiplying the performance airlines.

In general, there are different ways of saving materials and resources, the main of which are the following:

- 1) Raw materials, fuel, efficient use of electricity;
 - 2) To eliminate the wrong product
 - 3) Introduction of new types of Economic materials;
 - 4) The integrated use of Raw materials
2. Measures to improve the organization of production and labor:
- improvement of production management;
 - improvement of work organization;

- efficient use of time workers;
 - improve organization of production and other factors.
3. The change of volume and structure of products:
- amortization, in addition to a significant reduction in fixed costs;
 - better use of production assets, therefore, a significant reduction of depreciation; the change in the value of manufactured products.
4. Stocks of raw materials and other useful methods of reducing and changing environmental conditions.

It should be noted that the reduction of production costs – not a one-time process, it is an everyday task of business leaders before.

Cost reduction is a method of system-many approaches require the planning and management process as a whole.

Over the past 30-40 years in developed countries given the costs of production, using the method of calculation reduced. This method of constant, variable, total and marginal costs determines [3].

Cost accounting, as a rule, the costs incurred in the procurement of products and consumption products. They are also found in the literature and in the book. This is indicated in the following Table 1:

Table 1

«Direct costing» report income

№	Indicators	Conditional marking
1	Revenue from sales of products	B(profit)
2	Variable costs	3 _{aus}
3	Profit margins	$T_m = B - 3_{per}$
4	Fixed costs	3 _{fix}
5	Profit	$T = T_m - 3_{fix}$

According to this schedule, the «direct costing» method of cost and volume of production, volume of production, production for successful it is not saintly whether littance or decrease in production volumes, what will be the cost of production, identifying such indicators allows to establish a link between. Income on the amount of these costs to the same extent that has an impact on the amount of fixed costs calculation as a method of special consideration. The volume change of the marginal income allows you to make changes in the product range.

Such «direct costing» and the method of sale prices to determine the amount of income, variable costs, volume of production and income structure from the effects of vibrations, allows to determine the changes. Based on these analyses of cost management of enterprises and to take necessary measures. The use of such systems, especially good knowledge of the market economy of Kazakhstan. To date, the growth of income – as our main goal, to achieve it needs to raise the price of products. On the contrary, prices are not higher, placing of production, it is necessary to offer as a competitive product. In addition, to retain and gain market on the basis of the reduction of the threshold of revenue for its cheap and quality products stumes. That is, with the increase in sales volume, the top, to achieve success.

Is the main indicator in making managerial decisions «breakeven point». Its basis is that companies do not see profit, not detriment.

In enterprises and firms of foreign «comparative analysis of production costs of competitors». This analysis will allow to compare the costs of the enterprise in its competitive production costs. In addition, we can understand their benefits, we can find costs on pndrt. Given their mistakes, we will improve the cost structure of production and reduces costs.

We know that the production of high quality products requires a high level of costs. But, this postulate engineering in Japan in the early 80-ies of the late 70-ies and virtually eliminate is issued by the companies. Thus, enterprises for the production of high quality products high productivity, low operating cost. Manufacturing motor transportation enterprises in Japan and the United States engaged in the production of electronic enterprises engaged in the production of the same work in 2 - 2,5 more than in ece. This distinction «exact time» method is used only for a benefit.

«The exact time» method in Japan Toyota automobile company is the management system of the home. The main purpose of this system is reduction of costs. To change the daily demand, reducing costs, providing high quality products, completeness, interest, activity of employees and product mix, production volume tracking and smooth operation. «The exact time» and the basic rules of application of the method is the availability of flexible system of personnel is autonomy. This method does not require time on the production and volume, it is not necessary, it is not necessary. Autonomy means self-climate control in production of promising products is not repeated situation. Flexible use of staff – to-day fluctuations associated with changes in the volume of demand for products, as well as the promotion of cooperation and realization of your ideas. Improving production and improving the quality of products, about products, about jobs, everyone can offer different thoughts. Offer employees are rewarded financially.

In General, it is important to keep in mind that the system of their work and will reduce the damage by the funds. The volatility of the market, monitoring demand, reduce production costs, variable and always using. But such systems of effective application in the market, as it has a developed system of marketing, sales and delivery of materials.

As methods of management and control of the activities of all elements of the production accounting systems in conditions of market competition, especially significantly increases the role of assessment and costing, as elements. Therefore, the cost of operational management to react to changes in market prices, articles and items within the account object to calculate the cost and financial results of its review of the present emergency coordination at a distance, allowing to define, it should be noted that the system of cost accounting.

The definition of deadlines and profit maximally convenient for operation, operational accounting of any cost, and economic entity. In addition, businesses in a competitive environment, improvement of product quality, appearance, skin tone improvement, its delivery to customers, creating conditions for safe storage, and is active in the calculations.

Reserves, the production costs of the products and their quantities used in the price. In this regard, the cost of processed products, works, changes in production technology, management, and organized property, identify the costs at the minimum level ensuring the implementation, determination of the composition factors is important for coordination of investigations of the dependence of its volume [4].

Interesting Japanese experience to control costs. Triangular component of his: «target costing», «Kaizen» and support function in the current cost.

Many people use articles in a market economy, small and medium enterprises, in connection with the calculation article abbreviated form. He, in turn, includes:

- Material costs (raw materials, materials, fuel and energy for technological purposes);
- Expenses for payment of labor;
- Other direct costs;
- Expenses for management and maintenance of production (indirect costs);

Before the purpose of any business consists of the following: to more quickly obtain reliable information about production costs. So, sometimes costing the entrepreneur needs certain suggestions. In addition, it is important to calculate the cost of production.

Cost of goods - products used in the production process, natural resources, labor and other costs. In addition, you can give the following definition:

The cost of production of the enterprise and the cost of production and its realization in production, reflecting the sphere of social production is part of the expense.

Articles costing that form the cost of production, seen just. In addition, in connection with their economic content is grouped and consists of the following elements:

- Material costs;
- Expenses for payment of labor;
- Expenses for social needs;
- Depreciation of fixed assets;
- Other costs;

Their structure is influenced by various factors:

1. Manufactured products and the used raw material resources performance;
2. Production, feasibility, mainly;
3. The location and form of its organization;
4. From sales of products and factors providing case and so on.

Table 2

The cost structure of production of small business in the Republic of Kazakhstan in 2015 y.

№	Types of cost	The economy of Kazakhstan	Production	Agriculture	Construction	Transport	Repair of personal items
1	Material costs	46,2	55,6	59,1	55,9	27,6	27,6
2	Paid losses for the payment of payment	11,6	10,7	13,4	9,2	9,9	9,9
3	Deterioration	2,7	3,9	4,3	1,1	2,5	2,5
4	Other costs	39,5	29,8	23,2	33,8	60,0	60,0
	Total:	100,0	100,0	100,0	100,0	100,0	100,0

As you can see from Table 2, the greatest number of costs are material costs, and agriculture-59,1 %, in the sphere of production and construction of 55.6-55.9 per cent. Payroll by 10 % on average, costs. Depreciation by 3 %, and other expenses 30 - 35 %, trade and transport costs by 60 % will increase to see.

Along with such costs, the costs of many other industries.

It industries:

- Content material (food production, meat production);
- The labor intensity (manufacturing);
- Stock capacity (transportation, processing industries);
- Energy consumption (non-ferrous metals).

The cost structure remains constant, it is constantly changing. A loss to vary the structure of the economy, production, inflation and changes associated with each resource is the availability of any goods or from the stop. Changing the cost structure at the macro level, and in developed countries with stable economies [5].

Shows how many falls the size of the production and sales of products cost of products of a certain company. This cash and in kind-in kind. Cost of goods consumed in process of production of means of labor, objects of labor, labor and cost to be included in the application. Category cost to replace the capitalist countries, that it is used instead of economic cost category. The cost of production, economic damage as well as for the loan, the rental fee will be included in a minimum of business and profit. This will work without collateral, so instead of costing calculation of economic damages.

Part of cost of goods manufactured for the account of funds received from product sales, cost items consumed in production, is filled on the spot, and the rest will go to the development of production, part of the rise. The mode of production, being one of the main economic categories that determine the cost of production, the economic performance of the enterprise is the most complete.

The cost of the material – in all spheres of the national economy (except manufacturing) constitute the bulk of the cost. Material costs: raw materials, basic materials, purchased semi-finished products, grouped products, auxiliary materials, fuel, energy, packaging materials, equipment, spare parts, clothing and more. The composition of the resources included raw materials and basic materials the cost of purchased. It is resource based products, i.e. products «the body», which is its prerequisite.

In conclusion of innovative enterprises, reduce the cost of production, i.e. the cost decrease in the volume image, which has become objective in the agreement, improving productivity, economic law, specific forms of action, in accordance with this decreased production costs constantly, constantly living labor is productive. The development of the productive forces in accordance with markdown unit costs, labor saving, and reflects the degree.

References

- 1 Дүйсенбаев К. Кәсіпорынның қаржылық жағдайын талдау / К.Дүйсенбаев, Э.Төлегенов. — Алматы: Экономика, 2012. — С. 125.
- 2 Чжу Бинсы. Методы управления стоимостью и анализ затрат / Чжу Бинсы; пер. с англ. — М.: Финин, 2012. — С. 215–245.
- 3 Сергеева О.А. Учет затрат на производство и калькулирование себестоимости продукции, работ и услуг / О.А. Сергеева // Библиотека бухгалтера и предпринимателя. — 2013. — Апр. — № 4. — С. 221.

4 Кабиева А.Т. Басқару шешімдерін қабылдау үшін кәсіпорында есептік-аналитикалық қамтамасыз ету жүйесін дамытудың теориялық аспектілері / А.Т. Кабиева // ҚазҰУ хабаршысы. Экономика сериясы. — 2014. — № 4(104). — 15-18 б.

5 Ян Чэнь. Основы и проблемы экономики предприятия / Ян Чэнь. — М., 2011. — С. 354.

Б.М. Искаков, А.Жанкарақызы, Н.Буюклиев

Шығындарды басқару жүйесі инновациялық кәсіпорындардың бәсекеге қабілеттілігін арттыратыру факторы ретінде

Еліміздің экономикасының нарықтық инновациялық қатынастарға көшуі кезінде кәсіпорындардың жеке даралығы артады, сонымен қатар олардың экономикалық және заңдық жауапкершілігі жоғарлайды. Шаруашылық субъектілерінің қаржылық тұрақтылығының мәні және бәсекеге қабілеттілігі өседі. Бәсекелестіктің қатаң күресі кәсіпорындарды шығындармен басқарудың жоғары қызығушылығына жағдай жасайды және шығындардың есебі мен мониторингін жетілдіру бойынша жолдарды қарастыруға әкеледі. Шығындарды басқарудың процестерін оңтайландыру кәсіпорындардың шығындардың жалпы деңгейін төмендетуге жағдай жасайды. Кәсіпорындардың қызметтерінің негізгі қаржылық нәтижелері болып кіріс табылады, ол кәсіпорынның болашақта дамуының негізгі қаражат көзі болып табылады. Кірісті өндіріс көлемін және шығарылатын өнімнің құнын көтере отырып арттыруға болады, алайда ол әр уақытта мүмкін емес. Сондықтан да кәсіпорынның кірістілігін жоғарлатудың басты шарты болып өндіріске кеткен және қызмет көрсету шығындарын азайту табылады, яғни өндірілген өнімдердің өзіндік құнын төмендету арқылы, сондықтан шығындарды басқару және ұйымдастыру барлық кәсіпорындар үшін басты бағыттағы шара болып табылады. Алайда ғалымдармен қазіргі заманғы есеп және басқарушылық технологиялар инновациялық факторларға жатады, шығындарды басқару жүйесін ресурстарды неғұрлым үнемдеу мен оларды максималды қайтарымды қамтамасыз етуге бағытталғандықтан, күнделікті бір-бірімен байланысты біріктірілген кешен ретінде инновациялық факторларды кәсіпорынның бәсекеге қабілеттілігі мен нәтижелілігін арттыратын жүйеге жатқызуға болады.

Кілт сөздер: шығындарды басқару, инновациялық фактор, бәсекеге қабілеттілік, нәтижелілік, пайда, өзіндік құн, қаржылық тұрақтылық, өндіріс, басқарушылық технологиялар, мониторинг.

Б.М. Искаков, А.Жанкарақызы, Н.Буюклиев

Система управления затратами как фактор повышения конкурентоспособности инновационных предприятий

С переходом экономики нашей страны на рыночные отношения повышается самостоятельность предприятий, а также их экономическая и юридическая ответственность. Резко возрастает значение финансовой устойчивости субъектов хозяйствования, повышается их конкурентоспособность. Отмечено, что острая конкурентная борьба заставляет предприятия проявлять пристальный интерес к управлению затратами, искать пути по совершенствованию их учета и мониторинга. Оптимизация процесса управления затратами позволяет предприятию снижать общий уровень затрат. Показано, что основным финансовым результатом деятельности предприятия является прибыль, которая служит основой и источником средств для его дальнейшего развития. Повысить прибыль можно, увеличивая объемы производства или цены на выпускаемую продукцию, но это не всегда возможно и целесообразно. Выделено основное условие увеличения прибыли предприятия — снижение издержек производства и сбыта продукции, в частности, снижение себестоимости выпускаемой продукции, поэтому организация и управление затратами являются приоритетной задачей для предприятия. В статье определено: поскольку современные учетные и управленческие технологии отнесены учеными к инновационным факторам, систему управления затратами как единый скоординированный комплекс взаимосвязанных ежедневных мероприятий, направленных на экономию ресурсов и максимальную отдачу от них, можно отнести к инновационному фактору, который способен повысить конкурентоспособность и результативность предприятия.

Ключевые слова: управление затратами, инновационный фактор, конкурентоспособность, результативность, прибыль, себестоимость, финансовая устойчивость, производство, управленческие технологии, мониторинг.

References

- 1 Dyusenbaiyev, K. & Tulegenov, E. (2012). *Kasipohynnyn kahzhylyk zhahdaiyn taldau [Analysis of the financial condition of the company]*. Almaty: Ekonomika [in Kazakh].
- 2 Zhu, Binsy. (2012). *Metody uphavlennia stoimosti i analiz zatrat [The methods of cost management and cost analysis]*. Moscow: Filin [in Russian].
- 3 Sergeeva, O.A. (2013). Uchet zatpat na proizvodstvo i kalkulirovanie sebestoimosti produktsii, rabot i usluh [Cost Accounting for production and calculation of cost of goods, works and services]. *Biblioteka bukhhaltera i predprinimatelia – Library of accountant and businessman*, 4, 221. (2013, April). [in Russian].
- 4 Kabieva, A.T. (2014). Backaru sheshimderin kabyldau yshin kasiporynda esepitik-analitikalyk kamtamasyz etu zhuiesin damytudyn teoriialyk aspektileri [Gul for making management decisions at the enterprise accounting and analytical support for theoretical aspects of system development]. *KazUU khabarshysy. Ekonomika seriiasy – Bulletin of KazNU. The Economic Series*, 4(104), 15–18 [in Kazakh].
- 5 Chen Yang. (2011). *Ocnovy i ppoblemy ekonomiki predpriatii [Bases and problems of economy of the enterprise]*. — Moscow [in Russian].