

УДК 339:94

*A. Sitkovska,**Doctor of Economic Sciences, Dnipro State Agrarian and Economic University**ORCID ID: <https://orcid.org/0000-0003-1892-6314>**M. Polebenka,**PhD in Economics, Associate Professor, Dnipro State Agrarian and Economic University**ORCID ID: <https://orcid.org/0000-0001-5866-668X>**Ye. Zyma,**Student of the group MzEK-1-23,**Dnipro State University of Agrarian and Economics**ORCID ID: <https://orcid.org/0009-0001-0011-9824>*

DOI: 10.32702/2306-6814.2024.20.65

ORGANIZATIONAL AND ECONOMIC MECHANISM FOR MANAGING VITRATS OF AGRICULTURAL ENTERPRISES

А. О. Сітковська,

д. е. н., професор кафедри економіки, Дніпровський державний аграрно-економічний університет

М. А. Полегенька,

к. е. н., доцент кафедри економіки, Дніпровський державний аграрно-економічний університет

Є. М. Зима,

здобувач групи МгЕК-1-23, Дніпровський державний аграрно-економічний університет

ОРГАНІЗАЦІЙНО-ЕКОНОМІЧНИЙ МЕХАНІЗМ УПРАВЛІННЯ ВИТРАТАМИ АГРАРНИХ ПІДПРИЄМСТВ

The article presents and comments on approaches to the definition of the concept of organizational and economic mechanism. Cost management in competitive conditions of management is one of the main components of the management of enterprises, which allows to achieve effective functioning and has the ability to influence the life of the enterprise. The mechanism of cost management in enterprises should cover a set of elements that ensure the development and adoption of management decisions on the formation of enterprise costs, taking into account the sectoral features and operating conditions of a particular enterprise, provided that it is oriented towards achieving the goals of its strategic development. Particular attention in the article is paid to the need to build an organizational and economic mechanism, taking into account the operational, tactical, strategic approaches to agrarian enterprises, as well as the need to take into account the action of the time factor. The principles of building a cost management mechanism determine the key states and rules for generating costs that are associated with the flexibility of this mechanism; interconnection of strategic and operational management and information security. Elements of the organizational and economic mechanism of cost management, such as subjects and objects of management, methods of production cost management are characterized. The features of costs as a management object such as: cost diversity; their dynamism; the severity of measurement, accounting and evaluation; complexity and inconsistency of influence on the economic result. Detailed in cost management of basic management functions. The external and internal factors that influence the change in the cost structure are disclosed during cost management. It is specified that each enterprise independently chooses, focusing on its needs and specifics of activity, management methods and forms an organizational and economic mechanism for managing production costs.

У статті представлено та прокоментовано підходи до визначення поняття організаційно-економічного механізму, які розкривають його як сукупності управлінських методів, інструментів та визначають його як систему управління. Управління витратами в конкурентних умовах господарювання є однією із основних складових управління діяльністю підприємств, що дозволяє досягти ефективного функціонування і має можливість впливати на життєдіяльність підприємства. Механізм управління витратами на підприємствах повинен охоплювати сукупність елементів, які забезпечують розробку та прийняття управлінських рішень щодо формування витрат підприємства з врахуванням галузевих особливостей та умов функціонування конкретного підприємства при умови орієнтації на досягнення цілей його стратегічного розвитку. В статті

розкриті вимоги яких необхідно дотримуватися при формуванні витрат на виробництво продукції аграрними підприємствами. Особливу увагу у статті приділено необхідності побудови організаційно-економічного механізму з урахуванням оперативного, тактичного, стратегічного підходів стосовно аграрних підприємств, а також окреслено необхідність урахування дії чинника часу. Принципи побудови механізму управління витратами визначають ключові стани та правила формування витрат, які пов'язані із гнучкістю цього механізму; взаємозв'язку стратегічного та оперативного їх управління та інформаційної забезпеченості. Охарактеризовані елементи організаційно-економічного механізму управління витратами, такі як суб'єкти і об'єкти управління, методи управління виробничими витратами. Визначено особливості витрат як об'єкта управління такі як: різноманіття витрат; їх динамізм; важкість виміру, обліку і оцінки; складність та суперечливість впливу на економічний результат. Деталізовані при управлінні витратами основних функцій менеджменту. Розкриті при управлінні витратами зовнішні та внутрішні фактори, що впливають на зміну структури витрат. Зазначено, що кожне підприємство самостійно обирає, орієнтуючись на свої потреби та специфіку діяльності, методи управління та формує організаційно-економічний механізм управління виробничими витратами.

Key words: управління, витрати, механізм, організаційно-економічні аспекти, оптимізація витрат.

Ключові слова: управління, витрати, механізм, організаційно-економічні аспекти, оптимізація витрат.

INTRODUCTION

In modern conditions of economic development and limited resources, there is a need to address the issues of their optimal use. Changes in the external environment require continuous development and improvement of the enterprise management system, the development of innovative progressive methods, levers and mechanisms that reduce the influence of negative factors on the overall performance of the enterprise, as well as aimed at its adaptation to the use and development of business processes, services and products. In the created conditions, new requirements arise for the organizational and economic mechanism of cost management of the enterprise, the success of which will affect the increase in the efficiency of economic activity. Development of new methods, principles and algorithms of cost management is required, and existing methods of analysis and cost management require refinement and their reduction to the characteristics and characteristics of specific agricultural enterprises. Hence the need for a detailed development of the organizational and economic mechanism for managing costs for agricultural enterprises.

The problems of the cost management mechanism as an important component of the overall management system of enterprises are studied by both foreign and domestic scientists. Thus, domestic scientists highlight the problems and mechanisms of cost management at the enterprise: V. Andriychuk, O. Emelyanov, I. Kalina, N. Kovalenko, O. Kurylo, T. Petrushka, M. Malika, S. Mocherny, O. Chernetskaya, O. Shkolenko, N. Shulyar, O. Yurchenko and others. The undecided problem of the cost management mechanism is the allocation of approaches to its research in order to achieve economic efficiency and competitiveness of the enterprise. As a result, this will optimize business processes in the enterprise and quickly respond to changes that will occur in the market.

The purpose of the study is to substantiate the organizational and economic aspects of building a cost management mechanism in enterprises.

RESULTS OF THE STUDY

To survive in a competitive struggle, it is necessary to have production costs lower than those of other commodity producers, that is, to be able to manage costs. When generating production costs, a number of requirements must be observed:

- the amount of material and labor resources should be at a level that ensures its production with the least cost;
- material resources are directed to persons, based on his qualifications and intelligence, to produce competitive products;
- the amount of material and labor resources must meet the conditions of production technology, which reflects the quality of products and its quantity for a certain period of time;
- material and labor resources must be fully used and reimbursed due to the costs inherent in the price of products that are installed on the market.

All these points are disclosed and specified through the organizational and economic mechanism of cost management, the essence of which implies, first of all, coverage of the essence of the concept — "mechanism" as a sequence of states, processes that determine a certain action, phenomenon; a system, a device that determines the order of a certain type of activity; internal device (system of links) of the machine, device, apparatus that actuates them.

Approaches to the definition of the organizational and economic mechanism can be divided into two groups: treating it as a set of management methods and tools and defining it as a management system [1].

In practice, there are two main concepts in understanding the organizational and economic mechanism. Some scientists consider the economic mechanism as processes that consistently occur in certain organizational systems of the following scheme: the influence of the initial pulse — the interaction of economic phenomena and processes — obtaining the final result, others understand this mechanism as a set of economic relations between

structural units regarding the formation of planning, stimulation, control, accounting and analysis of production activities [2, 3, 4].

Organizational and economic mechanism is formed on the basis of stochastic and deterministic interconnections of economic phenomena, which are caused by their time sequence, divided into open and closed. The first type includes the mechanism of balance (equilibrium). The end result of the functioning of such a mechanism is a new, updated state of the basic phenomenon under study. The economic mechanism of the second type is characterized by duplication, repetition of the original economic phenomena in new or updated conditions of management, that is, a multiplicative mechanism.

The mechanism as a cost management system has organizational and economic aspects. It includes the following organizational subsystems: rationing of material and labor costs in accordance with the technological process of operational activities in the enterprise; identification of factors and development of measures to save all types of resources, etc. [8].

The cost management mechanism should include not only a sequence of steps to develop the necessary management decisions, but also involves the development of a methodological apparatus, the formation of an information database, the development and evaluation of cost reduction directions.

As in the management of the enterprise, part of which is cost management, we will highlight the operational, tactical and strategic components in the organizational and economic mechanism, which involves taking into account both current costs and capital expenditures.

Within the framework of the operational approach, the main task should be to optimize costs in the short term by improving the regulatory framework and the formation of separate organizational and technical measures that do not require, for example, significant capital expenditures [9]. The main task within the framework of the tactical approach is to improve the calculation and accounting of costs, as well as the formation of directions for their optimization for the current, as a rule, annual period. The latter involves the assessment of costs within the entire movement along the cost planning chain (both current and capital) for various projects.

In the development of the cost management mechanism, the sectoral affiliation of the enterprise and the conditions of its functioning have a significant impact, which will allow to a greater extent to take into account the peculiarities of cost management of this business entity. The cost management mechanism includes the following elements: control system; Controls: management principles and functions, internal and external factors; managed system (control object).

The principles of building a cost management mechanism determine the key states, rules for generating costs. For enterprises of the agricultural sector in the process of cost management, it is advisable to adhere to the following principles:

- flexibility of the cost management mechanism;
- interconnection of strategic and operational cost management;
- information security.

The subjects of management in this organizational and economic mechanism can be: individual officials (managers) who make managerial decisions, as well as specialists involved in the development of these decisions; elements of the organizational structure of the enterprise, structural divisions (departments, management, services, etc.); commissions, meetings of founders, etc.) that make decisions on behalf of the organization on issues related to cost management [5]. As objects of management are the costs incurred by enterprises in the process of production and sale of products to consumers, as well as methods and methods of formation and regulation of costs in places of their occurrence and as a result of conducting production and commercial activities of enterprises as a whole. Costs as an object of control have a number of features, namely: diversity; dynamism; the severity of measurement, accounting and evaluation; complexity and inconsistency of influence on the economic result [7].

With regard to management methods, they are diverse, which predetermines many approaches to their classification on various grounds. The most applicable are management methods: economic, legal, organizational and administrative, socio-psychological and quantitative. Methods of managing production costs are a set of tools, techniques and methods by which the subject of management influences the costs in the process of production of products in order to optimize them [6].

Cost management involves performing the main functions of management, namely:

- planning and forecasting of costs taking into account the product structure and production process cycle;
- rationing of consumption of fuel and lubricants, energy resources for production;
- control — conducting an audit at the enterprise in order to identify irrational use of resources;
- development of a program of measures to improve the efficiency of their use;
- accounting of costs for the enterprise as a whole, by responsibility centers, by stages of the technological cycle;
- identification of cost deviations from the standard level;
- stimulation, motivation of employees to reduce costs at the enterprise.

Methodological support includes a set of methods and procedures for cost management. Economics offers a large number of different methods of cost management, each of which has both advantages and disadvantages, has its own limitations and conditions of application.

Conducting a study of costs to identify such aspects as: optimization of costs relative to their average market level; optimization of enterprise costs as a whole through the implementation of an investment project; study of current and investment costs separately and in aggregate due to existing economic activities and implementation of the investment project from separate time intervals; assessment of the effectiveness of current and investment costs during the implementation of various scenarios of enterprise development. Studying these costs, it is necessary to introduce the time factor into the organizational and economic mechanism, since, due to the

mobility of the cost level, time dynamics must be taken into account.

During the implementation of cost management, external and internal factors that affect the change in the cost structure are identified. External factors include the price of resources, demand for products, natural and climatic conditions, etc.

Internal factors include: technological (technological cycle of production, available equipment, specific fuel consumption, electricity consumption, etc.); organizational (product structure, internal audit, information support system, personnel, analysis of material resources, production organization); economic (financial condition of the enterprise, economic incentive system, assessment of technical and economic indicators, analysis of the cost of production).

When managing costs in the enterprise, you should pay attention to the following points:

1. The efficiency of cost centers depends largely on the content of the cost center reports.

2. Should pay more attention to the directions of reducing the cost of production.

Getting the greatest effect with the least cost, saving labor, material and financial resources depends on how the enterprise solves the issue of reducing the cost of production.

CONCLUSION

The mechanism of cost management in enterprises should cover a set of elements that ensure the development and adoption of management decisions on the formation of enterprise costs, taking into account the sectoral features and operating conditions of a particular enterprise, provided that it is oriented towards achieving the goals of its strategic development.

Each enterprise independently chooses, focusing on its needs and the specifics of activities, management methods and forms an organizational and economic mechanism for managing production costs. Quite often, one in the enterprise simultaneously uses several methods (approaches) to cost management, which allows you to most fully control the process of generating costs.

Methods of managing production costs are a set of tools, techniques and methods by which the subject of management influences the costs in the process of production of products in order to optimize them. At the same time, depending on which time period the action of each specific management method is calculated for, cost management methods will be classified into strategic, tactical and operational.

Література:

1. Бондар В. Ю. Сутність поняття "організаційно-економічний механізм управління зовнішньоекономічною діяльністю підприємства". Ефективна економіка. 2018. №8. http://www.economy.nayka.com.ua/pdf/8_2018/156.pdf
2. Вініченко І.І., Сітковська А.О., Горнюк Д.І. Особливості управління економічними результатами діяльності аграрних підприємств. Агросвіт. 2023. № 20. С. 4—8.
3. Ємельянов О., Курило О., Петрушка Т. Механізм, методи та способи управління витратами підприємств як інструменти підвищення ефективності їх господарсь-

кої діяльності. Економіка та суспільство. 2022. № (38). DOI: <https://doi.org/10.32782/2524-0072/2022-38-58>

4. Кадирус І. Г., Курбаська Л.М. Теоретичні аспекти формування конкурентної стратегії аграрних підприємств. Агросвіт. 2014. № 1. С. 3—5.

5. Костецька Н. Управління витратами на підприємствах в умовах ризику. Економіка та суспільство. 2021. № (34). DOI: <https://doi.org/10.32782/2524-0072/2021-34-67>

6. Літовченко О. Ю. Управління витратами на підприємстві: теоретичний аспект. Інфраструктура ринку. 2019. Вип. 31. С. 301—309. URL: http://market-infr.od.ua/journals/2019/31_2019_ukr/47.pdf

7. Маркіна І.А., Лен' В.В., Шапка В.О. Управління витратами як фактор підвищення економічної безпеки підприємства. Актуальні проблеми інноваційної економіки. Харків: ХНТУСГ, 2019. № 3. С. 83—88.

8. Повещенко М.Е. Організаційно-економічні аспекти побудови механізму управління витратами на підприємствах. Економічний простір. 2024. № 189. С. 360—364.

9. Шуміло О.С., Пакуліна А.А., Далудіна І.В. Теоретичні аспекти управління витратами на підприємстві. БІЗНЕСІНФОРМ. 2020. № 5. С. 306—311.

References:

1. Bondar, V. YU. (2018), "The essence of the concept of "organizational-economic mechanism of management of foreign economic activity of the enterprise", *Efektivna ekonomika*, [Online], vol. 8, available at: http://www.economy.nayka.com.ua/pdf/8_2018/156.pdf (Accessed 4 September 2024).
2. Vinichenko, I.I. Sitkovs'ka, A.O. and Hornyuk, D.I. (2023), "Peculiarities of managing the economic results of agricultural enterprises", *Ahrosvit*, vol. 20, pp. 4—8.
3. Yemel'yanov, O. Kurylo, O. and Petrushka, T. (2022), "The mechanism, methods and methods of cost management of enterprises as tools for increasing the efficiency of their economic activity", *Ekonomika ta suspil'stvo*, [Online], vol. 38. <https://doi.org/10.32782/2524-0072/2022-38-58>.
4. Kadyrus, I. H. and Kurbats'ka, L.M. (2014), "Theoretical aspects of the formation of a competitive strategy of agrarian enterprises", *Ahrosvit*, vol. 1, pp. 3—5.
5. Kostets'ka, N. (2021), "Cost management at enterprises under risk conditions", *Ekonomika ta suspil'stvo*, [Online], vol. 34. <https://doi.org/10.32782/2524-0072/2021-34-67>.
6. Litovchenko, O. YU. (2019), "Cost management at the enterprise: theoretical aspect", *Infrastruktura rynku*, [Online], vol. 31, pp. 301—309. http://market-infr.od.ua/journals/2019/31_2019_ukr/47.pdf.
7. Markina, I.A. Len', V.V. and Shapka, V.O. (2019), "Cost management as a factor in increasing the economic security of the enterprise", *Aktual'ni problemy innovatsiynoyi ekonomiky*, vol. 3, pp. 83—88.
8. Poveshchenko, M.E. (2024), "Organizational and economic aspects of building a cost management mechanism at enterprises", *Ekonomichnyy prostir*, vol. 189, pp. 360—364.
9. Shumilo, O.S. Pakulina, A.A. and Daludina, I.V. (2020), "Theoretical aspects of cost management at the enterprise", *BIZNESINFORM*, vol. 5, pp. 306—311.

Стаття надійшла до редакції 10.10.2024 р.