

DOI: [10.26565/2786-4995-2025-1-05](https://doi.org/10.26565/2786-4995-2025-1-05)

UDC 657.47

Peniak Yuliia

*PhD in Economic Sciences,
Associate Professor of the Department of Accounting and Taxation,
Educational and Research Institute «Karazin Banking Institute»
V. N. Karazin Kharkiv National University,
4 Svobody Sq., Kharkiv, 61022, Ukraine
e-mail: y.s.peniak@karazin.ua
ORCID ID: [0000-0002-2836-4450](https://orcid.org/0000-0002-2836-4450)*

Abramova Olha

*PhD in Economic Sciences,
Associate Professor of the Department of Accounting and Taxation,
Educational and Research Institute «Karazin Banking Institute»
V. N. Karazin Kharkiv National University,
4 Svobody Sq., Kharkiv, 61022, Ukraine
e-mail: o.s.abramova@karazin.ua
ORCID ID: [0000-0001-6372-9542](https://orcid.org/0000-0001-6372-9542)*

Karpishyna Anastasiia

*financial manager, "Intruder" LLC,
65-B Peremohy Ave., Kharkiv, 61204, Ukraine
e-mail: anastasiya.karpishyna22@gmail.com
ORCID ID: [0009-0007-6618-5350](https://orcid.org/0009-0007-6618-5350)*

Formation of the enterprise's production cost management system

Abstract. Cost management is a key component of a company's management system. In today's high-risk environment, many domestic companies face issues related to inaccurate cost accounting and inefficient use of financial resources. The purpose of this study is to explore relevant tools for accounting and analytical cost management at the enterprise. To achieve this goal, an overview of the main measures for effective cost management is proposed, along with a step-by-step identification of the company's needs and the selection of the most efficient tools for cost optimization and control. The article examines a key aspect of enterprise management – the development of an accounting and analytical system for effective cost management. The study explores tools that facilitate the implementation of such a cost management system, identifies various methods for optimizing production costs, and substantiates the importance of accounting and analysis systems for effective cost management. It is proven that one of the main tasks of a cost management strategy in production is optimizing its structure, which can lead to significant cost savings, increased profitability, and improved production efficiency while maintaining product quality. To achieve this goal, the article recommends applying the proposed methods for optimizing production costs.

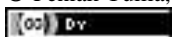
A set of recommendations is proposed for the development and implementation of an effective accounting and analytical system for managing operational costs. These recommendations will help properly prepare and establish such a system, ultimately reducing overall enterprise costs, increasing production efficiency, and identifying non-productive expenses, thereby enhancing the value of production costs. The study proves that developing a cost accounting and analysis system is a crucial task for every enterprise in Ukraine, especially under conditions of market uncertainty and instability. Such a system ensures production stability and overall business resilience while enabling the formation of a more flexible and crisis-adaptive cost management strategy. It contributes to enhancing the company's competitiveness and securing its stability in the market. This article serves as a valuable resource for business executives, accounting specialists, and cost management professionals seeking to improve production efficiency and implement modern accounting and analytical systems for strategic production cost management.

Keywords: *accounting, analytic system, operational costs, enterprise, optimization.*

JEL Classification: M41, D24, L23

Formulas: -; fig.: 1, tabl.: 2, bibl.: 11.

For citation: Peniak Y., Abramova O., Karpishyna A. Formation of the enterprise's production cost management system. Financial and Credit Systems: Prospects for Development. №1(16) 2025. P. 56-66. DOI: <https://doi.org/10.26565/2786-4995-2025-1-05>



Introduction. Management of production costs is an essential part of the managerial system of modern Ukrainian enterprises. In an environment of increasing risks, many organizations face challenges related to inaccurate cost accounting and inefficient use of financial resources. At the same time, enterprises striving to maintain competitiveness and stability encounter difficulties in optimizing production costs, which directly impact profitability and cost-effectiveness. Given the constant changes in the external environment, including economic fluctuations and innovative technologies, there is a growing need for a modern and effective production cost management system that enhances the efficiency of managerial decision-making.

The formation of a production cost management system involves creating a comprehensive structure that includes methods, tools, and mechanisms for cost optimization at all stages of the production process. In the context of market globalization and dynamic economic changes, enterprises must continuously improve their cost management strategies to maximize resource efficiency and reduce financial risks. In this regard, the development of a system that enables timely responses to external changes, optimization of internal processes, and maintenance of a stable financial position is crucial. The effectiveness of production cost management not only determines a company's ability to achieve high financial results but also influences its long-term viability and growth.

Therefore, the purpose of this study is to highlight modern tools for cost accounting and analysis at enterprises and to explore mechanisms that allow businesses to effectively monitor and optimize production costs.

Literature review. Modern research in the field of production cost management indicates that a well-designed and implemented accounting and analytical system can significantly enhance the efficiency of production processes and reduce overall enterprise costs [1-11]. Studies by Turner G. K., Sandman F. G. [5] and Kalenych I. S. [3] focus on exploring the economic concept of costs and examining various approaches to interpreting this term. Their works propose criteria for selecting cost assessment methods, taking into account industry specifics and research objectives. They also highlight the importance of cost factors influencing production costs and the potential for their optimization.

Alyoshkina N. et al. [1], Mysaka H. V. [6], Peniak Yu. S. & Serhiienko O. A. [7] explore the theoretical and practical foundations of cost accounting in modern enterprises, examining current methods and tools for production cost management. The authors reveal the fundamental principles of production cost accounting, paying significant attention to allocation methods. Based on their research, they propose practical solutions to improve the efficiency, informativeness, and flexibility of accounting systems. Special attention is given to decision-making algorithms that minimize risks and enhance competitiveness. The studies by Kovalenko O. M. [4], Popovych M. P. [8], Skorniakova Yu. B., and Lukina D. V. [9] focus on assessing the current state of cost management and optimization systems in manufacturing enterprises. They highlight the importance of investing in environmental protection and using renewable energy sources in the context of resource conservation and ecological concerns. As innovative approaches to overcoming cost accounting challenges, the authors emphasize process automation and the adoption of modern standards. To support their viewpoint, they analyze the impact of calculation accuracy on a company's financial performance.

At the same time, several unresolved issues remain in this field, particularly regarding the selection of the most effective methods and tools to ensure accurate cost accounting and analysis. Insufficient attention to these aspects may reduce the effectiveness of managerial decisions.

Purpose, objectives and research methods. The analysis and study of ways to create an accounting and analytical system for managing production costs involve several important stages: examining modern tools used to form such a system; evaluating their effectiveness under different operating conditions; identifying various measures for cost management; and justifying the need to

adapt accounting and analytical support to the specifics of the enterprise. These directions allow for significant improvement in cost management in practical terms.

To achieve the research goal, a range of general scientific methods has been applied: analysis of works by scholars regarding the interpretation of costs and current practices in accounting and analytical support; induction and deduction to generalize specific cases of cost management; a systems approach to studying the enterprise as a unified management system; as well as graphical representation of the results obtained from the research.

Research results. The development and implementation of an optimal accounting and analytical system for managing production costs is a crucial part of the operation of every company. It becomes especially significant in the current environment of uncertainty and instability in the Ukrainian market. The cost management system is an integral part of the overall company management and a key tool for cost optimization and control.

Currently, there are many approaches to interpreting the concept of costs and their management. For the development of an effective cost management system, it is important to understand the essence of costs themselves, the definition of which varies depending on the approach and area of application. By summarizing different approaches to the interpretation of costs, it can be concluded that costs are a key economic category that reflects the value of resources, including labor, material, financial, and other resources, used in the production and economic activities of the company [5]. These current costs are accounted for and planned as the cost of goods sold and serve not only as an object of management but also as an important indicator of the effectiveness of the functioning of economic entities. Accounting and analytical information related to costs forms the basis for managerial decisions regarding their optimization, planning production costs, and allocation.

The formation or selection of a production cost management system should begin with identifying the company's weak points and its problems. Determining the needs of the current management system is the first step in the cost optimization process. The step-by-step diagram of cost optimization is shown in Figure 1.

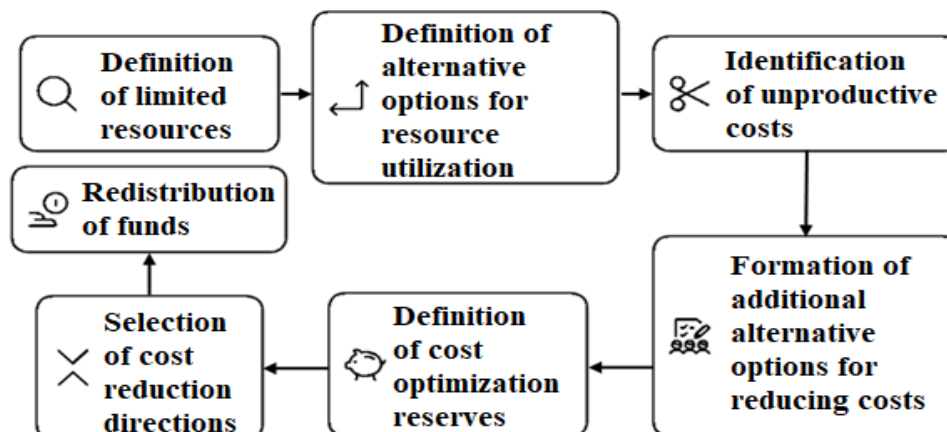


Figure 1. Stages of cost optimization

Source: prepared by the authors on the basis of [10]

When identifying weak points, an analysis of the cost components is carried out, and categories are identified where there are excess costs or areas that can be effectively reduced. Currently, Ukrainian enterprises practice a cost analysis method by determining the ratio of certain categories to the company's total revenue. Each category has specific percentage standards, which the company can adjust depending on its industry and needs. For example, the cost of goods sold in manufacturing enterprises should account for 50 to 60 percent of total revenue. Any deviations from this range indicate improper cost allocation and insufficient or excessive spending on raw materials, materials, and wages for production staff.

After identifying the financial distribution problem areas, the search for alternative ways to utilize resources begins, which involves saving material and financial resources or finding more optimal alternatives for their acquisition. Those costs that were identified as unproductive, meaning they provide very low utility and do not lead to additional income, are minimized as much as possible or completely excluded from the company's financial system. Excessive unproductive costs can lead to increased debts, lack of funding and credit, reduced production capacity, and ultimately, bankruptcy. The presence of unproductive costs can indicate shortcomings in accounting, sales, or production processes, which also require active measures.

In the following stages, management decisions are formed, such as finding alternative ways to reduce costs and identifying reserves for their optimization. The first categories to be reduced in manufacturing enterprises include expenses for materials, wages (staff reductions), rent (negotiating lower rental rates or abandoning inefficient spaces), utilities (implementing energy-saving measures or searching for alternative energy sources), corporate culture (incentive programs and employee development), and the introduction of cost-effective procurement policies.

The final stages of cost optimization are completed by making management decisions – developing and approving the order of optimization actions (redistribution of funds). Cost reduction is a priority decision for management in conditions of insufficient funding or financial crises. In addition to reducing costs, measures are also taken to increase profitability and production efficiency.

The amount of resource savings in a company is significantly influenced by various technical and economic factors [4]. The most significant impact comes from the following internal production factors:

- improvement of the technical level of production: modernized technologies can ensure savings on raw materials and materials;
- enhancement of production and labor organization: allows identifying and correcting mistakes in work organization that lead to additional costs;
- changes in production volume: reducing production volumes will lead to a decrease in material purchases and wages for production staff.

In our opinion, some of the factors mentioned may lead to the completely opposite result. For example, the implementation of new technologies will require significant investments for their purchase and maintenance. More functional and complex equipment and machinery require skilled workers, who will cost more. Changes in production volume in the direction of reduction, if the cut is disproportionately large, may lead to a decline in profitability in the long term, which in turn will create the need for further cost reductions.

The goal of cost optimization is not only to reduce their volume but also to implement other actions aimed at increasing the profitability of the enterprise, both by reducing costs and increasing revenues. Cost reduction can also be achieved through measures such as analyzing and adjusting the production process, controlling inventory levels (minimizing or eliminating “stock purchasing”), implementing energy-efficient practices, and changing suppliers (adopting a more favorable pricing policy while maintaining the quality of materials and work). Implementing these measures requires detailed analysis and planning, monitoring, and evaluation to ensure desired results with minimal harm to the produced goods [11].

Additionally, an important aspect is improving the efficiency of labor use through optimizing task distribution and implementing employee motivation systems. At the same time, it is advisable to use modern technologies, such as process automation, artificial intelligence, and analytical platforms, which minimize “human risks” and errors, ensuring the stability and quality of production processes. This approach not only helps to reduce unproductive costs but also improves product quality, contributing to the increase in the enterprise's competitiveness. Table 1 presents a list of recommended measures along with their expected outcomes.

Table 1. Directions for improving cost management at the enterprise

Measures that influence cost reduction	Positive outcome of implementation
Optimization of production processes	Reduction of production costs, reduction of resource losses, increase in productivity
Implementation of new technologies and automation of production processes	Decrease in labor costs, increase in production speed, reduction of human errors, improvement in product quality
Negotiating better prices and terms with suppliers	Reduction of procurement costs, improvement of supply conditions
Implementation of energy-efficient practices and the use of renewable energy sources	Reduction of energy costs, improvement of the company's ecological image, long-term savings on operational expenses
Inventory level control and reduction of excess inventory	Reduction of warehousing and procurement costs, prevention of material spoilage, improvement of inventory turnover
Improvement of product quality control processes	Reduction of costs for defect correction, increased customer satisfaction, decrease in returns and refunds
Implementation of cost accounting and analysis systems	Improvement of cost transparency, ability to respond promptly to deviations, reduction of unproductive expenses
Training and development of personnel	Enhancement of employee professional level, increased productivity, reduction of turnover and replacement costs
Implementation of cost-saving initiatives and employee incentive programs for savings	Motivated employees, more active participation in finding cost optimization solutions, increased overall economic efficiency
Continuous monitoring and review of expenses	Timely detection of excess costs, continuous improvement of financial management, increased overall profitability of the company

Source: prepared by the authors

All the listed cost optimization measures can be categorized into defined methods for improving cost management. The following methods of cost optimization can be identified [5]:

- Lean production: an approach aimed at reducing waste and improving efficiency through process rationalization, elimination of unnecessary operations, and reduction of inventory levels;
- Total Quality Management (TQM): this approach focuses on continuous improvement by identifying and eliminating deficiencies, optimizing processes, and enhancing customer satisfaction;
- Six Sigma: a methodology that relies on data analysis and statistical approaches to detect and eliminate defects, errors, and deviations in processes;
- Development of value: an approach that focuses on analyzing each component of a product or service to find ways to reduce costs without compromising quality;
- Outsourcing: involves transferring auxiliary functions or services to external suppliers to reduce costs related to labor, infrastructure maintenance, and other operational expenses;
- Automation: the use of technology to reduce labor costs, increase productivity, and improve the efficiency of production processes.

After analyzing the company's activities and assessing development prospects, a cost optimization method is selected based on the specific needs of the company. Studying and selecting the most optimal option allows for combining these methods to achieve the most positive results, which will reflect on the financial outcomes and the company's overall position. Reducing costs while maintaining quality helps lower the cost of production, thus opening the opportunity to capture additional market share by making the product more accessible to consumers.

Thus, a well-chosen and constructed accounting and analytical system for cost management becomes an essential tool in the company's operations. Such a system acts as the backbone of a company's financial strategy, ensuring that resources are allocated efficiently and costs are controlled in real-time. By selecting the most optimal cost optimization methods, high economic results can be achieved, such as cost reduction, improved product quality, increased competitiveness, enhanced profitability, and entry into new market positions.

A comprehensive cost management system not only identifies areas for immediate savings but also plays a crucial role in long-term strategic planning. For example, it provides valuable insights into trends and patterns that influence cost behavior and profitability, allowing for better forecasting and budgeting. Additionally, the system facilitates the evaluation of various production processes, leading to a reduction in waste, improved resource utilization, and the possibility of investing in technological advancements to drive further efficiencies.

Cost reduction, when coupled with a commitment to maintaining or enhancing quality, opens up opportunities for pricing adjustments and better positioning in the marketplace. This enables companies to offer more competitive prices without sacrificing margins, giving them a competitive edge and improving customer satisfaction. By optimizing cost structures, companies are also able to reallocate resources toward innovation, research, and development, all of which are critical for long-term sustainability and growth.

Moreover, the implementation of an efficient cost management system fosters transparency in financial reporting, which is key for decision-makers. It allows for more accurate performance tracking and ensures that management has access to timely, relevant data to make informed decisions. With a deeper understanding of financial dynamics, management can react swiftly to unexpected market shifts or internal inefficiencies, adjusting strategies to keep the company on track.

In conclusion, the building of an effective cost management control system does more than just manage expenses – it empowers businesses to grow sustainably, become more agile in responding to market demands, and create value across the entire organization. It also ensures that companies can manage risks more effectively and maintain strong financial health, even in challenging economic conditions. Ultimately, a strong accounting and analytical system for cost management can be a decisive factor in maintaining competitive advantage and achieving long-term success in the marketplace.

Discussion. The formation of a production cost management system in an enterprise is a complex and multifaceted process that requires a systematic approach. The prospects for further research lie in the specification of the main tools that should be used to improve the management of production costs in modern enterprises. The main focus should be on the peculiarities of the activities of businesses in different sectors of production, due to significant differences in cost accounting systems and various strategic objectives (cost reduction, quality improvement, market expansion, etc.). However, the use of basic production optimization measures, as shown in Table 2, will positively impact cost volumes, production rates, product quality, and the competitiveness of the enterprise, regardless of the area of activity.

Table 2. Hierarchy of measures to optimize the production enterprise

Group of measures by levels	General characteristics of measures
1st level (organizational measures)	Reduction of expenses through the improvement of production and labor organization without making investments or significantly changing the existing composition and structure of assets and liabilities of the business entity, as well as without changing the physical volumes of product manufacturing
2nd level (measures for improving the production program formation)	Reduction of expenses through changes in the structure and assortment of products, reducing the relative level of expenses due to an increase in the production volumes of products by the business entity within its existing production capacities, without making investments and without significantly changing the existing composition and structure of assets and liabilities of the business
3rd level (measures for improving the financial support of business activities)	Reduction of financial expenses of the enterprise through improving the structure of sources for the formation of its assets, given a fixed total amount of such assets
4th level (technological measures)	Implementation of progressive types of machinery and technology, replacing physically and morally outdated equipment and other elements of fixed assets, which requires corresponding investment expenditures

Source: prepared by the authors

Modern digital technologies play a crucial role in enhancing the efficiency of enterprise cost management. The use of artificial intelligence (AI), big data analytics (Big Data), and automated management systems improves the accuracy of cost analysis, accelerates decision-making, and enhances the company's overall financial stability. AI and big data analytics tools enable enterprises to:

- analyze large datasets to identify hidden patterns and sources of inefficient resource usage;
- forecast financial risks using machine learning algorithms to detect trends in cost structure changes;
- automate budgeting and planning, ensuring optimal resource allocation and reducing unproductive expenses;
- detect cost anomalies and prevent inefficient financial decisions.

The application of these technologies allows businesses to implement strategic cost management, increasing their competitiveness and financial stability.

One of the key directions in cost optimization is business process automation. The main automation tools include:

- ERP systems (Enterprise Resource Planning) – integrated software solutions (SAP, Oracle ERP, Microsoft Dynamics) that provide centralized financial flow management, improve process efficiency, and reduce administrative costs [10];
- automated accounting systems – cloud-based platforms (QuickBooks, Xero, etc.) that enable real-time financial data processing and cost control;
- Robotic Process Automation (RPA) – the use of specialized algorithms for financial document processing, procurement management, and budget control;
- electronic document management systems – transitioning to digital document workflows reduces administrative expenses and accelerates financial processes.

Automation not only speeds up financial data processing but also minimizes human error in accounting and cost control. In the future, the integration of the following technologies into cost management systems is expected: blockchain technologies – to enhance the transparency and security of financial transactions; Internet of Things (IoT) – to monitor resource utilization and improve energy efficiency; and cloud computing – to provide quick access to financial information and integrate real-time analytical data.

The implementation of digital technologies in cost management contributes to cost reduction, increased productivity, and the formation of a stable financial model for enterprises. Thus, the integration of modern IT solutions is a vital step toward building an effective cost management system, ensuring business flexibility and adaptability to market changes.

Conducting broader research using data from various industries and regions will ensure more representative results. In turn, the development of new personalized cost management systems, based on theoretical studies and existing practices, will allow for the optimization of management processes and their adaptation to the specific needs of different industries.

Effective cost management not only has a short-term impact on reducing operational expenses and increasing productivity but also has significant long-term consequences that contribute to the sustainable development of an enterprise. In particular, the following key aspects should be considered:

1. Improving the financial stability of the enterprise, when a systematic approach to cost control and optimization enables an enterprise to build a stable financial structure by:
 - reducing financial risks through continuous cost analysis, which allows for the timely identification of financial issues and minimization of their impact;
 - rational resource allocation, enabling the enterprise to efficiently redirect funds to the most profitable areas of activity;
 - increasing liquidity, as cost optimization helps maintain an adequate level of cash flow to cover current liabilities.

Financial stability also ensures the enterprise's ability to withstand crises and adapt to changes in the market environment.

2. Enhancing investment attractiveness. Effective cost management makes a company more appealing to investors and creditors because:

- high resource efficiency indicates a well-planned business management strategy;
- an optimized cost structure demonstrates financial stability and reduces the risk of bankruptcy;
- lower debt servicing costs, resulting from improved financial performance, contribute to more favorable lending conditions.

Thus, enterprises with a well-structured cost management system have a greater chance of securing funding for business expansion or the implementation of innovative solutions.

3. Increasing the company's level of innovation. Cost optimization frees up resources for strategic development, particularly in automation of production and business processes; research and development (R&D) of new products, allowing the enterprise to remain competitive and expand market opportunities; and in employee development, investing in training programs to improve workforce efficiency and reduce dependency on external specialists. Innovation not only helps businesses save money but also creates new opportunities for growth and long-term sustainability.

A cost management system does more than just reduce current expenses; it also lays the foundation for a company's long-term development. Its implementation enhances financial stability, strengthens investor confidence, and stimulates innovation. These factors are critical in determining an enterprise's competitiveness and its ability to adapt to the challenges of the modern business environment.

Investigating these aspects will allow for the creation of a comprehensive approach to developing a cost management system that enhances the efficiency of business operations. By integrating advanced technological solutions, companies can streamline their processes, reduce operational expenses, and optimize resource allocation. Furthermore, digital transformation can improve data accuracy, facilitate real-time decision-making, and enable predictive analytics to anticipate cost fluctuations and market changes. Thus, a forward-looking approach that incorporates innovation-driven cost management strategies will not only strengthen financial stability but also support long-term business growth and resilience in an ever-evolving economic landscape.

Conclusions. The development of an effective accounting and analytical cost management system represents a significant scientific achievement, introducing new approaches to enterprise cost optimization. The scientific novelty of this research lies in the enhancement of cost control mechanisms through the integration of modern analytical methods and automated accounting tools, which contribute to increased transparency and efficiency in managerial decision-making.

This study has demonstrated that cost optimization is a key element of successful enterprise management, ensuring reduced overall expenses, increased financial efficiency, and higher profitability. By optimizing costs, a company becomes more flexible and capable of adapting to changes in the market environment, ultimately contributing to its sustainable growth and strengthening its market position. At the same time, ensuring the financial stability and competitiveness of an enterprise requires attention to the influence of external factors on cost management. Economic conditions, legislative changes, competition, and technological progress can significantly impact results. Effective cost management necessitates continuous monitoring and analysis of these factors, as well as the development of adaptive strategies that enable the enterprise to respond swiftly to external changes.

Thus, the application of the methods, tools, and cost optimization mechanisms proposed in this study, combined with a detailed analysis of various aspects of business operations, will enhance the financial health and resilience of the enterprise, ultimately increasing its profitability.

The theoretical significance of this study is reflected in the systematization of knowledge regarding cost accounting and analysis in production processes, the development of new cost

accounting methodologies, and the identification of patterns that influence financial stability in enterprises. The practical significance is evident in the adaptability of the proposed system to specific business conditions, enabling cost reduction, increased profitability, and strengthened market resilience.

The implementation of the study's findings provides a substantial socio-economic impact, including improved enterprise competitiveness, job creation due to enhanced financial performance, and increased business solvency, which positively affects regional economic stability.

Future scientific research in this field should focus on refining methods for automating accounting processes, integrating innovative analytical tools, and studying the impact of changes in cost policies on the sustainable development of enterprises. The results obtained lay a solid foundation for long-term business planning and growth in an increasingly volatile market environment.

References

1. Aloshkina, N., Voronaya, N., & Chernyshova, N. (2019). Accounting for production costs. *Taxes and accounting*, 49. Retrieved from <https://i.factor.ua/ukr/journals/nibu/2019/june/issue-49/article-45002.html> [in Ukrainian].
2. Danilov, O. D., & Kucherenko, V. P. (2018). Methodological approaches to assessing the financial and economic security of an enterprise. *Investment management and financial innovations*, 15(4), 112-121 [in Ukrainian].
3. Kalenych, I. S. (2019). The economic essence of costs and production cost. *Business inform*, (11), 241-246 [in Ukrainian].
4. Caglar, A. E., & Yavuz, E. (2023). The role of environmental protection expenditures and renewable energy consumption in the context of ecological challenges: Insights from the European Union with the novel panel econometric approach. *Journal of Environmental Management*, 331, 117317. Retrieved from <https://doi.org/10.1016/j.jenvman.2023.117317>.
5. Turner, H. C., Sandmann, F. G., Downey, L. E., Orangi, S., Teerawattananon, Y., Vassall, A., ... & Jit, M. (2023). What are economic costs and when should they be used in health economic studies? *Cost Effectiveness and Resource Allocation*, 21(1). Retrieved from <https://doi.org/10.1186/s12962-023-00436-w>.
6. Mysaka, H. V. (2021). Analytical tools for managing turnover costs of trade enterprises in conditions of uncertainty. *Problems of modern transformations. Series: Economics and management*, 1, 103-111. Retrieved from <https://doi.org/10.54929/pmt-issue1-2021-14> [in Ukrainian].
7. Peniak, Yu. S., & Serhiyenko, O. A. (2023). Toolkit of accounting and analytical cost management. *Problems of Contemporary Transformations. Series: Economics and Management*, 9. Retrieved from <https://doi.org/10.54929/2786-5738-2023-9-09-03> [in Ukrainian].
8. Popovych, M. P. (2024). Modern problems and ways to improve accounting for enterprise costs. *International Economic Cooperation: State Analysis, Realities, and Problems*. Retrieved from <https://doi.org/10.36059/978-966-397-363-0-36> [in Ukrainian].
9. Skorniakova, Yu. B., & Lukina, D. V. (2022). Certain issues of improving the accounting of production costs and formation of product cost. *Economy and Society*, 44. Retrieved from <https://doi.org/10.32782/2524-0072/2022-44-50> [in Ukrainian].
10. Talasi, T., & Seymour, L. F. (2022). Understanding the value of enterprise resource planning (ERP) systems. In M. Jones (Ed.), *Proceedings of InSITE 2022: Informing Science and Information Technology Education Conference*, Article 26. Informing Science Institute. Retrieved from <https://doi.org/10.28945/4983>.
11. Yatsenko, T. O., & Syystun, L. A. (2019). Processes and methods for cost optimization in the system of enterprise management tasks. *Efficient economy*, 5. Retrieved from <https://doi.org/10.32702/2307-2105-2019.5.152> [in Ukrainian].

The article was received by the editors 20.12.2024

The article is recommended for printing 10.02.2025

Authors Contribution: All authors have contributed equally to this work

Conflict of Interest: The authors declare no conflict of interest

Пеняк Юлія

кандидат економічних наук, доцент
доцент кафедри обліку та оподаткування,
ННІ «Каразінський банківський інститут»
Харківський національний університет імені В. Н. Каразіна
майдан Свободи, 4, м. Харків, 61022, Україна
e-mail: y.s.peniak@karazin.ua
ORCID ID: [0000-0002-2836-4450](https://orcid.org/0000-0002-2836-4450)

Абрамова Ольга

кандидат економічних наук, доцент
доцент кафедри обліку та оподаткування
ННІ «Каразінський банківський інститут»
Харківський національний університет імені В. Н. Каразіна
майдан Свободи, 4, м. Харків, 61022, Україна
e-mail: o.s.abramova@karazin.ua
ORCID ID: [0000-0001-6372-9542](https://orcid.org/0000-0001-6372-9542)

Карпішина Анастасія

фінансовий менеджер ТОВ «Intruder»,
просп. Перемоги 65-Б, м. Харків, 61204, Україна
e-mail: anastasiya.karpishina22@gmail.com
ORCID ID: [0009-0007-6618-5350](https://orcid.org/0009-0007-6618-5350)

Формування системи управління виробничими витратами на підприємстві

Анотація. Управління витратами є ключовою складовою системи менеджменту компанії. В сучасних умовах підвищених ризиків велика кількість вітчизняних компаній стикаються з проблемами недостовірного обліку витрат та неефективного використання грошових коштів. Метою дослідження є розкриття актуального інструментарію обліково-аналітичного управління витратами на підприємстві. Задля досягнення поставленої мети запропоновано огляд основних заходів щодо ефективного управління витратами; поетапне визначення потреб підприємства та вибір найбільш ефективних інструментів оптимізації витрат та їх контролю. У статті досліджено ключовий аспект менеджменту на підприємствах – побудову обліково-аналітичної системи для результативного управління витратами. Досліджено інструменти, що сприяють впровадженню такої системи управління витратами, визначено різні методи оптимізації виробничих витрат та обґрунтовано значення впровадження систем обліку та аналізу для результативного управління витратами. Доведено, що однією з основних завдань стратегії управління витратами у виробництві оптимізація їх структури, що може сприяти значній економії грошових коштів, зростання дохідності, ефективності виробництва, зі збереженням якості виготовленої продукції. Для реалізації поставленої мети рекомендовано використовувати запропоновані методи оптимізації виробничих витрат.

Для побудови та впровадження доцільної обліково-аналітичної системи управління операційними витратами запропоновано низку рекомендацій, що сприятимуть правильній підготовці та формуванню обліково-аналітичної системи управління витратами, що в свою чергу допоможе знизити загальні витрати підприємства, збільшити ефективність виробництва, виокремити непродуктивні витрати, тим самим збільшивши корисність виробничих витрат. Доведено, що розробка системи обліку та аналізу витрат є ключовим завданням для кожного підприємства України в умовах невизначеності та нестабільності на ринку, яка дозволяє зберігати стабільність виробництва та компанії в цілому, допомагає сформулювати більш гнучку та пристосовану до сучасних кризових ситуацій систему управління витратами. Така система сприяє підвищенню конкурентоспроможності компанії та забезпечує її стабільність на ринку. Стаття є цінним ресурсом для керівників підприємств, спеціалістів з обліку та управління витратами, які прагнуть удосконалити ефективність виробничих процесів і впровадити сучасні системи обліково-аналітичного характеру для стратегічного управління виробничими витратами.

Ключові слова: облік, аналітика, система, операційні витрати, підприємство, оптимізація.

JEL M41, D24, L23

Формули:–; рис.: 1, табл.: 2, бібл.: 11.

Для цитування: Peniak Y., Abramova O., Karpishyna A. Formation of the enterprise's production cost management system. Фінансово-кредитні системи: перспективи розвитку. №1(16) 2025. С. 56-66. DOI: <https://doi.org/10.26565/2786-4995-2025-1-05>

Список літератури

1. Альошкіна Н., Вороная Н., Чернишова Н. Облік витрат на виробництво. Податки та бухгалтерський облік. 2019. № 49. URL <https://i.factor.ua/ukr/journals/nibu/2019/june/issue-49/article-45002.html>.

2. Данілов О. Д., Кучеренко В. П. Методичні підходи до оцінки фінансово-економічної безпеки підприємства. *Управління інвестиціями та фінансові інновації*. 2018. Вип. 15 (4). С. 112-121.
3. Каленич І. С. Економічна сутність витрат і собівартості продукції. *Бізнес інформ*. 2019. Вип. 11. С. 241-246.
4. Caglar A. E., & Yavuz E. The role of environmental protection expenditures and renewable energy consumption in the context of ecological challenges: Insights from the European Union with the novel panel econometric approach. *Journal of Environmental Management*. 2023. №331. DOI: <https://doi.org/10.1016/j.jenvman.2023.117317>.
5. Turner, H. C., Sandmann, F. G., Downey, L. E. et al. What are economic costs and when should they be used in health economic studies? *Cost Eff Resource Allocation*. 2023. №21 (31). DOI: <https://doi.org/10.1186/s12962-023-00436-w>.
6. Мисака Г. В. Аналітичний інструментарій управління витратами обігу підприємств торгівлі в умовах невизначеності. *Проблеми сучасних трансформацій. Серія: економіка та управління*. 2021. №1. С. 103-111. DOI: <https://doi.org/10.54929/pmt-issue1-2021-14>.
7. Пеняк, Ю. С., Сергієнко О. А. Інструментарій обліково-аналітичного управління витратами. *Проблеми сучасних трансформацій. Серія: економіка та управління*, 2023. № 9. DOI: <https://doi.org/10.54929/2786-5738-2023-9-09-03>.
8. Попович М. П. Сучасні проблеми та шляхи вдосконалення бухгалтерського обліку витрат підприємства. *Міжнародне економічне співробітництво: аналіз стану, реалії і проблеми*. 2024. DOI: <https://doi.org/10.36059/978-966-397-363-0-36>.
9. Скорнякова Ю. Б., Лукіна Д. В. Окремі питання вдосконалення обліку витрат виробництва та формування собівартості продукції. *Економіка та суспільство*. 2022. № 44. DOI: <https://doi.org/10.32782/2524-0072/2022-44-50>.
10. Talasi, T., & Seymour, L. F. Understanding the value of enterprise resource planning (ERP) systems. In M. Jones (Ed.), *Proceedings of InSITE 2022: Informing Science and Information Technology Education Conference*, Article 26. Informing Science Institute. DOI: <https://doi.org/10.28945/4983>.
11. Яценко Т. О., Свистун Л. А. Процеси та методи оптимізації витрат у системі завдань управління підприємством. *Ефективна економіка*. 2019. №5. DOI: <https://doi.org/10.32702/2307-2105-2019.5.152>.
Стаття надійшла до редакції 20.12.2024
Статтю рекомендовано до друку 10.02.2025

Внесок авторів: всі автори зробили рівний внесок у цю роботу

Конфлікт інтересів: автори повідомляють про відсутність конфлікту інтересів