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SYSTEMATIZATION OF SCIENTIFIC RESEARCH ON ISSUE OF PRODUCTION COST

Abstract. An important condition for the production of industrial enterprises is the effective use and restoration of productive resources, which are based on competent management process of reducing production costs. The article by bibliometric and bibliographic research, critical analysis and systematization of scientific papers published in scientific bulletin and proceedings problems in the areas of accounting, development, evaluation, analysis and management of production costs, their grouping by year, within the meaning of articles in the section authors and countries.

Keywords: charges on a production, productive charges, systematization of researches, account and analysis of charges

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СИСТЕМАТИЗАЦІЯ НАУКОВИХ ДОСЛІДЖЕНЬ З ПРОБЛЕМ ВИТРАТ НА ВИРОБНИЦТВО ПРОДУКЦІЇ

Анотація. Важливою умовою розвитку виробничої діяльності промислових підприємств є ефективне використання та відтворення виробничих ресурсів, в основі яких лежить грамотне управління процесом зниження виробничих витрат. В статті здійснено бібліометричне та бібліографічне дослідження, критичний аналіз та систематизацію наукових робіт, надрукованих в наукових вісниках та збірниках наукових праць за напрямками проблем обліку, формування, оцінки, аналізу та управління витратами на виробництво, їх групування за роками, за змістом статей, в розрізі авторів та країн.

Ключові слова: витрати на виробництво, виробничі витрати, систематизація досліджень, облік і аналіз витрат.

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СИСТЕМАТИЗАЦИЯ НАУЧНЫХ ИССЛЕДОВАНИЙ ПРОБЛЕМ ЗАТРАТ НА ПРОИЗВОДСТВО ПРОДУКЦИИ

Аннотация. Важным условием развития производственной деятельности промышленных предприятий является эффективное использование и воспроизводство производственных ресурсов, в основе которых лежит грамотное управление процессом снижения производственных затрат. В статье осуществлено библиометрическое и библиографическое исследование, критический анализ и систематизацию научных работ, напечатанных в научных вестниках и сборниках научных трудов по направлениям проблем учета, формирования, оценки, анализа и управления затратами на производство, их группировки по годам, по содержанию статей, в разрезе авторов и стран.

Ключевые слова: расходы на производство, производственные расходы, систематизация исследований, учет и анализ расходов

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Introduction. In modern terms the efforts of each enterprise substantially depend on the management system that provides economic independence of enterprises and stable financial position on the market. The problem solving of development and economic growth of industrial enterprises is possible due to the improvement of accounting and analysis of production cost.

The search of ways to reduce the production cost in modern terms is considered as a factor of increasing the profitability and efficiency of enterprises, ensuring their stability on the market environment, expansion of possibilities of intraproductive restructuring in accordance with changes in the state of the product market.

In domestic practice the most researches in the field of production cost are made in the administrative and command system of management, when the main attention is concentrated on the substantiation of methods and forms of calculation of production cost, without examination the method of cost management.

These conditions stimulate to the growth of requirements of accounting in the directions of increasing the flexibility, analyticity and efficiency of obtained information about the production cost with the purpose of decision making in effective management. The solving of this problem requires a development of new system to obtain information about the production cost, the use of non-traditional approaches for the national accounting practice to the calculation of production cost, optimization of enterprise efforts through the use of the principles and methods of management accounting.

Analysis in research and problem definition. Theoretical and methodological aspects of the cost formation and their management in the reproduction process are reflected in the works of Okhrimenko I.V. [1], Partyn G.O. [2], Sokolov Ia.V. [3], Yurchenko O.A. [4] and others. However, in the domestic and foreign competition, high-risk activity there is a need to establish an effective system of cost management. Meanwhile the aspects of accounting ensuring of reproduction processes in industrial enterprises are not fully disclosed.

An important contribution to the research on classification of production cost made by such researchers: Vakhrushyna M.A. [5], Sopko V.V. [6], C. Drury [7], Butynets F.F. [8], Tsal-Tsalko Iu.S. [9], Paliy V.F. [10], Chumachenko M.G. [11] and others.

The purpose of the paper is to conduct a bibliographic and bibliometric research, critical analysis, systematization and analysis of relevance of publications issues published in scientific bulletins and proceedings in the fields of accounting, formation, evaluation, analysis and management of production costs.

Research results. Certainly, the information in textbooks and teaching aids is important because it forms the basis for the outlook on a specific problem. But it is basic and does not take into account the dynamic changes in the environment.

In this regard, the objective opinion regarding the certain issues should be searched and analyzed in the scientific professional journals. Only there we can find answers on actual problems and ways for their solving, find the original and uncommon approaches, meanwhile in close contact with present realities. Based on such analysis of content of the articles we can not only look at the history, but also to predict its further development in the future.

Therefore, we consider it necessary to examine the information on the production cost in the literature through continuous publications' research on the topics of accounting, formation, evaluation, analysis and management of production cost in the most famous and professional journals, collections of scientific papers.

Let us implement the continuous publications' research on "production cost", a critical analysis of the articles' content, their grouping by years and content, in the context of the authors and countries. Let's start with the systematization of publications on "production cost" in the scientific bulletins and proceedings in the context of years (Table 1).

Table 1

Systematization of publications on “production cost” in the scientific bulletins and proceedings (by years)

<i>Year</i>	<i>Number of publications</i>	<i>Issues on production cost</i>
1	2	3
2010	5	<ol style="list-style-type: none"> 1. Again about interpretation of intension “cost” and “expenses”, “production cost” and “total cost of production” 2. Adaptive enterprise management with the use of advanced methods of calculation of production cost 3. Production cost: key aspects of the analysis by economic elements 4. Calculation of production cost and total cost of production in the market environment 5. Procedure for the cost classification of industrial production based on the principles of management account
2011	10	<ol style="list-style-type: none"> 1. The modern problems of accounting and analysis of production cost 2. Evolution of views on the problem of formation of the production cost 3. Classification of cost of canned fruit and vegetable products 4. The system of internal control of production cost of canned fruit and vegetable products 5. Calculation of cost and production cost by types of activities on the engineering enterprises 6. Analysis of material cost of engineering enterprise on the base of use of empirical modeling methods 7. Methodological approach to the evaluation of production cost management 8. The management system of production cost by centers of responsibility 9. Improvement of current system of production cost on industrial enterprises 10. Factors, reserves and ways to reduce production cost as a basis for reducing the price of goods
2012	5	<ol style="list-style-type: none"> 1. Production cost and their classification for management needs 2. Substantiation of the method of calculation of cost and production cost in the system of cost management 3. Development of optimization system of cost management by the reconstruction of residential construction 4. The main approach of cost classification of production (works, services) in the enterprise 5. Production cost of thermal enterprises: definition and classification for purposes of accounting

2013	11	<ol style="list-style-type: none"> 1. Regulation of cost management of milk production in farm organizations 2. Method of cost control of poultry production 3. Evaluation of management decisions of cost formation for crop production 4. Substantiation of methodological approach to the analysis of the cost of new production 5. Accounting and documentation of production cost in the machine building enterprises 6. Cost of production: concepts and accounting and economic essence 7. Evaluation of current methods of management of calculation of production cost in the oil and fat enterprises with the purpose of their improvement 8. Regulatory support of audit of production cost and calculation of the cost of animal produce 9. Analysis of factors' influence on the production cost on the example of an additional liability company "Zhylstroy 2" 10. Management of cost of fish-canning production at places of their origin and centers of responsibility 11. Production cost at the industrial enterprise: essence, classification, types
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Source: made by the author

During the period from 2010 to 2013 there were published 36 articles in scientific bulletins and proceedings.

The results of articles' systematization by content, which were published during the researched period, show that the research area is very different (Table 2).

Table 2

Publications' systematization by "production cost" in scientific bulletins and proceedings (by content)

<i>Systematization criterion</i>	<i>Number of publications</i>	<i>Authors</i>
Method of calculation of production cost	2	Glushchevskiy V.V.; Ierokhina O.S., Fedorovich T.V.
The interpretation of the essence of intension "production cost"	4	Bezverkhyi K.V., Usatenko O.V., Nikitina O.B., Shashenko O.O., Kondrych V.I.
Analysis of production cost	4	Kondratiuk O.M., Mironova Iu.Iu., Iershova N.Iu., Maikova Iu.D., Samorodova N.M., Golod V.L., Golod O.L.
Calculation of production cost	3	Ostapenko Ia.O., Artiomova A.D., Mamakova N.G., Zhurba T.S., Mykhailska O.L.

Extension table 2

1	2	3
Classification of production cost	8	Skrypnik M.I., Dashkevych O.Iu., Myronova Iu.Iu., Finovskyi O.G., Butynets F.F., Petrukhina E.I., Usatenko O.V., Nikitina O.B., Zarevchatska T.V.
Formation of production cost	1	Budasova V.A.
Control of production cost	3	Dashkevych O.Iu., Budasova V.A., Iudanova L.A.; Dmytruk B.P., Svetova N.M.
Management of production cost	4	Olekh N.L., Zozulia N.V., Lysenko Iu.V., Shapran D.O.; Barynova O.I., Iureneva T.G.
Decrease factors of production cost	1	Tymbaliuk L.G., Skrygun N.P.
Audit of production cost	1	Mamushkina N.V.

Source: Developed by the author, based on his own observations

Table 2 shows us that the most relevant for the research period (2010 - 2013) are the issue on classification of production cost (8 publications); in four publications - the interpretation of the essence of intension “production cost”, analysis of production cost and management of production cost; calculation of production cost, control of production cost (3 articles concerning the mentioned problem); 1-2 articles on the method of calculation of production cost, formation of production cost, decrease factors of production cost and audit of production cost.

There are also researches in scientific bulletins and proceedings in other countries, particularly in Russian Federation (Table 3).

Table 3

Publications’ systematization by “production cost” in scientific bulletins and proceedings (by countries)

<i>Name of authors</i>	<i>Number of publications</i>	<i>The issue on production cost</i>
1	2	3
Barynova O.I., Iureneva T.G.	1	Regulation of cost management of milk production in farm organizations
Budasova V.A.	1	Evolution of views on the problem of formation of the production cost
Budasova V.A., Iudanova L.A.	1	Method of cost control of poultry production
Ierokhina O.S., Fedorovich T.V.	1	Substantiation of the method of calculation of cost and production cost in the system of cost management
Zaremba O.O., Taranov A.V.	1	Organizations features of production cost and cost of products sold in Ukraine
Mamushkina N.V.	1	Regulatory support of audit of production cost and calculation of the cost of animal produce
Petrukhina E.N.		The main approach of cost classification of production (works, services) in the enterprise
Nabiev R.A.	1	Calculation of cost of production of building and construction works
Iagmur K.A.	1	The role of calculation of production cost in management decisions

Source: Developed by the author, based on his own observations

Table 3 shows that during 2010-2013 the largest number of articles on the regulation process of production cost, evolution of views on the problem of formation of the production cost, method of control of production cost and features of calculation of production cost in the Russian Federation.

Another object of our research is author's abstract of dissertations. This research is necessary for retracing the main theoretical and practical issues and their changes over the years, because namely in their dissertations the current issues on cost are explored and the solutions were proposed. Let us consider and make an analysis of abstracts' systematization by years. The results are shown in Fig. 1

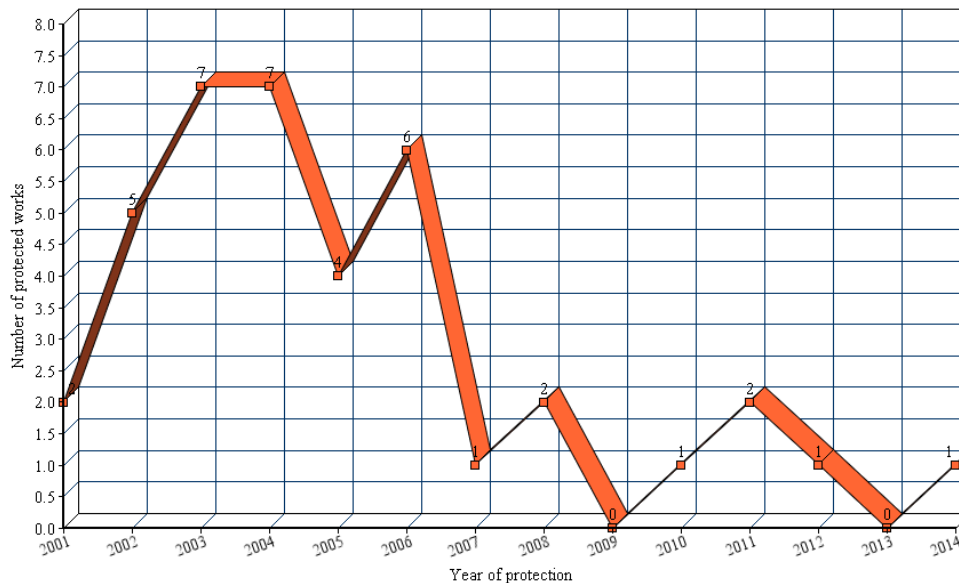


Fig. 1 Systematization of abstract of dissertations in the field of “production cost” for the period from 2001 to 2013.

Source: made by the author

Figure 1 shows that the largest number of defended dissertations in Ukraine on “production cost” is in 2003 and 2004 (7 papers) and 2006 (6 papers). Unfortunately, the dynamics shows that researchers tire of researching the issues on production cost.

Conclusion. During the research on information disclosure in “production cost” through the continuous research of publications in well-known professional sources we made following conclusions:

1. During 2010 - 2013 there were published 36 articles in the scientific bulletins and proceedings. These articles are focused on the issue of formation, calculation, analysis and management of production costs.

2. Systematization of articles published in scientific collections and bulletins grouped by years, subjects and countries gives us the information on the number of articles' publications (2010 and 2012 by 5 articles, the largest number is in 2013 - 11 articles).

3. Distribution of articles on issues shows that the most relevant (8 articles) were the issues on classification of production cost, four publications - the interpretation of the essence of intension “production cost”, the analysis of production cost and management of production cost; calculation of production cost, control of production cost (3 articles concerning the mentioned issue); 1-2 articles on the method of calculation of production cost, formation of production cost, decrease factors of production cost and audit of production cost.

4. Publication of articles on this research area are observed in foreign countries, particularly in the Russian Federation, where the largest number of articles is and they

consider the regulation process of management of production cost, Evolution of views on the problem of formation of the production cost, method of control of production cost and organization's features of calculation of production cost.

5. According to the research of author's abstract of dissertations during 2001 – 2013 it is revealed that the most number of defended dissertations are in 2004 and 2005 (by 7).

The basis for further research should be a systematization of scientific research on production cost based on the results of scientific conferences.

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