

УДК: 656.2

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ЯКІСТЬ УПРАВЛІННЯ ДОХОДАМИ, ВИТРАТАМИ ТА ФІНАНСОВИМ РЕЗУЛЬТАТОМ СУБ'ЄКТА ГОСПОДАРЮВАННЯ

Важливою складовою системи управління підприємством на сучасному етапі економічного розвитку є управління доходами, витратами та фінансовими результатами. Незважаючи на достатньо велику кількість наукових публікацій щодо категорії «якість» дотепер поза увагою вчених залишається якість управління доходами, витратами та фінансовим результатом господарюючого суб'єкта. Саме тому в даній статті досліджується сутність та зміст якості управління доходами, витратами та фінансовим результатом підприємства. Доведено, що якість управління витратами – це здатність забезпечувати пошук, виявлення і запровадження резервів економії всіх ресурсів, економічно-обґрунтованих норм витрат, стимулювання ресурсозбереження і зниження витрат на одиницю продукції, максимізацію віддачі від витрат, що в сукупності сприяє оптимізації витрат. Якість управління доходами – це здатність забезпечувати пошук, виявлення і запровадження резервів збільшення абсолютної величини доходів, зростання у структурі доходів частки чистого доходу, забезпечення стабільності надходження доходів, стимулювання підвищення доходності, що в сукупності сприяє оптимізації доходів. Якість управління прибутком – це здатність забезпечувати пошук, виявлення і запровадження резервів оптимізації прибутку в бік збільшення його розміру, стабільності одержання, ефективності його розподілу та використання, узгодження інтересів всіх учасників економічної діяльності, що в сукупності сприяє підвищенню ефективності економічної діяльності суб'єкта господарювання. Використання результатів проведених досліджень при формуванні системи якості управління витратами, доходами та прибутком суб'єкта господарювання буде сприяти підвищенню його конкурентоспроможності на відповідному ринку.

Ключові слова: якість, витрати, доходи, прибуток, управління, функції, власливості.

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КАЧЕСТВО УПРАВЛЕНИЯ ДОХОДАМИ, РАСХОДАМИ И ФИНАНСОВЫМ РЕЗУЛЬТАТОМ СУБЪЕКТА ХОЗЯЙСТВОВАНИЯ

Важною составной частью системы управления предприятием на современном этапе экономического развития является управление доходами, расходами и финансовыми результатами. Несмотря на достаточно большое количество научных публикаций, касающихся категории «качество», до настоящего времени за границами внимания ученых остается качество управления доходами, расходами и финансовыми результатами хозяйствующего субъекта. Именно поэтому в данной статье исследуется сущность и содержание качества управления доходами, расходами и финансовым результатом предприятия. Доказано, что качество управления расходами – это способность обеспечивать поиск, выявление и использование резервов экономии всех ресурсов, экономически-обоснованных норм расходов, стимулирование сохранения ресурсов и снижение расходов на единицу продукции, максимизацию отдачи от расходов, что в совокупности способствует оптимизации расходов. Качество управления доходами – это способность обеспечивать поиск, выявление и использование резервов увеличения абсолютной величины доходов, увеличение в структуре доходов доли чистого дохода, обеспечение стабильности поступления доходов, стимулирование повышения доходности, что в совокупности способствует оптимизации доходов. Качество управления прибылью – это способность обеспечивать поиск, выявление и использование резервов оптимизации прибыли в сторону увеличения ее размера, стабильности получения, эффективности распределения и использования, согласования интересов всех участников экономической деятельности, что в совокупности способствует повышению эффективности экономической деятельности субъекта хозяйствования. Использование результатов проведенных исследований при формировании системы качества управления расходами, доходами и прибылью субъекта хозяйствования будет способствовать повышению его конкурентоспособности на соответствующем рынке.

Ключевые слова: качество, расходы, доходы, прибыль, управление, функции, свойства.

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QUALITY OF MANAGEMENT OF REVENUES, EXPENSES AND FINANCIAL RESULT OF ECONOMIC OPERATOR

At today's level of economic activity important element of management system of the entity is management of revenues, expenses and financial result. Besides rather high number of scientific publications on «quality» category till now scientists have not paid

much attention to the management of quality of revenues, expenses and financial result of economic operator. That is why this article researches the essence and content of revenues, expenses and financial result of entity management. It is proved that quality of expenses management is ability to provide search, uncovering and implementation of saved resources, economically grounded norms of expenses, incitement of resource saving and decrease of expenses for each item of products, maximization of efficiency of expenses, that in total provide optimization of expenses. Quality of revenues management is ability to search, reveal and implement the reserves of increase of absolute volume of income, growth of net profit share in the structure of revenues, provision of stability of revenues, incitement of earning power that in total provide optimization of revenues. The quality of profit management is the ability to search, reveal and implement reserves of revenues optimization with aim to increase it, have stability in maintenance, efficiency of its allocation and use, alignment of interests of all the participants of economic activity of the economic operator. Application of the research results received during establishment of revenues, expenses and financial result of economic operator quality management system will promote the increase of competitiveness level at the relevant market.

Keywords: quality, expenses, revenues, profit, management, functions, properties.

Problem statement. Globalization of activity with other countries and other branches of economy, provision of competitiveness in the market conditions of economy need high-quality and efficient entity management system in order to achieve relevant goals. Important element of such system is revenues, expenses and financial results management. At the current stage of economic development quality of revenues, expenses and financial results management is becoming more important thus conditions the need to research the essence and content of this term.

Analysis of recent researches and publications. Quality as whole of certain properties is researched by such researches as O.P. Geludkin, N.M.Gorbunov, Y.V. Zorin [1], I.M. Lifits [2], V.V. Okrepilov [3], V.K. Fediukin, V.D. Durnev, V.G. Lebedev [4], M.G. Kruglov, G.M. Shishkov, G.Y. Kucheruk [5]. However quality of management of revenues, expenses and financial result of the economic operator were not scientifically researched.

The aim of the article is research of essence and content of entity's revenues, expenses and financial result management.

Statement of main research material. The main aim of the entity production activity is issue of products that will be sold and profit received from this sale.

Special feature of production processes is generation of expenses for the production. Expenses of the production are consumed in the process of production means of production that implement past work (materials, depreciation etc.), work of staff in the production process with relevant accruals to it, etc.

Main functions of expenses include: operative, development of prime cost, optimization of pricing. Operative function means involvement of certain volume of resources for the operative activity of the economic operator in order to receive income.

Information on the prime cost of production gives possibility to determine: what process at the entity is the most cost effective; what division uses resources in most cost effective way; what client performs the biggest contribution into the income; what product price to set, etc.

Prime cost of the products is basis for the forming of grounded optimum price. The price is formed under the laws of prime costs, demand and proposition and is source for the revenues and profits.

Optimum price is the level of price in money terms that allows covering socially necessary expense of production, satisfying the interests of producers and consumers, and

stimulating the increase of the volumes of production and sale of the products.

In order to fulfill its functions expenses should have such properties:

– Relevance of resources involved to the production technology that satisfies demands of the consumers. These properties of expenses mean dependence between the volumes of products and resources involved in the production. Combination of all the resources (labor, material, financial, etc.) is according to the certain production technology that in total forms expenses for production and prime cost of products. Producer may on its own decide what amount and what resources it needs to involve in order to reach the most efficient production. Basing on its ideas it may change some resources but such change will cause change of the technology of production;

– conformity to plan of optimization of labor, material and other resources aimed at their minimization on the maintenance of necessary quality of products. This property allows reaching the aim of activity of the economic operator in the field of the direct production, provide efficiency of the production, competitiveness of products and maximum revenues.

Properties of expenses management lie in use of possibilities of influence on the expenses aiming on their decrease to the level that provide necessary quality of products, that is:

– Search, uncovering and implementation of reserves of economy of all the resources that provide connection between the expenses and high financial result of entity's activity;

– Economically grounded rate setting of expenses that provide their efficient use;

– Incitement of cost effective use of resources and decrease of expenses for the item of product that promote optimization of expenses;

– Maximization of benefit from the expenses that allows determining the practicability of the expense and showing the amount of the revenues gained from each lost monetary item for each type of product or each item of product.

Taking into account properties of expenses management we can make a conclusion that expenses management quality is possibility to conduct a research, uncovering and implementation of reserves of all resources economy, economically grounded expenses, incitement of cost effective use of resources and decrease of expenses for the item of products, maximization of output of the expenses that in total promote optimization of expenses.

Optimization of expenses is a process of generation of expenses for the production and sale of products aimed at the minimization of the volumes of labor, material and other resources involved and decrease of expenses to the level of publically necessary.

Optimization of expenses is provided in the following way:

– Systematic decrease of expenses for the item of product;

– Decrease of materials-output ratio of production basing at the determination of scientifically grounded expenses;

– Strengthening of material and technical base on the account of implementation of efficient investment policy and new production technologies;

– Improvement of staff qualification and establishment of incitement system for the employees with aim to decrease expenses;

– Rational organization of production in order to create high quality competitive production;

– Provision of expenses efficiency that is to get the revenues that cover expenses.

Basing at the properties of the expenses we can make a conclusion that expenses management means stable influence of the economic operator at the expenses for the resources used in the production in order to minimize them, increase of activity efficiency, strengthening of competitiveness of products and assumption of maximum revenues.

For the finishing of circulation of assets of the economic operator production produced must be sold. Sale of products means its sale to the consumers and receipt of funds for them.

Sale of products is the basic type of revenues of the economic operator with the results of products produced (produced goods, works fulfilled, services rendered).

Main functions of revenues are:

– Operative function that means generation of volumes of revenues from operational, financial, investment activity of the economic operator in order to reach maximum result;

– Self-supporting function means optimization of revenues to increase them and provide their accruals to cover not only the expenses for their obtainment but for receipt of maximum revenues upon provision of competitive products at the market. This function is aimed at the improvement of final result of economic operator activity

– Estimation function means that revenues are used as one of the main sources of financial result of economic operator activity generation.

In order to provide the fulfillment of the functions mentioned revenues should have the following properties:

– Relevance of revenues and expenses incurred for earning of this revenue, this means that revenues that appeared as the result of the operations are recognized at the moment of their fulfilment regardless if the funds were received or not. Being recognized these operations are shown in the record and added into the financial report for relevant period. Also the activity efficiency will increase in case when the revenues are higher than expenses in this type of activity;

– Optimization of revenues is aimed at their increase at the account of:

a) timely charge of revenues and rendering of accounts for the products sold – the moment of sale of products coincides with moment buyers present a bill, secured with high level of economic discipline;

b) settlement of control of the fullness of revenues, taking into account the whole range of services rendered, works fulfilled, products issued in the bills. This property is secured with high level of manager's work and provides increase of assets of enterprise;

c) timely accruals of funds for the products sold means satisfactory status of the discipline of payment settlement, selection of reliable consumers. This property of revenues provides decrease of dependence of the entity on the outside funds;

d) systematical increase of revenues provide increase of profit, uniformity and rhythm of entity operation and balance of the production;

e) use of optimum prices – provide necessary volumes of implementation of products, their competitiveness at the market and maximum result from the activity.

Properties of revenues management lie in the use of influence possibilities at the revenues to increase them up to the level when own revenues from the sale of products provide both full coverage of expenses (self-sufficiency) and the expenses for the development of economic operator at the wider basis, particularly building, maintenance of social field. Revenues management properties include:

– increase of absolute value of economic operator's revenues volume in whole and separate sources of its generation. Any activity is source for revenues generation: basic, secondary, supportive. This property is provided with increase of sales volume, use of optimum prices;

– in the structure of revenues increase of share of net profit from the sale of products (goods, services, works). Net profit is profit (earnings) from the sale of products, goods, works, services (including payments from the rent of investment properties) apart from the discounts given, cost of goods sold earlier, revenues, that are owned by the principals and taxes and duties. This property is secured on the account of optimization of revenues to increase them from the operational, financial, investment activity and on the account of optimization of expenses from the tax on profit;

– Provision of stability of revenue flow contributes to the increase of the activity of economic operator and decrease of its dependence from the outside funds. This property

is secured with the selection of responsible, financially reliable buyers of products. External factors influence them: economic situation, inflation, international situation, natural conditions, etc.;

– Stimulation of revenues increase. Implementation of this property will promote the increase of commitment of all the entity staff in the increase of revenues at the account of increase of products quality, search of new markets, etc.

Taking into account the properties of revenues management and the fact that quality of the object is combination of its certain properties, we can make a conclusion that revenues management quality is ability to search, reveal and implement reserves of increase of absolute value of revenues, increase of net profit share in the structure of revenues, secure of stability of revenues flow, stimulation of revenues increase and in whole this promotes revenues optimization.

Optimization of revenues means process of revenues generation aimed at their increase up to the level when economic development of operator, balance of production and approval of proportion between the demand and proposition.

Balanced production means activity of economic operator that allows equally making production and fulfilling liabilities against consumers.

Optimization of revenues is provided with:

– Increase of volumes of products sale by saving current client base and involvement of new clients supported with high quality of products and grounded price;

– Monitoring the fullness of revenues flow taking into account all the range of services rendered, control for the actuality of the project and attractiveness of prices and goods use, timely issue of bills and accruals of funds for the products sold;

– Implementation of other measures to increase profitability such as marketing researches concerning the demands of the market in the new types of products, development of new type of products production, following the regulations of current legislation, etc.

Management of revenues and expenses is aimed at the increase of revenues and decrease of expenses and promotes achievement of basic activity aim of the entity – high financial result.

Monetary form of economic activity outcomes of organizations or their divisions expressed in revenues or expenses is a financial result of its activity.

Main factors influencing the volume of revenues are:

– Change of volumes of productions and sale of products;

– Change of prices for the products sold;

– Change of prime cost of products;

– Status of contractual obligations fulfillment;

– Efficiency of assets of entity use;

– Losses, theft, breakdown and unplanned repair;

– Relevance between the demand and proposition, etc.

Loss occurrence at the entity as a result of certain period witnesses, as a rule, about the inefficiency of the financial policy chosen by the entity. Loss also disables the entity to perform its functions adequately (production, innovation, labor, reproduction, commercial) and create basis of economic development of the state. Loss decreases also the volume of own capital that may lead to the bankruptcy of the entity.

Determination of the aim of entity activity in the market conditions must be oriented at the profitable activity. Determination of the financial result of activity can be fulfilled after the products produced are sold as only then revenue becomes profit [Andreeva, p 194]. Volume of the financial result, level of profitability will depend on the quality of revenue management, expenses and profit from the production, procurement, marketing, sale, investment and financial activity of economic operator. These indicators characterize all the sides of economic activity and the aim of any enterprise activity lies in the achievement of economic effect in form of profit.

Profit is the main indicator of economic activity results, expression of management efficiency of all the types of activity of economic operator (operational, investment and financial). Receipt of profit is the obligatory form of extended reproduction of the entity, provision of self-financing and strengthening of its competitiveness at market and source for generation of state budget.

Playing key role in the activity of any entity and social and economic development of the state as a whole, profit in the market conditions of economy performs the following functions:

- Estimating function of the profit lies in the fact that the profit reflects final result of the economic operator activity. It is used as the main criteria for estimation of economic activity results. Its volume shows efficiency and quality of revenues and expenses management;

- Self-support function lies in the accumulation of funds both for the incitement of the employees and for solution of other tasks, particularly building, updating of the main means, maintenance of housing accommodations and other social facilities, etc.;

- Allocation function – its content lies in the fact that the entity part of the profit earned as a result of financial and economic activity directs at the generation of state budget in the form of tax on income. Other part remains at the disposal of the entity;

- Incitement function of the profit lies in the fact that it is source for extension of the production and solution of social issues at the entities, material reward of employees by establishment of different funds, particularly production development fund, material reward fund, social development fund, dividends payment fund, reserve fund, charity fund etc.

For the fulfillment of these functions profit management must have the following properties:

- Optimization of the profit (maximum volume and its systematical increase through the fulfillment of task complex on the provision of the extension of volumes of the production and products sales, strengthening of the competitive positions of the entity at the market by research of the market environment and the ability to adapt the development of production to the changing environment, sale or lease of redundant property, decrease of products prime cost by more rational use of resources of the entity, increase of profitability, etc.);

- Stability of profit generation;

- Alignment of interests of all the participants of economic activity (state, economic operator, employees and owners of the entity);

- Efficiency of allocation of profit and use of net profit received by the entity.

It is necessary to note that the efficiency of operation of economic operator depends not only on the volume of profit received, but the nature of its allocation and application.

Allocation of profit means that part of the profit received by the economic operator in the report period is directed for the taxes payment in form of profit tax and payment of penalties to the budgets if applicable. Other part of the income remains at the disposal of the entity as net profit and is used at its discretion.

Fulfillment of profit functions on the generation of budgets depend on macroeconomic factor, particularly on the existing tax system in the country, credit policy, political stability, etc. and on the fact that employees of the entity follow the legislation in force.

Net profit of the entity may be used both for capitalization and consumption.

Use of part of the profit for capitalization leads to the increase of the capital of entity that will provide increase of profit in future and strengthening of competitiveness of the entity at the market.

Use of part of the profit for consumption means distribution and payment of dividends to the founders, expenditures for the social needs of the staff, establishment of funds for satisfaction of individual and collective needs of the employees, etc.

Taking into account the functions of the profit and necessary properties of the profit management for its functions high quality fulfillment we can claim that profit management quality is ability to provide search, uncovering and implementation of reserves of profit optimization to increase it, stability of maintenance, efficiency of its allocation and application, alignment of interests of all the economic activity participants that in total promote the increase of efficiency of economic operator activity.

Conclusions and propositions. Results of the researches conducted need to be applied in developing of quality system of management of expenses, revenues and profit of economic operator that will promote the increase of its competitiveness at the relevant market.

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