

I.V. Lisovskyi

THEORETICAL BASIS OF THE COST MANAGEMENT: INFORMATION ASPECT

Introduction: In the article the theoretical basis of information support of the cost management was researched. The main approach to treat costs as an economic category was analyzed. The basic requirements for information support of the cost management were appropriated. **Objective.** To research the main approaches to treat costs and appropriate the basic requirements for information support of this process. **Methods:** terminological analyzing, synthesis, grouping, comparison, arrangement and synthesis. **Results.** An own vision of detail elements of information support of the cost management was offered. The main problems of the cost management in current economic condition were appropriated. **Conclusions:** information and analytical support for the process of cost management of economic operators keeps currently important problem for many scientific schools and requires further in-depth research on strategic management positions.

Keywords: costs, information, management, characteristic of information

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Lisovskyi I.V. – Assistant, department of enterprise economy and entrepreneurship, Khmelnytskyi National University, Khmelnytskyi, Ukraine.

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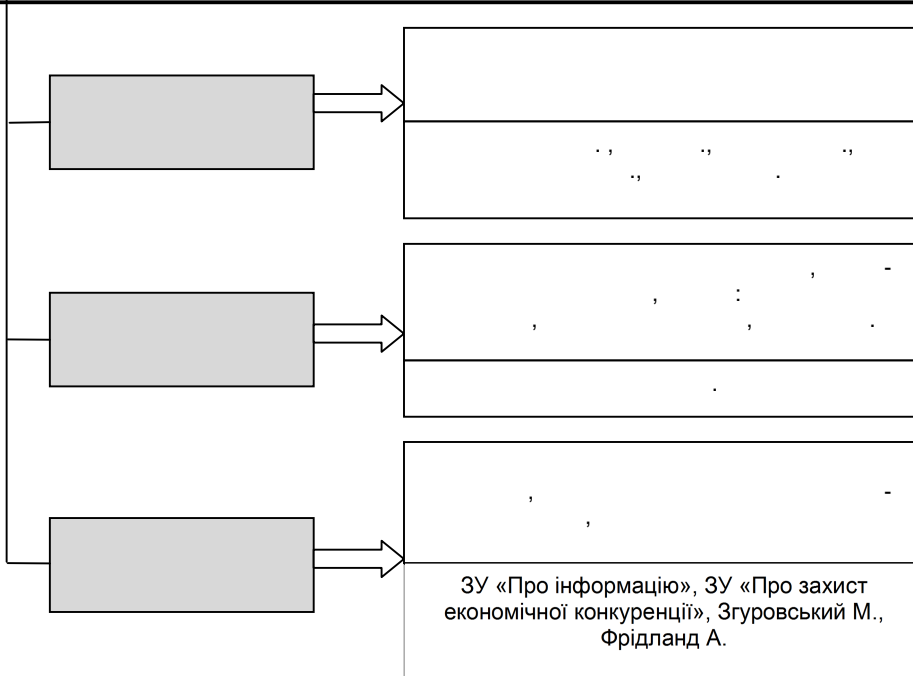
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Reviewer

Yu.S. Pogorelov
 Doctor of Economic Sciences, Professor
 Volodymyr Dahl East Ukrainian National University, Severodonetsk, Ukraine