

**PRINCIPLES AND METHODOLOGICAL APPROACHES TO ESTIMATE  
THE EFFICIENCY OF EXPENDITURE MANAGEMENT IN MEAT FARMING  
ENTERPRISES**

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**Abstract:** *It is proved that cost management is a dominant factor in improving the efficiency of an enterprise, but this notion has no generally accepted definition. The analysis of the evolution of the basic concepts of cost management made it possible to identify the following scientific approaches: the approach to management as a process based on the achievement of goals through the management functions; situational approach based on adaptation to new situational conditions and requires the use of methods that are appropriate in a particular situation; the system approach, which involves the construction of a cost management system, taking into account the principles that contribute to the creation of prerequisites for ensuring the effectiveness of the enterprise.*

*Management of costs in poultry enterprises is considered as a continuous purposeful activity of the management apparatus, aimed at cost planning, the organization of cost-saving expenditure in the form of cash at all stages of the production process, control over the implementation of the production plan by all structural units of the enterprise. Organizational and economic support for the process of managing the costs of agricultural production is a system of interrelated goals, principles, functions and methods that must be balanced in order to effectively develop it.*

*It has been established that the process of managing production costs of an enterprise includes four main stages: a strategic analysis of the internal and external environment from the standpoint of assessing the conditions of management of production costs; strategic and tactical planning of the process of management of production costs of the enterprise; realization of functional strategy of management of production costs of the enterprise; strategic, tactical, operational control and making corrective changes in the functional strategy for managing production costs.*

**Key words:** *costs, cost management, enterprise, production, budgeting, poultry farming.*

**JEL Classification:** M11, M21, Q12, Q13

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### **Introduction**

In the current conditions, the main factors of economic growth of an enterprise are appropriate to allocate methodical approaches to management, which include a set of structures, communications and communications that provide analysis and evaluation, adoption and implementation of sound management decisions. Agricultural enterprises need to be managed on the basis of economic levers, management structures, information systems, and modern methods, which is a significant reserve for

increasing the efficiency of using limited production resources, stabilizing and increasing the production of agricultural products, including poultry meat production.

It should be emphasized the many-sidedness and complexity of the interpretation of the term "cost management of the enterprise", but most of the authors most often understand the concept of an important type of coordination of work groups of people, units, enterprises in general, aimed at achieving the goals through the effective use of material, labor, financial and other resources. All functions of the control system interact, forming a single process, that is, a continuous chain of interrelated actions.

### **Analysis of recent research and publications**

Some issues related to the deepening of the theoretical and methodological principles of the development of various aspects of the formation of production costs and their management, in particular agricultural enterprises, are considered in the works of domestic scientists: V. Andriychuk, V. Zbarsky, I. Ohrimenko, I. Balanyuk, C. Demyanenko, M. Demyanenko, V. Diesperova, V. Zinovchuk, M. Malik, S. Mohernogo, V. Messel-Veselyak, N.Prozorova, M.Khorunzhego, O.Spichaka, Yu.Tsal-Tsalka.

These scientific studies are a significant contribution to the development of theoretical foundations and the development of measures aimed at improving the process of managing the production costs of the enterprise. However, the volatility of the external environment and the intensification of crisis phenomena are actualizing the modern approaches to the research problems, taking into account the need to solve a number of tasks aimed at improving the system of management of production costs of meat poultry enterprises, diagnosing the external environment of enterprises and ensuring their economic sustainability in the long run.

### **Research results**

Formation of the methodical principles of cost management of an enterprise is based on the corresponding concepts, which result in the use of which achieve effective results from the use of appropriate techniques, methods and methods for managing production costs of the enterprise. Each concept of the management of production costs of an enterprise involves the implementation of a certain methodological approach and is based on the use of certain methodological principles. In order to determine the concepts of management of production costs, in our opinion, it is necessary to take into account the evolutionary stages of improving the process of managing current costs in the enterprise. Taking into account this, the main concepts of management of production costs of the enterprise should include the following: the concept of accounting for production costs and calculating the cost of production; the concept of rationing of production costs; concept of production cost planning; the concept of strategic management of production costs [1 - 3].

The key factors of economic growth of an enterprise in the current conditions should be the status of management, which includes a complex of structures, communications and communications, which provide the necessary analysis and evaluation, adoption and implementation of sound management decisions. An agricultural enterprise needs to be managed with the help of economic levers, management structures, information systems, modern management methods, which is a powerful reserve for increasing the efficiency of using limited resources, stabilizing and increasing the production of agricultural products, including poultry industry, in the general background of the decline and declining agricultural commodity.

The variety of interpretations of the concept of "management" is explained by the complexity and complexity of this phenomenon, which at the present stage of development of science of management is very difficult to correctly identify. The authors suggest different definitions of "management" focusing on certain aspects. Most often under management is understood the most important type of activity for coordinating the work of groups of people, units, enterprises in general, aimed at achieving the goals through the effective use of material, labor, financial and other resources.

All functions of the control system interact, forming a single process, that is, a continuous chain of interrelated actions.

Cost management is part of a single business management process. Some authors treat it as the ability to save resources and maximize the return on them, others as one of the means of achieving a high economic result of the enterprise, and the third as a plan of measures that will allow companies to reduce their costs and, accordingly, increase their efficiency.

A number of researchers define cost management as a system with specific features and management criteria. S.F. Trowel allocates functional and organizational aspects to the cost management system. This system includes such functional subsystems: the identification of resource saving factors; valuation of expenses of resources; resource planning according to their types; accounting and analysis of resource costs; stimulating savings and resources and reducing their costs. These functions are performed by the respective structural units of the enterprise depending on the size of the latter (departments, offices, and individual employees) [4].

According to other scholars, it is advisable to distinguish between the economic and legal, organizational, technical and information aspects of the company's cost management system. The economic and legal side can be regarded as a set of economic and legal methods, rules, recommendations, principles of organization and management of costs, the relationship between management and production services of the enterprise, their rights and responsibilities. Organizational and technical side - a set of technical facilities and structures (production and organizational) enterprises. The combination of economic and mathematical methods and software tools that provide the preparation of rational management decisions, is the economic and mathematical side. The information side includes links between elements of the system, the system for collecting, transmitting, storing, processing and issuing information [5].

As M.O. Danilyuk, cost management system contains the following main elements: expenditure management objects (formation and cost structure); technology of cost management (implementation of procedures necessary to detect deviations of actual cost indicators from planned ones); expenditure management entities (structural divisions of the enterprise implementing cost management procedures); subjects of cost management (separate characteristics of the state of expenditure: compliance with the limits of the wage fund, the cost of raw materials and materials, etc.) [6]. The issue of cost management can not be considered separately from such indicators as sales revenue and profit. Definition of "cost and profit management" in the general form IO The blank formulates as a dynamic system process for regulating the level of living expenses and labor costs [7]. It is this mechanism that promotes the adaptation of agricultural producers to the external and internal environment, implemented to provide the managing entity with maximum efficiency, in order to achieve competitive advantages in a market environment in accordance with available resources based on the use of modern information technologies.

Consequently, the management of production costs is considered as the most important direction in the formation of their optimal level for competing enterprises, which is necessary to maximize profits on the basis of reasonable maneuvering costs.

However, cost management of the business entity can be considered in two contexts: as a process (activity) and as an institution. On the one hand, management refers to the management of any system or enterprise as a whole, on the other hand, the totality of subjects of this activity, that is, the personnel of the enterprise. Consequently, cost management should be complex, in addition, the adoption and implementation of management decisions in the field of costs involves their systematic consideration, which determines the need to study cost management as a system. In this case, the system of cost management is represented by us as an element of the general system of enterprise management, which has certain properties, functions and connections, the implementation of which is aimed at increasing the efficiency of the enterprise through a set of targeted actions to optimize costs.

The main purpose of this system is the preparation of information for the adoption of operational and predictive management decisions. If we summarize the thoughts of the authors about the content, goals and objectives of cost management at the present stage, then they can be reduced to the following conclusions.

Under current conditions, the main purpose of creating a cost management system is to: identify the price the buyer would agree to pay for a certain set of goods and services in the most effective way and explore the possibility of selling buyers of data sets at that price; optimize the financial result by maximizing profits (with a detailed study of the main factor-making chain of profit: costs-volume of production-profit); objectively evaluate the results of the enterprise's business; to take well-grounded short-term and long-term management decisions.

The most important tasks of cost management are: improving the efficiency of the business entity; definition of expenses on the main functions of management; calculation of the cost of funds for individual structural units and the economy as a whole; calculation of production costs per unit of production - calculation of the cost of production; Determining the cost of major business functions and production units of the enterprise; identification of savings reserves at all stages of the production process and in all farm-based production units; carrying out an analysis of production costs in order to make managerial decisions on improving production processes, forming assortment and pricing policies, choosing investment options, forecasting volumes of production and sales of products [8].

In practice, the principles of cost management are reduced to the following: a systematic approach to cost management; methodical unity of cost management; cost management at all stages of the product life cycle (services); optimality combined with lowering costs and improving product quality; search for effective methods and tools to reduce costs; improvement of the information base of cost management; raising the interest of the centers of responsibility in reducing costs [9]. Usually, a system of cost management foresees the implementation of certain functions by scientists: planning, forecasting, intermediate control, accounting, control, analysis (final control). However, in our opinion, it is expedient to allocate such a function of cost management as their optimization.

Consider the features of each function of cost management. Planning and forecasting costs can be promising in the long-term planning phase, while current spending is in the short-term planning stage [10]. If the accuracy of long-term cost planning is not high and due to the impact of the investment process, the behavior of competitors, state policy in support of industries and markets, and sometimes force majeure, then the short-term cost plans reflect the needs of the near future and are accompanied by annual and quarterly calculations.

Organization of the cost management process is an essential element of effective cost management, which implements the management mechanism and the main cost centers and liability centers [11].

Control and regulation of expenses is a comparison of their actual level with the planned, the definition of deviations and the adoption of operational measures to eliminate differences. Timely coordination and cost management allow enterprises to avoid a breakthrough in achieving their planned economic performance.

Accounting as an element of cost management is necessary for the preparation of information when making informed decisions. In a market economy, accounting was divided into two types: productive and financial [12]. Production records, as a rule, are identified by taking into account the costs of production and the calculation of the cost of production. In its development, production records have been transformed into managerial, which is an active tool for enterprise management. Production accounting is oriented on the methodology of reflecting the cost of production, and managerial - on the analysis of the situation, decision-making, the study of consumer information requests, analysis of deviations. Financial accounting has to provide information to users outside the business, and involves comparing the expense with income to determine the profit. In the process of cost management, information about them is used primarily to estimate the level of costs and determine the profit. This direction involves calculating the cost of production and profits. Reducing the cost of agricultural products - the most important reserve for generating profits. Correct calculation of production costs contributes to a more efficient management of the process of its formation, use and mobilization of domestic reserves, further reduction of production costs.

Cost analysis is an element of the final control function in the cost management system and allows us to assess the efficiency of utilizing all resources of the enterprise, to identify reserves for reducing the cost of production, to prepare materials for making sound management decisions.

The control function in the cost management system provides feedback to compare scheduled and actual costs. The effectiveness of control is related to corrective management actions aimed at bringing actual costs into line with planned or refined plans, if they cannot be met due to objective changes in the production conditions. In turn, planning, forecasting, organization, coordination and regulation, accounting and analysis are only ways to manage the costs inherent in the above-mentioned functions. As a separate method of cost management, called activation and stimulation, which involves the impact on participants of production, which induces them to follow the established cost plan and find opportunities for their reduction. To motivate such actions, both material and moral incentives are used [13].

Hence, cost management is a dynamic management process for regulating the rational use of the material, labor, financial, as well as natural resources and natural conditions of the organization's economic activities in order to provide competitive advantages aimed at achieving the best economic performance of the agricultural enterprise. In this regard, in our opinion, the system for managing the costs of poultry farming can be presented as follows (*Figure 1*).

The proposed management system for meat poultry costs is considered by us as a set of interconnected elements that allow for a reasonable impact on production in order to optimize costs and increase the economic efficiency of agricultural enterprises. This system combines three main blocks - informational, methodological and managerial-analytical, with the information block reflects the parameters of the external and internal environment of the enterprise.

The methodological block contains theoretical bases of the system of management of expenses of poultry meat, which determine the criteria and approaches to the management of economic efficiency and production costs, their economic nature, factors of their formation. This block also determines the composition and set of methods used in the management of the costs of poultry meat. Cost management begins with an analysis of the peculiarities of the natural and climatic and economic conditions that determine the production costs in egg poultry farming, the current state and trends of the industry, the current structure of costs and factors affecting the level of production costs of meat, assessing economic efficiency agricultural producers on trends in cost formation in developing standards for meat poultry costs, as well as instruments of state support to agricultural enterprises.

Increasing the effectiveness of cost management will allow forecasting of production volumes and production cost planning, taking into account the climatic and technological and technological conditions of enterprise management [14]. The basis of the organization of production is the system of norms, which includes the technology of production, norms of production or the time of execution of each technological operation, the rate of consumption of production and support materials, etc. In this case, these specifications will be specific for each enterprise or group of enterprises that conduct production activities under similar conditions of management. The most accurate and detailed are calculations made using the primary norms and norms for the conditions of a particular economy based on technological maps. At development of the technological map at the same time the questions of planning of production processes in time, the definition of the need for technical means, labor and material resources, the ability to control costs inoperative.

Consequently, through the methodological and managerial-analytical units, the direct management of the costs of poultry meat is carried out. First of all, it is a question of planning the optimal cost of the existing external conditions of management, operational accounting and control of resource consumption, the regulation of possible deviations of actual values of costs from the planned values.

The task that solves the functioning of the cost management system in poultry industry is to choose such an option of cost, which, on the one hand, provides savings of resources, and, on the other hand, the planned production result is achieved, namely, the production of the maximum volume of production at a certain level of utilized resources, obtaining maximum profit at a minimum cost [15].

Cost optimization is an important component of management activity aimed at optimizing costs, identifying opportunities for more efficient use of enterprise resources, saving them and maximizing returns at all stages of the production and life cycle of products [16]. To form the accounting and analytical support for managing the costs of meat production, it is proposed to use a scheme for organizing cost optimization: an analysis of strategic areas of management; business process analysis,

calculation of target cost; development of the structure of accounting and analytical support; cost accounting; cost analysis; making management decisions, monitoring.

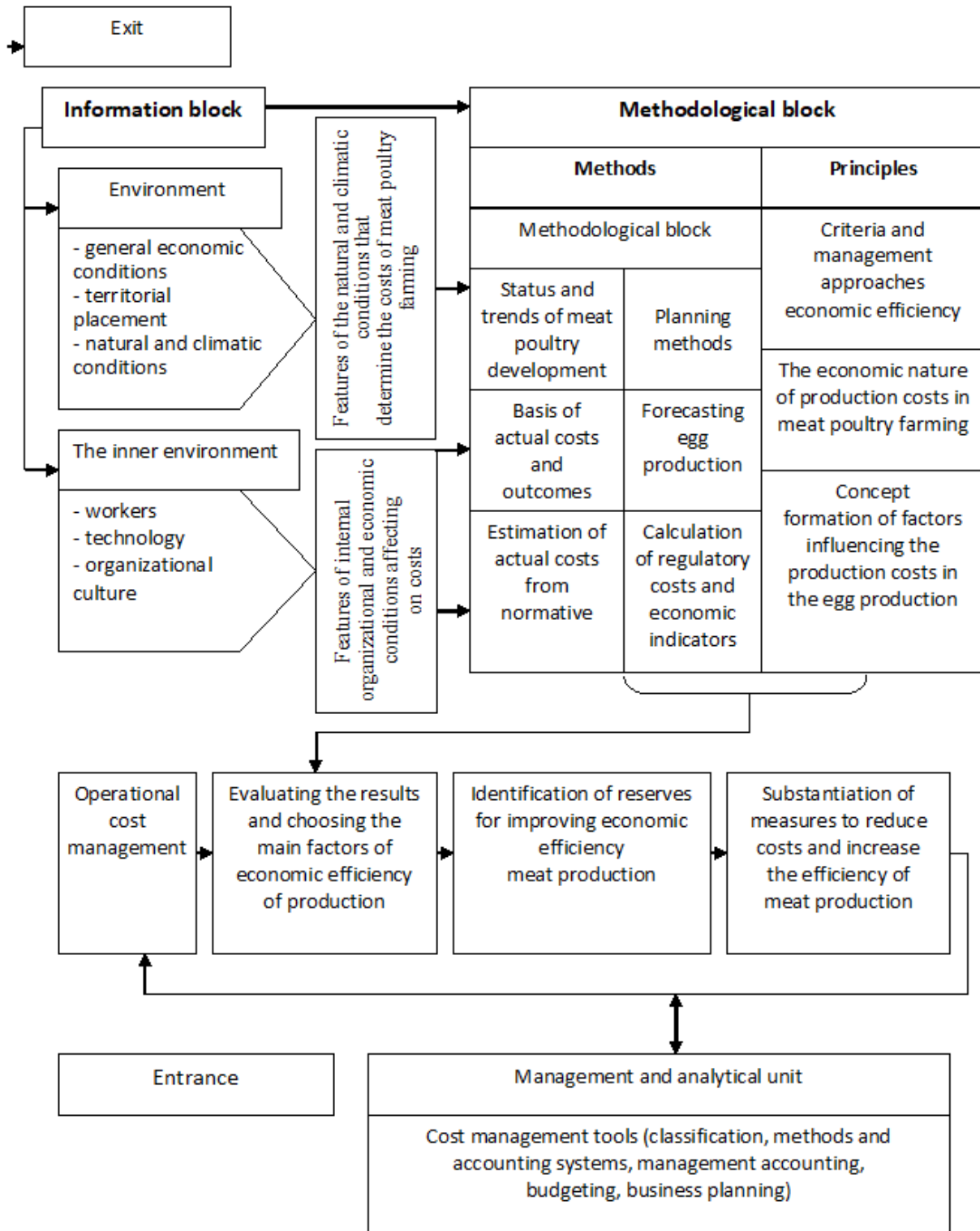


Figure 1: Cost management system in poultry farming

Source: developed by the author.

At the first stage of cost management it is advisable to conduct market research and segmentation of the market. This will enable to identify the most important directions of development of the product range of products produced by the enterprise as an economic entity engaged in production of products, and to determine the related structure of accounting and analytical support associated with the development. Depending on the characteristics of each type of production, it is necessary to formulate a set of requirements for accounting and cost analysis, which allows to fully ensure the process of making economic decisions.

The analysis of strategic areas of management involves the study of the formation of the cost of meat and egg products. On the basis of the requirements of potential buyers to the characteristics of meat and egg products (color, grade, freshness, weight, purity, brand, etc.) it is necessary to form a map of consumer preferences, which is a prerequisite for optimizing business processes of the enterprise in order to satisfy the consumers of the market that determines the structure of accounting and analytical support.

At the second stage, cost planning, costing, and defining product cost margins are being carried out, which uses the data of the first stage in terms of demand curve, range of expected prices, and so on. If the costs of production and sales exceed the target value of the cost, then the research is repeated.

The third stage of implementation and formation of accounting and analytical support - "Organization of accounting and cost analysis" involves the development of a direct structure of accounting and analytical support, relevant structure of information needs of enterprise management.

At the fourth stage of the implementation of the accounting and analytical support system, registration and unification of the data on the results of the economic activity of the enterprise, related to the accounting of expenses in the system of accounts, articles.

At the fifth stage of the organization of accounting and analytical support - "Cost Analysis" in accordance with the specified hierarchy of the management of the range of tasks provides for the processing of analytical methods of accounting data and the transfer of processed data in a form that is accessible to the perception of the appropriate circle of people who make managerial decisions. The main tasks of cost management are related to the following areas: the strategic level of management involves forecasting production volumes; calculation of the target level of cost of production; identification and analysis of factors influencing the level of cost; Optimization of loading of production capacities, which is expedient to perform quarterly; tactical level - analysis of deviations of actual costs from planned indicators by individual structural subdivisions and the enterprise as a whole; search of reserves for cost reduction at all stages of the production process, which management of the company should spend on a monthly basis; operational level - analysis of the costs of the technological process, cost centers, taking measures for the elimination of deviations; calculation of standards, development of recommendations for changing regulatory indicators when changing the conditions of the internal environment of the enterprise, which should be conducted on a daily basis.

Traditionally, analytical methods are classified according to the directions: methods of statistical theory, financial mathematics, operations research, probability theory, mathematical-statistical, and economic-mathematical methods. Initiation of the process of formation of accounting and analytical support is due to the information needs of the manager for the implementation of management functions, so within the limits of this study, the classification of methods of analytical support is proposed to perform, depending on the levels of the hierarchy. The accounting and analytical support should provide information about each level of the management hierarchy tailored to the needs of users.

It should be noted that for this purpose, it is expedient to use the following methods of analytical support: at the strategic level - SWOT-analysis, analysis of competitive advantages, Ishikawa's diagram, matrix analysis, analysis of the potential of the enterprise, etc.; tactical level - factor analysis, target tree, hierarchy analysis method, heuristic methods for developing solution options, budgeting, etc., operational level - balance method, optimization methods, valuation, etc.

Consequently, the methods of strategic analysis are aimed at identifying the weak and strong sides of the enterprise, threats and advantages, identifying the potential and introducing new business management methods. Tactical methods of analytical support are used in search of reserves for

reducing costs per unit of output, optimizing prices and implementing a plan (budget) by cost centers and the entire enterprise. Reification of costs and their control in the production of products are realized through operational methods of analysis.

In the sixth stage - "Management decision making, monitoring" on the basis of information on the state and trends of the current situation development, development plans, management decisions are made directly. After that, measures based on the principles of feedback, and measures to ensure the implementation of the adopted decisions are implemented. In the framework of monitoring, the development of a system of key indicators that give an idea of the structure of critical business processes.

The results of activity of poultry enterprises of Ukraine prove that the main factor of its increase is the intensification of meat production at all stages of the technological process. It involves the introduction of innovative technologies, high-yielding breeds and crossbreds, the use of state-of-the-art equipment. Despite the dynamic development of poultry farming in agricultural enterprises in Ukraine, modernization of the industry has not yet been completed. Most of the equipment used in the enterprises of the investigated industry, foreign production, which requires a decisive change in this situation. In addition, an important task is to intensify the investment activity of meat poultry enterprises, but the constraining factor here is the high cost of borrowed funds and, consequently, their inaccessibility. It is known that capital investments in egg poultry farming are aimed at the construction of new and reconstruction of existing production facilities, the purchase of agricultural machinery, process equipment, inventory and tools, and the formation of the main herd.

Meat poultry farming is the most dynamic industry in comparison with other branches of agricultural production, due to some specific features: industrial and perishable nature of production; price volatility and supply fluctuations; availability of alternative types of egg products; specialization of production. For many years, the growth of production has been the main goal of both foreign and domestic producers of poultry meat. However, in recent years, the emphasis has shifted towards safety and product quality. Consequently, quality control becomes the main tool for setting new standards for the final product.

Economic growth in the poultry industry is ensured by well-organized selection work aimed at improving productive and breeding qualities, creating new breeds, lines and crosses of all types of poultry, as well as full and balanced feeding, implementation of highly efficient resource-saving technologies. At the same time, an important place in improving the efficiency is the improvement of meat production technology. As you know, industrial meat poultry farming consumes a lot of heat, electricity, water and other material resources, which exacerbates resource conservation. So, a significant amount of electricity is spent on lighting livestock - more than in other technological processes in aggregate.

In the future, the efficiency of the meat poultry industry will be enhanced by the introduction of innovative resource-saving technologies and technological solutions. Of great importance in resource conservation is also the saving of feed and water, reducing the percentage of bird death, increasing its stress resistance at different stages of ontogeny. In order to save fuel and energy and other resources, effective technological schemes for growing young animals are created, which determine the needs in production facilities, feed costs, labor costs, the quality of grown chickens and productivity of poultry.

Increasing the efficiency of poultry farming and the most complete satisfaction of the needs for meat poultry production is also achieved as a result of improving its quality. High quality products - ultimately save material, financial and labor resources, increase the level of profitability and competitiveness of products. Consequently, the listed factors can greatly affect the development of the poultry industry. However, the situation in the field of meat poultry farming, which has developed in recent years, is due to increased competition in the domestic market and requires commodity producers to search and mobilize domestic reserves to increase the efficiency of meat production, including on the basis of the formation of a cost management system.

In domestic practice it is accepted to evaluate the effectiveness of cost management based on the principles of organization of the production management system. As the efficiency of the enterprise as a whole is determined by the efficiency of management of production costs, therefore,



the system for managing the costs of meat production should be based on the implementation of the general principles of management: the science of management; planned management of the economy; rational selection and placement of personnel; responsibility; material and moral stimulation of labor; Innovation; efficiency and effectiveness; continuity of economic decisions; hierarchy in management; a combination of sectorial and territorial governance.

Summarizing foreign experience and domestic practice, we have identified the main principles of the functioning of the production cost management system: the unity of approaches at different levels of management, planning, accounting, calculation, evaluation and analysis; cost management at different stages of the technological process; an organic combination of reducing costs with the achievement of high-quality products; preventing unnecessary expenses; wide introduction of the most effective methods of reducing costs; orientation of the system of planning, accounting and calculation for cost reduction, improvement of information provision; increasing the interest of managers and staff in reducing costs; identification and management of transaction costs. Compliance with these principles of management provides an opportunity to provide competitive advantages of products at the expense of reducing the cost of its production.

Consequently, all known theories of production cost management largely confirm that the management of enterprise costs is a component of the enterprise management system as a whole. When constructing a system for managing costs in poultry industry, in order to ensure its effectiveness, it is necessary to take into account the impact of both external and internal factors, as well as a number of specific characteristics specific to meat production.

We share the opinion of the researchers that the effectiveness of management activity is the effectiveness of a particular control system, which is reflected in various indicators of the object of management and management activities. These indicators have both quantitative and qualitative characteristics [17].

The effectiveness of management activities can be considered as a socio-economic category, which reveals the relationship between the results of management activities, expressed technical and economic and social effects, the cost of living and ordinarily managed work to achieve effective results. Obviously, an objective assessment of the effectiveness of management makes it possible to compare different options management organization, give them an assessment, outline ways to improve, increase the responsibility of managers and management of the enterprise for the results of their work.

We believe that in conducting an evaluation of the efficiency of management in egg production it is advisable to ensure that the following conditions are met: management efficiency must be determined on the basis of generally accepted methods for evaluating the overall production efficiency; the specifics of managerial labor is that, as productive labor, it is characterized by the results of the work of the whole collective, and therefore, should be evaluated for influencing the results of the enterprise as a whole or its units; to determine the efficiency of the management system is necessary taking into account the time gap between the investment of funds and their results; it is important to take into account the specifics of meat production in the assessment of the management system, since these features significantly affect the efficiency of production; It is advisable to make an assessment on the basis of comparison [18].

Since the efficiency of management, the cost of production, is part of the management system as a whole and reflects the efficiency of production, then the characteristics of the latter are indicators of the efficiency of management, both production costs and management systems in general.

Scientists distinguish three groups of indicators for assessing the effectiveness of the control system: overall performance indicators; performance indicators of the management apparatus; performance indicators of managerial work [19-21].

At the same time, the assessment of the entire complex of measures to improve the efficiency of the enterprise management system involves comparing the effectiveness of the management system before and after its improvement. The next step is to assess the cost-effectiveness and productive activity of the management apparatus. Formation of an effective system of production cost management requires an assessment of the impact of all factors, as well as specific features of the industries included in the managed system, on the results of management decisions.

Taking into account the peculiarities of meat production, as well as the system for assessing the efficiency of production management, we believe that the assessment of the efficiency of cost management at the enterprises of the investigated industry must be carried out on the basis of a certain system of indicators.

It should be noted that in the economic activity of poultry enterprises, the following indicators are most frequently used:

- feed costs (in feed units) per unit of product;
- labor productivity, which is characterized by the amount of meat received in natural terms, calculated on the worked man-hour and on the average annual worker employed in poultry farming; labor costs by 1 ts. meat; the value of gross meat production per person-hour and average annual employee of the industry; cost of 1 ts meat - production and full (commercial), taking into account the expenses for the sale of products; the amount of profit from the production and sale of meat and its share in the total amount of profits from the sale of all agricultural products (calculated on the broiler, per man-hour or man-day, on the average annual worker employed in poultry farming);
- profitability of meat production (%);
- payback period of capital investments (years).

### **Conclusions**

On the basis of the generalization of methodical approaches to the estimation of the system of management of production costs, their drawbacks were revealed and a universal method based on the calculation of the system of indicators and the integral indicator of the efficiency of the enterprise was proposed. According to the proposed approach, it is expedient to use the following groups of indicators of efficiency of cost management: general performance indicators of the enterprise; indicators of economy of enterprise management and indicators of labor productivity management.

Management of expenses at meat poultry enterprises is a continuous purposeful activity of the management apparatus aimed at cost planning, the organization of economic spending of expenses in the form of cash at all stages of the production process, control over the implementation of the production plan by all structural subdivisions of the enterprise. The mechanism of production cost management is considered as a set of relationships that arise between the managing and managed subsystems in the process of planning, organizing expenditure, monitoring, analyzing and accounting for the costs of producing goods, works and services provided.

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