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SCIENTIFIC APPROACHES TO THE SYSTEMATIZATION OF COST-GENERATING FACTORS IN THE COORDINATES OF ACHIEVING STRATEGIC AND TACTICAL GOALS BY AN ENTERPRISE

ABSTRACT

The article presents the results of the study of factors affecting the costs of an enterprise. The main goal of the study is an analysis of cost-generating factors and their systematization to improve the efficiency of enterprise cost management at the tactical and strategic levels.

The relevance of the scientific problem is in the fact that a systematization of cost-forming factors depending on the strategic goal and tactical goals of an enterprise will contribute to increasing the level of efficiency of a cost management system. This affects not only the increase in profitability of an enterprise but also its successful development by increasing the level of competitiveness of the enterprise's products on principles of cost optimization.

The study of literary sources and scientific approaches to the systematization of cost-forming factors made it possible to assert that this issue remains unresolved in full and requires research. Thus, cost-forming factors have varied classifications: structural and functional; production and non-production; national, sectoral and internal production; foreign economic, inter-branch and domestic, etc.

The results of the analysis of scientific approaches to the definition of cost-forming factors made it possible to provide the definition of cost-forming factors as such conditions of the internal and external environment, because of which a level, volume, structure and dynamics of enterprise costs change.

The classification of factors influencing the formation of enterprise costs is proposed, taking into account the state of the internal and external environment. The factors of the internal and external environment are proposed to be grouped according to the following characteristics: the possibility of their influence on costs, with the identification of groups of factors of a direct and an indirect influence; depending on a level of management with a selection of groups of strategic and tactical level factors. In addition, for the strategic level of cost management, it is proposed to single out the following groups of factors: economic, market, tax, financial, systemic.

The results of the study may be of practical importance to may have applied value for heads of manufacturing enterprises in terms of cost management in relation to a company's achievement of strategic and tactical goals.

Keywords: cost management, cost-forming factors, cost management methods, cost management tools, tactical level of management, strategic level of management, enterprise

JEL Classification: L20, D20, D23

INTRODUCTION

Enterprises in modern realities have to operate in conditions of tough competition and the negative influence of the external environment. The current level of the economic condition of enterprises necessitates not only the adoption of effective decisions on

enterprise management at the tactical level but also the development of a cost management strategy which would be aimed at the detection of strengths and weaknesses of an enterprise, as well as the formation of its competitive advantages. For domestic enterprises, the process of effective cost management is important both at the tactical and strategic levels. This is possible by optimizing the research process and making managerial decisions that would give a company a competitive advantage by reducing the cost of production and increasing its attractiveness to customers. The systematization of cost-generating factors that influence the formation of effective cost-management decisions both at the strategic and tactical levels is relevant for every enterprise in modern conditions.

Effective cost management will contribute not only to the growth of a company's profitability (which is determined by the goal of strategic management) but also to the increase its competitiveness, as a key to strategic development. Considering this, it is important to systematize cost-generating factors, which will increase the effectiveness of cost management at both the strategic and tactical levels.

LITERATURE REVIEW

The results of studying the works of domestic and foreign scientists confirm the fact that today the problem of the influence of cost-generating factors on reducing the costs of an enterprise is relevant.

Separate theoretical provisions on the interpretation of the essence of the concept of cost-generating factors are disclosed in the Big Explanatory Dictionary [1], which interprets the factor as a condition, driving force, or reason for any process that determines its nature or one of the main features. In the scientific research of M. Porter, the factors influencing the basic components of the cost structure of an enterprise were considered [2]. It identifies the main factors that affect the level of costs, namely: industry growth, different sensitivity to scale, the impact of the learning curve, the difference in the level of technological changes, relative cost inflation, ageing and market adaptation.

Riley J. G. proposed his own approach to the systematization of cost-forming factors and proposed their division into structural and functional ones [3]. He attributed scale, range, experience, technology, and complexity to the structural factors. The basis of functional factors, in his opinion, is the efficiency of planning, the involvement of labour, integrated quality management, production capacity usage, and contact with suppliers.

The issue of cost-forming factors through the prism of developing methodological tools for an enterprise cost management system was considered by a team of authors [4, 11]. Skrypnyk M., Matiukha M., Bunda O. and others, showed the importance of cost factors for improving the functioning of an enterprise cost management system by systematizing tools depending on cost management methods. The issues of digitalization for optimizing the costs of an enterprise deserve special attention [4].

Features of the influence of factors of the internal and external environment on costs depending on the size of an enterprise and its industry were studied in the works of Skuratovych I., Lytvyn N., Panova I., Ovcharenko I. [12], Chervins'ka O. S. and Trach N. V. [15], etc. So, Balan A. A. reveals the importance of cost-generating factors for the cost management system at industrial enterprises [22]. Krasnoshapka V. V., Tokarska Yu. O. [5] studied the basic concepts of cost management and their use in the formation of expenses of enterprises in the construction industry in Ukraine. Marchenko V.M. and Bashylova V.P. [20] considered the issues of cost analysis for optimizing pricing at machine-building enterprises. Consideration of cost-forming factors that make it possible to reduce the price of goods due to lower production costs is presented in the studies of Tsybaliuk L. H. and Skryhun N.P. [9].

Fandel' H. proposed to divide all cost-forming factors into production and non-production ones [6]. Among the production factors, he singled out the size of the enterprise, the production program, the depth of production, the organization of production, the quality of production factors and the employment of an enterprise. To non-production factors of influence on costs, he attributed: sales of products, financing, research and development. In contrast, Davydovych I. Ye. distinguishes three groups of cost-forming factors: nationwide, sectoral, and in-house [7]. A similar classification was proposed by Dem'ianenko S.I. [8], who singled out and substantiated three groups of cost-forming factors: external economic, intersectoral and internal.

Kolisnyk H.M. in his monograph proposes to group cost-generating factors into three categories, which are grouped according to the levels of economic management: micro-, macro- (meso-) and international level [10]. The value of cost-forming factors for effective operational and strategic cost management at an industrial enterprise is considered in the work of Dubiei Yu. V. [14]. Sytnyk Ye. A. considers cost factors that affect the ratio of transaction and transformation costs [16]. This made it possible to introduce a complex plane of total costs and to propose an interpretation of total costs as a complex number and a vector quantity. Mezentsseva N. M., Pavlykivska S. H., Yanchylenko Ya. O. in their studies reveal

the importance of taking into account the influence of cost-generating factors on production costs in conditions of limited resources [17].

Latysheva O. V., Kasianiuk S. V., Holubova I. V., Khadzhyiskyi Ye. A. consider the possibilities of managing and optimizing costs by influencing the cost-generating factors related to business processes [18]. For a complete understanding of the degree of influence of factors of the internal and external environment on the costs of an enterprise, it is advisable to consider foreign experience on this issue, given in the scientific works of Tarasenko I., Saienko V., Kirizleyeva A., Vozniakovska K., Harashchenko L., Bodnar O. [19] and Palka I. [21]. Spiller P. T. reveals the influence of cost-generating factors on the regulation of transaction costs [23]. The team of scientists consisting of Korinev V. L., Romanchuk S. A. and Boyko S. V. consider cost-generating factors that affect the costs of an enterprise from the position of pricing. This made it possible to substantiate recommendations for improving the efficiency of the marketing activities of an enterprise, taking into account the specifics of the formation of costs for the production and sales of products [24].

Separate organizational aspects of determining the costs of an enterprise and their reflection in reporting, that correlate with the principles of the development of the digital economy, are considered in the works of Nazarova K., Bezverkhyi K., Nezhyva M., Hordopolov V., Nehodenko V. [25]. The article was written as a continuation of the scientific study of cost-generating factors [20].

Scientific economists have provided a significant number of classifications of cost-generating factors according to various criteria, which determine the expediency of their arrangement and optimization.

AIMS AND OBJECTIVES

The scientists consider cost-forming factors from the point of view of their impact on enterprise costs and the possibility of their adjustment by the cost management system.

However, paying tribute to the theoretical and practical significance of previous scientific achievements, there is an urgent need to conduct a systematic study of cost-generating factors and their grouping in order to improve the efficiency of cost management and achieve the company's strategic goals and tactical objectives.

In this context, the purpose of the article is to study cost-generating factors and their systematization to improve the efficiency of the company's cost management system at the strategic and tactical levels.

Taking into account the goals, the following tasks were set and solved:

- to supplement the systematization of factors with the allocation of the most significant costs of an enterprise in terms of the impact in modern conditions;
- to propose a grouping of factors with their division into factors of the internal and external environment, since such classification will provide the opportunity to focus the efforts of enterprise management on the most manageable;
- to develop a classification that, unlike the existing ones, will allow the grouping of the factors of the internal and external environment depending on their influence on the achievement of strategic and tactical goals by an enterprise.

Achieving a certain goal will allow for clarifying the theoretical provisions for understanding the essence of cost-generating factors and structuring them depending on the goals of the enterprise at the tactical and strategic levels.

METHODS

The conducted research was based on the use of scientific approaches and methods, namely: the method of comparisons and generalizations to clarify the classification features of cost-generating factors; the method of classification and systematization - to clarify and compile classification features and groups of cost-generating factors; the method of induction and deduction – to build methodological bases for classifying the costs-generating factors of cost management; the analytical method - to develop methodological provisions for determining tactical goals and strategic objectives of an enterprise; the graphoanalytical method - to give visibility to the material and schematic representation of the cost structure based on value creation.

RESULTS

Various conditions and factors of the external and internal environment, which are dynamically changing, affect the level of costs of a manufacturing enterprise. Cost management means purposeful influence on the complex interaction of a set of cost-generating factors for each specific situation. The large explanatory dictionary of the modern Ukrainian language provides the following definition: a factor is a condition, driving force, cause of any process that determines its character or one of its main features [1, p. 1016].

Each factor implies the possibility for an enterprise to choose certain options (for example, the organization of large-scale or small-scale production), and this choice determines the level of costs and their dynamics. To make the right choice, it is necessary to take into account the influence of each factor. Therefore, for cost management, it is important to establish and systematize factors that affect the level and structure of costs. In the economic literature, there is a sufficient number of various classifications, which differ from each other by certain classification features.

M. Porter tried to determine the most significant cost-generating factors in a market-type economy. In the scientific work "On Competition" he introduced the concept of key production factors - the basic components of an enterprise's cost structure, to which purposeful control is applied in different ways [2, p. 31].

According to the scientist, the dynamics of expenses related to various types of activities depend on the components he determined while reflecting all possible relationships. He notes that the key factors of costs are the reasons determined by the structure of the industry and the key costs for carrying out a certain type of activity. A company can control the effect of these factors only to a certain extent. The dynamics of costs of a specific type of activity are determined by the action of all factors, and the relative importance of each factor differs depending on the type of activity. Subsequently, the costs undergo changes due to fluctuations in the ratio. This inevitably happens as a company grows or the situation in the industry develops. In this regard, M. Porter identified several drivers of cost dynamics, namely: industry growth, different sensitivities to scale, learning curve effects, differences in the level of technological change, relative cost inflation, ageing, and market adaptation.

Thus, M. Porter highlights the factors related to the dynamics of the developed market but does not take into account the specifics of the processes related to instability, monopoly, and intensifying competition.

The analysis of the economic literature showed the presence of other approaches. Thus, J. Riley systematized and grouped all cost-forming factors into structural and functional ones [3, p. 225]. According to his theory, structural factors include scale, range, experience, technology and complexity. Functional cost-forming factors – planning efficiency, workforce engagement, integrated quality management, capacity use, and contact with suppliers.

The essence of structural factors was interpreted by J. Riley as follows: scale is the amount of investment that must be invested in production, research and development; the range is the degree of vertical integration, which determines the level of expansion of enterprise management; experience shows how many times in the past a company has already successfully implemented what the decision is being made for; the technology used at each stage of the value chain; complexity determines the breadth of the range of products or services. Each of the above factors implies a choice that a company will make in order to reduce costs [3, p. 226].

According to J. Riley's approach, the second group consists of functional factors that affect the company's costs and determine its ability to function successfully, in particular [3, p. 226]:

- effective planning of the enterprise's activities, comparison of the planned indicators of the system with norms;
- commitment by employees to continuous improvement of production processes;
- motivation and responsibility for work results, which involves the development of the concept of employee motivation to increase labour productivity and managers' responsibility for performance results;
- creation of an integrated quality management system by stimulating achievements related to product quality;
- optimal use of production capacities, which are based on the choice of available alternatives based on the technological characteristics of the equipment;
- using contacts with suppliers and customers of products in the context of the value chain.

All the listed factors affect the level of expenses in different ways. At the same time, it should be noted that functional factors have a stronger and more dynamic influence than structural factors.

Horizontal integration between enterprises of the same type of economic activity is closely related to the scale factor. For example, the association of enterprises for tailoring will provide an opportunity to receive discounts in connection with

large-scale purchases of raw materials, materials, and components. The degree of vertical integration is characterized by a range factor and is used to unite enterprises (supplier - manufacturer - buyer) for the production of one type of product at different technological stages (for example, cotton growing, cotton spinning, fabric manufacturing, tailoring, wholesale and retail sales channels). The experience factor shows how many times in the past the company has already done what it is doing now. The technology reflects the technological processes used at each stage of the value chain. In addition, finally, complexity is an indicator that characterizes an assortment of products [4, p. 35].

Krasnoshapka V.V., Tokarska Yu. O. studied the classification of cost-generating factors proposed by J. G Riley through the prism of its application to the needs of cost management of construction enterprises of Ukraine [5]. The scientists came to the conclusion that this approach is very expensive for domestic enterprises in the construction industry and requires the expenditure of funds and the involvement of additional specialists, so most enterprises are unable to bear such costs constantly because it is not profitable for small and medium-sized enterprises. They offer to analyze the cost indicators of a construction company, comparing them with the average industry indicators, statistical data of leading companies in the industry. At the same time, it is necessary to determine the impact of specific cost-generating factors, take into account potential threats and opportunities for making adjustments in the formation of enterprise costs in order to bring the indicators of the analyzed enterprise to optimal values.

K. Rummel singled out the following factors in his research: employment level; prices for factors of production; the intensity of work and, accordingly, the level of productivity of workers and equipment, the size of the order for products and established breaks in the work of an enterprise. Ye. Gutenberg singled out among the cost-forming factors: production program; employment; prices for factors of production; quality of production factors; production organization and enterprise size [6, p. 333].

The German scientist H. Fandel' divided all cost-forming factors into production factors, which are directly related to production, and non-production factors, which are related to other non-production areas of the enterprise [6, p. 292–298]. Thus, he attributed the size of an enterprise to production factors; production program; depth of production; organization of production; quality of production factors; employment of an enterprise. At the same time, it should be taken into account that there is a relationship between production factors: a change in the size of an enterprise, production program, or production organization always leads to a change in production factors and their proportions. Moreover, every change in the level of costs causes an effect on the factors of production, their prices and proportions in the reverse order.

Among the non-production factors affecting costs, H. Fandel singled out sales of products (expressed in the value of goods spent on the sale of products), financing (a ratio of the use of own capital and a possibility of receiving borrowed capital) and research and development (ensuring an increase in the quality of products, factors of production, improvement of production methods and principles, etc.).

Modern scientists are also investigating factors influencing costs. Thus, Davydovych I. Ye. proposed the classification of cost-forming factors, combining them into three groups [7, p. 136]:

- nationwide - change in wholesale prices for materials, equipment; fuel and energy tariffs; freight; change in financing and lending rules, etc.;
- sectoral - improvement of the management structure, development of a material and technical base, consolidation of enterprises, etc.;
- intra-production - improvement of work organization, reduction of costs for materials (services), control over the quality of work, reduction of defects, etc.

Statewide, sectoral and intra-industry cost-forming factors are interconnected and directly or indirectly influence each other. In the process of activity, the main attention should be paid to internal production factors, since the management of an enterprise has the greatest influence on them.

A similar opinion was held by Dem'ianenko S. I., who substantiated and singled out three groups of factors and sources of the formation of production costs in agriculture [8, p. 62]:

- foreign economic, that is, those formed under the influence of foreign economic factors and, first of all, of world specialization and international trade;
- cross-industry, that is, those that determine the prices of products and resources;
- internal, that is, those that take place directly in the production process.

Tsymbaliuk L. H. singles out and investigates the following factors of influence on costs: increasing the technical level of production; change in relative amounts of depreciation deductions; improvement of production and labour organization;

change in the volume of production; change in the structure (nomenclature and assortment) of products; industry and other factors [9, p. 91].

Kolisnyk H.M. offers the classification of cost-generating factors grouped by levels of economic management, i.e. divided into three categories: micro-, macro- (meso-) and international levels.

The first includes factors that directly belong to an enterprise and to one degree or another depend on its activity. The scientist refers to the micro-level factors the volumes of production and sales, production capacity usage, nomenclature and range of products, interaction between structural subdivisions, the degree of interaction in a chain of enterprises for the creation and sale of products, relationship and interdependence between various processes of an enterprise, policy in the field of quality, innovation activity etc.

Macro-level factors are external to an enterprise and do not depend or depend little on the management of the enterprise. The same factors, with some limitations, can also operate at the meso-level, that is, at the scale of certain territories, and regions. Among the cost-generating factors of the macro- and meso-levels, the scale of state regulation of the economy, the ratio of supply and demand, the work of trade unions, benefits and incentives, taxes and deductions, the volume of domestic investment, inflationary processes in the economy, etc. are singled out.

International factors have a greater impact on enterprises that work with foreign suppliers and buyers. These factors determine whether the export of goods to the country chosen by the enterprise is profitable and whether the import of raw materials, materials, components and other foreign-made products is economically justified. The factors of this level include exchange rates, changes in world prices for goods and services, political conditions in international trade, the volume of foreign investment, etc. [10, p. 48].

Having analyzed various approaches of scientists to the definition of cost-forming factors, it can be stated that cost-forming factors are such conditions of the internal and external environment, as a result of which the level, volume, structure and dynamics of the enterprise's costs change.

In accordance with the above, let us distinguish groups of factors that influence the formation of enterprise costs, taking into account the factors of the internal and external environment (Table 1).

Table 1. Classification of cost-generating factors of an enterprise. (Source: compiled by the authors based on data [11, p. 7; 12, p. 751; 13, p. 548])

Group of factors	Name of the factors
Internal environment	The volume of production; product range; method of cost management of an enterprise; the qualification level of workers, the method of calculating depreciation, the organizational and economic level of production; technical and technological level of production; the level of popularity of domestic brands
External environment	Inflationary processes; average industry salary level; the level of solvency of the population; the level of prices for raw materials, materials, energy carriers; level of tolling; import dependence; level of competition; level of demand; state support for product manufacturers; tax policy; changes in tax legislation; lending rates; investment conditions; the level of interaction with domestic enterprises of related types of economic activity; the share of medium-sized enterprises or associations of small enterprises

Having analyzed those indicated in the table1 factors, it could be argued that some of them have a direct impact on the level of costs of an enterprise: this is the volume of production, the range of products; method of cost management of an enterprise; qualification level of workers, method of calculating depreciation.

However, most of the factors, both internal and external, have an indirect effect on the costs of an enterprise.

Analysis of the functioning of the cost management system at a specified stage must be carried out in accordance with the identified levels of management.

The level of operational management we will consider as the management of the cost of production at the time of the occurrence of costs with the assignment of specific costs to certain types of products.

The level of strategic management is related not only to pricing and determining the break-even volume of sales and the company's safety zone. It involves substantiating the structure of manufactured products, choosing optimal options for production technology, making a decision on production taking into account resource limitations and market demand.

Dubiei Yu. V. believes that the presence of strategic and tactical levels of management should also be implemented at the level of cost management [14, p. 127].

He notes that the choice of cost management method depends on the concept of the life cycle of an industrial enterprise. Due to a well-founded cost management strategy, enterprises have the opportunity to confidently develop, conduct long-term business, and successfully implement the set goals.

The main task of the operational level of cost management is to reduce them by any means, emphasizes Dubiei Yu. V.. In this regard, we would like to clarify that such an approach can lead to the production of low-quality products, which will reduce its competitiveness. Therefore, we can talk more about cost optimization than about their constant reduction. At the same time, we fully agree with the author that the strategic level of cost management depends on the positioning of an enterprise and the behaviour of costs can be considered not only depending on the volume of production, but also on a wider set of factors.

Taking into account the strategic and tactical goals for the achievement of which an enterprise carries out production activities, it is proposed to divide all cost-generating factors into two groups: a) for strategic cost management; b) for tactical cost management (Table 2).

Therefore, the costs that need to be managed at the tactical level include the volume of production and the range of products. Because with a change in production volume and product range, direct costs of raw materials, materials, components, wages of workers on a piece-rate basis and, accordingly, deductions for social measures, expenses for transportation of goods, their storage, etc. change. The cost allocation and depreciation methods chosen by an enterprise will affect the level of costs. The skill level of workers will affect costs due to the labour intensity of products and the number of losses due to defects.

Table 2. Classification of cost-generating factors of an enterprise to achieve the goals of an enterprise at a tactical and a strategic level.
 (Source: compiled by the authors based on data [15, p. 273; 16, p. 145; 17, p. 211; 18, c. 69])

Management level	Name of the factors
Tactical management	The volume of production; product range; method of cost management of an enterprise; qualification level of workers, method of calculating depreciation
Strategic management	Organizational and economic level of production; technical level of means of production; insufficient level of popularity of domestic brands; inflationary processes; average industry salary level; the level of solvency of the population; the level of prices for raw materials, materials, energy carriers; level of tolling; import dependence; level of competition; level of demand; state support for product manufacturers; tax policy; changes in tax legislation; lending rates; investment conditions; the level of interaction with domestic enterprises of related types of economic activity; the share of medium-sized enterprises or associations of small enterprises

The following groups of factors are proposed for strategic cost management:

- economic – organizational and economic level of production; technical level of means of production; insufficient level of popularity of domestic brands; inflationary processes; average industry salary level; the level of solvency of the population; the level of prices for raw materials, materials; tolling level; import dependence;
- market - level of competition; level of demand; state support for product manufacturers;
- tax - tax policy; changes in tax legislation;
- financial - lending rates; investment conditions;
- systemic - the level of interaction with domestic enterprises of related types of economic activity; the share of medium-sized enterprises or associations of small enterprises.

Some of the cost-generating factors are interrelated. Thus, inflationary processes contribute to the growth of prices for raw materials, materials, and energy sources [19, p. 640]. At the same time, the costs of creating significant stocks of raw materials and materials are not always strategically justified. Firstly, it diverts money from circulation. Secondly, it increases storage costs (additional warehouse space). Thirdly, raw materials may lose their shelf life (raw materials in the food industry) or demand because they are not fashionable (fittings and fabrics in the sewing industry). Therefore, we should pay a lot of attention to the strategic planning of stocks of production resources.

In recent years, in global practice, serious attention has been paid to such methods of strategic cost management as the ABC and XYZ methods.

When using the ABC method, resources are divided into three groups. A resource is classified as group A if its value is 80% of the product value. Group B includes resources whose costs make up 15% of the cost of all resources. Group C

consists of resources, part of which is only 5% of the total costs [20, p. 599]. In this regard, cost management should begin with the most expensive group in terms of resources - group A.

The ABC method is not widely used by domestic enterprises [21, p. 265]. However, the greatest effect is given by the use of this method in combination with the less well-known XYZ method (Figure 1).

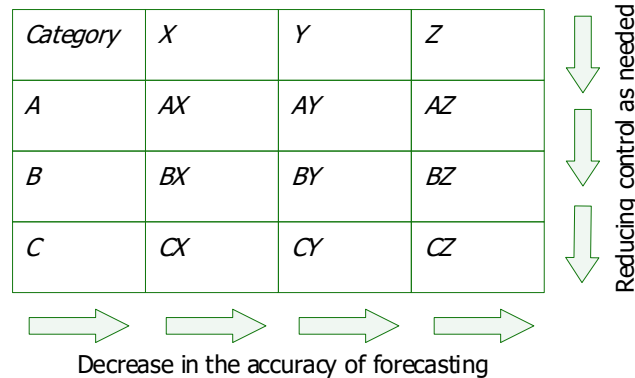


Figure 1. The cost structure taking into account value creation. (Source: compiled according to [20, p. 599; 21, p. 265])

XYZ-analysis makes it possible to classify resources depending on the nature of their consumption and the accuracy of forecasting changes in their demand. Only activities and their corresponding costs in square A should be allocated to products. Activities in square B should be considered in terms of increasing their efficiency and, eventually, transferred to square A. Activities in square C should be reduced to zero. Additional research is required for the ability to transfer resources used for activities in square C to those activities that create more value (from the standpoint of value-oriented management).

As, in most industrial enterprises, the bulk of production costs have been incurred before the products reach the production stage (such as research and development costs) or will be incurred after the production process is completed (for instance, such as distribution and marketing costs), ABC system used in strategic management should fully take into account these cost components [22, c. 45]. This proves once again that strategic cost management must consider costs in a broad sense, regardless of how accurately the costs are estimated in the production segment of the value chain.

The application of strategic cost management has difficulties, which is explained by the difficulty of their forecasting. Therefore, using the ABC method, it is necessary to take into account the fact that strategic cost management involves a constant reassessment of today's situation in favour of alternative options that are more adapted to the current perception of the future situation. In some cases, this requires significant financial investments and efforts by an enterprise to modernize the entire cost management system [23, c. 16].

Another cost factor that plays an important role in cost management - the choice of technology. This problem is very relevant for the domestic industry, where many enterprises are lagging behind in global markets due to the fact that they are too slow to introduce new production technologies [24, c. 184]. Various reasons can be considered for this situation of affairs, but it is more important to examine the relationship between investment in new technologies and effective cost management at a strategic level.

When making investments to achieve scientific and technological progress, one should be guided not only by the analysis of the chain of value creation and strategic positioning but also, first of all, by the analysis of cost-generating factors, since technology is an important factor of costs at critical stages of the chain [25, p. 126].

From a position of value, the acquisition of scientific and technical progress is important only in cases where, having increased the costs of an enterprise today, they will affect the optimization of costs and increase the profitability of an enterprise in the future. As a rule, consideration of the problem of implementation of the achievements of scientific and technical progress in the context of the value chain reveals the following paradox: although the transition to new technology will lead to financial benefits, however, at the stage where the investment is to be made, no additional revenues will be generated under the current pricing policy.

DISCUSSION

This study considers the approaches of domestic and foreign scientists on the classification of cost-generating factors. This made it possible to propose a system for ranking the cost-generating factors of the internal and external environment, which, unlike the existing ones, classifies them in two directions: to achieve tactical goals and a strategic goal for the enterprise.

The scientific novelty of the results obtained lies in the substantiation of approaches to the systematization of cost-generating factors by highlighting the most significant factors of the internal and external environment for modern enterprises in order to develop a set of strategic and tactical measures to achieve a high level of economic efficiency. In addition, in the process of systematizing these factors, both their influence on the achievement of the strategic goal and tactical goals of the enterprise and the level of their manageability by enterprise management were taken into account.

Factors of the internal and external environment are considered through the prism of their ability to directly or indirectly affect the company's costs.

Depending on the level of management of an enterprise, cost-generating factors are grouped into tactical and strategic levels. Factors of the strategic level are considered by the method of their allocation into groups: economic, market, tax, monetary, systemic.

This will not only improve the efficiency of cost management but also increase the profitability, competitiveness and sustainable development of an enterprise, which is the subject of further research.

CONCLUSIONS

The systematization of the listed cost-generating factors for the needs of management at the tactical and strategic levels allows us to draw certain conclusions:

- for current cost management, it is necessary to focus on factors that have a direct impact on the level of costs and are subject to operational correction. Among the most significant factors that determine the level of costs, we will single out the volume of manufactured products and their assortment;
- in a strategic sense, it is more important to influence the level of costs from the position of those alternatives that will form a competitive price of manufactured products;
- not all factors affecting the strategic goals of the enterprise are equally important at any moment in time, but some of them are very important in each specific case;
- not for each cost factor, the cost management system may have appropriate influence measures. For example, a company cannot influence high lending rates, inflationary processes, etc.
- In addition, the modern industrial enterprise should be considered through the prism of the totality of the use of technologies. Technology is embodied in every type of value-creating activity of an enterprise, and scientific and technical progress will affect not only the factors that shape the level of production costs. In other words, the enterprise's use of the achievements of scientific and technological progress will lead to sustainable competitive advantages in the presence of any of the following circumstances:
- the implementation of achievements of scientific and technical progress reduces costs in the future or deepens the diversification of production, so an enterprise has technological advantages;
- timely implementation of achievements of scientific and technical progress provides uniqueness and improves the quality of the company's products;
- achievements of scientific and technical progress improve the organizational and functional structure of an enterprise.

The positive impact of technology becomes evident from the standpoint of strategic cost management when considering all the components of such management.

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НАУКОВІ ПІДХОДИ ДО СИСТЕМАТИЗАЦІЇ ВИТРАТОУТВОРЮЮЧИХ ЧИННИКІВ У КООРДИНАТАХ ДОСЯГНЕННЯ ПІДПРИЄМСТВОМ СТРАТЕГІЧНИХ І ТАКТИЧНИХ ЦІЛЕЙ

У статті представлено результати дослідження чинників, що впливають на витрати підприємства. Основною метою дослідження є аналіз витратоутворюючих чинників та їх систематизація для підвищення ефективності управління витратами підприємства на тактичному й стратегічному рівнях.

Актуальність наукової проблеми полягає в тому, що систематизація витратоутворюючих чинників залежно від стратегічної мети й тактичних цілей підприємства сприятиме підвищенню рівня ефективності системи управління витратами, яка впливає не тільки на підвищення прибутковості підприємства, а й на його успішний розвиток шляхом підвищення рівня конкурентоспроможності продукції підприємства на засадах оптимізації витрат.

Дослідження літературних джерел і наукових підходів до систематизації витратоутворюючих факторів дало можливість стверджувати, що це питання залишається невирішеним повною мірою й потребує дослідження. Так, витратоутворюючі чинники мають різноманітну класифікацію: на структурні та функціональні; виробничі та позавиробничі; загальнодержавні, галузеві та внутрішньовиробничі; зовнішньоекономічні, міжгалузеві та внутрішні тощо.

Результати аналізу наукових підходів до визначення витратоутворюючих чинників дали можливість сформулювати визначення витратоутворюючих чинників як таких умов внутрішнього та зовнішнього середовища, унаслідок яких змінюються рівень, обсяг, структура й динаміка витрат підприємства.

Запропоновано класифікацію чинників, що здійснюють вплив на формування витрат підприємства, урахувавши стан внутрішнього й зовнішнього середовища. Чинники внутрішнього й зовнішнього середовища запропоновано групувати за ознаками: можливості їхнього впливу на витрати з виокремленням груп чинників прямого та непрямого впливу; залежно від рівня управління з виділенням груп чинників стратегічного й тактичного рівня. Крім того, для

стратегічного рівня управління витратами пропонується виокремити такі групи чинників: економічні, ринкові, податкові, фінансові, системні.

Результати проведеного дослідження можуть мати прикладне значення для керівників виробничих підприємств із позицій управління витратами щодо досягнення підприємством стратегічної мети та тактичних цілей.

Ключові слова: управління витратами, витратоутворюючі чинники, методи управління витратами, інструменти управління витратами, тактичний рівень управління, стратегічний рівень управління, підприємство

JEL Класифікація: L20, D20, D23