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WAYS TO REDUCE THE COST OF PROPERTY IN ENTERPRISES

Annotation: Production costs in the activities of enterprises plays a big role. They correspond to the unit of product means the sum of costs, that is, the cost of production cost.

Keywords: Production costs, cost, value, general farm expenses, period expenses.

Introduction: Material and money in the process of operating enterprises spend their expenses. Within the total costs of the enterprise production costs have the greatest salute. Production the complex of costs indicates to the Enterprise how much the production of products will cost, that is, the cost of production of the product makes up.

Enterprises also consider the costs for the sale of products, that is, in addition to production or commercial (transportation, packaging, storage, they also carry out the costs of advertising, etc.) Costs that make up the cost of products (work, service) according to its economic content, the following elements are mainly assigned to groups distributed:

- * material costs;
- * basic fund depreciation;
- * costs associated with remuneration;
- * costs for social needs;
- * other costs.

Material costs are the largest of production costs being part of the 60-80 percent of total costs can.

Material costs include:

- * costs of raw materials and materials;
- * consumable for technological purposes and economic needs fuel and energy;
- * shopping components and semi-finished products;
- * cost of purchased packaging and packaging materials;
- * spare parts for machine and equipment repair;
- * the producer provided by other enterprises and organizations release services;
- * small value and fast wearable with service period up to one year
- * wear of objects or each instrument, inventory, laboratory equipment and special clothing - minimum monthly work for the head the value of the fee up to 50 times;
- * tax, levy and related to the use of natural raw materials other fees;

- * stay undone in production and poor quality (brak) losses due to;
- * persons associated with or guilty of natural losses losses that occur without being present.

The main manufacturer, which is equal to the amount of depreciation deductions depreciation of issue funds from large elements of costs is one. These include the acceleration of the main funds depreciation and its indexation can be entered.

Costs associated with remuneration of Labor / the enterprise what is spent on remuneration for the labor of the main production personnel costs, for high production results awards, incentive and compensation fees, including, payments for price growth and indexation within the limits of normatives established by legislation, as well as in the state of employees of the enterprise for workers who are not, but are engaged in basic production includes payable fee.

Among the elements of this cost are the following:

- * rates, position salaries for work performed in practice and the salary paid on the basis of such;
- * products issued to employees in the form of natural payment value;
- * award given for high performance in production and other fees;
- * free to employees in some networks based on legislation beryllable clothing, food, housing, utilities and the value of so forth is;
- * applicable for each year of Labor and study leave fees;
- * reorganization of the enterprise, due to the reduction of states payable to dismissed employees.

Other costs at the cost of the product (work, service) / this, to special funds in the manner prescribed by law transfer fees and taxes; the amount that can be allowed waste payments; compulsory insurance of the property of the enterprise; awards for rationalization proposals; in legislation payments on loans at fixed rates; product remuneration for work performed for certification; in law pay for business trips according to the established norms; to fire remuneration to combat and guard institutions; training and qualification, Organization of Staff Selection, communication service, payment of fees to the service of computing centers, banks; main developers payment for renting out funds; intangible depreciation of assets, etc.

To the cost of production, the main production funds maintaining in a ready-to-work state-capital, medium and current repair, to look at and operate machinery and equipment all expenses spent include. Main production complex work on the repair of funds has been carried out, enterprises when costs are not evenly distributed (Ministry of Finance with permission) repair of the main funds at the expense of the cost of the product can set up reserve funds for.

Expenses in foreign currency transactions of the central bank based on the course on the day of implementation is determined in sums. Costs for the production and sale of products growth, raw materials, materials, fuel, energy, equipment price increase, high transport service tariffs, advertising and the growth of Representative costs is affected by the like. Amortization the amount of deductions is also

growing. Price freedom and work in the structure of costs in conditions of increased social conflict increasing the balance of the fee is of great importance. Thus one has social and medical insurance at the same time, Benefit provision, population employment funds, which are allocated to various compensation payments the amount of funds is also increasing.

To summarize, in the context of a market economy, resources are provided by and that the demand for their use is increasing, they have a value of the growth, the level of their use ultimately leads to the activity of the enterprise from any resources to be the basis for not being in crisis it is assumed to use it sparingly. Which at the moment it's not just how much to produce and how much to produce a product, that's it how many resources and resources to produce this product together the making is also often becoming a major issue for businesses. This makes each enterprise, on the one hand, meet demand, on the other on the side, to look at the low-output ways of the cost of resources motivates. In addition to these, it was characteristic of each enterprise this is also the case with meiorization and resource monetization.

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