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COST MANAGEMENT SYSTEM IN CHEMICAL INDUSTRY

Summary

In the context of the crisis environmental situation and the failure to take into account the main economic factors, including the enterprises of chemical industry, there are negative trends for the balanced development of the society, in Ukraine particularly. Making managerial decisions aimed to reduce costs, as well as neglecting the ecologization of the production process, chemical industry enterprises pollute the environment. An important prerequisite for the construction of a cost management system at chemical industry enterprises is the ecologization of production technology and products nomenclature manufactured at enterprises, selection of input raw materials.

Problems of accounting and cost management at industrial enterprises are under the consideration in the works of the following Ukrainian scholars: I. Gaidutskyi, S. Golova, M. Greshchak, I. Davydovych, O. Kravchenko, Yu. Marchenko, A. Moskovchuk, L. Napadovska, V. Panasiuk, A. Cherep, A. Yasinska, and others. Also, the aforementioned problems are under the consideration of foreign scientists: T. Karpova, S. Kotliarov, A. Chodinskyi, S. Fasler, P. DJames, K. Renings, T. Zvik. However, the issues of systematization of cost management at chemical industry enterprises have not been considered enough. Therefore, they require in-depth research.

The article deals with the issue of cost management based on the choice of optimal technology of production of chemical industry products. The model of five factors for the selection of production technology was constructed. The main objective of the management is the choice of such production technology, which at a lower cost would maximize profits and, in turn, have a minimal negative impact on the environment and the human body. The critical point of production volume at which the technologies of production are equally profitable is determined. The calculation is made from the point of view of profitability, and on the basis of the chosen technology. The indicators of quality and environmental quality have been determined.

Keywords: eco-security, ecological factor, production costs, cost management, environmental accounting.

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