

НАПРЯМ 10. РОЗВИТОК ГАСТРОНОМІЧНОГО ТУРИЗМУ В ІНДУСТРІЇ ГОСТИННОСТІ УКРАЇНИ

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CLASSIFICATION OF EXPENSES OF HOSPITALITY INDUSTRY ENTERPRISES AS A TOOL FOR EFFECTIVE MANAGEMENT OF THEIR ACTIVITIES

In order to ensure the efficiency of enterprise development by minimizing costs, a special place is given to their classification. The grouping of costs used by enterprises in different industries may differ significantly and be based on different criteria. At the same time, most domestic enterprises give priority to the following options for their division: direct and indirect, fixed and variable, basic and overhead. However, in recent years, the method of cost management borrowed from foreign experience, based on the dependence of costs on changes in production volumes, by differentiating them into fixed and variable costs, has become widespread in our country [1].

Along with the above-mentioned methods of cost allocation, there are many other approaches. Thus, according to homogeneity (composition), costs are divided into simple (costs of a specific type of resources, for

example, wages, depreciation, etc.) and complex (one item includes several types of resources, for example, shop costs). For the purposes of analysis and management, complex costs, unlike simple costs, are subject to division into separate types of costs. According to the degree of controllability, there are regulated (subject to targeted managerial influence) and unregulated (uncontrollable) costs. Depending on the frequency of occurrence, the following groups of expenses are distinguished: one-time, periodic and current. One-time (capital) expenses are of a one-time nature (related to the implementation of enterprise development projects, including production modernization, introduction of innovations, etc.) Their calculation, depending on the nature (specifics) of the project, is formalized and carried out according to an appropriate algorithm. Recurring costs occur at certain intervals (periods) of time (e.g., planned overhaul costs). Current (operating) costs are those associated with the use of raw materials, supplies, operation and maintenance of equipment, and other costs that are included in the relevant items of production cost [2].

It is important to distinguish between production and non-production costs in accordance with the areas of activity of the enterprise. Production costs include costs directly related to the manufacture of products (including costs incurred in the course of the technological process, from the supply of raw materials to the receipt of the product at the finished goods warehouse). Non-production costs are those incurred in the process of selling products on the market, as well as costs associated with the maintenance of non-industrial facilities (canteens, kindergartens, outpatient clinics, etc.) [3].

According to the nature of the activity, expenses are divided into basic and auxiliary or basic and overhead. The group of basic costs includes costs directly related to the main technological process, according to the profile of the enterprise, while auxiliary (overhead) costs are considered to be costs associated with the functioning of auxiliary units of the enterprise (packaging/capping of products, repair work, transportation, electricity supply, etc.), as well as organizational and administrative costs [4].

Of particular importance for hospitality enterprises is the grouping of costs in relation to the stage of processing of the object of labor, which provides for their division into costs associated with both work in progress and finished goods. Since industry enterprises, due to the long technological cycle of wine production, unlike most food industries, have large volumes of work in progress, this group of costs should be subject to independent analysis [5].

The systematization of costs depending on the place of occurrence (specific operation, site, workshop, enterprise as a whole) is necessary to identify bottlenecks (unproductive costs or overruns) in all links of the technological chain of wine production in order to apply appropriate methods and tools to eliminate irrational and unnecessary costs. In addition,

such a grouping of costs can be used in the preparation and analysis of cost estimates for each structural unit (division) of the enterprise.

Depending on the degree of coverage of the company's activities by the standardization, expenses are divided into: standardized and non-standardized. Normalized expenses are those that can be calculated in advance by applying rules and regulations. In the food industry, many types of costs are calculated on the basis of standardization. Non-normalized costs are costs for which there are no rules and regulations or cannot be applied, so they cannot be calculated in advance (for example, costs of correcting defects, etc.) [6].

According to the method of allocating costs to the cost of production, they are divided into two groups: direct and indirect. By scale, the costs are divided into total, specific, average and marginal. The total costs of production and sale of products (total cost) are recognized as aggregate costs, which can be considered both for the entire volume and in the context of the product range (by varieties and types). Specific costs are the costs of producing a unit of a particular type and grade of product. Comparison of specific costs for different types of products allows to identify unpromising ones that negatively affect the company's performance and, based on the analysis, should be excluded from the product range. The average unit costs are the unit costs without taking into account the product mix. Marginal costs are determined by the difference between the price and specific variable costs and include fixed costs and profit per unit of output [7].

Depending on the way costs are accounted for, they are divided into elements (as part of the cost estimate) and costing items (as part of the cost of production). From the perspective of resource efficiency, all company expenses are divided into productive, unproductive and non-current. Productive costs include those that ensure the achievement of high performance indicators of the enterprise. On the contrary, unproductive costs arise in the event of shortcomings in the organization of production and management (non-compliance of product quality with international standards, excessive energy consumption, outstripping the growth rate of average wages over the growth rate of labor productivity, etc.) Irreversible costs (in fact, losses) arise as a result of unsatisfactory organization of production (defects, equipment downtime, loss of working time, etc.) [8].

Due to the adopted accounting and reporting systems, an analytical approach to the division of costs into accounting and management costs has become widespread. Accounting costs are actual expenses that are allocated in accordance with accounting and tax accounting. Managerial (economic or opportunity) costs are a more comprehensive concept, since in addition to the above costs, they include lost opportunities. In this regard, experts distinguish a group of implicit costs – the difference between economic

and accounting costs, which makes it possible to identify lost opportunities in various areas of the company's activities.

The most important condition for the effective development of an enterprise is cost planning, which, accordingly, involves dividing them into groups: covered and not covered by the plan. Expenses not covered by the plan should be separated from the total expenses of the enterprise and subject to strict control and analysis. The use of this classification of costs will facilitate their targeted analysis, development of methods and tools aimed at reducing costs and, as a result, create the prerequisites for the effective development of hospitality companies.

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