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**Concerning the reliable determination of the actual value of
additional costs for improving the quality of finished products
with the use of deeply developed practice of their planning,
accounting and integrated economic analysis and evaluation**

Improving the quality of finished products is conditioned by the requirements of objective economic laws of the market economy, acts as a determinative and leading factor in the cost-effective marketing activity of industrial enterprises (production associations) and one of the conditions for the continuous strengthening of competitive positions of firms producing industrial forms of finished products in the global market the environment. The expressed opinion undoubtedly emphasizes the importance and relevance of this topic and creates a powerful ground for conducting a scientific discussion on this issue.

After careful study of the views of leading domestic and foreign economists, on the topic of improving the quality of finished products, we note the following conclusions. Undoubtedly, all authors give a rather interesting scientific point of view of theoretical concepts concerning issues related to the improvement of quality of finished products, their contribution to the development of theoretical and methodological developments can not be overestimated, and their fundamental works will of course become a classic. Nevertheless, in our opinion, the work has, in our opinion, significant disadvantages that prevent the enterprises of the industry from actively using them in practice, namely: improvement of quality of finished products is not considered as one of the important factors influencing the increase of the

competitiveness of the enterprise on the market; the lack of an idea regarding the linking of additional costs to improve the quality of finished products with the level of economic efficiency of marketing activities of industrial enterprises; insufficient coverage of the fact that the flaws in the practice of planning, accounting and economic analysis do not provide an opportunity to determine the exact actual amount of additional costs for improving the quality of finished products, and so on.

Therefore, the purpose of this publication is the unconditional statement of assertion - the improvement of qualitative characteristics and parameters of finished products is a determining factor of marketing and characterizes the economic efficiency of production and marketing strategy of industrial enterprises on the basis of a reliable determination of the actual value of additional costs for improving the quality of finished products using the deeply developed practice of their planning, accounting and economic analysis.

Recently, attention to the quality of products at industrial enterprises has increased significantly, which has become especially noticeable in today's conditions of deepening and transformation of market relations in the Ukrainian economy.

Improving the quality of manufactured finished products requires the holding of a large volume of work in the industrial enterprises and scientific and production associations in relation to the introduction of new technology and technology, improvement of the organization of the production process, research, design and more. In order to carry out a complex of these works at industrial enterprises and scientific and production associations, annual expenditures of large amounts of money are foreseen. Strategic orientation and interest of the subjects of production and economic activity requires the most cost effective (productive) use of these funds, that is, improvement of the quality of finished products should be ensured with minimal costs of material, labor, money and information resources, while achieving the level of qualitative characteristics and technical parameters the finished product should lead to the confident receipt of the enterprise industry and scientific and production association as much as possible marginal profit.

Effective use of funds allocated for improving the quality of products provides

for effective control over the amount of costs incurred, which is possible only if a high level of organization of work related to budgeting, accounting and economic analysis of costs for improving product quality.

However, existing at the time in the machine-building industry, the practice of planning, accounting and economic analysis of costs associated with improving the quality of finished products, has rather significant deficiencies, the main of which is the inaccurate definition of the actual value of additional costs for improving the quality of finished products.

The noted disadvantages do not allow to correctly determining the size of economic efficiency of the commercial and industrial activity of the enterprise from improving the quality of products, it is economically justified to establish surcharges to wholesale prices of products with improved consumer properties and impede the full use and development of processes of market relations.

The main reasons for the disadvantages of planning, accounting and comprehensive economic analysis of additional costs associated with improving the quality of finished products, are weak theoretical development of quantification issues and analysis of these costs and the absence of relevant industry and methodological materials in the industry.

As a result of the above, we assume responsibility in affirming that achieving success in solving a specified nodal problem-oriented issue, in our opinion, will allow industry to receive reliable information on the actual amount of additional costs to improve the competitive level of quality of finished products. This point, without a doubt, will occupy a leading position among the factors influencing the development by management of industrial enterprises of managerial decisions aimed at increasing the efficiency of their marketing strategies in a holistic market. Among the prospects for further research in this direction, the following issues are particularly relevant: the general economic characteristics of additional costs for improving the quality of finished products; planning, accounting and economic analysis of additional costs to ensure a competitive level of quality characteristics and technical parameters of finished products.