

ABSTRACT

Thesis on "Managing costs on the basis of the concept of sustainable development of the enterprise (for example, PJSC "Marganetsk GOK »)" contains 114 pages, 45 tables, 20 figures, 4 applications. The list of references includes 60 names.

Actuality of theme. For industrial enterprises in modern conditions of operation crucial is to develop effective approaches to cost management based on the concept of sustainable development. Factors affecting the stability of the company, contributing to the emergence of a number of methods of evaluation that requires systematization for further use in the practice management costs.

Relationship with academic programs, plans, themes. THESIS second (master's) level of higher education made at the National Technical University of Ukraine "KPI" (m. Kyiv) according to the plans of research works of the Department of Management. A study by the work is part of the scientific theme: "Managing the development of enterprises in the resource constraints» (№ DR 0114U001135) - contribution of the author lies in grounding lines improve the system of cost management company and efficiency of the financial management of PJSC "Marganetsk GOK "based on the concept of sustainable development and developed by the author and the head of the methodology presented thesis comprehensive analysis and evaluation of the integral value viability.

The aim is to research and study activities improving cost management subsystem on the basis of the concept of sustainable development and a methodology for integrated assessment of indicators of sustainability.

Objectives of the study:

- The essence and theoretical principles of sustainable development enterprise;
- describe the system cost management on the basis of the concept of sustainable development;
- The mechanism of sustainable enterprise development.
- bring organizational and economic characteristics of the enterprise;
- indicators to monitor sustainability of the enterprise and analysis of the management of its costs;
- assess the prerequisites for increasing the sustainability performance of the company.
- justify directions of improvement of cost management system on the basis of the concept of sustainable development;
- economically justify the feasibility of the proposed measures.

The object of the research is the process of cost management company, provided achieving its sustainable development.

Subject of research: theoretical, methodological and practical aspects of cost management on the basis of the concept of sustainable development PJSC "Marganetsk GOK".

In the thesis work was used the **following methods:** comparison, graphic, grouping, economic-mathematical and other methods of economic and system analysis, and financial analysis, systematization and generalization (to develop recommendations and proposals to improve the sustainability of the enterprise) Economics and Statistics (for payments functional parameters of stability), analytical and structural logic (for definition of costs in AVS- and XYZ-analysis), graphics (for visualization of research).

Scientific novelty of the results is to improve cost management subsystem on the basis of the concept of sustainable development, which involves increasing the value of the integral indicator of sustainability of the company, by improving the stability of functional components, namely industrial, financial, environmental, social and organizational management and constituent.

The practical significance of the results. Results of the research outlined in the thesis work the second (master's) level of higher education, lead to the conclusion: the proposed comprehensive system of functional viability indicators to assess the overall stability of the company and improve the management of its costs.

Testing results. Developed in the thesis work the second (master's) level of higher education recommendations and suggestions to improve the sustainability of the company were presented to the leadership of JSC "IPCC", which recognized the possibility of practical use in the future some suggestions to improve the sustainability of the enterprise for the purpose of improving cost management based on the concept of sustainable development. Suggestions on improving cost management during the

reorganization been taken into account and recognized appropriateness of their use in the future (implementing act № 542/4 from 12.28.2015 g.).

Publications

1. Savitskaya O. On the question of the need to improve the system of cost management in industrial Ukraine in the context of controlling [electronic resource] / O. Savitskaya, K. Zarechna // Electronic scientific specialized edition Zhytomyr State University. Ivan Franco in the field of Economics "Economics. Management. Innovation. " - 2014 - 2 (12). - Access: http://nbuv.gov.ua/j-pdf/eui_2014_2_51.pdf.

2. I. Lazarenko, Zarechna K. Cost management as a tool to improve the sustainability industry [electronic resource] / I. Lazarenko, K. Zarechna // Scientific specialized edition of Kharkiv National Automobile and Highway University "Problems business development and prospects ". - 2015. - 4 (2). - Access: <http://khadiep.wix.com/zbirka>.

3. O. Savitskaya, Zarechna K. Complex analyzes and evaluation of sustainability of industrial enterprises in the emerging concept of sustainable development and management of [electronic resource] / O. Savitskaya, K. Zarechna // Electronic Scientific specialized edition «Effective economy.» - 2016. - № 1. - Access to the magazine: <http://www.economy.nayka.com.ua>.

Keywords: stability, cost management, cost management system, the functional component of sustainability, integral indicator of sustainability.