

**THE ROLE AND PLACE OF COST MANAGEMENT IN THE ENTERPRISE  
DEVELOPMENT SYSTEM**

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Modern market economy under the circumstances farm activity done increasing main syllable this enterprise This market is for necessary products working releasing and market their relationship order in the field and market segments in filling main role playing different kind services presented enough enterprise . Perfect and perfect leader there is of competition heavy under the circumstances modern market requirements answer giving and on demand answer giving products working to release the most right organization enough leader to be knows . Modern market relationships are working release efficiency increase and labor fertility increase desire . Market economy modern under the circumstances complete economic and financial independence has was the enterprise management expenses control , dynamic decisions acceptance to do and of ideas mobile Jigini in providing huge responsibility , authority and strategic requiring action complicated , laborious is a process . Economic independence of the enterprise organizational its shape , its activity type and business partners to choose independently ! provides . Financial independence has was enterprise his/her own financial strategy working comes out , price policy working comes out , that is himself himself/herself financing for all necessary events done increases . Ownership any in the form of enterprises for known time inside expenses and income dynamics reflection provider financial militias account to conduct However , it is necessary to work release from resources muddiness efficiency economic analysis without doing and working release strategy without evaluation , the enterprise current financial status and the development of prospects determination possible It won't be . Modern in organizations this of problems solution management analysis in the system done increase possible - this organization structural of divisions past and in the future business the results comparative sly to do based on structured . Management analysis done increase for different method and scientific from developments use possible . Information technologies current elimination with of the enterprise financial-economic activity analysis to do , its financial status assessment and potential reserves determination possible was from systems wide is being used . Entrepreneurship activity done any increase the product working release any in the process enterprise known to types divided one row expenses own on behalf of The company working release in the process following expenses with related very complicated expenses done increases :

- 1) main from tools use ;
- 2) raw material buy to take with ;
- 3) half ready the product buy to take with
- 4) to employees right pay with ;
- 5) fuel , energy and other expenses with .

Each enterprise own normal development of activity for and above all expenses done increase opportunity for expenses management and them management to the possibility has to be Need to pay the expenses . management in the field analytical affairs effective and financial-economic

decisions good quality to be for following groups for expenses into account to take right organization to grow need :

- 1) fixed expenses ;
- 2) variable expenses .

Expenses fixed and to variables to be finance to the manager following opportunities gives :

- 1) expenses cover the deadline defines ;
- 2) the enterprise financial reliability to determine ;
- 3 ) enterprise of benefit acceptable amount calculation . Unfounded and uncontrolled prices increase Russia's most enterprise the most current from problems Today is one . on the day enterprise management in front of standing the most important task working release expenses effective is to manage . The current at the time expenses into account to take according to network rules , planning and expenses analysis to do according to textbooks available . With this together , this in the field collected from potential in use main barrier product cost of calculation serious complexity and as a result necessary information to take efficiency low into account to be taken This is a variable . market under the circumstances high prices dynamics under the circumstances fast and acceptable decisions acceptance to do opportunity noticeable at the level limits .

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