

## COST SYSTEMS IN SUPPLY CHAINS

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**Abstract:** The article reveals the relevance of logistics cost management. The approach to defining the essence of logistics costs is revised and a definition of the concept of logistics costs is given. The activities required to optimize the overall logistics costs are given.

**Keywords:** logistics, logistics costs, logistics costs, transaction costs, management of logistics costs.

### Introduction

In modern conditions, effective management of the logistics costs of an enterprise is an urgent task with wide practical significance. This is due to the factors of increasing competition, an increase in the cost of production, an intensive increase in expenses, which in some enterprises does not correlate with an increase in income. When determining the level and dynamics of costs in this category, it is necessary to rely on new knowledge, therefore, an increasingly wider understanding not only in the scientific community, but also among practitioners is finding the concept of logistics as an effective motivated approach to management, as well as as a scientific tool for rational management of flow processes. ... Part of the logistics costs are transaction costs, i.e. costs associated with the conclusion of transactions in the logistics chain [1, 2]. At the stage preceding the conclusion of the transaction, transaction costs include the costs associated with searching for information about potential partners, negotiating conditions, signing contracts. After the conclusion of the transaction, such transaction costs as the cost of monitoring compliance with the terms of the transaction, court or arbitration costs in case of improper performance of the terms of the contract are possible.

Information logistics processes involve the execution of service operations in the physical movement of materials and are used in inventory management, forming a close relationship. Certain types of costs for information processes arise at various levels of information processing, namely, during the collection and updating of information, processing and distribution of information. Information on logistics costs, which arrives on time in accordance with the specified reporting parameters, can become the foundation for increasing the efficiency of the enterprise as a whole.

### Main part

Logistics costs are the costs of resources (information, material, labor). They are directly dependent on logistics operations aimed at fulfilling orders from consumers. The main problem in determining the logistics costs (costs) is due to the fact that the traditional methods adopted for

accounting for the types of expenses of an enterprise, their classification, does not contain reliable, timely information to highlight the item of expenses. They are directly related to logistics processes. This kind of cost is limited to the movement of materials. However, technological processes are not taken into account. Logistic accounting process refers to the transformation costs of production. We believe that logistics costs should include those related to various force majeure circumstances.

Taking this amendment into account, it is possible to give a definition of logistics costs: this is a cost estimate of resources that are used to perform various logistics operations at the stages of movement of information, financial, material flows in the interaction of an enterprise with suppliers and buyers, both in the external environment and inside. enterprises. External environment - active participants in the supply chain, ensuring the smooth operation of the enterprise. This includes ordering, purchasing and warehousing, transportation, shipping, etc.

Compared with other definitions, where logistics costs are usually reduced to a list of types, the above interpretation of the process is justified from the point of view of economics. It reflects both the static and dynamic nature of logistics processes, allows you to create a scientific basis for making the right management decisions.

In our opinion, due to the theoretical and methodological aspect, the concept of "logistics costs" must be supplemented. This concept should include the composition, method of calculation, typology of logistics tasks, which will help in further analysis, planning and evaluation.

To optimize the overall costs of logistics, to reduce their level, for a more efficient operation of the enterprise, it is necessary to adhere to the following tasks:

- A constant search should be carried out with the subsequent reduction of activities that will not affect the added value.
- Negotiate with buyers / suppliers. The above will allow to reduce prices (both selling and retail), including the item "trade markups".
- Increase the efficiency of interaction with suppliers, buyers in order to achieve cost reduction.
- Provide cost control (direct, reverse) of a general nature.
- Conduct effective resource management and constant search for new resources that can optimize and minimize costs.
- Improve the efficiency of consistency between suppliers, buyers and the enterprise.
- Introduce more progressive methods to improve the performance of employees in the enterprise.
- Use the investment potential in order to update the most costly factors in logistics [3].

## Conclusion

Thus, effective management of the company's logistics costs involves constant monitoring, as well as the search and implementation of innovative solutions in the field of logistics [4]. It should be carried out in order to identify the most costly links in the logistics chain. This is facilitated by the analysis of reserves and the development of special measures. If optimization is carried out, then only in order to improve the efficiency of logistics management, taking into account all resources.

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