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THE RESEARCH OF "LOGISTICS COSTS" AND "LOGISTICS EXPENSES" CONCEPTS

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The article presents the approaches of various authors to understanding the concepts of "logistics costs" and "logistics expenses". Logistical operations with products and objects of labor are carried out both in the sphere of production and in the sphere of circulation. The study of the structure of costs will allow more detailed study of each type of costs and take into account the possible consequences of management decisions.

One of the main tasks in logistics is to organize such a geographical location of sources of raw materials, work in progress, stocks of finished products that meet the needs for them and at the same time would involve minimal possible costs. In logistics, in addition to the concept of "logistics costs" the concept of "logistics expenses" is often used. Below the most common terms of logistics costs and logistics expenses are:

Logistical costs are the expenses associated with the process of commodity circulation at all stages of economic and organizational activities carried out in functional logistics chains (purchases, warehousing, transportation, stocks, production, sales), in the micrological chain (the movement of products at the enterprise or in the organization), in macrological chain (the movement of products between business entities) [2].

Logistical expenses are the financial expression of the employment of the work force, means and tools of labor, as well as the monetary expenses that have arisen in the promotion of material values (resources, materials, goods) at the company and between companies, and also while maintaining supplies [6].

Logistical expenses are the expenses of labor, material, financial and information resources, which are determined by the performance of the company's logistics functions and operations.

Logistical costs are costs that arise from poor planning of storage costs, inventory and transportation of goods [4].

Logistics costs are the expenses of performing logistics operations. The main components of logistics costs are transportation and procurement costs and costs for the formation and storage of stocks [1].

If we consider the concepts of "costs" and "expenses" in terms of the norms of the Russian language, then these concepts are synonymous. In economic terms, however, the word "costs" is most often used. As for the concept of "logistics costs", most authors put an equal sign between the terms "logistics costs" and "logistics expenses".

Classification of logistics costs at the same time can be carried out in the methodological purposes to clarify their essence, and in practical, for the organization of accounting and analysis of logistics costs, as well as for calculating the cost price. In Table 1 the most complete and open classification of logistics costs is shown [3].

However, in addition to the classification features given above, logistical costs are divided into explicit and implicit ones.

Explicit costs are costs that accept or can take the form of cash payments to resource providers, which means that they are reflected or can be reflected in the accounts of enterprises.

Implicit costs are implicit expenses, the subject of economic relations obviously does not pay, and therefore it is very difficult to statistically take them into account, and if possible, indirectly.

In modern economic practice, there is a division of costs into effective and real.

Effective costs are the costs associated with the most effective set of transactions in the implementation of this type of activity under this system of public institutions.

Real costs are the costs associated with the actual collection of transactions.

But, if we divide the logistics system into three spheres, then we can consider an enlarged analysis of the structure of logistics costs. This structure is carried out by the following groups of costs: for the purchase, production and marketing of products.

The cost of purchasing products includes the cost of purchasing raw materials and materials, in other words, their cost, the cost of ordering, transportation costs, storage costs of production stocks, costs of investment.

The costs of production include the costs of accepting raw materials and materials, the registration of an order for the production of products, inhouse transportation of products and storage of goods in progress.

Economics

Table 1 – Classification of logistics costs

| Features | Types of logistics costs |
|---|---|
| By functional features | Supply costs: <ul style="list-style-type: none"> - purchase; - transport; - storage; - cargo processing; - administrative and managerial. Production costs: <ul style="list-style-type: none"> - management of production procedures; - internal plant movement; - inventory management of work in process - control; - cargo processing; - administrative and managerial. Sales costs: <ul style="list-style-type: none"> - management of order procedures; - transport; - control of stocks of finished products; - content of the warehouse economy |
| By operational features | Ordering costs Product manufacturing costs Loading and unloading costs Transport costs |
| By type of expenses | Material costs: <ul style="list-style-type: none"> - depreciation calculations; - materials, fuel, energy; - salary. Intangible costs: <ul style="list-style-type: none"> - attracting outside capital; - payment in the form of taxes and payments. Other costs |
| By place of origin | Purchase department Sales department Production units Transport units Warehouses |
| In relation to the production process | Production costs Non-production costs |
| By the way of referring to logistical processes | Direct Indirect |

Sales costs include storage costs for finished goods, ordering (packaging, sorting, labeling and other operations), sales, transportation of finished products, as well as costs of invested capital [5].

The composition of logistics costs depends on the following factors:

- specificity of the enterprise;
- scale of the enterprise;
- the type of transport used in the main activity;
- availability of vehicles in the property or in rent;
- type, mass and size of the goods carried;
- container of transported cargo;
- route and type of message;
- distance of transportation;
- organization of warehousing: availability of own warehouse, rent of a place in a warehouse, etc.;

- methods of loading and unloading, used in the main activity;
- taxes;
- customs regulations, etc.

The complex nature and complexity of determining logistics costs are due to the influence of a large number of factors, both external and internal environment of the enterprise.

Analysis of logistics costs is an important element in the management of the logistics chain. It will provide information for their informed planning. The costs are analyzed both in the whole of the logistics system and in the production units, the economic elements of costs and the items of costing, types of activities, units of work, services, stages of the production process and other accounting objects.

For a more successful analysis of logistics costs, the following rules should be adhered to:

- specific types of costs should be clearly identified and justified, which should be included in the analysis scheme;
- identify centers of cost concentration, that is, functional areas of business where significant costs are concentrated and where a decrease in their level can provide an increase in value added to the consumer;
- identify important points of concentration of costs within each center of their concentration, i.e., individual sites within a single cost center;
- costs must be attributed to specific factors relevant to the evaluation of alternative actions and to establish a decision criterion;
- consider all costs in the form of a single stream that accompanies a specific business process;
- cost should be considered as the amount that the consumer pays, and not as the amount of costs arising within the organization as a legal entity;
- costs are classified according to characteristics and analyzed by some method, diagnose costs.

The main task of analyzing logistics costs is to find ways to reduce them. To determine the impact of cost items on their overall value, cost grouping is needed. The analysis reveals the specific reasons for the change in costs, the connection with the cost and other economic results of the production of goods and services.

The object of the analysis of the cost price by calculation clauses is, as a rule, the cost price of the logistical services rendered by the organization. The analysis of the cost price of certain types of services gives an idea of the possibilities of influencing profitability and economic results in general.

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