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ECONOMIC COST ANALYSIS OF SERVICE QUALITY AS A FACTOR OF SUSTAINABLE DEVELOPMENT OF ENTERPRISES

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In the article possibilities of economic analysis are considered in the context of improvement of quality of service and effective realization of the charges related to him. The analysis of existent principles of theory of cognition is conducted, that directly related to the economic analysis of quality. The basic factors of forming and improvement of functioning of quality of service for providing of competitiveness subjects of ménage are considered at the market of commodities in the state and after his limits. There were determined the main factors, which affect the sum and level of spending on quality of service.

It is well-proven that charges on quality of service are a difficult economic category, and the mainly existent methods of account and accounting do not allow directly and exactly to select such charges of enterprise structures. It is for this purpose necessary to conduct the concrete and detailed (empiric) analysis of structure of charges and its elements.

Keywords: *costs, cost classification, competitiveness, cost planning, quality of service, economic organization culture.*

Introduction. For successful operation any enterprise should control their costs and correlate them with the received economic benefits. That's why the company analyzes the costs incurred to improve the quality of service. For effective economic analysis of the service quality, it's necessary to organize analytical work and create conditions that would ensure the study of the relationship between individual performance indicators of the entity. The company's management should care about

work organization of analytical staff in order to receive information about performance of this department in time and have a reasonable explanation for the subsequent management decisions.

Analysis of recent researches and publications. The decision of problems of theory and methodology of planning, estimation and accounting of charges, connected with quality was the field of research of Azhaldov H.H. (problems of quantitative estimation of quality costs) [1]; Demydenko D.S. (problems of quality management) [3]; Ivankiv O.Ya. (problems of accounting of charges and calculation of unit cost, taking into account its quality in particular) [5]; Dziublyk V. (bases of theory and practice of quality management) [4]; Losiuk L. (economic problems of quality and competitiveness) [6]; Popova T.D. (accounting, analysis and audit of quality costs) [9]; Momot O. (question of quality management) [7]; Parkhomenko V.M. (an accounting and analysis of quality costs) [8], etc.

Previously unsettled problem constituent. However, nowadays there are some unsolved problems in the formation of record keeping and cost analysis of quality of service.

Main purpose of the article. The main purpose of the research is to examine the organizational issues of analytical work on product quality and make suggestions on improving this process.

Results and discussions. While organizing the analytical work on the quality of service it must be remembered that the effectiveness of analytical work on cost optimization for quality management will depend on the characteristics of financial and economic activity. Since they determine the level of costs incurred for the organization of customer service.

There is no capacity for comparison indicators of social reporting, because each organization has to determine own performance indicators in order to create the most accurate description of their specific contribution to sustainable development stakeholders and society.

In our opinion, this factor could be the quality of service stakeholders. This category includes social and environmental matters, provides the main goal of the company and influences on the level of economic performance. Also, in the present conditions, the problem of quality is the most important factor in improving the quality of life, economic, social and environmental security. Quality of service must be considered from the standpoint of satisfaction of the population, served by the proposed level of services and goods [2].

Delivery of goods from the place of production to the consumers requires certain costs of living and materialized labor. These costs, expressed in monetary terms are called current costs. As a result, to ensure profitable operation of business, management need to:

- know the amount of expenses, that go through each type of product in order to

determine the possible reduction in prices, based on the cost of a particular type;

- refuse usage of commercial turnover goods, which not enjoy sufficient demand at a given price, if further decline in prices for these goods is not possible because of high costs of this product;

- establish differentiated retail margin for each type of goods, not lower than costs for their implementation (if demand allows). Clear organization of the analytical process is a necessary prerequisite for successful economic analysis. Organization of Economic Analysis – is a system of rational, coordinated actions of observation object under a particular purpose.

Organization of analytical work, related to the quality of products in the enterprise, requires a clear outline of the objectives and principles on which this activity based. It is necessary for full and comprehensive understanding the nature of this work.

There are several views of scientists on the principles of economic analysis. In particular, according to the epistemology there are some principles, directly related to economic analysis. These principles can be seen in the table. 1.

In our opinion, as can be seen from the Table 1, principles of knowledge, to some extent, can be applied to economic analysis and in particular to the economic analysis of product quality and service quality. Thus, considering the principle of recognizability, we can claim that with the help of analytical consideration of this issue, it's possible to make conclusion about the state of products' quality in the enterprise.

The principle of objectivity implies that the information, used for the analysis, should be accurate and adequately reflect the state of the relevant entity. However, the result of analytical study can be considered subjective, it requires an appropriate qualification level from analyst in that area, in which the analysis is performed. Thus, for analysis, as we consider, it necessary for the analyst to have relevant knowledge on the product quality. Each type of cost is based on the economic substance, contained in each item costs. Types of costs are the basis for the formation of calculation expenditure.

In our opinion, the current list of expenditure items on sales makes it impossible to assess the quality of services.

Service quality costs should ensure the best adaptation in order to meet the needs of small-scale buyers: the possibility to change the range of products, work in a suitable for buyers time.

As we know, income and expenses reflect the accounting and include them in the income statement under the accrual basis and conformity of revenues and expenses. The correspondence principle implies that a prerequisite of obtaining income is costs implementation. This principle provides a definition of the financial results of the reporting period (income) together with costs, which made for these

payments.

Table 1. The principles of epistemology, directly related to the economic analysis of product quality

Name	Characteristics of the principle and its relationship with economic analysis
The principle of awareness	provides that in general is known. Economic phenomena and processes are recognizable, they serve as objects for cognition economic science, in particular for economic analysis of quality
The principle of objectivity	based on the fact that the object of knowledge, whatever it would be, exists outside and independently from the subject. In the process of object learning analyst should use proven, reliable information base, assess and diagnose it in conjunction with interdependence with other objects, use adequate to the needs and goals methodological tools. However, economic analysis and it's results are subjective by nature. Analytical study on the quality of products made within a specific socio – economic system including the conflict of interests of different groups in the absence of explicit parametric estimates of objectivity etc.
The principle of main role of practice in cognition process	based on the recognition of basic social practice as main, as the ultimate goal of knowledge and criterion of truth. The practice provides material for knowledge, determines the nature of its assets, order comprehension of various problems. However, it's necessary to know diametrically opposite views on the measure of scientific practice. The famous American philosopher Willard Van Orman Quine believed, that systemic nature of scientific knowledge, empirical testing of individual conclusions of the theory are impossible
Principle of historicism	involves the study of the current condition of the researched subject, the reconstruction of the past, namely: identifying the main stages of the genesis of the phenomenon or process, forecasting trends. In science, more than in any other institute of humanity, as justly wrote J. Bernal "It is necessary to study the past to understand the present and control nature in the future." Useage of this principle in analytical studies on product quality means the study of economic phenomena and processes considerig specific conditions in which they arose and develop. It is necessary to recognize that economic analysis as a service system should be adequate to socio – economic system and improve according to changes in the economy.
The principle of contradiction	comes up from the law of unity and struggle of opposites. Methodology tools of economic analysis are constantly improving, updating or there are new techniques and methods appear. Discussion on the feasibility of using sophisticated techniques mathematical methods, adequacy of analytical tools for users' requests still exist.

Quality management service is impact on the amount and features of the entity functioning in order to increase the efficiency of the implementation of financial and economic activity.

The task of improving the functioning of the entity is one of the most important tasks of management activities. Certainly service quality really affects on the formation of economic performance. In some cases, this influence can be decisive as

for the results of the current funding and for financial and economic situation in the future.

Examining the principle of defining the role of practice in cognition, referring to the quality issues, we follow the approach that the role of practice in this type of analysis is quite significant. Using empirical data on the subject, we can monitor the dynamic changes of relevant indicators and thus take appropriate measures in order to improve and optimize the cost of its maintenance.

Use the principle of historicism in the economic analysis of the quality of products provides, that when performing analytical research, it's important not only rely directly on economic phenomena, but also on the conditions under which they occur, while using the knowledge of the environment in which economic analysis of certain phenomena conducted, it can bring effective results, because in this case all the factors influencing this phenomenon are taken into account.

Using the principle of contradiction in conducting the economic analysis directly related to the constant improvement of the science. Constant improvement and invention of new methods and techniques in analytical studies, results sometimes in some contradictions between scientists. But often, in these conditions, there are some ways offered to improve and enhance analytical procedures, because the existence of discussions not only promotes economic analysis, but also promote other economic sciences.

There is a slightly different approach to the principles of economic analysis using procedural side of methodologies and techniques, with the help of which, we achieve efficiency in carrying out analytical procedures.

The principles of economic analysis, which regulate procedural side of it's methodology and techniques:

- systematic and integrated approach;
- periodicity;
- clarity and adequacy of interpretation;
- reliability and objectivity;
- relevance and timeliness.

We offered a systematic approach to the study of the products quality is found in the study of complex interconnected relations and interdependence of the engineering factors and technology. Any industrial enterprise – is a complex system and a correct conclusion about the nature of the phenomenon is possible only under condition of consideration of all the interrelated factors.

Mostly a comprehensive study of the results of the company begins from the study of the overall performance. Then, by distributing them, make their analysis deeper, by studying certain aspects and areas of the enterprise. The principle of consistency makes it impossible, to make conclusions based only on individual facts without regard to the relevant relationships.

The principle of periodicity implies the need for systematic economic analysis of product quality in the enterprise for the respective periods in order to create a complete picture of the dynamics of economic and financial processes in the enterprise.

Clarity and adequacy of interpretation is achieved through mandatory explanation of the study results in a relevant findings, comments, preparation of explanatory notes. The presence of analytical findings is an necessary element of economic analysis of the quality. Reliability and objectivity of analytical studies involve the use of reliable information on the quality of products, lack of arithmetic errors in the calculations, correct application of the methodology of calculation of individual indicators and their impact on individual factors.

Appropriateness and timeliness of analytical information determine its impact on management decisions by users. Timely and relevant information about the quality of products the company makes it possible to evaluate past, present or future events and take appropriate corrective action or improvement. Data analysis should not just state facts of past events and to evaluate them, but primarily serve as information for prediction of economic events, future financial performance of the company, its financial results. The principle of relevance also implies the absence of superfluous information, which is necessary for making management decisions.

For next approach to the identification of the principles of economic analysis of the quality, it's necessary to allocate principles, that are directly related to the organizational aspects of economic analysis. The organization of the economic analysis of product quality should be understood as a system of successive actions for the analysis of the quality and search for improvement (optimization).

The principles of economic analysis organization: scientific nature; reasonable distribution of responsibilities between the performers; effectiveness; unification; objectivity; involvement in the analysis.

For better quality of the analytical procedures used the principle of reasonable distribution of responsibilities between individual performers. The idea is that professionals of all kinds of services, that are relevant to management decisions regarding the formation of the quality manufacturing, should conduct its analysis. Reasonable allocation will help to understand all aspects of the analysis and eliminate repetition of the same action, but in different researching ways.

The principle of effectiveness plays an important role in business enterprise. Its application to the economic analysis of the quality is quite justified, because the aim of analytical procedures is to improve specific indicators of reserves for more efficient operation of the business and cost reduce. Accordingly, the expenses spent on its holding should be lowest at the optimum depth of analysis and its complexity.

Unification is used to understand the use of special standardized methods of analysis. By this method can serve as functional – cost as well as other methods. It

increases the efficiency and speed of economic analysis, as in this case used some standardized methods for its implementation. Objectivity as the organizing principle of economic analysis requires that all data analysis should be documented.

For fast and precise task implementation often used the principle of efficiency. Thus, the efficiency of the processing of analytical data depends on the speed of making an appropriate management decisions.

Bringing to the analysis of quality employees and workers, whose activity directly generates the indicators, allows to take into account almost all aspects of the issue and take the best possible solutions for its maintenance and improvement. But we consider that application of this principle at the economic analysis of quality considerably complicates work, as at bringing in to analytical works of workers that are not analysts, an enterprise can carry as considerable losses as to time on treatment and generalization of data that is got, that conflicts with principle of operationability, so resources. It also should be noticed that the use of information from the workers, who are not analysts, in our opinion is not always justified, because the analysis should be carried out by qualified personnel or units. This approach, in our opinion, will increase the effectiveness of these activities.

The tasks of economic analysis of quality of service are:

- assessment the quality level in the company for the previous and reporting periods;
- detect deviations and causes that led to them;
- identify reserves, which improve the quality of service;
- develop proposals of the service quality improvement.

The solution to the mentioned above problems provides the most complete implementation of analytical procedures concerning quality and provides a higher and more productive data for management decision-making, while quality costs measure the quality financially.

Organization of cost accounting of expenses on the service quality is necessary to carry out the following activities:

- identify department responsible for organizing the preparation of a commercial calculation;
- develop methods for collecting, processing, analyzing, and optimizing the cost of service quality;
- identify the sources of information and build a system of analytical accounting of cost quality, which is consist of the documentation recieved from different departments;
- accounting the costs, spent on the service quality, should not be limited by just simple reflection of their value.

Conclusions and further researches directions. The costs of turnover are socially necessary expenditures, which provide high standards of public service trade.

Expenditure on quality of service – a complicated economic category, and the current methods of accounting do not allow directly and accurately identify the following costs of business structures. This requires specific and detailed (empirical) analysis of the cost structure and its elements.

We have proven the relation between income and quality of service, which necessitates appropriate amendments to the classification of income in national and international law and requires further research in this area. The considered possibilities of application of principles of economic analysis are in relation to possibilities of their observance during realization of analysis of quality of service; realization of principle of quality of service must be provided the system of the legal adjusting, which is directed on possibility of confession of charges on quality of service for providing of implementation of code of business competition against realization of of poor quality competition.

As a conclusion, effective organization of economic analysis of the quality – is quite important and painstaking work, because of its accuracy and rationality depends the effectiveness of management decisions on the basis of the results of analytical studies.

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ЕКОНОМІЧНИЙ АНАЛІЗ ВИТРАТ НА ЯКІСТЬ ОБСЛУГОВУВАННЯ ЯК ЧИННИК СТАЛОГО РОЗВИТКУ ПІДПРИЄМСТВ

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У статті розглянуто можливості економічного аналізу в контексті покращення якості обслуговування та ефективного здійснення пов'язаних з ним витрат. Проведено аналіз існуючих принципів теорії пізнання, що безпосередньо пов'язані з економічним аналізом якості. Розглянуто основні фактори формування та удосконалення функціонування якості обслуговування для забезпечення конкурентоспроможності суб'єктів господарювання на ринку товарів в державі та за її межами. Визначено основні фактори, що впливають на суму та рівень витрат на якість обслуговування.

Доведено, що витрати на якість обслуговування – складна економічна категорія, і здебільшого нинішні методи обліку і звітності не дозволяють безпосередньо й точно виокремити такі витрати підприємницьких структур. Для цього необхідно провести конкретний і детальний (емпіричний) аналіз структури витрат та її елементів.

Ключові слова: витрати, класифікація витрат, конкурентоспроможність, якість обслуговування, культура економічної організації.

ЭКОНОМИЧЕСКИЙ АНАЛИЗ РАСХОДОВ НА КАЧЕСТВО ОБСЛУЖИВАНИЯ КАК УСЛОВИЙ СТОЙКОГО РАЗВИТИЯ ПРЕДПРИЯТИЙ

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В статье рассмотрены возможности экономического анализа в контексте улучшения качества обслуживания и эффективного осуществления связанных с ним расходов. Проведён анализ существующих принципов теории познания, что непосредственно связаны с экономическим анализом качества. Рассмотрены основные факторы формирования и усовершенствования функционирования качества обслуживания для обеспечения конкурентоспособности субъектов хозяйствования на рынке товаров в государстве и за его пределами. Определены основные факторы, что влияют на сумму и уровень расходов на качество обслуживания.

Доказано, что расходы на качество обслуживания – сложная экономическая категория, и в основном существующие методы учёта и отчётности не позволяют непосредственно и точно выделять такие расходы предпринимательских структур. Для этого необходимо провести конкретный и детальный (эмпирический) анализ структуры расходов и ее элементов.

Ключевые слова: расходы, классификация расходов, конкурентоспособность, качество обслуживания, культура экономической организации.