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MANAGEMENT OF COSTS ENTERPRISE WITH THE USE OF THE SYSTEM OF LEAN PRODUCTION

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Abstract. *Was observed the process of management costs on the enterprise through the implementation of the system of lean production. Also was determined main losses of production, their consequences and offered ways regarding their removal.*

Keywords. *Lean production, costs management, loss of working time, overproduction, profit, income from realization, labor productivity.*

Nowadays relevant in solving problem of costs management remains the question of the implementation of the basic concepts of lean production in the activity of domestic enterprises. An example is Japanese enterprises which are innovators in introduction of lean production, which led to the leadership in production and sales of different goods: from complicated electronic products to the products of domestic purposes.

The concept of lean production is one of the newest lines of management development, which became one more channel in penetration of foreign consultants on the Ukrainian market.

Lean production is a system of organization and management of the development of products, production, relationship with suppliers and consumers, when production is made in a strict accordance to the inquiry of consumers and with minor losses in comparison with mass production of big parties.

Implementation of the system of lean production in activity of the enterprise provides removal of costs, which do not bring values and elimination of maximum volume of losses during production. Such losses are:

- overproduction of products, such situation happens when there is a volume of production, but no demand which leads to distracting financial and material resources from circulation;
- waiting, when materials, details, semi-finished products are waiting for the processing, which influences on increasing the cost production;
- inefficient building route of transportation of ready-made products to the buyer and warehouse of ready-made products, which leads to loss of working time of the driver and loss of fuel;

- additional stages of processing, which arise as a result mistakes of calculation constructors, technologists in the process of projection of the production.

- creation of extra inventories of raw materials and materials in the warehouse, which causes accumulation inventories and creates expenses on accounting and storage of such inventories.

- issue of bad quality products or spoilage, implementation of which occurs at low prices, the size of which affects the reduction of the enterprise's income;

- erroneous organization of the working place and time of employees, which causes loss of working time and decrease of labor productivity;

- incorrect organization of equipment, caused by excessive exploitation of the fixed assets, which leads to untimely depreciation and inaccuracy of these inventories, removal of which provides significant costs on equipment maintenance.

Analyzing the situation in Ukraine, we can say that real possibilities are appeared for application of the system of lean production, though they are considerably limited.

The managers of the enterprises are aware, that one of the main factors of reducing the cost of products and increasing profit of the enterprise is the implementation in the activity of enterprise ideas of lean production.

Thus instilling the system of lean production on enterprises could not only significantly reduce costs to production but also to increase culture of employees, which could give the positive changes in the economy of the country.

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