MECHANISMS FOR THE MULTI-CYCLIC MODELS IMPLEMENTATION TO CALCULATE THE PRIME COST AND BUSINESS PROCESSES' COST AT INDUSTRIAL ENTERPRISES

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Abstract. The main problem in calculating the total production cost in terms of overhead costs and the business processes cost at an industrial enterprise is the deviation of the estimated cost from the actual costs incurred. This is due both to the specific features of industrial enterprises (big main and auxiliary business processes, a huge number of them, a large number of closed economic relationships' loops at the subprocesses and functions levels, a large range of input resources and products), and calculation methods' algorithms (primarily, the most common boiler method in industry). In order to improve the accuracy of calculating these indicators, the author proposes the multi-cyclic distribution principle for overhead costs, the essence of which is their gradual assignment to the main business processes over several cycles, gradually. The article presents multi-cycle calculation models both for the auxiliary business processes cost and for calculation cost production an industrial enterprise. In order to automate the production cost calculation and the business processes cost, software products have been developed. In the article, the author proposes a step-by-step calculation algorithm using two programs: 1) calculating the cost of supporting business processes and 2) calculating the cost of production.

Keywords: digital economy; software; cost price; overheads; supporting business processes cost.
JEL codes: L64; M11; M15.

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