Research shows that corporate social responsibility is not only a moral obligation to fulfill the public's positive impact on the business activities of the company. Organizations, which take into account the environmental, social and economic issues of large-scale activities in connection with their core business, they have better financial performance. With that in mind, more and more companies introducing their own standards of social responsibility. Therefore, we can conclude that social responsibility is a sensible and effective policy to promote the company's competitiveness, improve its image.

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DOI 10.36074/15.05.2020.v1.04

COST STRUCTURE AND EFFICIENCY OF PURCHASING ACTIVITIES

ORCID ID: 0000-0002-0098-5204

Valerii Danylenko
PhD (Economics), Senior Lecturer at the Department of Agrilogistics and SCM
Kharkiv Petro Vasylenko National Technical University of Agriculture
UKRAINE

The most significant component of the purchasing policy is the purchased goods price analysis. Various types of calculations are used to analyze the cost of own production and purchase prices: 1) The total cost indicator is divided by the output indicator (a simple calculation method). 2) Costs are divided into separate items and taken on an average (calculation using equivalent indicators). 3) Accurate cost accounting for each operation (constant calculation).

Additional work and services, custom fees, transportation costs, paperwork, etc. all need to use the results of price analysis. There are several types of price analysis:
1. The net price is determined by the article-by-article estimation, taking into account the preparatory expenses (price analysis along the way from the production costs to the end consumer price). Based on the evaluation criteria, it is determined how much a given product or service can cost on the market (price analysis based on its demand).
2. Additional accounting of expenses for control, financing, storage (analysis of the price calculated from the total cost of works and services performed). By dividing costs into primary and subsequent ones to determine the price of a consignment (analyzing the price taking into account the possibility of its increase for similar products).
3. The old and new commercial offer is compared, taking into account changes in the raw materials used, the costs of market relations (price analysis in a period).
When developing long-term contracts, taking into account the variability of price changes (analysis using fluctuating prices).

4. Accounting for exchange rates, and customs statistics (price analysis based on open data).

5. Analysis of prices for primary costs per unit of output.

6. Price analysis with the help of changing trends in the development of new products.

The buyer does not have to calculate the price components of the purchased product when making purchases. But recently, data is being exchanged between the buyer and the seller. This data usually contains the composition of production costs and other elements that make up the price of the purchased product.

This practice is particularly widely used in long-term supply contracts.

Transportation costs are in the logistics authorities’ area of responsibility. The type of transport, the speed of delivery, the number of goods, the method of packing them, and the methods of transshipment in the case of multimodal transport are taken into account along with the distance of transportation.

The basis of purchasing logistics economic efficiency is the search for the necessary materials of proper quality and purchasing them at minimum prices.

The question of prices is the main one in research conducted by certain company departments. However, the analysis of possible logistics costs and delivery time also plays an important role. For a wholesale buyer, an accurate cost calculation is required. Calculating the cost of purchasing raw materials often determines the future strategy of production and marketing of the finished product.

Successful procurement involves the use of extensive information about the markets where they are made. Optimization of a link in the procurement logistics chain not only does affect external factors, but it also has internal priorities related to the difference in understanding of the optimal performance and the value of other links. In turn, it initiates the importance of finding economic trade-offs between different structural divisions. Compliance with the ethical standards of the partnership contributes to the effectiveness of the process. It is based on an optimized relationship between the manufacturer, lender, and supplier.

Acceptance of products, documentation of deliveries, and checking the quantity and quality of goods are important in the implementation of the purchasing plan.

When accepting products, managers have to make sure that the received consignment meets a certain quality, is in the right quantity, and is received from your supplier at the agreed time for a stipulated fee. In order to reduce time, effort and cost, it is necessary to make sure that warehouses, places of unloading and receiving goods are as close as possible to each other and close to the production premises. To save loading and unloading costs, you must set up a delivery schedule that is agreed with all suppliers. It provides that raw materials are delivered on strictly defined days, and other materials – as needed.

These measures will allow you not to detach workers from the main production to unload the wrong time arrived transport.

Acceptance of the product is based on the documents drawn up at the time of delivery.

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