

ELEMENTS OF ANALYSIS FOR MATERIAL COSTS

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Economical use of the material resources used represents an important element of the efficiency of any industrial enterprise, a principal factor of economic growth.

The paper presents the main elements of the analysis of the dynamics and structure of the material costs. Also, there are presented the principal indicators for tracking and analyzing the Physical Consumption of Materials (PCM). The specific consumption per product unit is based on the following two models:

$$\text{➤ } C_S = C_T/Q \quad (1)$$

$$\text{➤ } I_{CS} = C_{S1}/C_{S0} \quad (2)$$

Where:

C_S – is the specific consumption per product;

C_T – represents the total consumption per product;

Q – is the physical volume of the product;

I_{CS} – is the indicator of the specific consumption.

The factorial analysis's elements of the costs with materials per products there are presented too. The modification of the sales price and the modification of the costs with materials per product unit there are also presented.

SELECTIV REFERENCES

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