

APPLIED ASPECTS OF ENTERPRISE MATERIAL RESOURCES MANAGEMENT

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Анотація

Визначено сутність матеріальних ресурсів підприємства. Визначено ключову роль управління матеріальними ресурсами підприємства для забезпечення його стійкого розвитку.

Ключові слова: нейроэкономика, управлінське рішення, теорія прийняття управлінських рішень, нейромаркетинг, нейроменеджмент.

Abstract

The thesis deals with a theoretical essence of enterprise material resources. The role of enterprise material management in enterprise sustainable development is determined.

Keywords: material management, enterprise, efficiency.

Introduction

The basis for the effective enterprise performance at the market is provided by means of rational use of material resources. Therefore the improvement of material resources management is of vital importance for the modern enterprise.

Results

Economic activity of the firm or enterprise is indissolubly connected with the use of economic resources of different kinds : financial, material, labour, informative and others like that.

A considerable part in the structure of economic resources of the enterprise belongs to the material resources. Today there is a situation in economic literature, when authors use the concept of material resources, and also use it for the calculation of economic potential of enterprise, however there is no clear determination for it and a stable list of its components. An ambiguousness in determination of material resources components leads to the impossibility to define the value in term of material resources [1; 2].

Generalization of scientific literature testifies that there is a plenty of approaches that represent the variety of material resources properties [3]. At present a material resources concept is a general one and therefore has no practical application in an accounting. However, in other areas of economic science this concept has a wide use, without simultaneous clear determination of its constituents as well. Coming from it there is anecessity to define, which one objects enter in the complement of material resources. Determination of concept"material resources" is driven to most economic dictionaries

Taking into account the above mentioned, it is possible to assert that in the majority of cases the components of materialresources include supplies presented in Chart of accounts for bookkeeping, except the products of agricultural production. In our opinion, it is necessary to include into the enterprise material resources the fixed assets either.

It provides a theoretical basis for the selection of three directions for the research of enterprise material resources improvement, namely technological, cost and social. Such approach gives an opportunity to define the factors that determine efficiency of material resources management.

So far we can define enterprise material resources management as an approach for planning, organizing, and controlling all those activities principally concerned with the flow of materials into an organisation.

Material resources management deals with campus planning and building design for the movement of materials or with logistics that deals with the tangible components of a supply chain. It specially covers the acquisition of square parts and replacements, quality control of purchasing and ordering such parts and the standards involved in ordering, shipping and warehousing the said parts.

The goal of material management is to provide an unbroken chain of components of production to manufacture goods on time for the customer base. The material department is charged with releasing materials to supply base, insuring that the materials are delivered on time to the company using the correct carrier. Materials are generally measured by accomplishing on time delivery to the customer, on time delivery from the

supply base, attaining a freight budget, inventory shrink management and inventory accuracy. The material department is also charged with the responsibility of managing new launches.

In some companies material management is also charged with the procurement of materials by establishing and managing a supply base. In other companies the procurement and management of the supply base is the responsibility of a separate purchasing department and is then responsible for the purchased price variances from the supply base.

As an example we can take a milk industry enterprise of Vinnitsa "ROSHEN". Its fixed assets include facilities lease and any significant transactions of the issuer on them; production capacity and degree of use of equipment; way to hold the asset, the location of assets. In order to describe the environmental issues that may affect the use of assets, plan for capital construction, expansion or improvement of fixed assets, the nature and causes of such plans, expenditures, including those already made, a description of the method of financing, projected start and end dates activities and expected growth of production capacity after its completion to fixed assets include building and structures, machinery and equipment, transport means, instruments, devices and inventor, other basic facilities.

Conclusions

I can definitely say that material resources management is a key for good enterprise operation in industry. An enterprise benefits from excellent material management, as it improves its competitiveness.

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