

## Summary

**Subject matter:** Management of costs as a factor of the improvement of the management of an organization (on the example of “Stroitorg”, ltd.)

**Author:** Guketlova Maryana Ruslanovna.

**Supervisor of studies:** D.V. Maslova, doctor of science, professor, chair of financial-economic and legal provision of the administrative activity.

**Customer organization:** “Stroitorg”, ltd.

**Topicality of the research:** is proved by the fact that the modern economy of Russia dictates the industrial organizations the need for a constant search of the reserves of cutting self-cost, of forecasting of the market price of the manufactured goods, of making alternative decisions for a successful conduct of the financial and investment policy, control and management of costs and increase in the profitability of the manufactured goods.

**Objective of the research:** is the use of the theory and methodology of costs management for the development of practical recommendations on the optimization of the costs of the organization of the real sector of production.

**Tasks:** 1. to examine the theoretical foundations of costs management for the production of roofing; 2. to reveal the peculiarities of costs management and essence of marginal analysis; 3. to offer the organizational and economic characteristic of “Stroitorg”; 4. to conduct the general analysis of the cost and marginal analysis of the manufacturing of metal tile “Stroitorg”; 5. to determine the ways of the improvement of planning and control of the costs of the organization; 6. to develop practical recommendations on costs management.

**Theoretical and practical significance of the research:** consists in the definition of the essence of management of the organization’s costs and also the development of the measures of their optimization. The recommendations on the improvement of costs management can be used by the organization in the practical work.

### Conclusions:

1. to achieve the military low cost of the output;

2. the calculation of this indicator is necessary for the assessment of the fulfillment of the plan and its dynamics.

**Recommendations:**

1. to broaden the range of the manufactured goods to increase the competitiveness of the organization;
2. to improve the equipment for the intensification of labor productivity;
3. to create the site where the dealers can do on-line purchases which can facilitate the work of sales managers.