

# Practical Experience in Identifying Costs

A.Yu. Andrianov<sup>1</sup>, Vladimir State University named after Alexander and Nikolay Stoletovs, Assoc. Prof. Dr.,  
nirr1960@mail.ru

<sup>1</sup> Department of GPIUTD, Vladimir, Russia

**Citation:** Andrianov A.Yu. Practical Experience in Identifying Costs, *Kompetentnost' / Competency (Russia)*, 2020, no. 1, pp. 48–53. DOI: 10.24411/1993-8780-2020-1-0108

## key words

costs, management school,  
concept, Lean Production, TQM,  
Agile

We have examined theoretical approaches to the classification and determination of costs, the general classification of costs according to the economic theory of constraints by E. Goldratt, analyzed the relationship between quality improvement and cost optimization according to the concept of General Quality Management.

As a practical experience, we have taken into consideration the logistics chain of commodity deliveries of dairy products (a batch of yoghurts). Using process cards, we have examined the main business processes, the effectiveness of managing them, identified the weak links in this chain, as well as the reasons that caused losses during the transportation and warehousing of goods.

We believe that optimizing the cargo handling process during peak load hours and forming a competent team in weak links will strengthen the overall throughput of the supply chain and reduce the number of losses.

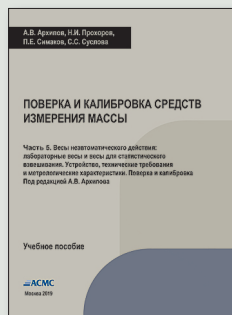
## References

1. Uoters D. Logistika. Upravlenie tsep'yu postavok [Logistics. Supply chain management], Moscow, 2003, p. 59.
2. Goldratt E., Koks D. Tsel': protsess nepreryvnogo uluchsheniya [Purpose: A process of continuous improvement], Minsk, 2014, p. 5.
3. Bayramukova I.A. Printsipy upravleniya slozhnoy operatsionnoy sistemoy na osnove teorii ogranicheniy [The principles of managing a complex operating system based on the theory of restrictions], *Intellektual'nyy potentsial XXI veka: stupeni poznaniya*, 2014, no. 20, p. 139.
4. Kolarzh V.V. Analiz sbalansirovannosti deyatel'nosti predpriyatiya sfery ZHKKH na osnove teorii entropii i teorii ogranicheniya system [Analysis of the balance of activity of an enterprise in the housing and communal services sector based on the theory of entropy and the theory of system constraints], *Ekonomicheskij vector*, 2016, no. 2–5, p. 67.
5. Repin V.V. Biznes-protsessy. Modelirovanie, vnedrenie, upravlenie [Business processes. Modeling, implementation, management], Moscow, 2014, p. 11.
6. Shcherbakov A. Vypusknaya kvalifikatsionnaya rabota. Optimizatsiya logisticheskikh izderzhkek predpriyatiy VED [Graduation thesis. Optimization of logistics costs of foreign economic activity enterprises], 2018, p. 71.
7. ISO 9001–2015 Quality management systems. Requirements; [http://www.pqm-online.com/assets/files/pubs/translations/std/iso-9001-2015-\(rus\).pdf](http://www.pqm-online.com/assets/files/pubs/translations/std/iso-9001-2015-(rus).pdf).

## НОВАЯ КНИГА

Архипов А.В., Прохоров Н.И., Симаков П.Е., Сулова С.С.

### Поверка и калибровка средств измерения массы



Учебное пособие. Часть 5. Весы неавтоматического действия: лабораторные весы и весы статистического взвешивания. — М.: АСМС, 2019

В 5-й части пособия «Поверка и калибровка средств измерения массы» рассматриваются весы неавтоматического действия: лабораторные и статического взвешивания.

Подробно описаны современная терминология, классификация, принципы действия, технические требования, метрологические характеристики, процедуры поверки и калибровки.

По вопросам приобретения обращайтесь по адресу: Академия стандартизации, метрологии и сертификации (АСМС), 109443, Москва, Волгоградский пр-т, 90, корп. 1. Тел. / факс: 8 (499) 742 4643. Факс: 8 (499) 742 5241. E-mail: info@asms.ru