UDC 658.7:658.1

LOGISTICS COSTS IN THE ASPECT OF SYSTEM EFFICIENCY UNITS

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**Research methodology.** The increase of production (good, service) cost concerns the target consumer and means that by every stage and another logistic operation a positive parameter change of this production (quality, form, readability for using or consuming, etc.) takes place aimed at its logistics providing at the place and time needed and by acceptable price depending on the level of logistic costs.

**Results.** It has been defined that the logistic approach orients itself on the formation of a logistic chain ( which would combine the resource logistics, production and physical distribution of manufactured goods on condition of securing of the rhythm synchronism of all the goods-material values flow) and the development of the organized logistic system of an enterprise, which would secure the planning, organization, realization and management of corresponding material flows by the criterion of the logistic costs minimization including transactional logistic ones, connected with securing of the enterprise interaction with its partners in the logistic chain.

**Novelty.** Logistic costs are not equal to the enterprise costs in its traditional (from the standpoint of economic practice) sense of term, because they reflect the monetary value of used labor, tools and objects of labor and the cost of funds due to the advancement in space and time of material values at the enterprise and beyond — in an integrated supply chain.

**The practical significance.** Taking into account the multivariant approach to the definition and classification of logistics costs, more attention should be paid to their research. The actual task of logistics theory should be expressed in effective methods of accounting and calculating of logistics costs of each company with the definition of the objectives of their logistics activities and creating a sound and balanced scorecard, which would allow to carry out such an assessment.