

**NEW APPROACHES TO COSTS DISTRIBUTION INTO VARIABLES
AND INVARIABLES IN THE CONDITIONS OF MULTIPRODUCT
MANUFACTURING**

The cost accumulation according to the influence of activity volumes means much for running an enterprise, accounting organization, control and analysis. The investigation of cost behavior and their division into variables and invariables is in the basis of the analysis of cost interrelation, activity volume and profit; it is also widely used in modeling and different management decision taking and for forecasting their possible effects.

For planning and effective control of variable and invariable costs the enterprise needs to use various methodological approaches. It requires further research of modern cost distribution problems into variable and invariable ones and stipulates the topicality of the article.

As a result of a conducted investigation there have been determined that:

The function cost analysis is necessary to start from choosing its model: at the one-product manufacturing – one factor model of cost function, at the multi product manufacturing-multi factor model of cost function.

In conditions of multi-product manufacturing applying the majority of common methods of costs distribution into variables and invariables in «pure» way is impossible.

Costs distribution into variables and invariables in conditions of multi-product manufacturing should be performed with the help of analytical method or the algorithm offered by the authors.

Further scientific investigations should be directed to improve the suggested techniques of costs distribution into variables and invariables taking into account the branch peculiarities of the enterprises under research.