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APPROACH TO ASSESSMENT OF MANAGEMENT OPERATING COSTS
OF PORT OPERATOR
ПІДХІД ДО ОЦІНКИ УПРАВЛІННЯ ЕКСПЛУАТАЦІЙНИМИ
ВИТРАТАМИ ПОРТОВОГО ОПЕРАТОРА

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У дослідженні запропоновано авторський підхід до оцінки ефекту збільшення розміру споживчого вартості товарів і вантажів. Обґрунтовується методичний підхід до визначення вкладу транспорту в створення ефекту збільшення вартості споживчих товарів, який реалізується в інших галузях економіки, зокрема, алгоритм її кількісного виміру і розподілу між клієнтами і транспортними компаніями.

Formulation of the problem. The reforms taking place in the sphere of port sector of Ukraine require implementation in economic activity of port operators new economic governance mechanisms of management, adequate to the current state of Ukraine's economy and market trends of port services.

The port operator is a complex set, efficiency, dynamism and coherence of which in a significant degree provided by an appropriate mechanism of management.

Given the unstable economic situation in the Ukrainian ports there is a need to pay serious attention to optimizing their activities. In this context, special importance is the efficient use of available resources and making appropriate decisions on cost management.

Some part of ports expenditures, while transshipment is paid directly by the cargo owner to the ports. The rest of the expenditures are paid by the cargo owner indirectly, by paying the freight for shipping, in which the ship owner take into account all expenses of vessels to pay port fees and charges for services. Since domestic ports within the global system of navigation, the development of the system of tariffs for ports Ukraine should take into account international practices adopted in port pricing principles, including distribution costs by holding, ports and cargo between ship owners.

Management of operating costs of port operator should promote competitive state of Ukrainian transport sector and meet the primary task facing the Ukrainian seaports.

Analysis of studies and publications. The issue of the need to develop of system management costs of port enterprises devoted a lot of work: Kibik O. [7, 8], Lesnik A. [11], Poplavskaya N. [14], Hotyeyeva N. [15], Chernjuk N. [16]. Paying tribute to the study authors, it should be noted that the issue of cost management become multifaceted character and require a careful analysis, refinement and further development. Many of the problems related to the disclosure of the conceptual apparatus with considering the specific of port activities are not fully resolved, that determines the relevance of the research.

Unsolved aspects of the problem. For efficient work on the market of port services, port operators need to have certain competitive advantages. The research Merkt O. [12] have been identified and evaluated factors affecting on the competitiveness level of ports in the Ukrainian economy and determined that many examples of international experience shows that those ports in which the cost of port services is high, but it guarantees their high quality and reliability are more competitive. Thus, the first position, in the opinion of experts, takes the factor “quality of port services”. Second place takes reasonably factor “cost of port services”, which is often drawn attention is devoted to the study of prospects of port enterprises [6, 7, 17].

To ensure the efficient operation of port operators provided that the level of competitiveness in the long term, at the forefront the issue of cost management, which refers to the process of purposeful formation expenses by type, location and their carriers with constant monitoring and optimization.

Recently, this important direction of improving the efficiency of port enterprises unreasonably paid little attention, focusing on increasing revenues by increasing the volume of cargo and additional services in the port. We completely agree that this are important components of the port operator, but do not neglect other possibilities to improve of effective their functioning.

The research goal is to determine the size of the effect of increasing the cost of consumer goods that are transported, and its use in economic calculations selection of optimal management decisions.

The main results of the research. For port operators, which overcome the protracted recession in the market of transport services operating under the legal uncertainty that is due to deep structural changes in the management ports of Ukraine, the process of management costs is of particular importance. It is a difficult economic process improvement which is reflected at all levels of management and covering all the main spheres activities of the entity.

To the operating costs of port operator, usually, include the costs of core operational activities in maritime transport. This term also found in works devoted to the research costs of road, rail and air transport and related activities is to transport companies, which are companies engaged in direct freight and passengers. In the research Boyily L. Carefully considered concept, structure and procedure of forming the operating costs for the railways and proved that the “costs of operating and maintenance costs should not be identified as they characterize the different production processes” [5, p. 7].

In the work of shipping companies to operating costs include costs of operation of the vessel, crew maintenance, fuel, depreciation, repairs and more. The similar positions are observed in the study of operating costs air and auto carriers.

In civil aviation enterprises operating costs on the implementation of air services in a certain period called the operating costs. Planning, accounting and analysis of operating costs implemented in two main ways by economic elements and the calculation of expenditure [10, p. 401].

Within this research, to maximize the approach of grouping expenditure port operator by different classification features with generally accepted standards in Ukraine are invited considered as an object of management expenses of port operator – the current (operational) costs that contain the costs of core operational activities.

Under any circumstances, the operating costs are influenced by external and internal environment.

The main factors of the environment functioning port operators are: economy, technology and technical factors, social factors and political factors. Accordingly, the direct impact on the generation of these factors carried the state, suppliers, customers and competitors.

From the side of the state is government regulation, which is implemented determined by law through requirements of enterprises, are required for all businesses and includes differentiated tax rates for certain types of activity and regulation of export-import and barter business through the mechanism of licensing, quotas, customs and currency legislation for the protection of the consumer market of Ukraine and its companies or products to stimulate demand for domestic production.

An important factor in the operation environment of the port operator is an information space that includes legislative and regulatory framework that define the rights and obligations of legal entities and individuals (codes, laws, ordinances, decrees, regulations, instructions, regulations, orders) economic regulators and economic activities that provide stimulation of active formation and use of information resources (taxes, fees, charges, credit conditions, economic incentives and sanctions, regulated prices).

Taking into account the peculiarities of transport, which stipulated that transport is not producing new material and products and is an extension of the production process within the process of circulation, that is, transportation is the movement of people and goods without creating a tangible product. In turn, the beneficial effect of creating consumer value services transport products through interaction with goods or people and providing them with the space-time movement. In addition, the structure of production costs of transport of products no raw material costs, but used only means of labor, fuel and materials.

Cycle on transport different from other circulation in fields of material production and not creates new value added product of material and the effect of the transport process is moving goods from producer to consumer. That movement of goods, products from the place of manufacture to point of consumption is consumer value have which create the transport services. As a result of the movement is changing is not only the use value, but the cost of products transported on the value of transport costs. Consequently, on the transport paid and consumed not product material production, but the effect of the production process (moving products created).

Transport product has use value, which manifests itself in the ability to meet the needs of different types of traffic loads and can be expressed in the delivery of its customers just in time (at a certain day and hour) and a certain amount. Thus the cost of transportation determined by the sum of necessary costs for transport companies. Buying transport products, consumers pay these costs in the form of tariffs and freight rates, which represent both monetary expression of the value of transport products. Thus, transport is no value added, and will only increase consumer value. This fact gives grounds to say about the economic unsubstantiated and groundless transport operations levy value added tax, as in the latter is not created and installed such a tax only reduces resource consumption and production results in the loss of transportation products.

Analysis of the main provisions of the legal and regulatory framework as regards taxation possible to determine that today there are artificial complexity of the

environment through the operation of port operators establish economically unreasonable value added tax (VAT) on the performance of transport companies.

Development of VAT in Ukraine started with the adoption of the Law of Ukraine "On value added tax" from 20.12.1991 years [1], which entered into action on 1 January 1992 and operated until June 1993, while the law was amended several times. From 26 December 1992 until 1997. VAT is established according to the Decree of the Cabinet of Ministers "On Value Added Tax" [2], and on April 3, 1997 adopted the Law of Ukraine "On Value Added Tax" [3], which repealed under the new Tax Code of Ukraine from 02.12.2010 years [4].

Accrual and VAT collection requires a clear definition of the added value that the object of taxation. For transport, according to the Tax Code of Ukraine, the transaction is subject to tax payers in the supply of services in international transport of passengers and baggage and cargo by rail, road and waterways and air transport (st.185.1.e) [4].

It should be noted that the work of transport, and, accordingly, operating costs are somewhat different economic purpose than businesses work, say industry and their operating costs. If spending the past aimed at creating new added value, which has a tactile physical nature, because based on embodied labor, the activities of transport companies creates added value in the tactile sense and does not affect the properties of consumer goods, by contrast, any of the changes are unacceptable although consumer price increases and product displaced by changing its location. Thus, if the estimate generated positive effects of transport, its numerical equivalent in monetary units (\$) per unit of production (ton cargo) can be evaluated based on the following:

$$E = (P_{\text{dest}} - P_{\text{disp}}) - [C_t + (P_{\text{disp}} \times D)/360], \quad (1)$$

where e – the desired effect in terms of value (\$/t);

P_{dest} and P_{disp} – market unit price of a particular product according to the destination and dispatch per 1 ton (\$/t);

C_t – the cost for certain goods of transporting tons of cargo from threshold to threshold (\$/t);

D – duration of transportation of cargo (days).

The application of the reduced effect shown in Fig. 1.

This effect is also created in the cargo and so it also can not be the basis for the taxation of transport companies to value added tax. On the contrary, transport can claim a share of this effect, which may not be less than the $C_t / (C_t + P_{\text{disp}})$. By the way, the value of (1) can also serve as a criterion for selecting a particular transport logistic scheme of cargo from threshold to threshold, and general criterion for selecting markets for certain goods. In addition, per unit (ton, ton-mile tone-operation), will spend a different amount of costs, depending on the time of performance. Thus, loading the vessel possible two options: direct and warehouse, there may be other options, taking into account the raid paging. Number of tons of these options will be the same, be the same and the production of works (intensity load vehicles on the direct option is almost always higher than the warehouse) and 166поф-operation will be a different number, and despite the fact that the product or service – ton displaced of cargo berth on board – one and the same.

It should also taken into account that time of loading vehicles is limited and his

excess port operator will have to pay a fine (Demurrage). In these circumstances, the component of operating costs does not fit the generally accepted classification of operating expenses. Thus, the cost of electricity and fuels and lubricants for handling equipment accounted for in the cost of one-time use of the appropriate type of equipment there includes the cost of maintenance handling equipment for working period.

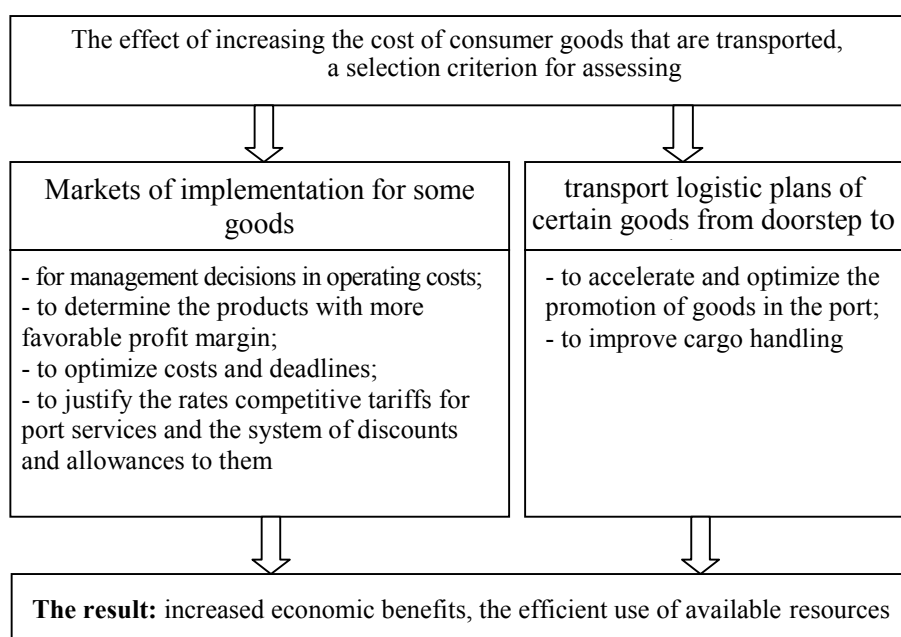


Fig. 1. The effect of the increase in consumer cost goods, transported *Source: Own elaboration*

As for the direct impact of competition, as the main factor of the environment functioning port operators, it should be noted that “the competitiveness of seaports and shipping companies depends on the set of interrelated factors macro- and microeconomic environment (strength of competition, market infrastructure, management companies, etc.) lack of harmonious influence which the system of state regulation makes it impossible to obtain synergy” [8, p. 98-99]. In [13] notes the existence of fierce competition between ports and highlights the main factors that have impact on the competitiveness, cost of transportation by land; quality cargo handling (level technology, processing, cargo safety, comfort for the cargo and the ship owner, the level of port charges and tariffs of loading and unloading operations (LUO, the depth at the approaches to ports and waters).

Considering that the competitiveness level of seaports is sufficiently dependent on the expenditure of formation of tariffs emphasize that the problem of increasing the efficiency of port operators has become especially important today, when there are major ports transformation processes. In addition, in terms of port operator based on the concession agreement increases component of fixed costs, which to date is 50-

70% of the costs, which reduces the competitiveness of the whole. If you remove VAT, significantly increase the competitiveness of the port operator.

Enterprises of port industry with acquiring considerable autonomy in matters of business activity have to significantly reduce their costs, because success in a dynamic competitive environment of the port reach only those business structures which are able to optimize their costs, while providing the necessary port quality products and services.

Conclusions. The current functioning of port operators, due to the difficult economic and political conditions and tough competition requires the application of new management tools, one of which is cost management, which if used properly can enable the port operators to strengthen their competitive position in the market of port services. Such position of the enterprise and their further development depends greatly on the effectiveness of management decisions on the choice of methods and means of cost management system, which requires identifying strategic priorities in the activities of the port operator. The methodical approach to determine the contribution of transport to create the effect of consumer value, which is implemented in other sectors of the economy, its quantitative and mechanism of distribution between the clientele and transport companies, will expand analytical capabilities to create information on making optimal management decisions.

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Анотація

Для забезпечення ефективної роботи портових операторів при умові збереження рівня їх конкурентоспроможності в довгостроковій перспективі, на перший план виходить питання управління витратами, під яким розуміється процес цілеспрямованого формування витрат за їх видами, місцями і носіями при постійному їх контролі та оптимізації.

З метою максимального наближення групування витрат портового оператора за різними класифікаційними ознаками до загальноприйнятих в Україні стандартів, пропонується розглядати які об'єкт системи управління витратами портового оператора поточні (операційні) витрати, які містять й витрати на здійснення основної експлуатаційної діяльності.

Враховуючи, що рівень конкурентоспроможності морських портів достатньою мірою залежить від витратної частини формування рівня тарифів підкреслимо, що проблема підвищення ефективності діяльності портових операторів особливої актуальності набула саме сьогодні, коли в портовому господарстві відбуваються серйозні трансформаційні процеси. Крім того, в умовах дії портового оператора на основі договору концесії збільшується складова постійних витрат, яка і на сьогоднішній день складає 50-70 % витрат, що знижує конкурентоздатність в цілому. Якщо прибрати ПДВ, то істотним чином збільшиться конкурентоздатність портового оператора.

Підприємства портової діяльності з набуттям значної самостійності в питаннях ведення господарської діяльності змушені істотно знижувати свої витрати, тому що успіху в динамічному конкурентному портовому середовищі досягають лише ті підприємницькі структури, які спроможні оптимізувати свої витрати, забезпечуючи при цьому необхідну якість портової продукції і послуг.

Сучасне функціонування портових операторів, обумовлене складними економіко-політичними умовами та жорсткою конкуренцією, вимагає застосування нових інструментів управління, одним із яких є управління витратами, яке при правильному використанні може надати можливість портовим операторам посилити свої конкурентні позиції на ринку портових послуг. Такі позиції підприємства і подальший їх розвиток значно залежать від ефективності управлінських рішень щодо вибору методів та способів організації впровадження системи управління витратами, що потребує визначення стратегічних пріоритетів в діяльності портового оператора. Запропонований методичний підхід до визначення внеску транспорту у створення ефекту споживчої вартості, який реалізується у інших галузях економіки, його кількісний вимір і механізм розподілення між клієнтурою та транспортними підприємствами дозволить розширити аналітичні можливості для формування інформації щодо прийняття оптимальних управлінських рішень.