



TeMa ^pe3eHTa^MM:

**M3AEPMKM nPEAnPM^TMM.**

## ОнпеаенеНие:

- НЗгерwKu npegnpuATua – ^ТО cyMMa 3aTpaT KOHKpeTHopo npegnpuATun Ha npou3BогcTBo u pea^M3a^MW onpege^eHHoro Buga TOBapa.

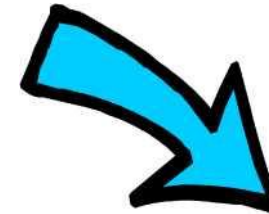
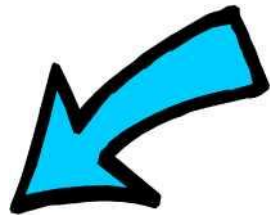


# ОуHK^a:

- ОуH^MA M3герweK OnucbiBaeT CBB3b Mewgy BbinycKOM npOgy^MM u MMHMMa^bHO BO3MOMHblMM ЗаТраТаМу, Heo6xoflMMNMM erO OбечнeneHMfl. TexHOflOrwa u ^HW Ha npOM3BOflCTBeHHbie pecypcbи oбWHHO бepyTCB KaK gaHHbie нпу Onpege^eHMM \$yH^цu M3герweK.



# ВМAM M3genweK



BHyTpeHHue (win HenBHbie)

M3flep>KKM - 3T0 3aTpaTbl

pecypcoB, npuHaflnejKau^Mx

C06CTBeHHMKy CjDUpmbl

BHetuHne (SyxranTepcKne,  
MJ1M flBHbie)

M3flep>KKi/i - 3To on/iaTa

CfiaKTOpOB np0M3B0flCTBa,

He HB/lflK)LHMXCfl C06CTBeHHOCTbK)

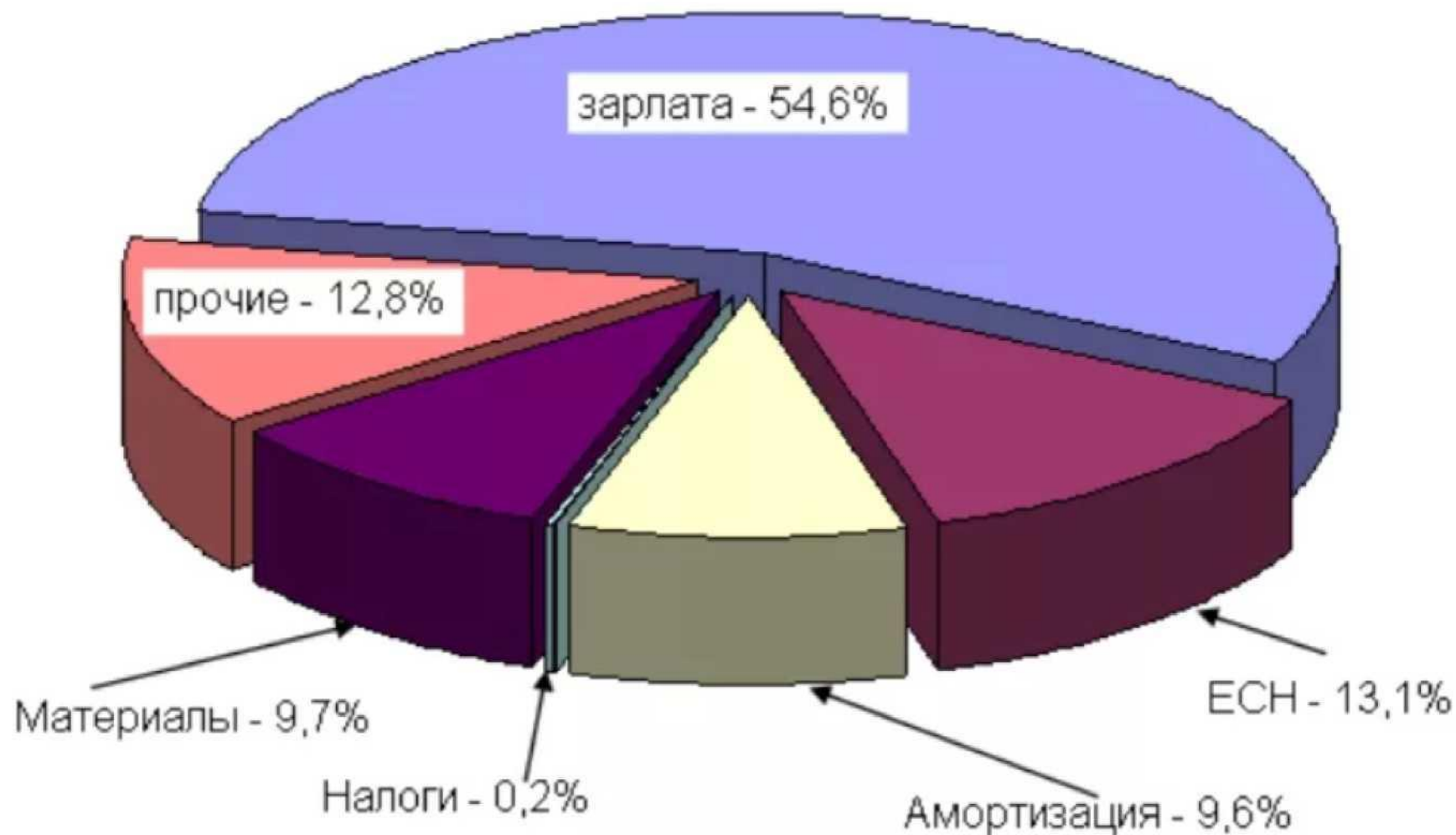
Bnaflertbqa cjDiipMbi

# Себестомост

- Себестомост - ^Т0 м3флерwKM в расHeTe Ha ogHy eguHM^ м3роТОВ^eHHOM nporу^MM. OHa Mcно^b3yeTCfl g.nfl onpege^eHM^ ee ^Hbi.



# Структура себестоимости



# Bbisofl:

KaWflbIM npOM3BOflMTe^b flOAWeH CTpeMMTbCfl K coKpa^eHMW

M3flep^eK npoM3BOflCTBa, CHuweHuro

ce6ecTOMMOCTM npogy^uu U pocTy npu6brnu.



# СПАСИБО ЗА ВНИМАНИЕ !

