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EVOLUTION OF SCIENTIFIC VIEWS ON THE PLACE AND ROLE OF COST MANAGEMENT IN ENTERPRISE MANAGEMENT

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The article is devoted to the study of the evolution of scientific views on the place and role of cost management in enterprise management. Generalization of modern Chinese and English-language literature allowed the author to highlight the following approaches to the interpretation of the term "cost management": traditional, optimization, strategic and administrative-controlling. Each of these approaches is characterized substantively: its adherents are listed, the reasons for its emergence, strengths and weaknesses are identified. The author's definition of the concept of "cost management" is proposed, the novelty of which lies in the following: cost management is not limited to financial management (managerial, accounting, tax accounting); cost management is linked to the business strategy of enterprise development, while not being identified with it, that is, it is considered as one of its tools; cost management is not limited to intra-firm relations and is formed, among other things, under the influence of external factors (industry, macroeconomic, international); cost management is not limited to reducing them, but is considered as a process of ranking them in accordance with business strategy; the cost management process is considered dynamically, as a continuously repeating cycle of forecasting, accounting, control and adjustment; the goal of cost management is defined not as profit maximization, but as increasing the development potential of the enterprise and creating a basis for its long-term development.

***Key words**: cost management, enterprise management, business strategy, competitiveness, economic growth, long-term development.*

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Introduction. Modern cost management theory is related to management theory, and cost management is traditionally considered as part of enterprise management. The task of cost management is born from the problem of rational use of resources (the problem of choice in economics) at the micro level. Chinese scholars note on this matter: "Since the resources available to a company are always limited, whether it is labor, capital or technology, management must ensure the best use of these resources through careful decision making" [1, p. 17].

As the practice of cost management develops, taking place against the background of deeper transformations of economic systems and corresponding changes in management theory, a gradual evolution of scientific views on cost management is observed. A generalization of modern literature devoted to cost management allows us to identify the following approaches to the interpretation of the term "cost management": traditional, optimization, strategic and administrative-controlling approach.

Results and discussion. Traditional approachis based on the idea that cost management is identical to cost reduction. According to Yu Jiajia, "…the main objective of cost management is to reduce costs and maximize corporate benefits" [2, p. 84]. According to Jiao Yuehua, "In order to gain cost advantages, increase corporate profits and reduce costs, enterprises need to take effective measures and use scientific methods to control costs" [3, p. 42]. Qin Yun formulated the opinion typical of representatives of the optimization approach as follows: "The major role of traditional cost management is to save labor cost, increase production and improve economic efficiency, increase profitability, reduce product prices" [4, p. 152].

The logic of the adherents of this approach is based, firstly, on the inverse relationship between the profit and cost indicators of the enterprise (at least in the current period). In particular, as Qin Yun writes, "the main goal of traditional cost management is to strengthen cost management and reduce costs. … more products that meet social needs can be produced with less labor, material resources and financial resources. … When sales volume and price are constant, there is a trade-off between cost and profit, that is, when cost increases, profit decreases accordingly; and vice versa, when cost decreases, profit increases accordingly" [4, p. 151].

Secondly, the traditional approach's interpretation of cost management as cost reduction is a logical consequence of price competition as the basis of competitive struggle in a market economy. "The essence of a price advantage strategy is to properly control costs so that enterprises can provide high-quality products and services at a lower price, thereby winning the price competition" [5, p. 148], describes Zhao Wenjing.

Despite the existence of objective prerequisites for its emergence, the traditional approach oversimplifies cost management, reducing this process exclusively to cost reduction. Based on only two patterns (the negative impact of costs on profit in the current period and price competition as the main method of competitive struggle in a market economy), adherents of this approach abstract from a huge number of other factors influencing the behavior of the company and cost management. Moreover, the two specified patterns are very rarely encountered in practice in their pure form, which limits the application of the traditional approach.

In scientific literature, the traditional approach is most often criticized for its inability to ensure the long-term development goals of the company: "traditional cost management mainly involves the accounting, analysis and control of costs in the production and operation process. However, this approach is difficult to achieve the long-term development goals of the company and cannot effectively improve the level of cost management of the company" [6, p. 189].

Thus, the traditional approach is losing its relevance today. However, it was precisely this approach that became the starting point in a broad scientific discussion of cost management. Despite frequent and fair criticism of this approach, all subsequent points of view are born from the traditional approach, supplementing and modifying it. And as will be shown below, the key logic of the traditional approach (cost management = cost reduction) is reflected in all other approaches, albeit with some reservations.

Optimization approach – is a logical development of the first, since it is also aimed at increasing profits by reducing costs, but not in total, but in individual segments (reducing irrational costs). At the same time, the increase in costs is still considered unacceptable.

Shen Weijun and Shen Shaojun give the following examples of rational cost management: "For example, companies can identify market segments with high growth potential through comprehensive market research, increase investment accordingly, downsize or sell low-profit businesses, and ultimately improve overall profitability without significantly increasing costs" [1, p. 16]. Or another example: "In an economic downturn, companies may need to quickly adjust production scale, suspend non-core activities, or postpone investment decisions to ensure operational stability" [1, p. 18].

Recognizing that "cost-effectiveness is the primary goal of budgetary control, which, in reality, involves realizing the ideal balance between the expenses incurred and the outputs achieved" (balance – that is, the optimization approach), yet Li, Hu and Huo consider cost management as their reduction: "cost management is an important condition and implementation basis for cost reduction and pro6t for enterprises. Cost reduction will make products more affordable for people to purchase" [7, p. 2]. The fair opinion of the named scientists that "cost management can effectively reduce the amount of cost used during production or operation", is based on the fact that "the current market economic conditions are to reduce the cost of products and increase the sales volume of products" [7, p. 2]. Many scientists and managers adhere to this logic, but in practice, business strategies of firms are much more diverse.

Cost management as cost reduction may be applicable only to some companies with certain business strategies and in certain conditions. However, it should be recognized that it is not only not universal, but is also rarely used in practice. Although in scientific literature the approach according to which the main goal of cost management is their reduction (total or partial) still dominates.

The merit of the supporters of the optimization approach is, firstly, the differentiation of costs, that is, the recognition that not all costs can be reduced, and the development of criteria for determining costs that are subject to reduction. As a result, the theory of cost management has developed and included "the theory of target cost management, the theory of standard cost management, the theory of responsibility cost management and the theory of quality cost management" [4, p. 151].

Secondly, the treatment of cost management as a continuous process at all stages of production, rather than a one-time action: "the purpose of cost management is to reduce the cost investment of enterprises to a certain extent and reduce the use of costs. It is not just to reduce the purchase price of materials but to take the consumption of funds in the entire activity process, mainly in terms of human, material, financial, management costs, technical support, and other aspects of cost reduction. It is an act of saving various resources and an important basis for cost management" [7, p. 2].

According to the strategic approachy, cost management depends on the business model of the enterprise and the directions of its development. Strategic cost management was first proposed by British scientists in the 1980s. Unlike the traditional and optimization approaches, the strategic approach does not provide for mandatory cost reduction or maintaining their current level.

Zhou Cheng defines strategic cost management as "the combination of a company's long-term development goals and its own competitive advantages in the course of its daily operations, which enables it to reduce costs while continuously gaining competitive advantages" [6, p. 190]. Qin Yun is of a similar opinion: "The cost strategy adopted by an enterprise depends on its overall business strategy and competitive strategy" [4, p. 151].

Today, it is the strategic approach that has received the widest distribution in scientific literature. However, despite the apparent external simplicity of the initial premise (the dependence of cost management on the enterprise development strategy), this approach is extremely heterogeneous, combining a large number of diverse scientific opinions and various recommendations arising from them.

All representatives of this approach consider cost management in connection with the strategic development of the company, which unites them. However, they consider cost management from different sides, most often some individual aspects. Despite the frequent lack of systemicity and integrity in such works, representatives of the strategic approach still managed to identify and describe a large number of various distinctive characteristics inherent in modern (strategic) cost management. Let us consider them in more detail.

The strategic approach helps to reveal the importance of cost management in ensuring the competitiveness of the company. Jiang Cui points out that: "Cost management is related to the survival and development of the enterprise, and is the key to enhancing the core competitiveness of the enterprise and maintaining its competitive advantage in the market" [8, p. 115]. Jiang Cui compares the traditional and strategic approaches in terms of ensuring competitiveness: "Traditional cost management focuses more on cost control and efficiency improvement, while strategic cost management starts from corporate strategy and uses cost structure optimization to promote rational allocation of corporate resources and enhance the company's ability to create value" [8, p. 115]. "…strategic cost management is no longer limited to short-term, local minimum costs, but can extend the scope of cost management to the entire competitive market through strategic positioning analysis, paying more attention to the overall and long-term cost benefits of the enterprise" [9, p. 50], Lu Lu and his colleagues believe.

Strategic cost management not only recognizes the dependence of cost management on the business strategy of the enterprise, but also develops various principles and tools for cost management depending on the chosen strategy. Within the framework of this approach, two major research areas have gradually formed: cost management under the cost leadership strategy [10–12] and cost management in a diversification strategy [13–15].

If the company follows the cost leadership strategy, then cost management will be aimed at minimizing various operating costs. This will allow the company to produce and distribute products at a lower price than competitors. In this case, cost management will be very close to the traditional approach, with the only difference being that the strategic approach sets a cost minimization limit, namely maintaining a certain level of product quality. Thus, the strategic approach has included the traditional approach, but with some reservations.

The diversification strategy involves gaining a competitive advantage by creating a unique value proposition (product or service). By offering products with unique technical characteristics or aesthetics, with improved service or the addition of new services, higher quality or under a well-known brand, etc., the company can sell its products at a higher price than competitors. At the same time, management theory states that the differentiation strategy can only be successful if the company creates such unique offers that competitors cannot repeat. With such a strategy, cost management cannot be focused on minimization, since higher investments are required in marketing, service, R & D, human capital, etc. Cost management under the diversification strategy is the choice of the most rational use of limited resources.

Another distinctive feature of cost management, which follows from the strategic approach, is the long-term, dynamic and comprehensive nature of this process. As Yang Jian states, "strategic cost management is a long-term cost management activity carried out by enterprises to achieve strategic goals" [16, p. 52]. Lu Lu et al. also emphasize this difference between strategic cost management and traditional cost management: "Traditional cost management is static, mainly through post-analysis to judge the effectiveness of cost management, which is relatively passive. Strategic cost management is a dynamic value chain analysis model with time and space perspective and big picture perspective, and can comprehensively analyze the tangible and intangible factors of enterprise cost management from the perspective of cost" [9, p. 50].

Cost management covers the entire production cycle and affects every structural division of the enterprise. "The traditional concept of cost management believes that cost management is the management of production costs, based mainly on subsequent accounting and control of product costs," Qin Yun notes. "New economic conditions have led to productivity competition, <…> forced enterprises to implement cost management concepts at the operational level and implement cost management at the level of all personnel" [4, p. 151]. Drucker, the "father of modern management," believes that cost control runs through the entire life cycle of an enterprise and is one of the main elements of internal activities and enterprise management [17].

In most cases, strategic cost management is related to managing costs within the value chain by identifying cost drivers within an enterprise. According to Zhao Wenjing, "strategic cost management focuses on analyzing the enterprise value chain to effectively identify and optimize the key links in creating enterprise value, identify the sources of enterprise cost advantages, and help enterprises more accurately identify the advantages and disadvantages of costs” [5, p. 148]. Yang Jian describes the process of strategic cost management in more detail: “Strategic cost management focuses on the strategic environment, strategic planning, strategic control and strategic effectiveness in cost management <…>, mainly including value chain analysis, cost driver analysis and strategic positioning analysis. Value chain analysis is to analyze the overall cost of an enterprise from a strategic point of view. Analysis of the value chain of each link; cost driver analysis is to analyze the causes and measures to optimize the costs of the enterprise's business activities; strategic positioning analysis mainly includes cost leadership strategy, differentiation leadership strategy, goal focus strategy, life cycle strategy and integration strategy” [16, p. 51].

The integration of cost management with the concept of the value chain plays an important role in the development of cost management methods. It is also important to emphasize that the strategic approach has also led to the development of practical cost management tools, in particular, the method of cost management in the value chain. Lu Lu et al. describe the methodological part of strategic cost management as follows: “… in terms of content, strategic cost management is more detailed and can collect cost drivers and implement cost reduction details through the detailed separation of structural cost drivers and management cost drivers” [9, p. 50].

The decomposition of the cost management process along the value chain within the strategic approach allowed to include not only internal cost factors, but also external ones in the analytical field. “Strategic cost management is the effective control and management of costs from the point of view of the value chain. <…> An enterprise is a whole,” writes Zhou Cheng. “Cost-intensive activities within an enterprise and other activities related to it occur within the enterprise, and value-intensive activities outside the enterprise will also affect costs within the enterprise. <…> The study of enterprise cost management from the point of view of the value chain mainly involves conducting a comprehensive analysis of the internal and external environment of the enterprise from the point of view of the value chain, as well as optimizing and adjusting the enterprise’s costs based on the results of the analysis” [6, p. 189].

The adherents of the strategic approach have conducted a huge number of studies identifying internal and external causes (factors, drivers) of the formation of enterprise costs not only of a purely economic nature, but also of a behavioral, cultural or political nature. This should be counted among the unconditional merits of the representatives of this approach.

The study of external factors of enterprise cost management leads the adherents of the strategic approach to the need to expand the sources of information needed for analysis. Yu Jiajia points out: “Traditional cost management usually focuses on internal accounting control, and insufficient attention is paid to the external environment in which the enterprise is located. Strategic cost management is to study the cost of developing an enterprise while conducting internal accounting control by examining the internal and external environment of the enterprise” [2, p. 84].

In terms of implementation, strategic cost management, compared with traditional or optimization approaches, is a more comprehensive process, which, as Lu et al. note, “mainly includes three aspects: strategic positioning analysis, cost driver analysis, and value chain analysis” [9, p. 50].

The unconditional merits of the adherents of the strategic approach include:

– proof of the strong influence of cost management on the competitiveness of a firm by ensuring the rational use of limited resources;

– differentiation of cost management depending on business strategy: differentiation strategy and cost leadership strategy;

– identification of the long-term and dynamic nature of the cost management process;

– combining cost management with the concept of the value chain;

– analysis within the value chain of not only internal but also external cost factors;

– analysis of the reasons for the formation of enterprise costs, not only of a purely economic nature, but also of a behavioral, cultural or political nature;

– development of algorithms for implementing strategic management in three main aspects: analysis of strategic positioning, analysis of cost drivers and analysis of the value chain.

However, the strategic cost management approach is not without its shortcomings. First, the value chain used in the strategic approach as the main cost analysis tool is fixed at the enterprise in question. As Lu Lu et al. write, "value chain analysis aims to identify the advantages and disadvantages of enterprises based on their resources and capabilities to ensure strategic advantages" [9, p. 53]. Despite the fact that the strategic approach involves the analysis of external factors, i.e. other industry market participants (this is one of its distinctive features), the value chain is not considered as a single whole. The value chain analysis does not go beyond the microeconomic level: the company acts independently and in isolation, and any interactions with other participants in the chain are considered as external factors (for example, the price of purchased resources). The purpose of value chain analysis is only to identify the possibility of "finding the key to adding value to the strategic value chain of the enterprise" [9, p. 53], that is, "to add value" to your enterprise. Qin Yun specifies: "the modern cost management transfer resources of enterprises to profit from the loss place, to maximize the use of corporate resources, to improve efficiency and enhance the competitiveness of enterprises" [4, p. 152]. The strategic approach has left out of sight the cooperative relations within the value chain. Business practice shows a huge number of examples of structural transformation of a group of companies specifically for the purpose of improving cost management, for example, the creation of holdings or clusters. There is a wide variety of such organizational forms and instruments. Consequently, the theoretical provisions of this approach can be applied only partially to vertically or horizontally integrated enterprises (holdings, clusters), as well as to enterprises operating in an economic system with strong centralized economic and political power, as in China.

Secondly, the strategic approach to cost management proposed the concept of increasing the competitiveness of costs compared to competitors, rather than the development strategy of the enterprise as such. In essence, it is not a development strategy for the company, but a cost strategy (defining strategic cost management goals through value chain analysis). "In the decision-making and management process, we formulate the path to implementing the company's long-term business development, transformation and modernization, as well as strategic control of cost flexibility around strategic goals and improve the resource alignment distribution mechanism that facilitates the achievement of strategic cost goals" [16, p. 53], writes Yang Jian. On the one hand, this is logical, as follows from the title and the very formulation of the problem. On the other hand, despite the identification of a close relationship between cost management and the competitiveness of the company (its business strategy), cost management has not been integrated into a unified enterprise management system, since various target guidelines remain.

Third, the strategic approach has failed to completely overcome the ingrained notion that the primary goal of cost management is to reduce costs (or at least prevent them from increasing). For example, Zhou Cheng writes: "In particular, the cost driver analysis from the value chain perspective mainly concerns finding effective ways for enterprises to reduce costs through in-depth analysis of the internal and external environment of the enterprise" [6, p. 189]. Despite recognizing the need for investment to maintain competitive positions (particularly in the case of a diversification strategy), adherents of the strategic approach, on the other hand, remain under pressure from profit indicators that are inversely proportional to the costs incurred. This problem is exacerbated for public firms whose shares are traded on stock exchanges.

Representatives of the administrative-controlling approachconsider cost management as a process of organizing the accounting and control of enterprise costs. This approach is fundamentally different in that cost management is reduced only to reflecting ongoing business processes and meeting established cost indicators, while the definition of these target indicators is taken out of scope.

Some representatives of this approach directly identify cost management with cost control. For example, Wan Xiuhua states: "The essence of cost management is to control and monitor the company's business activities and capital expenditures, including raw material purchase, freight transportation, product research and development, production, sales, brand promotion, construction, etc., through certain management tools"[1]. Other authors draw a clear line between cost control and cost management: "Cost control aims to modify an operation via modi6cations and prediction, whereas cost management entails forecasting the economic operations of a firm or program" [7, p. 1].

In a more extended interpretation, the administrative and control approach involves the process of accounting and cost control itself. "The practice of organizing and regulating a company's operating expenses is known as cost management" [7, p. 1], write Li, Hu and Huo.

Some scientists insist that cost management should perform not only a statistical but also an analytical function: the accounting system in modern economic conditions should contain an analytical block and not only deal with the registration of facts of economic activity, but also perform analytical functions [18]. This statement is true, but it depends not only on the architecture of the accounting system, but also, to no lesser extent, on the company's management, that is, the ability to use the information provided to make management decisions.

It is precisely as a result of the spread of the administrative-controlling approach that cost management is considered an integral part of financial management, and the tasks of cost management have been assigned to the financial departments of the enterprise. The administrative-controlling approach is combined with the traditional and optimization approaches described earlier, but it directly contradicts the strategic approach. This is also pointed out by Yu Jiajia: "with traditional cost management, cost control is carried out only from the point of view of financial management, while strategic cost management pays more attention to stimulating overall development and increasing competitiveness" [2, p. 84]. Echoes of this problem still persist. For example, existing methods for assessing the effectiveness of cost management are still based on financial reporting indicators, and profit indicators and/or asset capitalization (share value) are used as target benchmarks.

The merits of the representatives of this approach include, firstly, identifying the importance of accounting and cost control as an integral part of the cost management process, and secondly, developing a methodology for accounting and cost control, calculating the cost of production in the management accounting system, cost accounting methods and assessing their effectiveness, which are of great practical importance.

At the same time, the administrative-controlling approach does not go beyond the framework of financial management and considers cost management exclusively as part of it. For the same reason, the administrative-controlling approach is characterized by the previously described problem of identifying cost management with their reduction (or preventing growth).

The administrative-controlling approach is as widespread in scientific literature as the strategic one. But the contexts in which they are used are different. In works on management that study the directions, causes and motives of enterprise management, the strategic approach dominates. However, in works devoted to the development of specific tools for accounting,

[1] 万秀华. 企业成本管理存在的问题及对策探析 // 经管园地. 2024.www.cnki.net. = Wan Xiuhua. Analysis on the problems and countermeasures of enterprise cost management // Economic Management Garden. – 2024. – P. 29. – URL: www.cnki.net (date of access: 20.03.2025).

analysis and planning of costs, the administrative-controlling approach serves as the methodological basis for the study. And if in the first case cost management is considered as part of the enterprise's business strategy, then in the second case cost management is reduced to the accounting policy of the enterprise (as part of accounting or tax accounting), that is, it does not go beyond the framework of financial management. Until now, in the scientific literature (neither Western English-speaking scholars, nor Eastern, in particular Chinese) it has not been possible to logically and scientifically justify the coordination of these two approaches. Moreover, the scientific task of aligning the methodological tools for accounting, control and forecasting of costs (developed within the framework of the administrative-controlling approach and financial management) with the modern management theory regarding cost management (within which the strategic approach dominates) has not been set.

Russian scientists write: "Cost management is not the key activity in the management of business projects in digital entrepreneurship, but it is required for achieving a certain economic result, increasing the efficiency of the enterprise" [19, p. 1]. This statement is absolutely true for any type of activity, not only for digital entrepreneurship, if we understand cost management as part of the accounting (bookkeeping, tax) policy (financial management). At the same time, if we consider cost management as part of a business strategy, then cost management becomes one of the most important components of the economic activity of an enterprise. Any business strategies and development plans always run up against objectively existing budget constraints. This means that cost management is an integral element of a business strategy.

Conclusions. Thus, cost management is an area of enterprise activity in which deep problems of the multidirectional financial and production activities of an enterprise, which have already become traditional for almost all modern enterprises in any country in the world, are revealed. This problem is generated by the very logic of market relations, within which profit (and not the production of the necessary product) is the measure of the success of a commercial enterprise.

To summarize the above, modern cost management is a process of determining priority areas (ranking) of costs in accordance with the strategic goals of enterprise development. The strategic approach seems to be the most promising, but also requires revision. Any typology of business strategy is conditional (for example, differentiation strategy or cost leadership) and is significant only within the framework of scientific research. In practice, the business strategy of any company is mixed. Therefore, from the point of view of cost management, defining a strategy is important (this is the first step), but such a definition should not take place in a dualistic field (choosing one strategy from the list proposed by management theory), but by defining target benchmarks. The direct task of cost management is to determine which costs can and should be reduced, which cannot, and which should be increased.

From an organizational point of view, cost management is represented by cost planning, cost distribution and cost control and covers intra-company relations and the enterprise's relations with the external environment. Cost management is carried out continuously and involves all structural divisions of the company.

Cost management is proposed to be understood as the relationships that develop within a company and with external counterparties regarding forecasting, accounting, control and adjustment of costs, as well as their ranking in accordance with business strategy in order to increase the development potential of the enterprise and create a basis for its long-term development.

The novelty of the author's definition is as follows: 1) cost management is not limited to financial management (managerial, accounting, tax accounting); 2) cost management is linked to the business strategy of enterprise development, without being identified with it, that is, it is considered as one of its tools; 3) cost management is not limited to intra-company relations and is formed, among other things, under the influence of external factors (industry, macroeconomic, international); 4) cost management is not limited to their reduction, but is considered as a process of their ranking in accordance with the business strategy; 5) the cost management process is considered in dynamics, as a continuously repeating cycle of forecasting, accounting, control and adjustment; 6) the goal of cost management is defined not as profit maximization, but as an increase in the development potential of the enterprise and the creation of a basis for its long-term development.

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ЭВОЛЮЦИЯ НАУЧНЫХ ВЗГЛЯДОВ НА МЕСТО И РОЛЬ УПРАВЛЕНИЯ ЗАТРАТАМИ В УПРАВЛЕНИИ ПРЕДПРИЯТИЕМ

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Статья посвящена исследованию эволюция научных взглядов на место и роль управления затратами в управлении предприятием. Обобщение современной китайской и англоязычной литературы позволило автору выделить следующие подходы к трактовке самого термина «управление затратами»: традиционный, оптимизационный, стратегический и административно-контролирующий. Каждый из названных подходов охарактеризован содержательно: перечислены его приверженцы, выявлены причины возникновения, сильные и слабые стороны. Предложено авторское определение понятия «управления затратами», новизна которого заключается в следующем: управление затратами не сводится к финансовому менеджменту (управленческому, бухгалтерскому, налоговому учетам); управление затратами увязывается с бизнес-стратегией развития предприятия, при этом не отождествляясь с ней, то есть рассматривается как один из ее инструментов; управление затратами не ограничивается внутрифирменными отношениями и формируется в том числе под воздействием внешних факторов (отраслевых, макроэкономических, международных); управление затратами не сводится к их сокращению, а рассматривается как процесс их ранжирования в соответствии с бизнес-стратегией; процесс управления затратами рассматривается в динамике, как непрерывно повторяющийся цикл прогнозирования, учета, контроля и корректировки; в качестве цели управления затратами определены не максимизация прибыли, а повышение потенциала развития предприятия и создании основы для его долгосрочного развития.

Ключевые слова: *управление затратами, управление предприятием, бизнес-стратегия, конкурентоспособность, экономический рост, долгосрочное развитие.*

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