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HISTORICAL ASPECTS OF DEFINING EXPENSES AS AN ECONOMIC CATEGORY

Expenses are traditionally in the centre of attention of staff members of industrial enterprises that can be explained by many causes, among which the main are: the need for the rational use of limited resources; securing earnings growth at the expense of their economy; receiving aggregate data that characterise efficiency of the use of all types of resources; resource planning per production unit and analysis of actual expenditures for the purpose of revealing marginal revenue; making decisions on the improvement of constructions, technology, existent products, and determination of measures' efficiency. This information is necessary for making managerial decisions that are based on the economic expediency of one or another alternative.

The purpose of the article is to generalize the essence of expenses as an economic category and determine their role in the system of enterprise management.

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