

Economic controlling mechanism of the enterprise material resources' utilization efficiency

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The analysis of academic literature has shown that the key attention is paid to the issue of the analysis of the internal saving reserves of material and energy resources in order to provide the increase in production efficiency. However, the relationship between material resources' utilization efficiency and the enterprise's competitiveness is not studied. Also there is a lack of system studies on the implementation of a range of conditions to ensure the effective utilization of material resources in the context of multi-level management tasks.

The object of the article is further development of methodological guideline for evaluating the material resources' utilization efficiency of the enterprise and improving on this basis of the appropriate economic mechanism.

The importance of the effective utilization of material resources in ensuring the enterprise competitiveness lies in the fact that their amount transformed into value directly determines the real and potential ability of the entity to produce goods, which will set them apart the goods of other producers in price and quality.

Correspondence analysis of methodological tools used by the management of national companies to evaluate the effective utilization of material resources, shows that there exist a mismatch between its results and the development goals of economic entities. For instance, among the development goals in

a market environment it should be stressed that it is necessary to ensure the competitiveness of the enterprise – that means to create opportunities to produce goods which will be better in quality and price. The achievement of such goal requires constant evaluation of the enterprise's competitiveness and determination of the impact factors that can cause the changes in the effective utilization of material resources.

In order to accomplish the task set in this academic research, the author developed the methods of analysis of effective utilization of material resources in the context of evaluation of its impact on the enterprise's competitiveness.

The main improvement directions of economic mechanism of effective utilization of material resources are:

- 1) implementation of scientific approaches to the process of resources rationing;
- 2) improvement of the diagnostics accuracy of material resources;
- 3) improvement of the organization management structure;
- 4) development of a material incentive system.

It is defined that the economic mechanism of effective utilization of material resources in general should focus on the development goals of the enterprise and reflect the main management impacts on the process of material resources' value formation and maintaining at the competitive level.