

**FEATURES OF APPLICATION OF MARKETING COSTS MANAGEMENT METHODS  
AT INDUSTRIAL ENTERPRISES**

Marketing costs management of industrial enterprises provides a set of methods that directly affect on marketing cost's structure, their dynamics and contribute to their reduction. The article deals with approaches to marketing costs management at industrial enterprises and the possibility of their effective using in the economic evaluation of marketing activity effectiveness.

Contemporary world science is said that there are main methods of determining and adjusting marketing costs at the enterprise as follows:

- method of expenses that were planned ;
- method of expenses organization based on individual processes;
- method that takes into account the product life cycle;
- compare method with the best performance of competitors;
- method of strategic cost management.

Marketing costs analysis involves their comprehensive researching with business income, and evaluating of marketing factors such as product groups, implementation methods, sales' promotion. Also it is very important to develop marketing budget. The result of the marketing costs analysis based on the conclusions about the effectiveness of marketing budget distribution.

Marketing costs optimization depends on using of cost approach or investment approach to marketing activity management and calculation of marketing profitability and marketing ROI. Also the control of non-economic marketing indicators has a special significance.

The subject of the following article is the theoretical analysis of existing control methods to marketing costs at industrial enterprises and identifying areas for their using.