

**Название публикации:**

Application of CVP-Analysis at the Water Transport Organizations

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**Сведения об издании:**

HELIX

Том: 8 Выпуск: 1 Стр.: 2811-2815

DOI: 10.29042/2018-2811-2815

Опубликовано:2018

Тип документа:Article

**Аннотация:**

The article discusses the possibility and field of application the marginal analysis at the water transport organizations as one of the most advanced management tools. The authors present the currently existing methods of dividing the costs on fixed and variable parts. Considerable attention is paid to the correlation and regression cost analysis. On the basis of such analysis the water cargo transportation organizations' costs division are carried out on to the variable and constant part. Also the regression equations for the different types of costs are made. With such a division the river transport organizations can be more accurately rank the individual business segments in to profitability, identify priority activities that is relevant to the river companies in risky and volatile business conditions.

**Ключевые слова:**

Marginal Analysis; Marginal Profit; Variable Costs; Fixed Costs; River Transport