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## **PRODUCTION COSTS IN FOOD ENTERPRISES**

Manufacture of food products and the development of the food industry is a strategically important area of the national economy for the country. The Ukrainians spent 509.3 billion grv. in 2015. This is 38.4% of the total costs [1]. Ukraine is integrated into the global market and is currently its proposal of global food commodities is more than twenty commodity offers, the first step in this position is cow milk (fresh milk), the production of which in 2013 according to FAO totaled 10,804 thousand t. [2]. Thus, Ukraine has a significant potential for the development of the dairy industry, that is why the viability of the industry will play a crucial role in the further establishing of our country as a country known in Europe for quality food. Therefore, the accounting and control of production costs becomes essential.

Production costs are not only important economic category, but also accounting and analytical as they are essential objects of accounting, analysis and control. Production costs have a great share in the cost structure of the company, form the cost of finished products, which ultimately determines the amount of expenditure in the period of its implementation, and therefore significantly affect the volume and dynamics of profit. The goal of any enterprise is profit maximization, and resolving this issue is usually seen in the reducing of expenditures and costs of manufactured products, which is a major problem in the costs management and gives rise to management accounting.

The study of the practical aspects of accounting at the dairy plants resulted in focusing the study on the feasibility of the developing of additional analytics cuts taking into consideration the accounting process for such enterprises.

The methods of analysis and synthesis used in the study contributed to grounding of the system of production costs analytical accounts by studying the need for improving the analyticity of accounting information for management purposes and on the basis of implementing the multilevel nomenclature approach to the systematizing of the production costs taking into account the characteristics of the food industry. The study revealed the following.

The analytical account of the account 23 "Production" is on the types of production, expenditure and types or groups of the products produced. In large industries the analytical cost accounting can be conducted by departments and cost and responsibility centers of the enterprise [3].

In the food industry the analytical accounting cutsof production costs must be introduced taking into account the following factors: the type of raw material, the product type, the product weight (packing), the period of manufacture, the batch number and others.

The need for analytics exists because in large and medium-sized enterprises, where there is a large number of product types, it is very important to share costs among departments, allotments. The advantages of such detailing is fast processing of data on consumption of raw material for the production of finished products according

to their types, movement of unfinished production among the allotments, and the volume and structure of production.

In addition, enhanced multilevel analytics allows better and accurate costing for each product that promotes reasonable pricing.

## REFERENCES

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