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Халықаралық ғылыми конференциясының еңбек жинағында жаһандану жағдайындағы жаңа индустриаландыру мен экономикалық өсудің өзекті мәселелері қарастырылған.

В сборнике материалов международной научной конференции рассмотрены актуальные вопросы новой индустриализации и экономического роста в условиях глобализации.

The collection of materials in the international scientific conference considers important issues of the new industrialization and economic growth in globalization.

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целью мобилизации внутренних ресурсов; получение точных сведений об остатках и движении запасов в местах их хранения.

В ходе изучения анализируемых примеров производственно-хозяйственной деятельности, можно с уверенностью сказать о том, что в данном исследовании выполнены все три основные задачи анализа обеспеченности и использования материальных ресурсов:

выполнен анализ оценки реальности планов материально-технического снабжения, степени их выполнения и влияния на объем производства продукции, ее себестоимости и других показателей;

была произведена оценка уровня эффективности использования материальных ресурсов;

были выявлены внутрипроизводственные резервы экономии материальных ресурсов, и была произведена разработка конкретных мероприятий по их использованию [6].

Своевременное и полное обеспечение предприятия сырьем и материалами, необходимого ассортимента и качества, уменьшения его потерь во время хранения и перевозки, упрощения конструкции изделий предприятия, улучшение использования сырья и материалов, сокращения до минимума отходов, повышения квалификации работников, своевременное и полное использование резервов на предприятии и т.д., является необходимым условием выполнения планов по производству продукции, снижению ее себестоимости, росту прибыли, рентабельности предприятий.

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DAIRY PRODUCTION: COST ACCOUNTING AND CALCULATION OF COST

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Agriculture is one of the most important sector of the economy. Today agro-industrial policy aims to make it highly efficient and competitive, significantly improve the reliability of the country's agricultural products, and improve its quality. The new aim is to carry out a radical transformation of economic relations in agriculture the meaning of which is to give rural people the possibility to develop the self-reliance, entrepreneurship and initiative.

The relevance of this article is caused by the fact that the issue of cost reduction at the present stage, the search for reserves to reduce it helps many households to improve their competitiveness, to avoid bankruptcy and survive in a market economy.

Cost of production is the most important indicator of the economic efficiency of agricultural production. It synthesized all aspects of economic activity and accumulates the results of using all production resources. Cost reduction is one of the priorities and urgent tasks of any society, every sector of the enterprise. The amount of profit and profitability, the financial position of the company and its ability to pay, the rate of expanded reproduction, the level of

purchasing and retail prices of agricultural products depends on the level of the cost of production.

Calculations allow us to make better management decisions, to compare actual costs with the planned costs of similar organizations and make fuller use of reserves of economy. In addition, they contribute to the economic feasibility of prices of products, because socially necessary costs of production and sales of products, works and services together with the consumer cost of goods are taken for the base price.

Especially costing plays high role in market conditions when each unit must be weighed against their costs with revenues, and operating economy becomes the main source of growth in labor collectives income, payroll, and enhance the competitiveness of enterprises.

Manufacture of food products materially has variety forms (see Table 1).

Table 1

Production processes of the food industry

Manufacturing	Raw materials	Processes	Methods of canning
Meat processing	Beef, lamb, pork, poultry	Slaughter, Cutting, separation of the bones, cutting into small pieces, cooking	Salting, smoking, chilling, freezing, sterilization
Fish processing	All species	Cutting off heads, gutting, filleting, cooking of	Freezing, drying, smoking, sterilization
Canned fruits and vegetables	Fresh fruit and vegetables	Blanching or cooking, crushing, juice concentration in vacuum	Sterilization, pasteurization, drying, dehydration, lyophilization
DAIRY & CHEESE	Milk, sugar and other components	Separation, knocking down (oil), coagulation (cheese), aging	Pasteurization, sterilization, or thickening, drying
Flour and cereal products	Cereals	Grinding, sieving, milling, rolling	Drying, baking and confectionery processing
Bakery products	Flour, dry ingredients, water, oil, vegetables and condiments	Kneading dough fermentation, rolling and forming	Baking, cutting, surface treatment and packaging
Production and refining of sugar	Sugar beet, sugar cane	Grinding, maceration, concentration in vacuum, centrifugation, drying	Confectionary Processing in vacuo
Refining of oils and fats	Peanuts, olives, dates, other fruits and grain, vegetable and animal fats	Milling, steam or solvent extraction, filtration,	Pasteurization if necessary

Thus, the main characteristics of the organization and manufacturing technology in the food industry are:

- Mass scale production, large and relatively stable range of products;
- Using in the production of the specific raw materials of vegetable and animal origin;
- High material consumption of products;

- Change the initial weight of raw materials and semi-finished products processing;
- Irregular output throughout the year;
- Significant fluctuations in work in progress;
- Minor changes to the rules, small differences between the planned and regulatory cost.

In enterprises Dairy costs of raw materials are taken into account under several articles such as "Raw", "Essential", "recyclable waste", "Auxiliary materials for technological purposes," "containers and packaging". For raw materials are natural milk, cream, cheese, sour cream, and others. The basic materials are sugar, candied fruit, raisins, vanilla, salt, cocoa, coffee, oil, flour, and other ingredients. Return wastes include skim milk, buttermilk and whey obtained in the development of oil, rennet cheese, cream, cottage cheese, and other products. Recyclable waste estimated by companies for intraindustrial consumption is excluded from raw material costs. Waste production also includes stripping and cutting cheese and cheese sold to feed farm animals.

The costs of auxiliary materials which include industrial chemicals, enzymes, fabric (gauze, flannel or calico filter, cotton filters, etc.), disinfectants and detergents, equipment, packaging materials, single use packaging highlighted in a separate article.

The article "Containers and packaging" reflects the costs of packaging materials and containers in which the finished product on the production floor is placed. Wooden containers, cardboard and corrugated cardboard, in which butter, cheese, canned milk are placed, include in the cost of finished products in the amount of 100% of the cost of the packaging.

The main task of breeders is to increase of milk production and improve its quality. The solution to this problem is connected with the improvement of production activities. The analysis and evaluation of the results of the work should take into account both quantitative and qualitative characteristics of milk production.

In animal to primary documents, based on which all subsequent entries in the accounting records, include such documents as:

- cost accounting of labor;
- on the use of labor;
- accounting items of work;
- accounting yield

The production of cost accounting and calculation of cost of production in the food industry is carried out by pig method using the elements of a standard method of accounting for raw materials, materials and labor costs.

The main raw materials leaving in the production is carried out in strict accordance with the production program of the enterprise in compliance with the existing rules and recipes of their consumption and is made of limit-tapping cards, patch requirements on holiday (internal moving) materials.

Deviations from the norms of consumption of raw materials are identified inventory method. With this method, deviations are identified for each type of raw material by comparing the actual flow at a flow rate of these values according to the norms laid down in the regulatory costing. Daily workshops are inform the accounting department of the enterprise about the supply and consumption of raw materials, basic materials, release of the production and delivery to the warehouse of finished products in the past day. These particulars also show the actual consumption of raw materials and basic materials in comparison with the current regulations.

Payroll is carried out in the context of workshops and objects of calculation. The distribution of labor costs of production workers in the calculation section (by product) is based on piece rates per unit, the tariff rates and salaries for by the hour paid workers, over-tariff surcharges to the basic piece-rates due to a departure from the normal conditions of production, over-tariff surcharges on piece work bonus by and the hour bonus system of remuneration for operating results and other payments.

That part of the wages of production workers, direct assignment of which the cost of individual products is difficult, distributed in the following order:

- In the enterprises of the dairy industry - on the basis of the calculation based on the volume of production, the list of jobs and service standards, or in proportion to the cost of raw materials;

The costs of items: recyclable waste, purchased products, semi-finished products and production services of third-party companies and organizations, transport and procurement expenses, supplies for technological purposes, fuel and energy for technological purposes are allocated for objects of calculation is proportional to the weight of raw materials taken for processing .

Indirect costs are allocated among the various product types in proportion to the cost of raw materials, wages of production workers, mass and volume of output, as is customary in accounting policies.

The actual cost of the finished product released is determined for each item of expenditure: the residue of work in progress at the beginning of the month added the actual costs for the period and subtracts the cost of defect and the final amount of shortages and balances work in progress at the end of the month.

When calculating the cost of manufactured products when from one kind of raw material is produced simultaneously several varieties of products distribution of the total manufacturing costs is performed on the coefficients set at the appropriate grade products in the following sequence:

1. The amount determined by the conventional units of product by multiplying the quantity of each kind of products by the appropriate factor;
2. The determined costs of a conventional unit by dividing the sum of operating costs totaling conventional units;
3. Determined by production cost of each variety of products by multiplying the cost per standard unit by the number of conventional units of each variety.

The amount of costs for all grades should give a result of the production cost of production as a whole.

All other production costs recognized in the relevant articles of calculation costs as a whole are broken down calculating objects (by species and product names) is proportional to the standard cost calculated for each item separately.

Conclusion. In the conditions of modern market relations the initial cost is an important feature of industrial and economic activities of the organization. Calculation of this indicator is necessary for the evaluation of the plan for it and its dynamics; the definition of production and profitability of individual products; identification of reserves decrease production costs; determining the pricing of products; calculation of national income at the national level; calculation of the economic efficiency of new equipment and technology.

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