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EVALUATION OF ECONOMIC EFFICIENCY OF IMPLEMENTATION OF SPONGE CAKE TECHNOLOGY ON THE BASIS OF FLOUR MIXTURES

Summary

The article considers theoretical and practical aspects of determining the economic efficiency of the introduction of biscuits using "Zdorovya" flour and carob powder in restaurants. The results of the calculation of raw material cost, production cost and selling price for the production of sponge cake are presented. The price characteristics of the developed biscuits are determined, and also the competitiveness of new biscuit products is estimated. The social effect of the implementation of the developed technologies is determined. The purpose of the article is to present the results of calculating the cost of biscuits based on flour mixtures with flour "Zdorovya" and carob powder; substantiation of economic efficiency and social effect from their use in restaurants. Criteria for the effectiveness of implementation were calculated with the help of regulations and costing items adopted and approved in accordance with the current legislation of Ukraine. First of all, in order to establish the selling price of the developed biscuits with the use of "Zdorovya" flour and carob powder, which determines its competitiveness, the cost method and the selling price of the semi-finished product have been determined by the calculation method. The calculation of the cost of sponge cake is made in accordance with the current regulations by calculating the costs of all items. The basic cost, consisting of the cost of raw materials and salaries of all employees, should be calculated firstly because these cost items have the largest share in the total cost. The author proposed her own sponge cake by adding 30% "Zdorovya" flour out of wheat flour weight, replacing 10% sugar and 100% cocoa powder with carob powder. Calculating the cost of the proposed flour confectionery allowed reducing the cost of a sponge cake by 10 %, respectively, compared to traditional products, which confirms the economic efficiency of the developed technology. The social effect is to expand the range of high nutritional value sponge cakes with a low glycemic index, which will improve the nutrition structure of the population of Ukraine. The developed technology of a sponge cake with "Zdorovya" flour and carob powder will allow reducing the energy consumption of restaurants by 4%.

Keywords: carob powder, flour, technology, economic efficiency, social effect, sponge cake.

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