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## **EVALUATION OF ECONOMIC EFFICIENCY OF IMPLEMENTATION OF TECHNOLOGIES OF FINISHING SEMI-FINISHED PRODUCTS WITH DEMINERALIZED WHEY**

### *Summary*

The article presents the results of calculating the cost of finishing semi-finished products (sugar, marzipan, bean pastes) using demineralized whey powder; substantiation of economic efficiency and social effect of their use in restaurant business establishments.

The criteria for implementation effectiveness were calculated using the regulations and costing items adopted and approved in accordance with the current legislation of Ukraine. The cost price and selling price of finishing semi-finished products with demineralized whey in accordance with the current regulations were determined by the calculation method by calculating the costs for all items.

New types of finishing semi-finished products for multifunctional use with the addition of demineralized whey in a concentration of 20...50 % for sugar pastes, 20...30 % for marzipan, 10...30 % for legumes are proposed. Based on the results of calculating the cost of raw materials for their production, it was found that demineralized whey at certain concentrations can reduce the total cost of raw materials for the developed pastes by 25-40 %. The selling price decreased by 25-30% for sugar pastes, by 40-50% for marzipan pastes, and by 55-60% for legumes compared to analogs. The complex index of competitiveness of the developed pastes in relation to traditional ones is higher by 0.21-0.25 units for sugar pastes, by 0.11-0.18 units for marzipan pastes, and by 0.11-0.27 units for legumes. The analysis of the economic efficiency of the production of new types of finishing semi-finished products with demineralized whey proves the feasibility of their production.

The social efficiency lies in the advantages of the developed finishing semi-finished products for confectionery over traditional ones due to their increased nutritional and biological value, reduced caloric content.

*Keywords:* finishing semi-finished products, confectionery pastes, demineralized whey, economic efficiency, social effect.

*Number of sources – 8, number of tables – 9.*

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