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# ASSESSMENT OF THE ECONOMIC EFFICIENCY OF THE PRODUCTION OF WELDED SEMI-FINISHED PRODUCTS FOR HEALTH PURPOSES

*Summary*

The article considers the theoretical principles and outlines the practical aspects of assessing the economic efficiency of introducing custard pastries using rice flour and transglutaminase enzyme in restaurant facilities. The results of calculations of the cost of raw materials, production costs and selling prices for the manufacture of custard cakes are presented. The price characteristics of the developed products are analyzed and their competitiveness is assessed. The social effect of the implementation of the proposed technology of gluten-free custard pastries is determined.

The purpose of the study is to calculate the cost of custard semi-finished product using rice flour and transglutaminase enzyme; justify the economic efficiency and social effect of their use in restaurants. The criteria for economic efficiency were calculated using regulations and calculation articles adopted and approved in accordance with the current legislation of Ukraine.

The results of the calculations found that the selling price of the developed gluten-free custard semi-finished product with rice flour and transglutaminase enzyme is 4.03 UAH higher compared to the control sample. The increase in the selling price for gluten-free custard semi-finished product with rice flour and transglutaminase enzyme is due to the use of specialized ingredients that improve its nutritional value. Despite the increase in price, the product has a significant social effect, as it expands the range of useful and affordable gluten-free products for consumers with gluten intolerance.

Practical value. The developed technology of custard cakes using rice flour and transglutaminase enzyme will improve the nutrition of consumers in restaurant facilities. The prospect of further research is to calculate the cost of finished semi-finished products using psyllium powder for the developed custard semi-finished.

*Keywords:* costs, raw materials, flour, gluten, brewed products, economic efficiency, social effect.

*Number of sources – 18, number of tables – 2.*

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