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STAGES OF BEEF PRODUCTION CONTROL

Анотація. Оцінюються чинники, які визначають ефективність контролю за виробництвом яловичини, особливості його розвитку в сучасних умовах та вплив на ефективність різних його компонентів. Розглянуто основні фактори забезпечення ефективного внутрішнього контролю виробництва продукції яловичини в умовах ринкової економіки. Систематизовано особливості збору інформації та етап проведення аналізу контролю виробництва продукції м'яса з точки зору забезпечення його ефективності. Обґрунтовано вплив галузевих особливостей операцій з поточними біологічними активами м'ясної худоби на систему внутрішнього контролю, наведено структуру об'єктів та суб'єктів контролю, сформуовано завдання та склад інформаційного забезпечення процесу управління.

Ключові слова: етапи контролю, виробництво м'яса, м'ясне тваринництво, ефективність, витрати, інформація, поточні біологічні активи, інвентаризація, окупність, підприємства.

Summary. The factors that shape the effectiveness of beef production control, the specifics of its development in modern conditions, and the influence on the efficiency of various of its components are estimated. The main factors of providing of effective internal control of production of beef in the conditions of market economy are considered. The peculiarities of information gathering and the stage of conducting the beef production control analysis from the standpoint of ensuring its efficiency are systematized. The influence of branch features of operations with current biological assets of meat cattle breeding on the internal control system is substantiated, the structure of objects and subjects of control is outlined, the tasks are formulated and the composition of the information provision of the control process is defined.

Key words: control stages, beef production, meat cattle breeding, efficiency, costs, information, current biological assets, inventory, payback, enterprises.

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Formulation of the problem. Sectorial features of agriculture significantly affect the construction of accounting and control. To such specific objects of accounting are current biological assets of livestock breeding. In the process of their cultivation, biological transformations take place, animals grow at the expense of receiving a litter, purchasing livestock, animals giving rise, changing sex-production groups, etc. It is the definition of the stage of control of the formation of effective beef production causes the relevance of the study, given in this article.

Analysis of recent research and publications. The question of the effective organization of control over the production of products of current biological assets of livestock of agrarian enterprises is investigated in the works of many Ukrainian scientists, the most famous of which can be called such as M. F. Ogichichuk, V. G. Andriychuk, V. Y. Mesel-Veselyak, V. M. Zhuk, S. P. Azizov, P. T. Sabluk, V. M. Panasyuk, T. F. Plakhtiy, T. I. Perepelitsa, L. G. Stolyar, V. M. Yatsenko and others. According to the Methodological Recommendations on Accounting for Current Livestock Biological Assets, «the purpose of internal control is to provide sufficient management confidence in achieving the appropriate level of economy, efficiency and effectiveness in accordance with the objectives; Reliability of financial, statistical and managerial reporting; Performance of the established rules and regulations; Proper protection of assets against losses» [1].

In the opinion of V. M. Yatsenko's state of internal control in agrarian enterprises of Ukraine is unsatisfactory. Violations such as abuse of office, non-performance or poor performance of official duties, misconception of procurement, production or implementation operations in terms of expediency and profitability are the most frequent [2]. Plakhtiy T. F. And Perepelytsya T. I. Believe that the main objects of internal control of agro enterprises are: organizational structure, communication systems and its management; The process of planning and valuation of costs and other indicators of its financial and economic activity. Current biological assets of animal husbandry as an element of the property of the enterprise are part of its resource potential; An important system of financial sustainability and solvency and the provision of its own working capital. The

subject of internal control is the structural unit of the enterprise or its staff member. [3].

The purpose and tasks of the study. The purpose of the article is to assess the stage of effective control of the production of meat cattle breeding. The task of the study is to systematize the stage of effective control of beef production. The internal control of agrienterprises in the field of meat cattle breeding is carried out in order to successfully increase the profitability, maintain and increase the current biological assets, competitiveness of products, obtain the minimum of risks.

Materials and methods of researching the internal control of beef production is the process of gathering and analyzing the information necessary for making managerial decisions. Objectives of control can be searches: collecting preliminary data that highlights the problem and helps to develop a hypothesis; Descriptive: they provide a description of individual phenomena; Experimental: check the causes and effects and their interconnections. In view of the information requests of the subjects of internal control, organization and methods of conducting internal control of operations with the current biological assets of meat cattle, it is necessary to carry out taking into account the sectoral peculiarities of the activities of enterprises.

Research results. It is necessary to identify the kind of information that interests you, or the availability of this information. Information is divided into: primary — is collected for a certain purpose and directly by the participants of the control; Secondary — information that already exists and was collected for other purposes. The longest phase of the study is the collection of information, where desk and field studies are applied. Desk studies are used to collect secondary sources of information, and fields — provide for the collection of primary information [4].

When conducting internal control of the current biological assets of meat cattle breeding it is necessary: to approve orders, regulations, instructions, and to ensure compliance with their employees of the enterprise. Organization of internal control, assigned to the head and chief accountant of the enterprise. Sources of information on internal control of operations with current biological assets of livestock are reflected in the author's drawing 1.

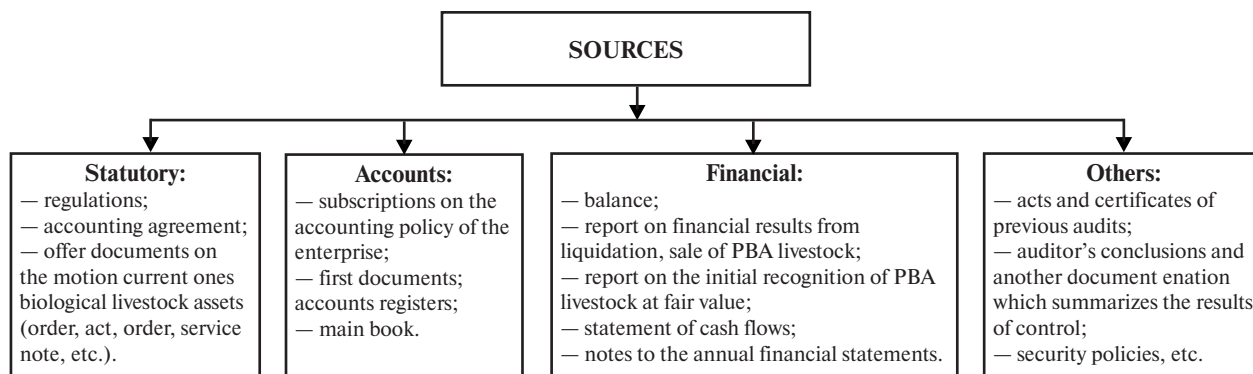


Fig. 1. Information sources for control of beef production

For thorough and periodic studies, three methods of operational analysis of costs are used: in terms of work cycles; For robots that combine a set of technological operations and a collaborative analysis. Operational cost analysis meets the requirements of farm management and can be used to organize cost accounting for centers of responsibility [4].

Analysis of the collected information is the discovery from the aggregate of the collected data of the most important information and results. The obtained data are reduced to a table, and their analysis is carried out using statistical methods. At the last stage, a report on the results of the control is compiled on the basis of the received data. Figure 2 schematically shows the stages of beef production control.



Fig. 2. Stages of control of production of meat cattle breeding

the total cost of each individual animal group fed into this center of responsibility, which will improve cost control. All variable costs need to be studied daily, and costs that are one-time in accordance with the requirements of technology should be allocated to an independent object of analysis and study in the process of implementation [5].

Current biological assets — biological assets that can produce products or additional biological assets, bring in a different way economic benefits for a period not exceeding 12 months, as well as animals in growing and fattening. Current BAs obtained as a result of a litter are accounted for at fair value less estimated on-site costs. These costs include part of sales costs directly related to the sale of asthma and agro-products in the active market. Transport and other sales costs are not included in sales costs.

The determination of fair value is based on the prices of the active market. In the presence of sev-

The center for meat cattle costs is accountable only for expenses, while it is necessary to keep records and analysis. Establishing the causes of costs will allow the identification and development of measures to reduce unproductive costs and losses. The purpose of cost accounting is the accumulation of cost data for each operation of the technological process for attributing overcosts to the responsible person.

Dependent expenses must be regulated by the manager, the sphere of responsibility of which is connected with it (the norms of expenses of materials, labor, etc.). Independent expenses are expenses that do not depend on the type of activity (depreciation rates, deductions in a single social fund, prices, etc.). It is necessary to substantiate the factors that affect

eral active markets for current biological assets, their valuation is based on data from the market in which the entity intends to sell such current biological assets. Methods for determining the fair value of the PBA, in the absence of an active market, are shown in Figure 3 [5].

An enterprise can independently determine the methodology for analyzing sources of information in order to establish the fair value of current biological assets.

Control over the growth of live weight of young cattle is determined on the basis of selective weighing. The zootechnik, together with the farm manager or the foreman, selects and weighs a certain number of typical heads of each age group. After that, the average live weight of one weighted head is calculated by dividing the total live weight of the livestock weighed by the number of weighed animals, and then the average weight of one head is multiplied by the total number of

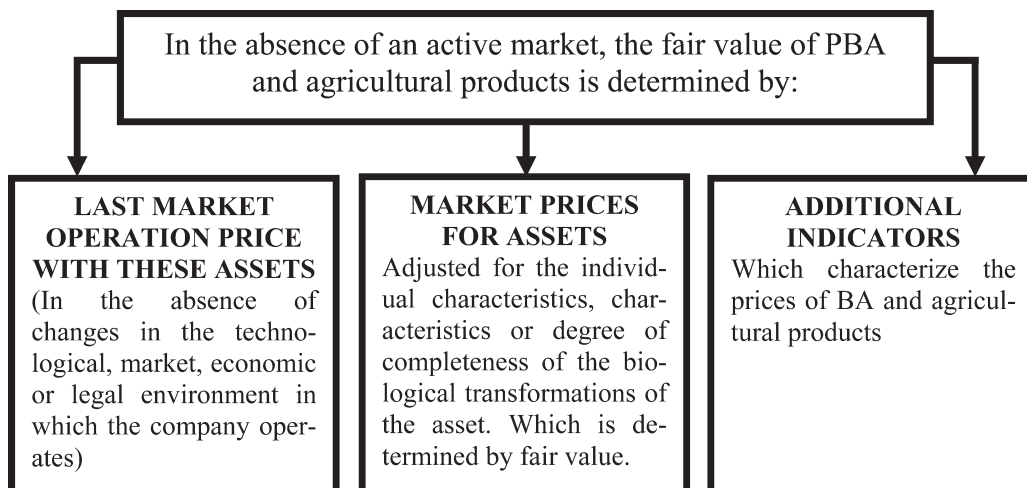


Fig. 3. Methods for determining the fair value of biological assets

heads of a certain age group of cattle, setting the live weight of the animals of this group at the end of the reporting Period. In case of impossibility of weighing, or incorrect results, the live weight of animals is taken at the last weighing. Growth of live weight is determined on the basis of the calculation of the growth rate.

In calculating the amount of mass increment to the live weight of a certain group of animals at the end of the reporting period, the live weight of cattle that left this age group during the reporting period (including dead animals) is added, and from the result the weight of the livestock that arrived in this age group is added. For the relevant reporting period, and the live weight of livestock and poultry that was in the group at the beginning of the reporting period.

The calculation of the growth of living mass can be determined by the formula:

$$G = Wg.y + WW - WR - WR.y, \quad (1)$$

where G — growth of living mass; $Wg.y$ — weight of animals at the end of the year; WW — weight of animals that were released during the year (including weight of case); WR — weight of the litter and livestock that was received during the year; $WR.y$ — weight of the livestock at the beginning of the year.

The resulting result will be the growth of the live weight of animals of a particular accounting group that was growing during the reporting period with a materially responsible person.

To determine the average daily increment, it is necessary to divide the gain received by group for the reporting period by the number of steering days in this period. Which is determined by multiplying the average number of animals during the reporting period by the number of days of the period. The calculation of the growth of live weight, together with the report on the movement of livestock on the farm, is passed on to the accounting department and is the basis for the posting of the gain and the payment of wages to the workers of the farm [6].

Inventory of current biological stockpiles of meat cattle breeding is the most effective method of monitoring the presence, movement and cost of PBA. The purpose of the inventory is to identify the actual availability of current biological assets, to identify their surplus or shortage; Verification of conditions of detention, etc.

For the annual inventory of current biological assets, accounting data on their balances is required. Before the beginning of the inventory, in the presence of the commission, the materially responsible persons draw up a report on the latest performed transactions, reflect them in the warehouse accounting and, together with the description of the documents under the receipt, handed over to the accounting department. The state of the weighing inventory is checked — accuracy of weight, weight and other equipment.

Data on the availability of current biological assets of meat cattle, indicating the name, distinctive

features, including the nomenclature number, units of measure and the number of actually detected natural units, are recorded in the inventory description.

Inventory of young animals on cultivation is carried out on a monthly basis, it is included in the inventory description separately, indicating the number, sex, nicknames, breeds, etc. Inventory descriptions are based on species of animals on farms and on financially responsible persons. In accounting, agro enterprises make appropriate accounting entries according to the decisions of the inventory commission and acts on determining the value of animals [3].

As part of the young animals of cattle, cattle are constantly changing, their number increases due to the resulting offspring from their own mother stock, purchase on the side, rejection of livestock from the main herd and fattening, as well as the transfer of animals from one group to another, moving from a farm On the farm, an increase in live weight due to its growth, an increase in the cost of animals due to the cost of their maintenance. From the enterprise animals are eliminated in order of sale, a significant proportion of young animals are used to form their own main herd, part of the animals are slaughtered for meat [6].

Monitoring of current biological stockpiles of livestock may reveal that when making economic operations for the purchase of young animals from the population, sometimes abusers associated with weighing and livestock, and falsification of documents are allowed.

When establishing an inventory of sex reassignment of young cattle, it is necessary to identify the causes of their formation. When detecting forged documents for the purchase of cattle from the population, it is necessary to obtain written explanations of officials and those who sold cattle, to draw up an act about it and to demand compensation for damage caused to the economy.

The control over the accuracy of the definition and profitability of the growth of animals of animal husbandry is carried out continuously. Specialists There are cases of increments in order to increase the earnings of employees, to cancel overage of feed and to identify cases of understatement of increment in separate accounting groups of cattle as a result of which creates a reserve weight of a stock, and at the slaughter, write off animals with a significantly lower slaughter weight. To establish these reasons, we need information on weighing of animals And calculations of the definition of increment check with calculations for the payment of wages to meat cattle workers [6].

Effective control is the comparison of data on the growth of one or another group of animals in adjacent periods, which allows to detect registrations of growth. From the farm, the young cattle of the cattle exits as a result of its implementation, slaughter, death and for other reasons. The implementation of livestock is one of the main reasons for the reduction of livestock,

therefore, in checking operations on the sale of cattle, establish the legality, expediency, fidelity of registration and reflection of these operations in the register. Implementation is legal if it is conducted in accordance with the business plan or the decision of the management. The expediency of cattle breeding is determined by the identification of cases of uncontrolled sale of livestock, the sale of livestock of low weight and fattening, resulting in loss of cattle, and the enterprise receives less proceeds from sales and profits. During the inspection, it is necessary to check the documents on slaughter of cattle in the household, this will determine the causes of slaughter, release of products to the standards, completeness and timeliness for production of meat products and the correct use of them.

The control of the facts of the forced slaughter of animals is carried out through the inspection of the acts of the abandonment of the livestock, the diagnosis of the diseases that were the result of the case. The consequences of unsatisfactory maintenance and feeding of animals, the need to establish guilty officials, determine the amount of losses from cattle. At the same time, based on the acts of disposing of animals, it is necessary to make a cumulative record, which allows a comprehensive analysis of the causes of losses. In addition, the correctness of the drawing up of acts on the disposal of animals is checked (filling in details, signatures, specified types and quantity of products received and its appointment, approval of acts by the head of the agrarian enterprise).

It is necessary to conduct a control inventory of animals, to check how animals are preserved, to establish the permissible facts of their robberies, incomplete incomes and other abuses, and combines it with a survey of the state of livestock farms. Prior to inventory, the farm manager or other financially responsible person must make, based on available documents, a record in the Livestock Tracking Book and deduce the remainder of the stock on the day of inventory. Recording animals at the same time are the subject of control and the material responsible person. In case of data discrepancy, recalculation is used. The work should be organized in such a way that the listed livestock could not be brought back to the inventory and taken into account several times. The results of the control inventory of animals are issued by an act, which is signed by the members of the inventory commission and material responsible person.

Conclusions. According to the results of the research, the influence of branch features of operations on current biological assets of meat cattle on the internal control system was substantiated, the structure of objects and subjects of control was outlined, the tasks were formulated and the composition of the information support of the control process was de-

termined. Sources of information controlling the growth of cattle are statutory, accounting, financial and other documents.

Depending on the research's thoroughness, three methods of operational analysis of costs should be applied: in terms of work cycles; For robots that combine a complex of technological operations; Collaborative analysis. For proper implementation of internal control, obtaining reliable data, the most effective method of monitoring the presence, movement and cost of PBA meat cattle is the inventory.

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