

DETERMINING THE COSTS FOR THE PRODUCTION OF COTTON YARN USING THE PARAMETRIC PLANNING METHOD

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The article suggests using the parametric planning method to determine the cost of cotton yarn. It is proposed to classify the parameters according to the degree of their impact on the cost of yarn, taking into account their division into control and intermediate ones. The presented parameters characterize the main elements of the production process – objects of labor, means of labor and labor itself. A scheme for the cost determining of yarn by the parametric method has been developed, which includes a certain sequence of calculation stages. An express method for determining the total specific labor intensity of yarn is proposed, which allows to calculate this indicator quickly and accurately. When using the parametric planning method, in contrast to the existing ones, the cost of yarn of each linear density is initially calculated, that is, the so-called species calculation. The method allows you to calculate various options (scenarios) of costs due to changes in individual parameters of the production process, as well as to determine the standard and potentially achievable cost, which can be obtained under optimal production and organizational conditions at the enterprise.

Keywords: production process parameters, production cost, parametric planning, classification of parameters, standard cost, potentially achievable cost, total specific labor intensity of yarn.

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