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OF MEAT PROCESSING ENTERPRISES**

In conditions of market economy development, which is characterized by fierce competition and high demands of products, the problem of finding ways to improve the efficiency of meat processing enterprises are becoming increasingly important. After all, the meat processing industry is the basis of food security of the country.

The article discussed effective ways to increase efficiency of functioning of enterprises of the meat industry. Considered in detail methods of reducing the effect of seasonality on the demand for meat and meat products. Thus, the use of merchandising, that is, the set of activities whose goal is to increase demand for the products and tools of the market positioning of the goods will increase the demand for meat products and reduce seasonal fluctuations, which, in turn, will allow increasing in efficiency of the enterprise functioning.

Given the advantages of the use by the meat processing enterprises of the «compass proper nutrition» and software solutions, «ABBYY-Management of meat to Ukraine» on the basis of the product «1C: Enterprise 8» with the aim of increase in effectiveness of their activities. So, place-

ment of «compass proper nutrition» on the label of meat products will allow a processor without spending additional financial resources to attract more loyal circle of consumers, which will lead to the increase in net revenue from sales of products and increase in efficiency of their functioning. Noted that the use made by enterprises of the meat industry solution «ABBYY-manage the slaughterhouse for Ukraine» increases the reliability of the accounting data for further analysis with the aim of implementing a performance management process of their activities by different actors, starting with the head of the company and ending ordinary accountant.

The results of the study are offered thorough recommendations aimed at improving the efficiency of operation of meat processing enterprises, the practical implementation of which will allow them to not only effectively utilize production capacity, but also to maintain its position in the relevant market or to expand a certain sector, through a constant search and implementation of the identified reserves in the context of limited resources and the influence of environmental factors.