RESEARCHES ABOUT THE ESTIMATION COSTS OF BAKERY PRODUCTS WITH ALIMENTARY FIBRES

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Abstract
SC Every-Day Prodec SRL from county Suceava was estimated the quality costs. There are two variant : the quality cost through the quality products and the quality cost in the condition of added of alimentary fibres.
The cost of quality estimated for the evaluation of the price of the bakery products included the element: costs of prevention –assuring, the costs of non-quality and the cost of loser consumer.[9] It is considering that including of the quality cost in the evaluation of prices for the sorts of bakery products is necessary, because it is represented just 0,4-1,6 % from the sale prices. Using of quality cost assure the quality and the safety of bakery products[12],[13]. The quality of product is not always correlated with the price in Romanian market and economic terms in the transition period generated in home market a total volume of production with medium or low quality level. Quality of bakery products it has been affected by a very reduced quality of raw material, of manufacturing process, of all process that are being used before process technology.
Using of raw material with reduced quality and applying an aggressive technology lead them to some food products with low quality, but also low prices, attractive for almost all consumers. The consumers with reduced incomes had to pick this cheap food no matter from where they come, or the quality.
The quality of product is not always correlated with the price in Romanian market and economic terms in the transition period generated in home market a total volume of production with medium or low quality level.
Quality of bakery products it has been affected by a very reduced quality of raw material, of manufacturing process, of all process that are being used before process technology. Using of raw material with reduced quality and applying an aggressive technology lead them to some food products with low quality, but also low prices, attractive for almost all consumers[11],[14],[15]. The consumers with reduced incomes had to pick this cheap food no matter from where they come or the quality.
Using of alimentary fibres doses from the 1% to 6% generated a maximum increasing of 1,6% at the costs.

Keywords: food, control, analysis, safety

1. INTRODUCTION

Using of raw material with reduced quality and applying an aggressive technology lead them to some food products with low quality, but also low prices, attractive for almost all consumers[4],[5]. The consumers with reduced incomes had to pick this cheap food no matter from where they come or the quality.
The quality of product is not always correlated with the price in Romanian market and economic terms in the transition period generated in home market a total volume of production with medium or low quality level.[8]
Quality of bakery products it has been affected by a very reduced quality of raw material, of manufacturing process, of all process that are being used before process technology.

Many companies are interested to the increasing of quality and to the reducing of the costs which can be realized through: the reducing of the costs of raw materials, reducing the variety of products, adding the alimentary fibres which give the functional food.[1]
In the conditions of concurrence between the economic firms, quality became the component of polity of product in the mix of the marketing, being necessary their preocation. Step by step the quality is corelating by the costs, very important are: prevention, evaluation and nonquality.
The major objetiv of the quality cost is the preventing of defects, which can be apear in the agroalimentary products, analysed as the final product.
SC Every Day Prodcom SRL from Suceava rejects of supplies, the cost of defects, the cost of the analyse of nonconformity with the demands of consumers: raw materials, other materials, controlling, inspection for the high level. [3]

2. ACKNOWLEDGMENTS

The level of food nutrients gives the quality of food and represents an essential possibility to contend the consumer needs. [4]

Influence of temperature at the quality grain products generated changing of structure of alimentary fibres[15].

Consevation of grain had given the alimentary fibres with constantly quality, but these influenced the costs of them[16].

The study of research is presently the tendency to supplying the processing, as possibility to assure the food safety through the fortifying of food with nutrients.

The principle of reason nourishment is to select the food after the scientific and reason criterions, watching to touch the object of keeping heath.[14]

SC Every-Day Prodcom SRL from county Suceava was estimated the quality costs. There are two varianty: the quality cost through the quality products and the quality cost in the condition of using alimentary fibres.

The cost of quality estimated for the evaluation of the price of the product bakery included the elements: costs of prevention–assuring, the costs of non quality and the cost of losted consumer.

It is considering that including of the quality cost in the evaluation of prices for the sorts of bread is necessary, because it is represented just 1,3-2 % from the sale prices.

Using of quality cost assure the quality and the safety of bakery products.

The polity of firm regard to mentioned the price at a small level which can be able accepted by the consumer.

Modern methods for measuring quality parameters refer to the risk analysis, HACCP[7] through which it is determined the type of hazard which can appear in the manufacturing technology of the product, its gravity, its possible occurrences, and the control measures which have to be taken in order to avoid them. GMP (General Mode Practices) refers to the general and specific rules regarding good hygiene practices in the manufacturing process, for units which process, store and transport food products according to DS 3027E:2002 standard.[10]

Under the circumstances of the competition fight between economic agents, the quality becomes a component of the product polity in the marketing mix its designing being necessary. Gradually costs are attached to quality, from which the most important are: prevention, evaluation and non quality.

Calculation of sale price are estimated as including the costs of: raw material, alimentary fibres, transport, supplying, hygienic, cost of materials, material spare part printers, cost of remuneration, cost with taxes, liquidity, costs of services and utilities, cost of manufacture, quality cost, general cost of society, profit, which make the price of saling.[2]

![Fig.1. The analyze of costs of raw material and the costs of alimentary fibres](image)

The figure 1 are showing that at the adding of 0,5% alimentary fibres, the low doze generated an increasing of costs of raw material with 0,3%, growing of doze with 0,2 units it is small reflected in the costs of raw material;

The increasing with 1%, or 2% of alimentary fibres are generated important costs by the 1% just at 1,6% from the total costs total registrated with raw material.
Figure 2 are showing that the supplementary costs generated by the alimentary fibres give an increasing of the cost at the finally product with 1,4 % just at 2,9%. This can be able the growing of price of sale mentioned the same percent of profit or the decreasing of percent of profit give us the same cost at finally cost.

The costs with raw material represent 44% from the price of sale of finally product and the costs of alimentary fibres added represent 0,4%, which changing the completely cost of product by the 91% at the 92,4%, and the profit by that 9% at the 7,6%.

The researching are indicated that the added of alimentary fibres generated an increasing of costs with 0,4 - 1,6% of raw materials, given an increasing of price sale at the same measure. This increasing can be generated a decreasing of profit or growing a price for sale.

3. CONCLUSIONS

- The use of nutritive substances and supplements for the improvement of nutritive values of present bakery products, as urgent measures. The introduction of quality costs in the end product cost, without high risks.
- Human resources management will concentrate over multiple means of motivating the staff, such as: protection programme, rewards, simulation systems, creating a new bakery products.
- Increasing of doses of alimentary fibres was influenced very small the costs of raw material, and the directly cost, just 0,4-1,6%.
- Using of alimentary fibres doses between the 1% to 6% generated an increasing of 1,3 % at the costs.

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