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РОЗДІЛ 6

**ЕКОНОМІЧНІ ПРОБЛЕМИ ІННОВАЦІЙНО-
ІНВЕСТИЦІЙНОГО РОЗВИТКУ ПІДПРИЄМСТВ
ХАРЧОВОЇ ТА ЗЕРНОПЕРЕРОБНОЇ ПРОМИСЛОВОСТІ**

PERSPECTIVES OF CIDER PRODUCTION IN UKRAINE

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Cider is one of the popular tonic low-alcohol beverages in many countries of the world, especially among women and young people. It is especially preferable to drink cider in a hot period of time. The reason for this is, first of all, the tonic ability of cider to quench summer thirst. And, secondly, it is the historically developed culture of consumption of natural low-alcohol drinks made from apples and also wines. Ukraine has favorable soil and climatic conditions for growing apple trees all over its territory.

Cider is a low-alcoholic beverage produced by fermenting the juice of special "cider" apple varieties with or without further saturation with carbon dioxide of endogenous or exogenous origin.

The **aim of study** is to substantiate the cider production technology with the use of apple varieties distributed in the territory of Ukraine.

To achieve this aim, the following tasks were solved:

- analytical review of the reference sources was done;
- cider production technology and market are analyzed;
- technological scheme was developed;
- pilot samples of ciders were prepared based on the developed technological scheme;
- physical, chemical and sensory tests of prototypes were carried out.

Objects of study – juice and cider wine materials from apples of Chempion, Fudzhy, Hala, Ranet Semerenko varieties.

According to the developed technological scheme, fruits were washed, crushed and pressed. Freshly squeezed juice was sulfited and subjected to fermentation. Fermentation was carried out with the addition of ADY (active dry yeast) until sugar was completely fermented.

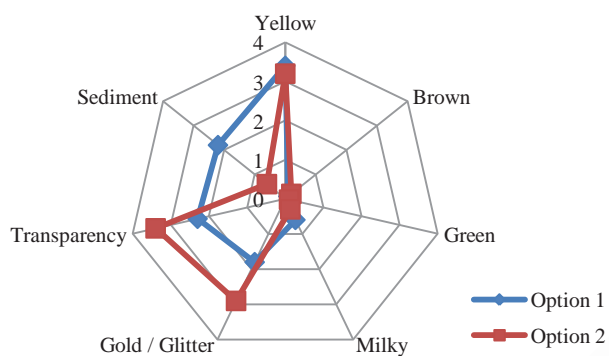
Option 1 – cider wine materials from Chempion and Hala apple varieties.

Option 2 – cider wine materials from Fudzhy and Ranet Semerenko apple varieties.

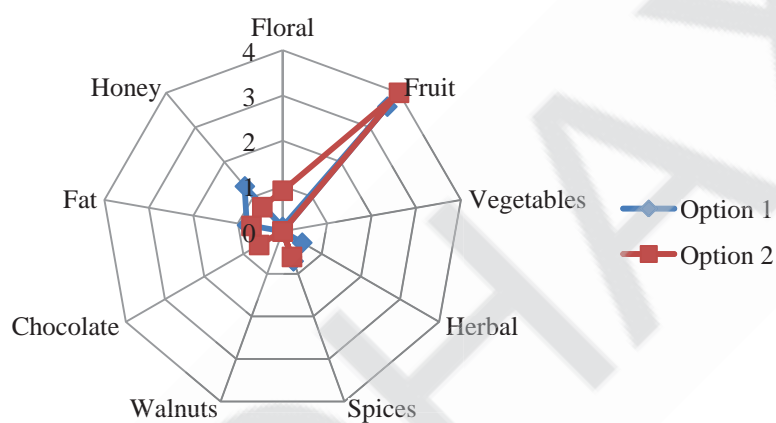
Results of physico-chemical and sensory tests of obtained samples are shown in the Table and on the Figure.

Table – Physico-chemical characteristics of cider wine materials

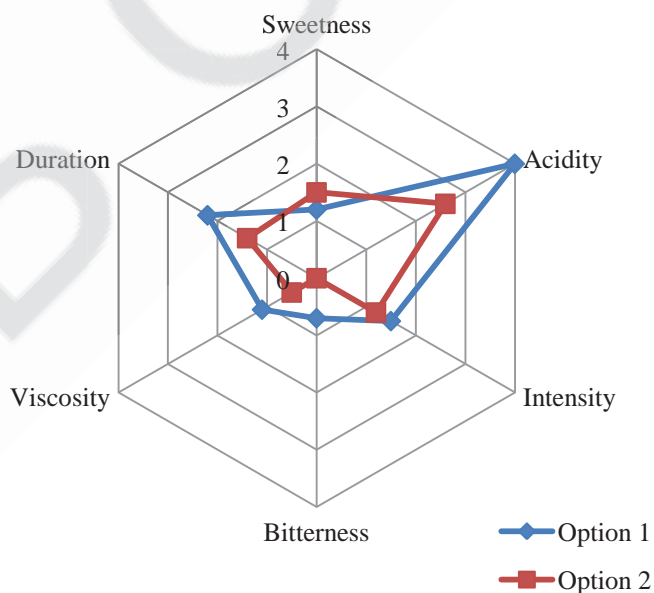
Title of indicator	Title of sample	
	Option 1	Option 2
Volume fraction of ethyl alcohol, %	8,1	8,6
Mass concentration of sugars, g/dm ³	-	-
Mass concentration of volatile acids, g/dm ³	0,45	0,47
Mass concentration of phenolic compounds, mg/dm ³	430,0	420,0
Mass concentration of sulphurous acid, mg/dm ³ freetotal	16,4 105,04	16,8 109,5
Mass concentration of titratable acids, g/dm ³	5,2	7,4



a)



b)



c)

**Figure – Results of sensory evaluation:
a – color; b – aroma; c – taste**

As results of study, apple varieties for the production of cider with improved properties were selected; raw materials and ciders prototypes were investigated according to physico-chemical and organoleptic indicators; the comparison of experimental results with regulatory values of physico-chemical indicators in accordance with current regulatory documentation was done; the technological scheme for the cider production based on local apple varieties was developed.

Conclusion: Ciders are a promising but not fully discovered category of low-alcohol beverages. Despite many years of product existence on store shelves and popularization in media, its consumption is still low compared to other drinks. However, it has a chance to become a long-awaited light and fresh novelty among generations of different ages, so this area of production needs to be further developed.

Supervisors – PhD, Associate Professor Suhachenko T.,
PhD, Associate Professor Titlova O.

THEORETICAL ASPECTS OF THE ANALYSIS OF ACCOUNTS RECEIVABLE IN MODERN ECONOMIC CONDITIONS

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In today's market conditions, each enterprise enters into economic relations with other entities, and in the course of its activity there are business operations that are accounts receivable. A common problem for many businesses is the risk of non-payment by their debtors. Receivables, in turn, significantly affect the size and structure of current assets, liquidity and solvency ratios, as well as the financial position of the entity as a whole. Therefore, there is a need to properly organize the analysis of accounts receivable: the dynamics, composition, structure, as well as studying of the terms of its repayment, which is of strategic importance for each enterprise.

Problem of accounting and analysis of accounts receivable were considered in the works of such domestic and foreign scientists as F.F. Butynets, G.V Savitska, P.Ya. Popovych, N.I. Vlasyuk, O.Ya. Basilinska, V.B. Ivashkevich, E.P. Gnatenko, O.G. Lishchenko, I.I. Pasinovich, O.M. Shevchuk, D. Stone, Zvi Bodie, J. Van Horn and others.

According to the standards of Accounting 10, "Debts receivable" is the sum of debts of the debtors to the enterprise by the certain date [1].

Presence of receivables in the enterprise is a normal phenomenon, but it is important to control its volumes, which depend on the terms of payments with clients, the period of deferred payment, payment discipline of customers, organization of control over the state of accounts receivable at the enterprise.

Nowadays, there are a number of approaches to the methodology for performing the analysis of accounts receivable, which were offered by scholars in the economic literature, some of which are presented in Table 1.

**РОЗДІЛ 6 – ЕКОНОМІЧНІ ПРОБЛЕМИ ІННОВАЦІЙНО-ІНВЕСТИЦІЙНОГО
РОЗВИТКУ ПІДПРИЄМСТВ ХАРЧОВОЇ ТА ЗЕРНОПЕРЕРОБНОЇ
ПРОМИСЛОВОСТІ**

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