

PRODUCT QUALITY CONTROL

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ABSTRACT: Enterprise reporting is expressed through the results of work performed within a certain period. Enterprise reports are prepared based on information collected relying on operational, statistical, and accounting report values.

Key terms: Operational, statistical and accounting reporting.

Product quality control is carried out at all stages of production and deals with performing the following operations: checking the quality of raw materials and material resources coming to the enterprise; ensuring compliance with established requirements; testing the quality of finished products and formalizing relevant monitoring documents; ensuring proper placement of raw materials, material resources and finished products; ensuring quality storage of raw materials, material resources, and finished products; developing a system of necessary measures to prevent waste of raw materials coming to the enterprise and finished products being shipped; conducting production technological processes in accordance with regulations; immediately identifying the production of defective products and taking measures to eliminate them; monitoring the sanitary condition of the enterprise yard, warehouses, and administrative buildings; organizing quality monitoring sheets for raw materials and finished products; implementing measures to ensure products do not deteriorate in warehouses and monitoring their implementation.

The "Product Quality Management" subsystem operates based on the indicators of the following subsystems:

1. Operational management of main production departments;
2. Operational production management;
3. Product supply management;
4. Material-technical supply.

The "Accounting, Production-Financial Activity Analysis and Reporting" subsystem performs tasks such as enterprise statistical, operational and accounting records, formalization of reports, and analysis of main technical-economic indicators.

Statistical reporting monitors the implementation of tasks assigned for organizing enterprise production planning and management and manages the provision of necessary information. The main indicators of statistical reporting include the quantity and quality of manufactured products, production productivity, qualifications and number of workers, labor force movement, level of production capacity utilization, costs spent on manufactured products, financial expenses, and other indicators of economic management.

The function of operational accounting includes: monitoring the occurrence of individual processes and rapidly delivering necessary information to service groups, as well as managing enterprise economic activity.

Accounting tasks include: continuously monitoring and formalizing all occurring economic operations, preserving state property, controlling its rational use, complying with economic regimes, and adhering to accounting and financial rules.

Accounting encompasses the tasks of the following departments: main production funds; production reserves, labor and wages, production costs, finished products, finished products and their distribution, cash flow, settlements, depreciation and amortization, credit equipment, funds and reserves, financial results. All indicators are included in the balance sheet and its explanations.

Enterprise reporting is expressed through the results of work performed within a certain period. Enterprise reports are prepared based on information collected relying on operational, statistical, and accounting report values.

To identify the achievements and shortcomings of the enterprise during a certain period, production activities are analyzed and the reasons for completing or not completing the work specified in the plan are determined. The economic and social development plan of all departments in the enterprise is expressed through analytical problems. The most important plan for an enterprise is the production plan and delivery of finished products to consumers, as well as labor and wage, product cost, profit, and financial plans.

The "Accounting, Production-Financial Activity Analysis and Reporting" subsystem embodies large-volume enterprise problems in the form of calculation sheets. The information collected according to their indicators occupies a large volume (data collection and processing). This requires extensive use of computing equipment: registering, calculating, grouping data, and performing other operations. The functional subsystem of the automated management system in production embodies the enterprise's comprehensively structured economic plan and its management activities.

The functional activities of the above-mentioned Automated Management System are further supplemented by other functional subsystems. This depends on the structure of enterprises and associations and their position in society.

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