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SCIENTIFIC AND TECHNICAL COOPERATION BETWEEN BELARUS AND CHINA: STATUS, PROBLEMS AND DEVELOPMENT PROSPECTS

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The Republic of Belarus and the People's Republic of China have reached a high level of cooperation. China is the main political, trade and economic partner of Belarus in Asia.

A mechanism of consultations between the Ministries of Foreign Affairs of Belarus and China was established in order to coordinate activities in political, economic and other spheres of cooperation. The consultations are held during the meetings between the heads of foreign-policy departments at international forums as well as in the course of regular visits of the delegations of the Ministries of Foreign Affairs of the two countries at deputy ministerial level. Belarus is one of China's most important strategic partners in Eurasia. Since the "One Belt One Road" initiative was proposed, China and Belarus have taken the opportunity to jointly build the Silk Road Economic Belt to accelerate the development of strategic partnership between the two countries. Science and technology cooperation have been further advanced, and the level of investment cooperation has been continuously improved.

Intensive inter-parliamentary contacts are set up and exchange of visits by delegations of parliamentary committees and commissions of both countries is established. Deputy groups on cooperation with Chinese and Belarusian parliaments are formed in the National Assembly of the Republic of Belarus and in All-China Assembly of People's Representatives correspondingly.

The cooperation between regions of the two countries is in the process of active development. At present, friendly relations between the Brest Oblast and Hubei and Yunnan provinces, the Mogilev Oblast and Henan and Jiangsu provinces, the Vitebsk Oblast and Shandong and Heilongjiang provinces, the Minsk Oblast and Guangdong province and the city of Chongqing, Minsk and Beijing and the city of Changchun, the city of Mogilev and the city of Luoyang, the city of Gomel and the city of Huainan, the city of Baranovichi and the city Chibi, etc. were established. There are regular exchanges of delegations between regions of the two countries. The visits that had taken place resulted in signing of bilateral documents (treaties in the sphere of economy, trade, science and technology, culture, sports, healthcare). The Republic of Belarus actively cooperates with financial institutions of the People's Republic of China on credit and investment issues. Trade with Chinese partners is conducted in their national currency – yuan.

Preferential and commercial loans from China are available to finance joint Belarus-China

projects. For a number of them, Government of the Republic of Belarus acts as a borrower or guarantor. The key partner banks are the Export-Import Bank of China, the China Development Bank.

The largest project in the trade and economic cooperation between Belarus and China is the construction of the Chinese-Belarusian industrial Great Stone park. By the end of 2024, more than 100 companies with founders from 18 countries and declared investments volume of about 1.3 billion US dollars were registered as residents of the Great Stone Park. A promising export-oriented and import-substituting investment project is the creation of a high-tech agro-industrial production for deep grain processing (CJSC "BNBC"), the purpose of which is to establish the largest and unique agro-industrial complex not only in the Republic of Belarus but also in the CIS and Europe.

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МЕТОДЫ АНАЛИЗА СЕБЕСТОИМОСТИ ПРОДУКЦИИ

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Себестоимость продукции является не только важнейшим экономическим показателем, но и обязательной частью всех методик оценки эффективности деятельности организации. В отечественной практике наиболее распространен анализ на основе калькулирования и сметы затрат. В то же время более актуальным является использование следующих методов анализа себестоимости: директ-костинг; стандарт-костинг; расчет целевой себестоимости; учет затрат жизненного цикла продукта; учет затрат по видам деятельности (метод ABC).

Метод директ-костинга (Direct Costing) имеет достаточно широкое применение. Основная цель – расчет маржинального дохода, при оценке которого не учитываются постоянные затраты.

Стандарт-костинг (Standard Costing) – это система управления затратами путем использования стандартов по отдельным видам затрат. Анализ при этом осуществляется на основе оценки отклонений между фактическими и стандартными затратами.

Метод Target Costing предполагает обоснование целевой себестоимости продукции. При этом цена реализации определяется с учетом рыночных факторов, а себестоимость анализируется по отдельным составляющим с целью обеспечения приемлемого уровня затрат. Основная цель анализа – обеспечить упреждающее планирование затрат и обосновывать методы их снижения. При анализе текущих затрат выявляется возможность применения производственных, инженерных, научных исследований и других разработок для обеспечения целевой себестоимости. Акцент делается на контроле над затратами