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вать на различные изменения в рамках управления предприятием. Как следствие, за счет проведенных действий повышается общая эффективность всего производства. В итоге, после интеграции и активного использования

данной методики как инструмента для управления оптимизацией ресурсов, в организации улучшились такие показатели, как сроки выполнения заказа, общая прибыль, снизилось количество бракованных изделий. ■

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Efficient Production and Quality Assurance of Electronic Printed Circuit Boards

I.A. Ivanov¹, St. Petersburg State University of Aerospace Instrumentation (SUAI), greenten@yandex.ru
G.I. Korshunov², SUAI, Dr. (Tech.), kgj@pantes.ru

¹ Master Student, St. Petersburg, Russia

² Professor of Department, St. Petersburg, Russia

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key words

printed circuit board production,
technology, cost accounting,
quality

The article proposes an approach tested at a medium-sized business enterprise to the implementation of management decisions in terms of equipping equipment and related cost accounting methods. It is noted that the availability of high-tech equipment and the Best Available Techniques ensures the production of high quality products. But only if the processes are organized on the basis of cost optimization. At the same time, in order to achieve high accuracy, each organization must independently develop its own calculation method. The article provides a generalized structure for calculating all costs included in the methodology, taking into account the specifics of the organization. The introduction of this technique ensured the efficiency of small-scale multi-product production and the quality of products — electronic printed circuit boards.

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