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VALUE-ADDED ANALYSIS OF SELECTED BRANCHES OF FOOD INDUSTRY IN POLAND

Abstract:

Value-added is understood as an increase of the value of goods as a result of a specific production process. It means the difference between the retail selling price of a product and the material cost. It is calculated on the basis of financial statements. The objective of this paper is to assess the level and structure of value-added on an example of the selected branches of the food industry in Poland.

The authors carry out comparative analysis of these branches and also indirectly refer to the assessment of the level of their modernity. The results show that remuneration plays a significant role in the value-added structure. Remunerations represent approximately 50 percent of the value. Structure of the value creation depicts the level of innovation of the sector.

Keywords:

value creation, value-added, intermediate consumption, food industry

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