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INDIRECT COSTS OF THE ENTERPRISE: ECONOMIC ESSENCE, CLASSIFICATION, ACCOUNTING AND DISTRIBUTION

The economic essence of indirect costs of the enterprise, their composition and content is considered. The characteristics and purpose of general production, general economic and commercial expenses of the organization, methodology of their synthetic and analytical accounting in the accounts are given. The methodology for the distribution of expenses for maintenance and operation of equipment (RSEE), expenses for maintenance and management of structural divisions of the enterprise (ROSP) and general economic expenses (OXF) in the process of calculating the cost of production, works and services is described.

Keywords: indirect costs, general production costs, general economic expenses, distribution method, costing, cost of production.

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