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FEATURES APPLICATIONS DIFFERENCES BY METHODS ACCOUNTING OF PRODUCTION EXPENSES ORGANIZATIONS CHEMICAL INDUSTRY

In the article, the main features of the application of various methods of accounting for production costs in the organizations of the chemical industry are disclosed. They are grouped according to three characteristics, namely, on objects, completeness and timeliness of accounting. A detailed algorithm for the co-ordinate and ordering methods for calculating costs and calculating the cost of products of the chemical industry was developed and proposed. It is established that when choosing a specific method of accounting for production costs, management of organizations should take into account the scale of activity, the complexity and specifics of the technological process of production, the range of products, etc. The main results of the research and key provisions of the article are aimed at improving the efficiency of managing the cost of products of chemical organizations Industry. The work was carried out using a dialectical approach to the study of methods of accounting for production costs, in which two basic methods were also used: deduction and induction. Further research was carried out using such general scientific methods as analysis, synthesis, grouping and comparison.

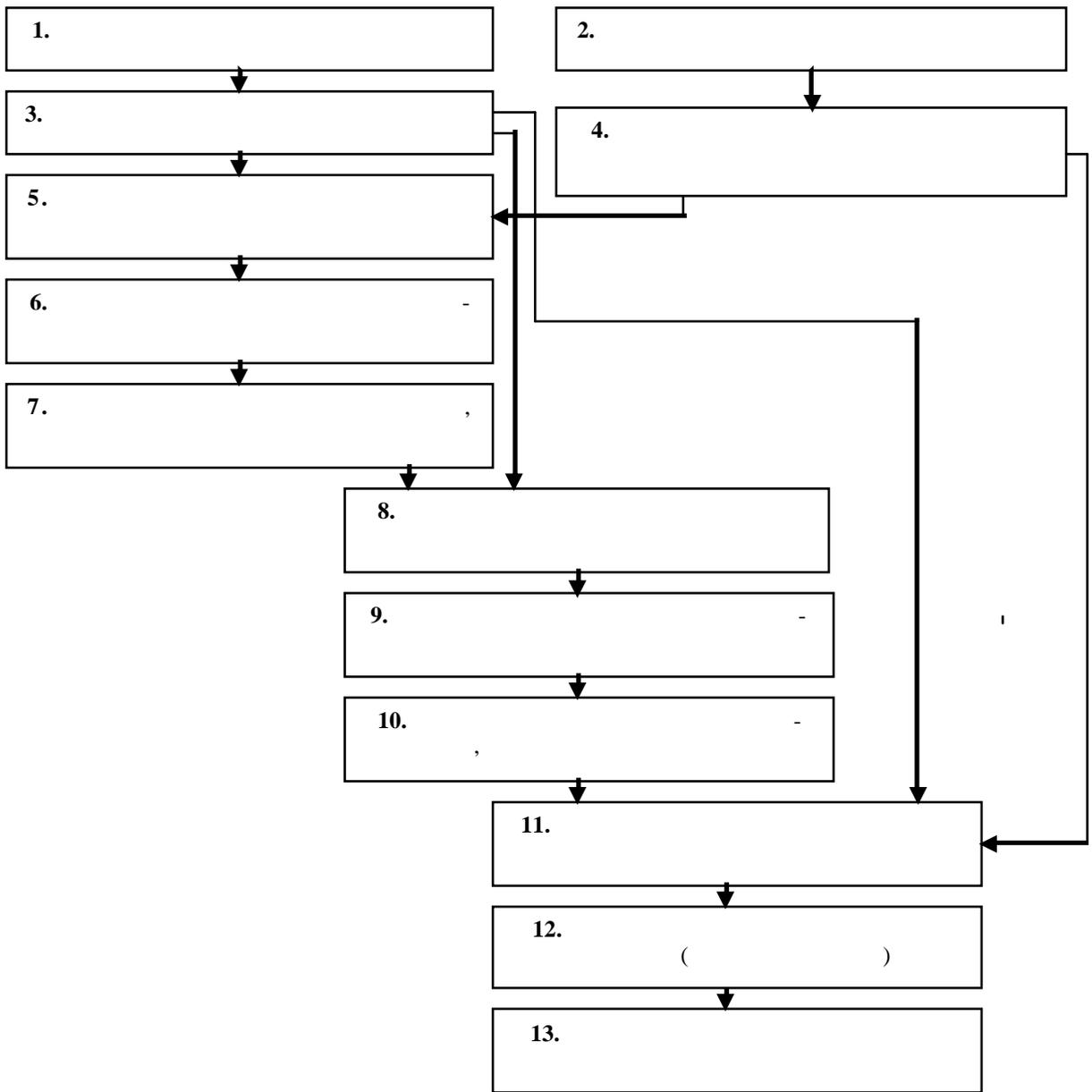
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