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**REGULATORY METHOD OF ACCOUNTING IN THE SYSTEM OF MANAGEMENT  
OF COSTS OF THE MOTOR TRANSPORT COMPANY**

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Annotation. The mass serial nature of the road transport services performed and their uniformity led to the use of the process-based method of accounting and calculating the cost of road transport. This method has characteristic features, for example, cost accounting is carried out for each structural subdivision of a motor transport enterprise irrespective of the type of transportation performed. After the end of the reporting month, actual expenses are written off to the entire volume of performed transportation and the average cost of a unit of motor transport products is determined. Such an accounting system allows you to get information about the level of production costs only at the beginning of the month following the reporting month, which completely excludes the possibility of enterprise management to quickly respond to various overplanned and unreasonable costs during the reporting period. The article discusses the features of the technological process of production and sale of motor transport services and substantiates the possibility of practical use in motor transport enterprises of the normative method of

accounting and calculation of road transport. The methods of determining the cost standards for all articles of the calculation of transport services, daily operational accounting for each vehicle of the standard cost of transportation and the value of the estimated profit received for a shift are presented. A practical example is given of using the normative method of accounting and calculating the cost of road transport on the basis of a KamAZ KVR P10k truck.

*Keywords:* trucking company, road transport, prime cost, costing, regulatory accounting, revenue, profit.

« , « » [5, . 33].

» [13, . 95].

» [12, . 140].

[3], [4], [6], [7], [8], [9], [11].

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	1921,6	1681,4	-240,2	-12,5
	240,0	217,5	-22,6	-9,4
	244,0	244,0	—	—
	419,6	419,6	—	—
	5897,2	5360,0	-537,2	-9,1
	6644,0	5813,5	-830,5	-12,5
	746,8	453,5	-293,3	-39,3
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