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[9], [16], [26]

[24], [5], [23].

[29]. : «

[4], [20].

[8], [7],

[2], [27].

[23]

[20].

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1. « »

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	disbursement	,

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3. « »

.. [10, .30]	,
.. [14, .162]	- , , ,
... , ... , .. [3, .143]	- , , , ,
.. , .. [28, .520]	, ()
.. , . [26, . 20]	,
.. - [27, .5]	,
() 16 « » [1]	, , () ,
.. , .. [7, .16]	-
.. , .. [29, .245]	-
[4, .299]	- ,
[24, .265]	, ,
.. [6, .64]; .. [18, .392]	- ()
.. [11, .145]	- () ,
.. [22, .18]	(,) , (),

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- 1) _____ : _____
- 2) _____ ; _____
(.3). _____

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1. _____ (_____) _____
- 16 « _____ » , _____ 318 31.12.99 .
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_____ « _____ » _____

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Retrospective and modern concept of “costs” as the object of management accounting. The paper considers various interpretations of the term “expenses”, developed by domestic and foreign scientists. Disclosed accounting and economic approach to the economic nature of costs.

Keywords: costs, economic substance, business approach, economic approach.

17.09.2011 .