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**ОЦІНКА ОРГАНІЗАЦІЇ ВНУТРІШНЬОГО КОНТРОЛЮ  
ВИТРАТ ВИРОБНИЧОГО ПІДПРИЄМСТВА**

**ОЦЕНКА ОРГАНИЗАЦИИ ВНУТРЕННЕГО КОНТРОЛЯ  
РАСХОДОВ ПРОИЗВОДСТВЕННОГО ПРЕДПРИЯТИЯ**

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**ASSESSMENT OF THE ORGANIZATION OF INTERNAL  
CONTROL OF COSTS OF A PRODUCTION ENTERPRISE**

*The article analyzes the state of the organization of internal control of expenses of meat processing enterprises of different regions of Ukraine. The deficiencies identified concerning the functioning of the internal control units (services), the regulation of their work, the performance*

*of control functions by the accounting services and employees of the enterprises are summarized and analyzed. It is proposed to isolate the subsystem of internal control of expenses with the use of the system approach, which will ensure the creation of an adequate control environment of the meat processing enterprise.*

**Key words:** *control, costs, system approach, internal control system, cost control subsystem.*

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