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**ACTIVITY-BASED COSTING OF THE ENTERPRISE**

Costs are the most important economic category. Their level largely determines the amount of profit and cost-effectiveness of the enterprise, efficiency of its business activity. Costs reducing and optimization are one of the main areas of improving the economic activity of each enterprise. Besides the search for latent reserves for profit increase is performed in several areas, particularly in regulation of costing at all stages of the manufacturing cycle, as well as formation of the effective cost management system, based on the costs structure and their changes in time. When considering the cost management system as cyclically repeatable process of subject's influence on the object at all coordination levels, first of all it is necessary to determine the latter, i.e. to reveal the meaning of "costs" concept.

The "costs" concept of itself is typical for any enterprise activities, but conducting the analysis of the most recent literature and scientific published works it should be noted that at present there is no common view on its interpretation, and therefore one cannot definitely state about defining the factors that cause them. At the same time costs forthcoming depends on their resource availability and in most cases it has cost measurement. The concept of enterprise "costs", more profound in its semantic content, means the expression of manufacturing costs that are necessary for implementing enterprise production and selling activities.

The conducted analysis of the characteristics of main theoretical approaches to the enterprise "costs" definition allowed us to sort out three main areas of interpreting costs as an economic category: resource, accounting and financial. Examined feature of this concept enabled to create a scheme of activity-based costing of the enterprise according to practical implementing the manufacturing process, based on a system approach, and also allows distributing them on the basis of relevant conversion stage of system inputs to the end consumer product.

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