



( ' , ). ' - , -  
, , , , -  
( ' ) [9, . 87]. ( ), -  
, ' , ' , -  
- ' , - , -  
[7, . 223]. , -  
« - , -  
, - : , -  
, , [12, . 3-4]. -  
, ' , -  
. » [11, . 4]. -  
, -  
- « - , -  
» -  
[1, . 291]. -  
. :« -  
-

**1.**

	« » , ,
	( ,
	,
	« »
	, -
« - »	,
« - »	« »
« »	,

2.

	1) ; 2) ; 3) -
	3 : , ,
	+

; J ; « » ;  
 ; - ;  
 , , . - ; -  
 , , » -  
 [4, . 27]. , -  
 : - , , -  
 - , , -  
 ( , ) . -  
 , -  
 , , -  
 , -  
 [5] ( . 1 . 2).  
 [6, . 108]. , -  
 : ; -  
 ; - ; ( ); -  
 , - ; -

«

[10, . 175].

1. . . . / . . . - . . . : . . . 2005. - 320 .

2. . . . / - . . . : . . . 2008. - 319 .

3. . . . // . . . 12, . . . 2003. - . 4-7.

4. . . . // . . . 2012. - 2 (4). - . 26-30.

5. . . . // [ . . . ]. - : [http://www.nbu.gov.ua/portal/soc\\_gum/sre/2011\\_2/195.pdf](http://www.nbu.gov.ua/portal/soc_gum/sre/2011_2/195.pdf)

6. [ . . . ]. - : [http://librar.org.ua/sections\\_load.php?s=business\\_economic\\_science&id=122](http://librar.org.ua/sections_load.php?s=business_economic_science&id=122)

7. . . . / . . . - . . . 2004. - 279 .

8. . . . / . . . // . . . - 2011. - 130. - . 63-65.

9. . . . / . . . , . . . - . . . : . . . 2005. - 272 .

10. . . . // . . . - 2005. - 6. - . 173-177.

11. [ . . . ]. - : [http://www.nbu.gov.ua/portal/natural/vcpi/TPtEV/2010\\_56/1\\_14.pdf](http://www.nbu.gov.ua/portal/natural/vcpi/TPtEV/2010_56/1_14.pdf)

12. . . . // . . . - 2009. - 4. - . 3-10.

657

657

657

- Il'chenko Victoria Nickolayevna**, teacher. **Gagarina Jana Urievna**, student. Dnepropetrovsk state financial academy. **Intercommunication of methods of account of charges and calculation of unit cost.** The essence of the methods of cost accounting and costing are studied in the article. Questions their relationship and differences, advantages and disadvantages are disclosed. The opinions of various scientists on research and theoretical rationale underlying cause these methods are exposed. The most optimal methods of cost accounting and costing, isolated and grouped clear reference characteristics of each of them to implement the business depending on the characteristics of industry and technology are ordered.
- Keywords:** costs, method of cost accounting, cost of goods.

17.04.2012 .