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DIRECT COSTING APPLYING PECULIARITIES IN MANAGERIAL ACCOUNTING OF TRADE COMPANIES

Abstract. Current trends in the development of trade, related to changes in market relations, increased competition due to the emergence of large chain enterprises, changing supply and demand of goods and services necessitate fundamental changes in management. To stay on the wave of demand should be set to the trade organization management accounts using a variety of methods. Consider one of these methods, the authors believe it is the most appropriate trade organizations.

Keywords: management accounting, profit margins, direct costing, fixed costs, variable costs.