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Organizational and technological features of refineries that affect the construction of managerial cost accounting

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Annotation. In the article investigational essence and organization of administrative account. The construction of administrative account of charges is considered on oil-processing enterprises on the basis of organizational and technological specific of industry. On the basis of the got information the order of improvement to account of charges is offered on oil-processing enterprises.

Key words: administrative account, charges, system, organization, technology, technological process, specific, oil-processing enterprises.