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- **Nochovna Yulia Olexandrivna**, andidat of economics, docent of department of accounting and audit. **Gubach va Olga Markivna**, andidat of economics, docent of department of accounting and audit. Poltava university of economics and trade. **Classification of expenses of the company as the basis for management accounting.** The article examines the current state and problems of classification of costs within the enterprise management accounting, improved model of classification of costs under the targeted approach to information flow management accounting.

- **Keywords:** expenses, classification, decision making, management, managerial accounting.

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