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# EMPIRICAL STUDY OF COST ACCOUNTING AND COSTING OF PRODUCTS IN GRAIN PROCESSING ENTERPRISES

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#### **ABSTRACT**

This study examines the financial difficulties encountered in managing the cost of production of flour and compound feed products and cost calculation at grain processing enterprises. Based on the quantitative approach of empirical research, the main factors leading to the failure of the financial management of the cost of production of flour and compound feed products and cost calculation at grain processing enterprises are identified, the economic efficiency of the rules for the financial management of the cost of production per unit of flour and compound feed products and cost calculation is assessed through the developed scenarios, and the medium and long-term forecast indicators of the strategy for managing the cost of production per unit of flour and compound feed products and cost calculation are determined based on artificial intelligence technologies, in order to make scientifically based optimal decisions.

**KEYWORDS:** Long-Term Forecast Indicators, Accounting For Production Costs, Financial Management Of Cost Calculations, Assessment Of The Effectiveness Of Production Costs, Collecting, Documenting, Processing Information, Making Optimal Decisions.

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