**OLGA OSADCHA**

*Ph.D. in Economics, Assosiated Professor*

National University*of*Water *Management and*Nature Resources*Usе*

**BASES OF CONSTRUCTION AN EFFECTIVE ACCOUNTING SYSTEMS OF COST CENTER**

The methods of organization of the accounting process, which allows to control the efficiency of resource use are investigated in the article. It was found that the organization of management accounting system of responsibility centers and cost centers will monitor the work of the individual units for the comparison of the income and resources used by each of them, and improve the accuracy and detail of accounting data. The main stages of organization of accounting of financial results for the place of origin with the introduction of modern information systems are described. Overall, the study set out in this article, aims to improve the accounting process and the creation of optimal management system of an economic entity.

Keywords: management accounting, responsibility centers, cost center, cost control, resources.