

**THE ECONOMIC NATURE, ESSENCE AND
THE ACCOUNT'S MAINTENANCE OF THE CENTERS
OF THE RESPONSIBILITY, DEVELOPMENT
OF ITS CONCEPTUAL DEVICE**

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In the article illustrated the essence and the account's maintenance of the centers of the responsibility – one of elements of system of the administrative account, allowing raising efficiency of the industrial account and the control. The author emphasizes stages and historical preconditions of becoming of the account on the centers of the responsibility. Author's definition of the center of the responsibility is offered.