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TOTAL QUALITY ACCOUNTING

ABSTRACT: *The focus of competitive "battle" shifted from the price towards non-price instruments, above all, towards quality that became the key variable for profitability increase and achievement of better comparative position of a company. Under such conditions, management of a company, which, according to the established and certified system of total*

quality, strives towards achieving of a better market position, faces the problem of quality cost measurement and determination. Management, above all, cost accounting can help in solving of this problem, but the question is how much of its potential is being used for that purpose.

KEY WORDS: *quality, costs, accounting*

JEL CLASSIFICATION: M41, D24, D61

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Total Quality Accounting

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