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## **ANALYTICAL STUDY OF CURRENT COSTS OF UKRAINIAN TRADE ENTERPRISES DURING THE QUARANTINE PERIOD**

### *Summary*

To ensure the overcoming of the negative consequences of the financial crisis and the further effective functioning of Ukrainian trade enterprises, it is necessary to optimize costs and develop a strategy for managing them to ensure the development of their operating, investment, innovation and financial activities. The most important element of the cost management system is the analysis, the main purpose of which is information support, comprehensive evaluation of the results achieved and justification of management decisions for their further rationalization. Both absolute and relative indicators can be used in relation to the amount of invested costs.

The aim of the article is to study the dynamic changes in the total volume and level of costs of Ukrainian trade enterprises in the crisis period caused by the Covid-19 pandemic.

In the process of research, general scientific methods were used: the method of system analysis - to clarify the main categories of research; abstract-logical method - for theoretical generalization and conclusions about the main results of calculations; graphical method - to visualize the analytical material to reflect the main results of the analysis of the dynamics of the total volume and level of costs in crisis conditions. The article substantiates the need to study trends in the total volume and level of costs of trade enterprises in crisis conditions. The author fulfilled a comparison of the dynamics of the total costs of trade enterprises with enterprises of other activities. The indicator of the level of expenses is calculated and analyzed both by trade enterprises as a whole and by individual types of trade activity. The main factors influencing the growth of costs of trade enterprises in the crisis period are identified. The analysis of the development of the total amount and level of costs carried out in the article deepens and expands the practical possibilities of improving the cost management process of trade enterprises in order to maintain the appropriate level of their efficiency during the crisis. Prospects for further research in this area consist in a detailed assessment of the impact of factors on the amount and level of costs of trade enterprises.

*Keywords:* cost analysis, cost level, trade enterprises, factors of influence.

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