

## MODERN PROBLEMS OF EXTERNAL INFORMATIVE PROVIDING OF ANALYSIS OF COSTS OF ENTERPRISES

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The current crisis conditions in the Ukrainian economy, the intensification of competition in the internal and external environment, require companies to look for reserves to increase the efficiency of operations, the key to which is to improve cost management. For a comprehensive analysis of the financial condition of the company and the adoption of strategic management decisions to improve it, management needs high-quality information on the costs of other market participants.

The main external sources of such information are: official sources (legislative framework, official publications of state bodies, financial and statistical reporting), unofficial sources (databases, scientific works, business meeting data, etc.).

The article describes the forms of financial reporting, which provides data on the costs of entities.

The study of external information support for cost analysis of enterprises allowed to identify current problems of access and the choice of the required reporting data, which

reduces the quality of the assessment of industry trends, the competitive position of the enterprise and the identification of opportunities for its further development.

The author analyzes the changes in the tools of Ukrainian state statistical observation in the framework of harmonization of domestic legislation with the legislation of the European Union. This was manifested in the development of new indicators and the rejection of some of the earlier used. The peculiarities of the official statistical information about the expenses of enterprises are disclosed.

Practical significance is represented by the systematization of statistical information on the costs of enterprises and their performance by different classification groups, which are presented in the official reports of the statistical bodies of Ukraine in the open access. The development of the author allows you to save time searching, obtaining the necessary data and processing an information request, which will eventually reduce the transaction costs of enterprises.