Anna G. Shtuler TRANSACTION COSTS IN MACROECONOMIC DIMENSION

Building an effective cost management system forms an effective business activity for businesses, which ensures sustainable socio-economic development of the country and its national economy. The issue of cost management at all levels is an integral attribute of the regulatory and administrative principles of the state. It should be noted that the concept and definition of "transaction costs" is not so new in economic theory and practice. Of course, world experience operates with a wider range of scientific research, while domestic science in this direction is only gaining momentum. However, given that the process of settlement and optimization of transaction costs is accompanied by the improvement of various macroeconomic indicators, we consider this issue relevant and one that reveals the effectiveness of the economic model of the country's development.

The article considers the possibility to quantify the level of transaction costs at the macro level and to identify problems and difficulties in their evaluation. The article presents existing scientific approaches to understanding transaction costs. It is determined that "transaction costs" are expenses aimed at establishing cooperation, facilitating the establishment and development of partnerships, expenses related to information seeking, negotiation, conclusion of agreements (contracts), etc. It is established that the issue of measuring transaction costs remains methodologically unresolved, as there are no indicators that characterize the level of transaction costs in the enterprise and in the economy as a whole. Listed below are a number of conditions that pose a problem in measuring transaction costs. It is proved that when measuring the level of transaction costs at the macro level, it is necessary to be guided first of all by the principles of materiality, comparability and relevance in the economic dimension.

Keywords: accounting, costs, transaction costs, management, security, potential.