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THE HEADLINE OF THE ARTICLE IS “METHODICAL MAINTENANCE OF ESTIMATING HIDDEN COSTS”

The economic activity is unpredictable and associated with different unforeseeable consequences. So, the topicality of the research is determining the method of hidden costs' estimation. It consists of two blocks such as: method of hierarchy analysis T. Saaty and three methods such as method of associated indicators, fine's analyses and estimation of fictitious bankruptcy signs.

In accordance with the article the main researchers of researchers of this problem are Mocherny S.V., Fandel G., Zagorsky V.S., Vovchak O.D., Blagun I.G., Chui I.R., Miller L.G., Coase R., Williamson O., Tadelisi S., North D., Demsets G., Arrow K., Bartsel Y. etc. The investigation stresses three criterias of enterprises' hiddenization. These are balance between associated indicators, conclusion of contracts for small amounts and signs of fictitious bankruptcy.

The main point of research is basing of hidden costs' structures. The structure presents two kinds of hidden transformation costs and hidden transaction costs. This paper shows the analyses of the main methods of hidden costs' estimation.

The crucial point of investigation is adopting the method of hierarchy analysis for estimation transactional costs. This method based on assignment weights of significance for every classification item. The result of methods of transparency coefficient estimation is compared with a rating scale. If the result of coefficient estimation is one, the company has hidden processes only partly and need to reveal the hidden component from transaction costs.

To draw the conclusion, one can say that the

improving method allows to reveal the hidden transaction costs for its accounting so the author propose to estimate these costs. The estimation of hidden costs will provide an opportunity to control the process its formation and minimize in the future.

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