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**RESERVES TO PROVIDE THE PROFITABILITY OF RETAIL TRADE  
ENTERPRISES OF CONSUMER CO-OPERATION AT THE RURAL  
USER MARKET**

Problem of the enterprises profit is a complex and multifaceted. Retail trade enterprises of consumer co-operation required to provide the necessary solvency and profitability, as well as take into account specific features of the industry cycle of materials. The economic state of trading enterprises, their place in the market environment, level of development of the industry in general depends on the efficiency of profit management.

Consumer Cooperatives in Ukraine are being in transition from survival strategy to stabilizing strategy and ensure balanced development of its economic system. This process initiates an in-depth study of the theoretical foundations of income formation by means of providing the enterprise economic security. At the present stage a new approach to the theoretical coverage and practical justification of recommendations to enhance the role of profit in ensuring the successful operation of commercial enterprises are required.

Problems of formation and use of profits, revenue-generating activities in their various aspects were studied by scientists of Ukraine and abroad. Among them: A. Bandurka, I.A. Blank, L.D. Burjak, V. Krylenko, M.V. Mnykh, A. Poddyerohin.

The article is devoted to the research of the efficiency of functioning the retail trade enterprises of consumer co-operation at the rural consumer market with the purpose of determination the reserves of providing their profitability. Basic tendencies and internal problems of development of the retail trade enterprises of consumer co-operation at the rural consumer market is observed in the article.

The objectives of the article implemented by using the following general and

specific research methods: analysis and synthesis, systematization and generalization, dialectical approach.

The research is aimed at substantiating theoretical approach and practical recommendations for providing the profitability the retail trade enterprises of consumer co-operation at the rural consumer market.

Directions of increasing efficiency the retail trade enterprises of consumer co-operation are developed. They include transformation of retail trade enterprises network, improvement of assortment policy, and reserves to stabilize the financial condition of the retail trade enterprises of consumer co-operation at the rural consumer market by developing reserves of providing their profitability. The most appropriate way of the retail trade enterprises of consumer co-operation development and increasing their activity in terms of working capital shortage are raising funds of the shareholders and creating consumer societies.

Research the efficiency of retail trade enterprises of consumer co-operation allows to determine the reserves of increasing their return on rural consumer market, namely the efficient usage of existing assets (renew commercial enterprises, rational use of commercial space); balancing working capital cycle (additional equity contributions for a system of consumer societies and acceleration the turnover of working capital); optimization of taxation; developing the effective pricing policy.

Bank loans should be involved into commercial enterprises in rural areas to generate working capital for their reconstruction and renovation defining their economic efficiency and cost recovery. At the same time it is necessary to establish control over the use of credit, their reversibility, timely payment of interest and repayment of bank debt. Lending through the Ukoopspilka banks should be preferred. It allows to install additional control over the conditions of the credit policy, credit agreements, enhance the competitiveness of the retail trade enterprises of consumer co-operation in rural areas.

Creating new consumer societies improves trade services for the rural population,

increases turnover and strengthens the financial position of commercial enterprises. The article substantiates that the reserves determination of providing profitability of the retail trade enterprises of consumer co-operation at the rural consumer market allows to provide increasing the volume of retail commodity turnover, profits and income with increasing the level of satisfaction the needs of rural population.

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