This article is devoted to actual problems of the majority of Ukrainian trading networks, including the process of identification, accounting, and development of measures for reducing inventory losses. The main purpose of identifying inventory shrinkage is to create conditions for the possibility of further measurement and reduction.

Despite numerous studies, business practice indicates the existence of a large number of unresolved issues that have arisen in the development of trading activities.

The aim of the article is to determine the outstanding theoretical and methodological issues of identification and accounting of inventory shrinkage of trading networks posted in dissertations, scientific conferences, and journals, with a view of solving them in practice and theory development.

The emergence of modern formats of trade requires different control methods, their improvement or introduction of new versions. All control methods are closely related and in fact complement each other, are used in practice in various combinations, thus achieving significant efficiency control. However, the most effective method of following economic control is an inventory. The effectively monitoring of inventory means the perfect system of management.

There are two means of identification of inventory shrinkage in the article: during the inventory and the fact of their occurrence. The emergence of new formats of trade has led to the need for a new determination of a property of businesses, which, as the material basis of the various activities simultaneously act as objects of accounting, business control and, therefore, inventory, goods, supplies, work in progress, finished goods. It is proved that in the process of identification and registration of inventory shrinkage appeared significant problems that reduce the possibility of information in the field of control and regulation of losses and complicate the search for ways to reduce them.