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## **IMPROVEMENT OF THE COST CONTROLLING SYSTEM IN THE CRISIS MANAGEMENT OF AN ENTERPRISE**

### *Summary*

The issue of rational management of enterprise costs during the crisis in the economy is quite relevant. Usually a significant part of the company's efforts to manage costs during the economic crisis is to reduce the need of financial resources, reduce certain items of expenditure or their complete reduction. It is important to implement such methodological tools that would reduce costs and provide their rational distribution between individual centers of responsibility of the enterprise. An effective solution in this situation can be the implementation the complete cost controlling system. Improving the key algorithms of the cost controlling system during the crisis in the enterprise is an important area of research in today's economic environment.

The purpose of this article is to improve the cost controlling system in crisis management of the enterprise and the development of algorithms for operational cost management within this system. While making the research general scientific theoretical methods were used, namely: system analysis - to clarify the main categories of research; abstract-logical method - for the implementation of theoretical generalizations and conclusions about the essence of controlling costs, features and errors of indirect costs accounting and the problem of cost management in the enterprise; graphical method - to visualize the theoretical and analytical material to show the basic algorithms of operational cost management in a crisis.

It is determined the main tasks of controlling costs in crisis conditions of the enterprise, identified the main errors and difficulties in using traditional methods of cost management. Identified the main problems that arise in cost accounting, in particular in the distribution of indirect costs. The author proposes algorithms for operational cost management in crisis conditions and measures / tools that can be used within each algorithm. The proposed algorithms for operational cost management can be used in the development of steps to improve the efficiency of the enterprise and minimize the impact of the crisis. Prospects for further research can be improving the methodological tools of each of the algorithms for controlling costs and their further application in the practice of enterprises activity.

**Keywords:** cost controlling, indirect costs, cost driver, cost management algorithms.

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