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**OPTIMIZING EXPENSES DURING THE CRISIS AND HOW TO  
SURVIVE BUSINESS IN CRISIS**

The article discusses the issues of optimizing the costs of an enterprise during the crisis, the need to allocate several items of costs, the financing of which will have to be reduced. The coronavirus epidemic, plummeting oil prices and multiple turmoil in financial markets have disrupted what appeared to be resilient trends. And this is especially true in business. Prolonged quarantine, decreased sales, alarming mood, uncertainty - all this gives rise to fears for the future. Systematic and consistent cost management and optimization must become an integral part of the new reality.

The purpose of the article is to substantiate methods for reducing costs and optimizing costs of an enterprise in a crisis and economic instability when making management decisions.

In order to realize this goal, the following are considered: theoretical foundations of enterprise cost optimization; planning and implementation of measures to reduce costs; models for reducing cost items in the budget and its basic principles.

As a result of the research, it can be argued that significant and sustainable cost optimization is possible only as a result of business process optimization. It is impossible to significantly reduce any particular type of expenses without changing anything else around. Therefore, it requires the transformation of all processes associated with this function.

**Key words:** optimization, expenditure, efficiency, the crisis, outsourcing, business processes.

**Introduction**

The crisis is a difficult time for any entrepreneur and business. The necessary and important stage in a period of instability and economic crisis is cost optimization. But even when the company suffers losses, it is impossible to immediately cut employees and reduce all kinds of costs. The competent approach to cost optimization will help maintain the efficiency of the company [1].

Now many enterprises are experiencing a crisis due to the unstable situation. This situation does not affect large global companies so much, but it brings a lot of problems and difficulties to small and medium-sized businesses, and some even think about closing the business.

The crisis begins gradually and quickly leads to a decline in profits. In order to take all measures to reduce losses, it is necessary to determine in time the onset of difficult moments for the business on several grounds:

- reduction in sales;
- changing priorities in needs;
- pronounced reaction of buyers to discounts;
- requests for deferred payment, etc.

When one of these phenomena is identified, it is too early to declare the emergence of a crisis situation in the economy. The beginning of the crisis is indicated only in the aggregate of all the listed signs. After that, it is necessary to urgently take all measures to improve the efficiency of the enterprise.

### **Main body**

Many believe that cost optimization does not begin at the moment when strict control over the spending of money in the company's accounts begins. But at that very moment the question of where the money in the account comes from is not at all controlled[2].

Managing only the expenditure side and attracting active lending will lead to a chronic shortage of funds at the enterprise, and then a potential bankruptcy

The effectiveness of this procedure is possible due to keeping records of both expenses and income. These items of income and expenses need to be planned and, accordingly, the management of the company must stably monitor in the context of annual, quarterly and other digital data. There is always a possibility that projects which are currently costly are likely to be profitable in the long term.

Optimizing costs does not mean taking any action to the detriment of the interests of the enterprise. The problem of reducing costs must find a solution in the optimal way, when comparing costs and incomes[3].

Carrying out cost optimization, enterprises take as a basis 3 models of reducing cost items in the budget. Based on the chosen model, the enterprise's funds are spent according to certain principles. There are the following cost reduction models to optimize costs: It is fast, fast and systematic.

The enterprise spending velocity model is categorized into: high priority, priority, acceptable, and unnecessary costs. They prioritize spending considering the likelihood of funding termination.

- to help increase the priority of their activities, the purchase of the necessary raw materials.

- priority costs include the costs of mobile communications, advertising, etc., if excluded, which will lead to the disruption of the company's activities.

- permissible include various benefits, payment for sanatorium treatment for employees of the enterprise. If the company does not have enough free funds, then the transferred payments are suspended, but it is preferable to preserve such payments.

- unnecessary costs include the costs of private flights, the cancellation of which will not adversely affect the activities of the company.

When considering the speed model, first of all, the payments of an unnecessary item are removed and the allowable ones are sharply reduced. High priority and high priority costs cannot be reduced.

Rapid cost reduction model. Cost optimization at the enterprise by the reduction method is possible as a result of the introduction of a number of measures. In order to cut costs, the company's management must decide on what to save first.

1. Saving production material and raw materials. There are many ways to optimize costs. The most effective way to reduce costs is to renegotiate contracts with suppliers at favorable price offers. Also, suppliers can provide a deferral of payments, which allows the company to accumulate the required amount without attracting additional credit resources.

2. Analysis of vehicle costs and optimization of this cost item by providing outsourcing. In addition, energy and telecommunications costs can be reduced. To reduce energy costs, you can control its consumption by observing the degree of illumination at night, installing energy-saving equipment. You can significantly reduce costs by reducing the list of employees who are provided with corporate mobile communications, as well as reaching an agreement with a mobile operator providing telecommunications services to conclude a corporate agreement with favorable conditions.

3. Reduction of employees and reduction of payroll funds. Outsourcing effectively reduces labor costs for staff, in turn, recruiting companies provide an opportunity to replace ineffective employees. For example, the state does not need to have a guard and a cleaning lady. Outsourcing can save up to 20 percent.

Another option is to optimize costs by reducing wages, but providing social benefits: expanding the list of health insurance services, providing employees with food at the expense of the enterprise or free drinks in the vending machine. Such studies show that investing in this way will be profitable in the long term, as it will increase staff loyalty.

1. Procurement management. Its essence contains the periodic review of new suppliers, providing quality goods at better prices.

2. Investment management. Long-term investments should always be clearly justified. In order for the company to acquire the latest, more efficient equipment, the department of interest must justify how it is beneficial for the company, when a particular project will pay off and bring profit. The introduction of the latest competitive technologies helps further business development. Yet when deciding whether to buy something, management should be mindful of cost reduction, which is the company's primary goal.

3. Business process management. It is important that when organizing a business, you also need to look at production from the buyer's side. To do this, you need to analyze business processes. The head of the enterprise needs to ask himself, will the buyer want to pay for this? The buyer will not pay for downtime, movement of goods, re-equipment of production without modifications that improve the goods. Consequently, such expenses should be reduced as much as possible, or completely get rid of them [4].

The crisis is a difficult time for any business, but even at this stage, you can benefit from the current circumstances, because a huge number of new opportunities open up:

- in this difficult period, the management of enterprises can easily and quickly make a decision to reduce unwanted cost items and increase profits;
- suppliers easily negotiate price cuts or discounts. Thanks to this, it becomes possible to reduce the cost of purchasing raw materials;
- some companies can not stand the crisis and are closed. Their potential and target audience starts looking for other companies for cooperation.

There are several strategies for the development of enterprises during the crisis. More often than not, management begins to cut operating costs while maintaining the company's planned

production volume. In this case, the load on the employees of the enterprise may increase. This option allows the enterprise to function normally, but it does not further its development [5].

### Conclusion

In early 2020, the coronavirus COVID-19 entered the life of the planet as an uninvited guest. The beginning of the coronavirus epidemic, falling oil prices and numerous shocks in the financial markets have broken trends that seemed to be resilient.

And this is especially true in business. Prolonged quarantine, decreased sales, alarming mood, uncertainty - all this gives rise to fears of tomorrow [6].

In a crisis, it is necessary to act decisively and swiftly - any delay can incur losses and even turn into a collapse of the whole business. But quickly does not mean rashly: you need to calculate any actions without endangering the channels of income and main processes.

And so at the moment, the basic rule is to optimize everything that can be optimized. A business needs to reduce or even cut down to zero several items, reduce inefficient divisions, redundant in new circumstances, staff units, and unnecessary services.

Systematic and consistent cost management and optimization must become an integral part of the new reality.

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## ОПТИМИЗАЦИЯ РАСХОДОВ В ПЕРИОД КРИЗИСА И КАК ВЫЖИТЬ БИЗНЕСУ В КРИЗИС

В статье рассматриваются вопросы оптимизации расходов предприятия в период кризиса, о необходимости выделения нескольких статей расходов, финансирование которых придется сократить. Эпидемия коронавируса, падение цен на нефть и многочисленные потрясения на финансовых рынках сломали тенденции, которые казались устойчивыми. И особенно это сказывается в сфере бизнеса. Затянувшийся карантин, уменьшение продаж, тревожные расположение духа, неопределенность – всё это порождает опасение завтрашнем дне. Системное и последовательное управление затратами и оптимизация должно стать неотделимой частью деятельности в новой реальности.

Целью статьи является исследования и обоснования методов снижения затрат и оптимизации расходов предприятия в условиях кризиса и экономической нестабильности при принятии управленческих решений.

Для того, чтобы реализовать поставленную цель, рассмотрены следующие: теоретические основы оптимизации затрат предприятия; планирование и осуществление мероприятия по снижению затрат; модели сокращения затратных статей в бюджете и основные ее принципы.

В результате исследования можно утверждать, что значительная и устойчивая оптимизация затрат возможно только в результате оптимизации бизнес – процессов. Невозможно существенно снизить какой-либо отдельно взятый вид расходов, не меняя вокруг больше ничего. По этому, она требует трансформацию всех связанных с данной функцией процессов.

**Ключевые слова:** оптимизация, расходная часть, кризис, эффективность, аутсорсинг, бизнес процессы.

## ДАҒДАРЫС КЕЗІНДЕГІ ШЫҒЫНДАРДЫ ОҢТАЙЛАНДЫРУ ЖӘНЕ БИЗНЕСКЕ ДАҒДАРЫСТА ҚАЛАЙ АМАН ҚАЛУҒА БОЛАДЫ

Мақалада дағдарыс кезінде кәсіпорын шығындарын оңтайландыру, шығындардың қаржыландыруды азайтуға тура келетін бірнеше баптарын бөлу қажеттілігі туралы мәселелер қарастырылған. Коронавирустық эпидемия, мұнай бағасының құлдырауы және қаржы нарықтарындағы көптеген дүрбелеңдер кәсіпорынның тұрақтылық үрдістерін бұзды. Бұл әсіресе бизнес саласына әсер етеді. Ұзаққа созылған карантин, сатылымның төмендеуі, үрейлі көңіл-күй, белгісіздік - осының бәрі ертенгі күннің қорқынышын тудырады. Шығындарды жүйелі және дәйекті басқару және оңтайландыру жаңа шындықтағы қызметтің ажырамас бөлігі болуы керек.

Мақаланың мақсаты-басқару шешімдерін қабылдаудағы дағдарыс пен экономикалық тұрақсыздық жағдайында шығындарды азайту және кәсіпорын шығындарын оңтайландыру әдістерін зерттеу және негіздеу.

Қойылған мақсатты іске асыру үшін келесі мәселелер қарастырылды: кәсіпорын шығындарын оңтайландырудың теориялық негіздері; шығындарды азайту жөніндегі іс-шараларды жоспарлау және жүзеге асыру; бюджеттегі шығын баптарын қысқарту модельдері және оның негізгі қағидаттары.

Зерттеу нәтижесінде шығындарды айтарлықтай және тұрақты оңтайландыру бизнес – процестерді оңтайландыру нәтижесінде ғана мүмкін болады деп айтуға болады. Шығындардың кез-келген түрін басқа ештеңені өзгертпестен айтарлықтай азайту мүмкін емес. Осыған сәйкес, ол осы аталған функциямен байланысты барлық процестерді өзгертуді талап етеді.

**Негізгі сөздер:** оңтайландыру, шығыс бөлігі, тиімділік, дағдарыс, аутсорсинг, бизнес процестер

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