UDC 338.512

**ANTI-CRISIS MANAGEMENT OF ENTERPRISE EXPENDITURE
IN INTERNATIONAL ECONOMIC ACTIVITY**

**U. I. Kohut, N. I. Horbal, R. B. Vilhutska**

*Lviv Polytechnic National University,*

*12, St. Bandery Str., Lviv 79013, Ukraine*

*uliana.i.kohut@lpnu.ua*

***Research Methodology.*** *When writing the article, the following research principles, methods and approaches have been used: comparative analysis, systematization and generalization – in determining the essence and content of anti-crisis cost management; complex approach – for developing the process of crisis management costs of the enterprise; system approach – for forming a system of indicators for assessing the cost effectiveness of the enterprise in terms of international economic activity.*

***Results.*** *The results of the research include: the defined content of the anti-crisis management of expenditures, the developed process of crisis management of expenditures, aimed at preventing of loss-making activities and crisis prevention at the enterprise; the system of indicators for assessing the costs of the enterprise in terms of international economic activity in order to create an appropriate informational support on the role, expediency of implementation, optimization or reduction of certain types of expenses in the activities of the enterprise.*

***Novelty.*** *The novelty of the article is the content of anti-crisis management of expenses, the process of crisis management of costs, the system of indicators for evaluating the cost effectiveness of the enterprise in the conditions of international economic activity.*

***Practical Significance.*** *The practical significance of the results of the study consists in: the possibility of creating an appropriate informational support on the role, significance and feasibility of implementing certain types of costs in the activities of enterprises in the context of their international economic activity; promoting better monitoring and control of costs based on the usage of the suggested system of indicators for assessing the cost effectiveness. The realization of the developed process of crisis management of expenses allows solving those issues comprehensively, optimizing and, if necessary, correctly and reasonably reducing the amount and level of expenses in order to prevent loss-making and crisis in the enterprise activity. The results of the research can be used by the heads of enterprises of different spheres of activity and forms of ownership in cost management, in the educational process of NU «Lviv Polytechnic» in the course «Management of Expenses of Subjects of Foreign Economic Activity», in course and graduation projects of students of economic specialties.*