







These steps are oriented onto optimization of current expenses, which can represent a part of used resources such as workforce, fund, etc. For example, sometimes it's impossible to optimize such resource as building. In that case the best thing to do is to concentrate on the current resources (for example, the costs of building maintenance).

Structural transformation mechanism is a set of mutually conditioned elements — institutes, methods, instruments, which are necessary to achieve the target (or implementation of the definite function in advance). In management "portfolio" the main requirements to this mechanism are integrity, consistency of elements and their adequacy. Meanwhile, it's necessary to consider an adequacy of institutes, methods and instruments as a correspondence to situation, each other, achieving function (aim).

At the operating level it's important to make proportion between marginal income and fixed companies costs. In difficult economic conditions there are often such situations as a disparity between the level of fixed costs and low volume of tour's sales. In this case the sum of costs, which the company needs technically justified and confirmed by calculations resources will be an adequate to the situation, but their aggregate will differ from their financial opportunities [2].

Under such conditions a complex of instruments like the kaizen-costing and standard-cost should be used, which helps to provide not only planned level of costs, but also reduce it in dynamic.

For those tour operators, which have current operating loss should be used the "standard-cost" method, based on separate accounting of costs within the set standard or excess standard.

Overcoming the operating loss can be provided in two ways: by income increase or costs reduction. To be more precise those are two related areas, because the reduction of cost price influences on increasing of sales.

The first step of planning includes a defining period of current losses overcoming expected stabilization. The second step is to determine realistically attainable options of optimization and to make up a system of necessary indicators. It's important to exclude impossible and unacceptable options. For example, the share of marginal income can be arisen by increasing the average margin level. But it won't overcome losses, because in conditions of competition and limited demand large increase of this income results in sales reductions.

The problem of overcoming losses can be solved in three ways: by increasing sales, reducing the amount of fixed costs and reduction in variable costs level. The define of proportions depends on many local conditions such as availability of working capital, competition degree, level of technical and material base development and many others. Each way requires different interpretation in products "portfolio" management.

This approach can activate the "kaizen-costing" method, making it permanently used by staff. "Standard-cost" allows setting clear limits on expenses while the "kaizen-costing" helps with the positive dynamic of costs. This is a step by step improvement of business processes, which can help to achieve the necessary level of dynamic.

"Portfolio" instruments allow optimizing the structure of strategic business units, type of activity, outlets, profit-centers.

It's necessary to use the package of instruments adequately. These instruments can be CVP-analysis, standard-costing, kaizen-cost, and it should be used not separately, but as a set of instruments. It influences the increase of operation efficiency, reducing resources demand, such as workforce and capital. Also it enhances the interest of staff in saving current costs.

In addition to the use of methods proposed here can be considered detailed forecasts, development plans, establishment of standards of fixed and variable costs. All mentioned affairs generate additional competitive advantages.

In this way the scarcity of resources can have long-time positive consequences for companies, changing their politics in connection with new conditions and improving economic performance management system by making it flexible and dynamic.

**Conclusion.** Summing up, we must say that with the help of current costs management it's possible to optimize product "portfolio", to eliminate unprofitable products, to enter the perspectives and change the structure of resource base. It allows to increase company's operation costs effectiveness.

## References

1. Theoretical and applied aspects of modern business / under the editorship of M. A. Eskindarov. M. : Pero publishing house, 2014. P. 346 (in Russ.).
2. Krasnovinskaya V. The company's product offering and value for customers // Marketing and logistics. 2014. № 2. P. 62—73 (in Russ.) ; Muchina E. Formation and development of portfolio strategies // Apriori. Series: Humanities. 2014. № 5. P. 74—77 (in Russ.).