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CONTROLLING AS AN INTERNAL PROCESS OF COORDINATION OF THE ENTERPRISE

In this article the authors were analyzed the concept of controlling, its component, the reasons for its occurrence at the moment and the importance of its functioning on the enterprise. The authors examined this tendency in considering the

development of new trends in the economy. Also, the importance of using controlling as one of the important areas of effective operation of the enterprise was determined. The analysis of the preconditions for the emergence and development of controlling and the current state of the system in Ukraine was an important point in this article. The authors conclude that controlling allows you to analyze and respond to changes in environments at a fast pace.

Key words: controlling, planning, coordination, management on enterprise, information.

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КОНТРОЛІНГ ЯК ВНУТРІШНІЙ ПРОЦЕС КООРДИНАЦІЇ ПІДПРИЄМСТВА

В статті аналізуються наукові підходи к формуванию концепції контролінга, определяются основные ее составляющие, причины появления и важность функционирования на предприятии. Обосновывается необходимость использования контроллинга как одной из ключевых областей эффективной работы предприятия. Доказывается, что при нынешних тенденциях развития экономики страны именно контроллинг как внутренний процесс координации предприятия, превращается в главный направляющий инструмент устойчивого развития предприятия. Также делается вывод, что контроллинг в то же время разрешает анализировать и приспособляться к изменениям внешней среды в очень быстром темпе.

Ключевые слова: контроллинг, планирование, координация, управление предприятием, информация.

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КОНТРОЛІНГ ЯК ВНУТРІШНІЙ ПРОЦЕС КООРДИНАЦІЇ ПІДПРИЄМСТВА

У статті проаналізовано сутність контролінгу як однієї із сучасних філософій управління підприємством. Досліджуючи різноманітні системи, методи, концепції, філософію управління, які мають різне походження, вивчаючи сферу їх застосування, ми виявили тісний взаємозв'язок, що полягає в радикальній реорганізації технологій управління виробництвом, матеріальними, інформаційними й людськими ресурсами в напрямі вдосконалення якості бізнес-процесів, що протікають на підприємстві. Обґрунтовано, що цей процес є відособленою системою, економічна сутність якої полягає в динамічному процесі перетворення та інтеграції наявних методів обліку, аналізу, планування, контролю та координації в єдину систему отримання, оброблення інформації для прийняття на її основі управлінських рішень. Глибший аналіз дав змогу уточнити визначення й трактувати, що контролінг за допомогою створення управлінських інформаційних систем, що охоплюють усі рівні управління, допомагає інтегрувати інформацію в єдину систему управління з метою забезпечення високоєфективної інформаційної підтримки керівників сучасного підприємства. Важливим моментом став аналіз передумов виникнення й розвитку контролінгу та сучасного стану цієї системи в Україні. Доведено, що при нинішніх тенденціях розвитку економіки країни саме контролінг як внутрішній процес координації підприємства перетворюється в головний направляючий

інструмент стійкого розвитку підприємства. Зроблено висновок, що контролінг одночасно дає змогу у швидкому темпі аналізувати та реагувати на зміни зовнішнього середовища.

Ключові слова: контролінг, планування, координація, управління підприємством, інформація.

Formulation of Scientific Problem and its Significance. Today, effective enterprise management requires the creation of such an information system that would provide high-quality, reliable and timely data for managers to make managerial decisions. In times of unstable economic situation in our country, it is important to exit from the crisis with minimal cost. This led to an increased role of controlling as a component of the enterprise management system. Today in the economic literature there is a lot of controversy regarding the definition of the essence, functions and place of control in the management of the activities of Ukrainian enterprises. This problem is relevant and important, but there is no single vision for its solution

Analysis of Recent Research and Publications. Controlling is a rather new phenomenon in modern domestic theory and practice of enterprise management. The study of the controlling category is carried out by foreign experts: R. Mann, E. Mayer, D. Khan, and Ukrainian and Russian scholars: S. O. Khailuk, O. Tereshchenko, I. Tsigilik, O. I. Mosel., N. V. Kirdyakina, I. B. Stefanyuk, D. M. Morozov, N. Yu. Petrushevich, S. M. Petrenko, O. I. Blagodatny, A. P. Gradov, L. Malysheva, L. Gilyarovskaya, E. A. Anankina, S. V. Danilochkin, N. G. Danilochkina, A. M. Karminsky, N. I. Olenev, A. G. Primak, S. G. Falko.

The Purpose and Objectives of the Article. The main purpose is to analyze controlling as a general system of effective manage on the enterprise.

The Main Material and Justification of the Results of the Study. Controlling is a subsystem of the enterprise management system in general or as a separate part of it or a process by which the activities of all functional management units are planned, coordinated, coordinated and controlled, as well as informational support for the adoption of management decisions, the main purpose of which is using all available resources at the enterprise to ensure long-term operation and development of the enterprise.

Operation and development of the enterprise. First of all, today controlling is focused on supporting decision-making processes based on a computerized system for collecting and processing information. It should ensure the adaptation of the traditional system of planning, accounting and control in the enterprise to the information needs of decision makers. Thus, controlling functions include the creation, processing, verification and submission of system management information. Controlling supports and coordinates planning, information provision, control and adaptation processes. The task of controlling is to continuously monitor changes in the environment and formulate specific goals to achieve the ultimate goal of the enterprise. Based on the accounting data as a source of information, the controlling entity studies phenomena and processes occurring in the enterprise, identifies weaknesses, compares the actual indicators with the planned ones and analyzes the causes of the deviations, and also proposes to the management measures to improve the situation in the enterprise. Regarding the adoption of managerial decisions, in our opinion, the task of controlling does not include their adoption, but only the collection of necessary information, preparation for adoption, as well as the development and justification of alternative options. From the functional review, controlling is carried out by each executive officer.

Controlling, as a system for managing economic processes [4, p. 57], contains the following components:

1. Fixing the actual state of affairs. Auxiliary factor here may be an additional retrospective review of the last three years of the enterprise.

2. Defining the tasks of the enterprise. The goal should be realistic and take into account the trends of recent periods, that is, the expected development should correspond to the realities of development in the past [11]. It is not to be hoped that the introduction of controlling will lead to an immediate positive change in the trend of development. Usually, the first results reveal to a certain extent the medium-term perspective. By matching the intended goal with the actual development, determined by the specific circumstances, one can either reach the goal or find a difference with it.

3. Permanent receipt and processing of information in order to create the necessary conditions for decision-making [3, p. 30]. The discrepancy for the purpose is the gap between the purpose and the actual course of cases, which should be corrected, using different methods. This can happen in the phase of search and stimulation.

4. Preparation of various auxiliary means necessary for enterprise management [9, p. 123]. At this stage of the search it is very important to consider all possibilities of real achievement of the goal, that is, to determine the level of achievement in planning.

5. Detailed planning. After reviewing possible trends and measures that were found during the search and stimulation phase, the planning phase involves determining the quantitative characteristics of the goal. Planning should be realistic, which is a prerequisite for achieving a given goal. If detailed planning shows that not everything is foreseen, then it is necessary to review either the task or the planned measures to ensure the stated goal [1, p. 122]. This requires systematic coherence between the purpose and the plan. When the purpose and the plan coincide, the planning is carried out and controlled within the context of the accompanying constant check in the time of its agreement.

6. Monitoring activities through continuous monitoring of the achievement of the objectives of the enterprise and the implementation of its plans, analysis of the results of activities (comparing actual indicators with the expected, to find out the reasons for the deviation and the differences in data) [2, p. 60]. An accompanying multiple check allows you to ascertain the deviation as early as possible. The detected deviations between the planned and the actual results give the right to the decisive moment of control – the analysis of deviations.

Analysis of deviations – verification of the reality of planning [3, p. 30]. It provides a thorough examination of the causes of the deviations in order to improve planning and take the necessary measures. The analysis of deviations also shows the extent to which the goal was achieved. The number of deviations with the accumulation of experience in planning and in the process of continuous use of the necessary measures should tend to decrease.

The actual situation at the end of the planning period, along with the analysis of the deviations, should provide the basis for determining the new goal and identifying differences with it, or again serve as the basis for detailed planning for the next period. The role of controlling, as a subsystem of financial management of an enterprise, is to support and assist the manager [3]. Based on the accounting data as a source of information, the controlling office studies phenomena and processes occurring in the enterprise, identifies weaknesses, compares actual indicators with the planned ones and analyzes the reasons for the deviation, and also proposes measures to improve the situation in the enterprise.

The essence of the management system is to determine the policy of the enterprise in the future, the coordination of the divisions, the strategic policy of personnel, solving the main tasks of doing business. In this case, separate stages of the managerial process are logical connections and form a complex management cycle, which is constantly repeated and for which is characterized by direct and feedback.

Prerequisites for the development of controlling in modern conditions are:

- instability as external (internationalization of economic life, intensification of competition on the domestic and world markets), and domestic (production volumes, search of reliable partners) factors [7];
- the need to search for newer and improve existing management systems that provide flexibility and reliability of the operation of the enterprise;
- significant changes in the organization and methodology of the information support system;
- absence of comments on various management decisions.

It's worth remembering that controlling is oriented, first of all, to the future. In the past interest is only to the extent that it affects the future, promotes better implementation of the tasks of the future. Thinking the categories of the relationship between the past and the future helps, through the analysis of deviations and their causes, to accumulate knowledge to find optimal countermeasures. In the traditional sense, feedback and analysis of deviations mean the usual comparison of what is, what is supposed, that is, with predictive estimates. This approach allows you to learn from past mistakes, to look for the real causes of the deviations that took place.

There is a certain contradiction between the fact that controlling, which is built on past transactions, is used as a tool to identify bottlenecks in the future of the external environment [6].

The main consumers of the results of controlling is the top management, managers and specialists of functional divisions of the enterprise. Today in Ukraine, at business trainings, seminars, conferences and training programs widely offer a «new» look of controlling. So, the impression is made that concepts of controlling and business-management doctrines are being actively implemented on modern enterprises. However, in practice there are a number of problems, because simple copying even the best management

experience without taking into account national specificity, mentality and historical features of the country is ineffective, although it can not be avoided completely ignoring global trends in the economy.

It is necessary to consider that controlling overseas has appeared as a result of many years' evolution of control systems [8, p. 90]. At the enterprises of Western Europe countries and North America's vision of controlling was formed as a result of long-term implementation control systems that are more based and is based on solving strategic problems character, in the long run enterprise development, rather than short-term.

At the present time, Ukraine is functioning only as the first generation of commercial structures, and, in particular, about the concept of controlling in Ukraine learned only in the late 90's twentieth century. Most Ukrainian enterprises perceive controlling so far only more in the narrow sense - as an auxiliary technical a function called to serve the process making managerial decisions.

Often controlling are identified with a simple control system in the enterprise, that is, one of the functions management.

However, among the reasons for the introduction of the system controlling at domestic enterprises today you can highlight [10, p. 150]:

- 1) instability of the external environment, untimely response to its changes;
- 2) weak information support between structural subdivisions, absence effective management systems decisions;
- 3) significant failures in strategy development the activities of most enterprises;
- 4) the absence of standards of quality, norms, costs and, accordingly, representations about the cost price and profitability [5, p. 124].

Conclusions and Prospects for Further Research. Controlling plays a very important role in the enterprise management system, being one of the most advanced and effective enterprise management systems, is an isolated system whose economic essence consists in the dynamic process of transforming and integrating existing accounting, analysis, planning, control and coordination methods into a single system obtaining, processing information for making on the basis of managerial decisions, or more precisely in the enterprise management system, focused on the achievement of all the tasks facing the enterprise capacity. The main consumers of the results of controlling is the top management, managers and specialists of functional divisions of the enterprise.

Controlling supports and coordinates planning, information provision, control and adaptation processes. The task of controlling is to continuously monitor changes in the environment and formulate specific goals to achieve the ultimate goal of the enterprise. Based on the accounting data as a source of information, the controlling entity studies phenomena and processes occurring in the enterprise, identifies weaknesses, compares the actual indicators with the planned ones and analyzes the causes of the deviations, and also proposes to the management measures to improve the situation in the enterprise. However, there are a lot of others ways to analyze controlling as it is a new phenome in economics.

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