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PROBLEMS AND PROSPECTS OF IMPLEMENTATION CONTROLLING AS A MODERN ENTERPRISE MANAGEMENT TOOL

Formulation of the problem. One of the most significant conditions for sustaining of a company and its operation is to improve the system and methods of management. One of these methods is the implementation controlling in the organizational structure of the enterprise at all stages of its activities. Each enterprise urgent task is to further improve and optimize its organizational structure. It requires broad horizontal connections between a large number of highly specialized areas of management, which are characteristic of the modern enterprise. All management functions need integration with their qualitative upgrade and diversion from them the coordinating body - the controlling subsystem. Using the methods and tools of controlling allows to transfer company management to a new level by integrating, coordinating and focusing of services and divisions to the goals.

In constant competition among both domestic and foreign organizations the issues of implementation controlling for efficiently in contemporary Ukrainian enterprises are becoming more and more urgent. Current economic conditions require the enterprise to be in constant readiness to market changes, and it is the controlling system that helps to identify opportunities for the changes in limited period and to respond quickly.

Analysis of recent research. Study on the place of controlling in the organizational structure of the company are reflected in the works of leading domestic and foreign scientists, including: N.A. Borisov, I.I. Mazur, V.D. Shapiro, H. Folmut, M. Bal, A. Dayle, Ju.N. Boykova, M.I. Shmeykert and others. But despite the abundance of research there is still no comprehensive theoretical developments on controlling department, its place in the organizational structure of the company and interaction with other departments.

The purpose of the study is to analyze different views on the place of the controlling system in the organizational structure of the company and to determine the implementation process of controlling service in the organizational structure of the company.

The main material. The term "controlling" in the modern sense emerged in the 20's of the XX cent. in the USA. His first interpretation is controlling the use of financial resources and the auditing of financial and economic sphere. At the end of the last century, representatives of the American School of controlling extended this concept and began to consider it as a holistic concept of economic management. In Western Europe, the

concept of controlling became topical in the 70's of the XX cent. and the most popular in the writings of the representatives of the German school. They focus on the future process, not on an analysis of events that have already occurred. In post-Soviet countries the controlling began to develop in the early 90's only.

Necessity in the integration system of various aspects of business process management in the organizational system has become one of the important causes of implementation of modern principles of management decisions based on the concept of controlling. Controlling provides methodological and instrumental base to support the basic functions of management, monitoring, planning, accounting and analysis, and the analysis and assessment of the situation for decision-making.

Controlling has an important place in the management of enterprise, being at the intersection of accounting, information management, control and coordination, it combines all these features, integrates them. It is a special mechanism of self-regulation, which provides feedback within management [1].

Controlling in accounting performs collection and processing of relevant information, record keeping of the system of internal accounting, unification of methods and criteria for evaluation of the organization and its affiliates.

In the sphere of planning the role of controlling is to manage the various plans and create a consolidated plan for the organization on the whole, to make the planning methods, to design the graphics of planning and to provide the necessary information for it, to check the plans drawn up by structural divisions of the company.

Controlling in the organizational work involves accounting and control costs, and results in all departments.

In promotion the role of controlling is to motivate to fulfill the plans in the units.

In the control and regulation the role of controlling is in the comparison of planned and actual performance to identify assess the degree of achievement of the set targets, in the analysis of deviations and in the establish their possible deviations from the plan, in the determination the causes of deviations and in the development measures to reduce them.

Controlling in the analysis solutions, in the information management involves the collection of the most important information for management decisions, con-

sulting on the choice of measures to improve the situation and develop the methods for planning, control and decision making [2].

Most authors, considering the nature of the concept of "controlling system" stress its dependence on industry and organization. Therefore, it is necessary to consider specific features and characteristics of the company, as well as the conditions under which the controlling process organized since the organizational structure largely depends on the shape of the industry, the company and its activities. In addition, the authors identify a number of the most significant elements of the structure of the controlling system. So, Borovkova V.A. and Yu.M. Boykov note that the structure of the controlling system includes four interconnected components: subjective, objective subsystems, controlling methodology, supporting system - and each of them consists of a set of elements [3].

Some experts believe that controlling comprehensively evaluates all aspects of the company, its departments, managers and employees in terms of timely and high-quality achievements of strategic rates planned in advance and the urgent actions for the planned targets to be fulfilled for all possible changes in economic situation [4]. But this approach is too narrow to determine the controlling tasks that are not limited to evaluation and monitoring. A. Sheremet considers controlling as a management tool to ensure long-term functioning of the enterprise and its structural units [5]. This interpretation is too extended, as regards controlling at the level of strategic management, which is unlawful. Another approach to the interpretation of the concept of controlling focuses on a systems approach in creating, processing, verifying and providing effective management information and considers controlling as an integrated information-functional system oriented to further quantitative and qualitative goals of the company through the use of specific technologies and management tools [6].

Representatives of various concepts, such as E. Hahn [7] P. Horvath [8] and Dayle A. [9], sees the central point in the interconnection of management, controlling and accounting. Despite a difference of the authors' views on the controlling tasks (informational support of management process, the objectives coordination, economic maintenance management, etc.), all of them directly or indirectly recognize the basic function of controlling, that is a "provider numbers" for management. In other words, the controlling is considered as a new stage of accounting, adequate to modern requirements to management system caused by dynamic changes in external conditions of functioning enterprises.

Noting that the progress does not stand still, the Schumpeter's idea about innovation development company based on innovation in products, technologies, markets, raw materials, etc. became popular, evolutionists have focused on the need to take into account the

fact that the workers of organizations respond to changing order, a set of rules (routine), formed over time, influenced by various environmental factors.

Controlling thus is coordination process of managerial decision-making by managers of all areas of the organization. Moreover, the greatest attention is paid, according to HR managers, to the formation of collective knowledge. Thus, controlling becomes the part of the "reflective structuring of the company, according to its target status and scenarios of the environment" [10]. The term "reflective structuring" was suggested by R. Ortman., D. Sydou and A. Vyndler [10].

The current controlling includes risk management, information management system, warning system by system management of key indicators, management system of implementation of strategic, tactical and operational planning and quality management system. Organization of controlling at the company should work the way to ensure rapid movement of information flow from the low-level units to controlling service. Implementation of controlling at the company is a phased development process, it is difficult and complex, so it is therefore appropriate to offer the following stages of its formation: the preparatory stage of implementation of the controlling mechanism; the stage of ensuring continuity of mechanism operation; the stage of the formation mechanism of the organizational structure; the information phase of controlling mechanism; the phase of forming controlling instruments; the analytical phase; the research stage; the final stage (fig. 1, [10]).

Conclusions. It should be taking into consideration that there is no universal approach to controlling implementation at the enterprise. Each company has its own development strategy, vision of management, interaction with creditors and others. It is not uncommon, when the technological features, the enterprise market status define the mentality of its organizational structure. These and other prerequisites are relevant to the controlling strategy for each company separately and for a group of related companies within the industry .

Controlling takes business management to a new level, integrating, coordinating and summarizing the activities of the various services and departments, directing it to achieve objectives and goals. Today, there is no single definition of "controlling", but almost no one denies that in the evolution of controlling as a scientific discipline and practice entrepreneur a mutual penetration and addition of some functions take place.

The formation and implementation of the controlling system depends on the organizational structure that exists in the company. Thus enterprises of various industries have their own specific features of the organizational structure.

Implementation of controlling system is very costly process that is phased in over time, so it is advisable to determine the sequence of introduction of controlling according to functional areas of its subsystems.

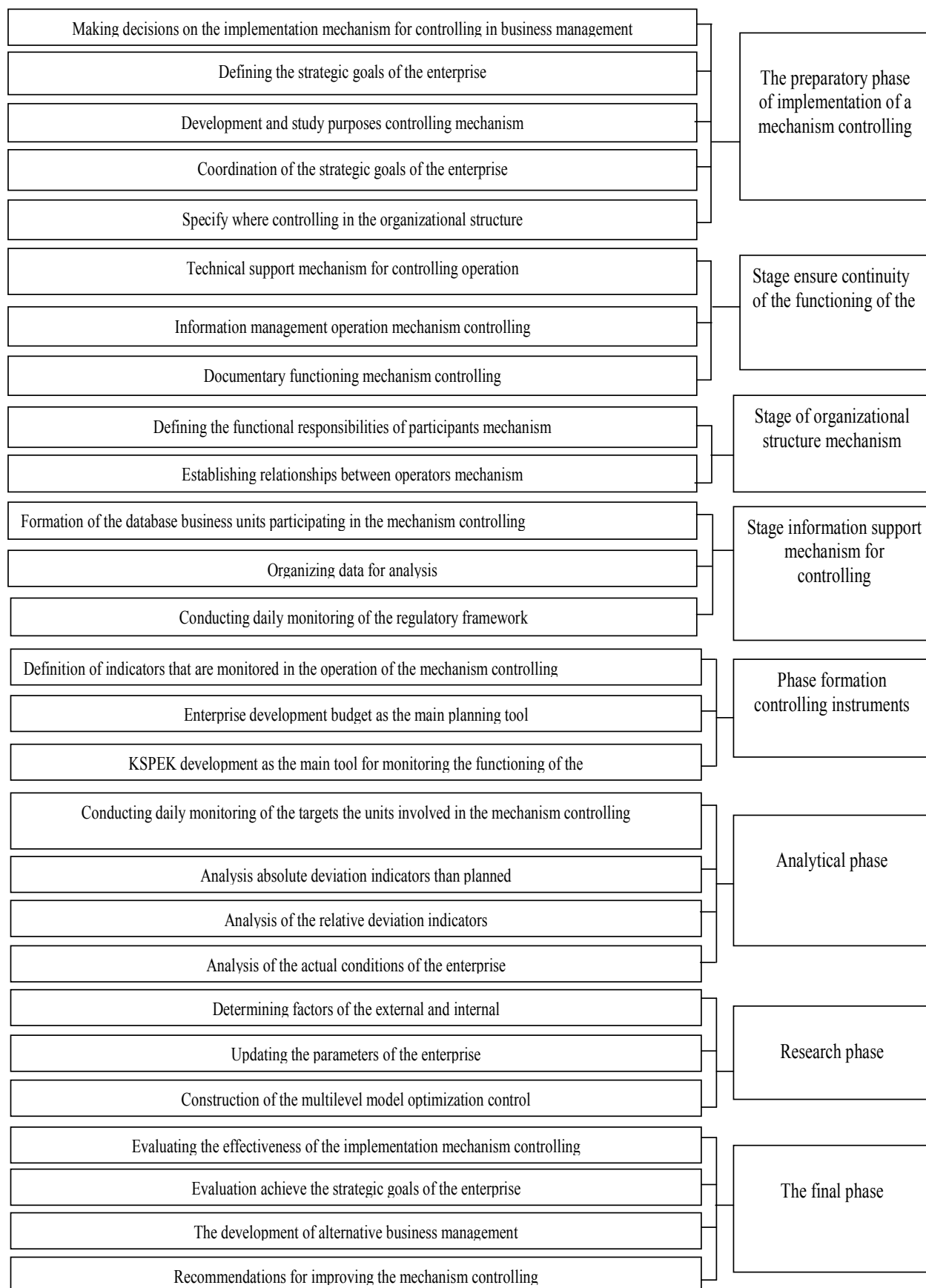


Fig. 1. Phased process of controlling mechanism development at the company [10]

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Михайличенко Н. М., Токарева А. О. Проблемы та перспективи впровадження контролінгу як сучасного інструменту управління підприємством

У статті розглянуто проблемні аспекти впровадження системи контролінгу на підприємстві. Визначено основні підходи та принципи організації і впровадження контролінгу. Описано основні проблеми, з якими стикаються підприємства в ході організації, а потім – і впровадження контролінгу. Розглянуто проблеми, які виникають в умовах впровадження служби контролінгу на підприємстві, та шляхи їх вирішення. Також розроблено схему впровадження механізму контролінгу в систему управління підприємством та надано характеристику етапам реалізації цієї схеми. Сьогодні система контролінгу ще недостатньо впроваджена в управлінську практику підприємств України, тому варто визначити пріоритети щодо напряму діяльності вітчизняних підприємств, можливості їх конкуренції з іно-

земними підприємствами в майбутньому та перспективи економічного розвитку, які дає впровадження системи контролінгу.

Ключові слова: контролінг, система контролінгу, механізм контролінгу, підходи до організації контролінгу, проблеми впровадження контролінгу.

Михайличенко Н. Н., Токарева А. А. Проблемы и перспективы внедрения контроллинга как современного инструмента управления предприятием

В статье рассмотрены проблемные аспекты внедрения системы контроллинга на предприятии. Определены основные подходы и принципы организации и внедрения контроллинга. Описаны основные проблемы, с которыми сталкиваются предприятия в ходе организации, а затем – и внедрения контроллинга. Рассмотрены проблемы, возникающие в условиях внедрения контроллинга на предприятии, и пути их решения. Разработана схема внедрения механизма контроллинга в систему управления предприятием и охарактеризованы этапы реализации этой схемы. Сегодня система контроллинга еще недостаточно внедрена в управленческую практику предприятий Украины, поэтому следует определить приоритеты относительно направления деятельности отечественных предприятий, возможности их конкуренции с иностранными предприятиями в будущем и перспективы экономического развития, которые дает внедрение системы контроллинга.

Ключевые слова: контроллинг, система контроллинга, механизм контроллинга, подходы к организации контроллинга, проблемы внедрения контроллинга.

Mykhaylychenko N., Tokareva A. Problems and prospects of implementation controlling as a modern enterprise management tool

The article includes problematic aspects implementation of the introduction of controlling in the enterprise. Identified the basic approaches and principles of organizations and implementation controlling. Described the basic problem faced by enterprises in the during organization and implementation controlling. Considered problems arising in case of implementing controlling service in the enterprise, and ways of solutions. Also developed the scheme implementing a mechanism for controlling in management system and provided characteristics of the stages of implementation of this scheme. Today controlling system is not implemented in administrative practice of Ukraine, so you should prioritize the direction of domestic enterprises, the possibility of their competition with foreign enterprises in the future and prospects of economic development, which allows the introduction of controlling.

Keywords: controlling, controlling system, controlling mechanism, approaches to controlling the problem of controlling implementation.

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