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CONTROLLING AS A NEW PHILOSOPHY OF MODERN BUSINESS MANAGEMENT IN UKRAINE

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Селіванова Н.М. Контролінг як нова філософія управління сучасним бізнесом в Україні.

Розглянуто основні підходи до визначення терміна «контролінг» українськими та закордонними вченими, основні концепції контролінгу, а також визначено основні принципи організації та впровадження системи контролінгу на підприємствах України. Досліджено співвідношення понять «контролінг» і «управлінський облік». Обґрунтовано використання поняття «контролінг» у теорії та практиці.

Ключові слова: контролінг, управлінський облік, концепції контролінгу, управління

Селіванова Н.Н. Контроллинг как новая философия управления современным бизнесом в Украине.

Рассмотрены основные подходы к определению термина «контроллинг» украинскими и зарубежными учёными, основные концепции контроллинга, а также определены основные принципы организации и внедрения системы контроллинга на предприятиях Украины. Исследовано соотношение понятий «контроллинг» и «управленческий учёт». Обосновано использование понятия «контроллинг» в теории и практике.

Ключевые слова: контроллинг, управленческий учёт, концепции контроллинга, управление

Selivanova N.N. Controlling as a new philosophy of modern business management in Ukraine.

In the article considered are the basic approaches to the determination of «controlling» term, given by the Ukrainian and foreign scientists, basic conceptions of controlling, identified are the basic principles in organization and introduction of the system of controlling at the Ukrainian enterprises. Considered is the correlation between «controlling» and «management accounting» notions. Substantiated is the use of «controlling» concept in theory and practice.

Keywords: controlling, management accounting, conceptions of controlling, management

The current state of the global market characterized by a steady complication of conditions in which the company have to operate. It leads to increase the role of management, to qualitative changes in the understanding of its principles and elements of structure, and techniques of implementation. In these severe conditions the heads should pay attention to prediction of the market situation and the prompt reaction to new threats and opportunities in order to enhance the competitiveness of enterprises. The art of economic management is the ability to anticipate economic and commercial situation, take steps to optimize the ratio of «expenses – result» and thus achieve their goals and get the desired profit. Controlling is the mechanism of this art. The efforts of foreign and Ukrainian specialists are focused on it's development and improvement. This attention to controlling because it reliably directs the enterprise market relations in comparison with the former systems of planning and accounting.

Аналіз останніх досліджень і публікацій

Significant contribution to the integration system of management functions of controlling mechanism and the development and description of its classical elements are made foreign scientists as I. Ansoff, J. Weber, A. Dayle, C. Drury, E. Meyer, R. Mann, M. Meskon, G. Peach, M. Poster, D. Han, P. Horvath, E. Sherm, etc. In the economic literature, new management concepts of modern management publications devoted a lot of famous domestic and Russian scientists as O. Amosha, S. Apothecary, O. Anankina, V. Antashova, I. Balabanova, O. Blagodatnogo, M. Beluha, I. Buleeva, S. Golova, T. Golovin, O. Gradova, G. Guberna, D. Gulina, S. Danilochkina, Y. Makogon, O. Maksymenko, L. Popova, V. Savchuk, G. Semenov, V. Sopko, M. Chumachenko, G. Uvarova, E. Utkina, etc. However, it should be noted that the present theoretical framework on the nature, functions, tools, methods and process controlling is insufficient. There is no single conceptual approach to defining the role of controlling in enterprise management, process implementation and operation.

Thus, the *aim* of this article is to investigate and systematize of theoretical knowledge in the field of controlling for the development of conceptual and methodological framework for its implementation and the functioning of domestic enterprises.

The main part

Controlling is a comprehensive management system that includes management accounting, cost accounting and analysis to monitor all categories of expenditure, all units and components of products or services, and planning. Controlling provides information and analytical support for decision making in the management of organization (company, corporation, government agency). The modern controlling includes risk management (insurance activities of enterprises), large system information of enterprise, notification system, the management system of strategic, tactical and operational planning and quality management system [1]. The last is intended to the development and organization of all industrial, economic and financial processes as well as the coordination and control of its various elements.

The content of management is to determine its policy for the long term, coordination of departments and services, strategic staff policy, decision the major challenges of doing business. It is therefore widely received as a complete concept of controlling economic management aimed at identifying all the opportunities and risks associated with a profit in a market economy. Being at the crossroads of accounting, information management, control and planning, controlling occupies a special place in enterprise management: it binds together all management functions, integrates and coordinates them, and not a substitute for management, but rather translates it to a new level [2]. To determine the place and role of controlling in enterprise management, among the variety of existing views on the concept of "information management system" interest is an approach based on one of five American theories of management – school of management decision of general systems theory. Its basis is the hierarchy of classification systems and Boulding classification. A feature of this approach is that the management subsystem must be seen also as a decision-making process. Then the information management system, one of which is the controlling, acts subsystem that serves the decision making process. At the same notes L. Sukharev determined the function of controlling as an information provision of the company's management. He also considers controlling as a concept of management, focused on its long-term and effective functioning in an ever-changing economic conditions [3].

Origin of the term "controlling" is seen in a number of works. The term originated in America, in the 70s moved to Western Europe and then in the early 90's – to Russia and Ukraine. The definition of the term combines two elements - controlling as a philosophy and controlling as a tool:

1) controlling – the philosophy and way of leaders thinking focused on the efficient use of resources and the development of enterprise (organization) in the long term;

2) controlling – focused on achieving the goals of integrated information-analytical and technical support managers in planning, monitoring, analysis and decision-making in all functional areas of the company [4].

Researches of foreign sources allow to allocate existing approaches to the interpretation of the term "controlling" as: firstly, process control systems to achieve the ultimate goals and results of the company, management system of company profit (E. Meyer, R. Mann, G. Peach, E. Sherm, H. Folmut; E. Utkin, V. Antashov, O. Gradov, M. Pushkar), secondly, the process of mastering the economic situation in the enterprise (A. Dayle), thirdly, concepts of information and control (L. Sukharev, S. Petrenko), fourth, the synthesis of the elements of accounting, analysis, control, planning (S. Golov) [5].

Modern economic Dictionary gives the following definition of "controlling":

- planning tool, accounting, analysis of the situation at the enterprise used to make decisions on the basis of a computerized system for collecting and processing information;
- name of departments of companies, that operating in the majority of industrial enterprises in Germany and the USA;
- system of continuous assessment of various aspects of the company, its departments, officers, employees, covering accounting, analysis, monitoring as an integral function [6].

Problems related to the interpretation of the controlling, according to O. Zorina, mostly from the definition of the object of study. During the development of questions about the nature of controlling modern scientists apply a differentiated approach to the problem. Some authors focus their studies based on the fact that controlling - is a subsystem that operates in an integrated system of enterprise. This statement defines the essence of the problem of controlling in a narrow understanding of its meaning. Interpretation of other economists identify as controlling science (philosophy) the successful business management, so the analysis and synthesis of their views makes it possible to see broad sense definition of the controlling entity. Different interpretations of the term "controlling" largely determine the further development of this trend in the three major concepts and focus on: 1) accounting system, the essence of which is to create an information system to support management decisions based on accounting data, 2) the creation of a common information system, 3) to manage when controlling is considered as a function of planning, accounting, analysis, control, coordination and information support of company [4].

The most comprehensive and sustainable definition of controlling in a professional environment gives non-profit partnership "Union of controllers ", which was registered in Moscow Registration

Chamber on 21 March 2001, but this concept to understanding the essence of controlling is not perfect. By their definition, controlling - is an integrated system of information and analytical and technical support managers in planning, monitoring, analysis and decision-making in all functional areas of the company.

Controlling as a philosophy and way of thinking focused on the efficient use of resources and the development of enterprise (organization) in the long run. To achieve the goal of controlling oriented integrated information, analysis and technical support managers in planning, monitoring, analysis and decision-making in all functional areas of the company.

The basic tenets of modern philosophy of controlling can be formulated as follows:

- predominance of profitability of the company over the increasing volume indicators, i.e. the size of the enterprise, production volumes, the number of branches and customers, product mix, total assets, etc. is secondary compared to the efficacy of the enterprise as a whole and its subdivisions;
- growth in business enterprise (organization) is justified only when maintaining the same level or increase efficiency;
- measures to ensure profitable growth should not be allowed to raise the specific conditions of the company at risk.

Controlling targets should be to system-integrated informational, analytical, instrumental and methodological support of the management to ensure the long-term existence and development. Controlling role in the management process is enormous. The main element of the system controlling the company is management accounting. Often the concept of controlling associated with the concept of management accounting, but it's not quite right [7].

Most Russian scientists ascribe controlling secondary character on management accounting. In particular, some Russian scientists, economists define the term "management accounting" comes from the English term "managerial accounting" and came to his European counterparts "controlling" [8]. But a well-known expert in the field of management, Professor D. Hahn examines management accounting as one of the tasks of controlling [9]. In Germany and other German-speaking countries controlling is a tool for overall planning and control results and company finance that focuses on the result of documentary records where management accounting is a controlling component. Thus, the term "controlling" wider than the term "management accounting" because the main task of management accounting - to provide relevant information for decision making and controlling functions are wider. They include not only administrative account, but also planning, control, coordination, and develop recommendations for management decisions.

All management functions are mutually distinguished, but for the efficient operation of the enterprise should be provided close relationship, which can ensure by the implementation of

controlling in a control system. Management activities include data collection and its analysis. Based on the results of this analysis are taken administrative decisions, which is the main task of controlling all activities at the facility. Management process includes monitoring the final results as the final phase of management. Controlling under market economic relations play an important role in the mechanism of internal economic enterprise. The level administrative activity has a significant impact on the effectiveness of the business, and at the same time, the effectiveness of management performance is expressed in terms of business: profitability, competitiveness, improve product quality, solvency of the company, reducing production costs and so on. Currently, management accounting is a system for collecting and interpreting information about costs and production costs which brings it to the term "controlling". The term "controlling" is not by chance have one root with the word "control", it emphasizes the relationship with management accounting. Simply we can assume that an enhanced system of accounting for purposes of control over the company. Controlling - is a concept of economic management aimed at identifying all the opportunities and risks associated with a profit in the marketplace. This system of observation and study the behavior of internal economic mechanism of a particular company and develop ways to achieve this goal. It is based on many academic disciplines and economic management functions carried out by the company (region). Controlling makes accounting information useful for decision making. Requirements for the management to improve management practices led to the need to analyze various aspects of financial and economic activity. Based on accounting data as a source of information, a service of controlling examines phenomena and processes in the company reveals "weak" places, makes comparing actual performance with planned and analyzes the causes of deviations and propose measures to improve the situation in the company. The purpose of setting is to build a system of controlling the company effective system of adoption, implementation, monitoring and analysis of management decisions.

Necessity of the emergence at the modern enterprises in controlling, can be explained by the following reasons:

1) increasing the instability of the environment causes additional requirements for enterprise management system:

- shift in focus from monitoring the past to analyze the future;
- increase the speed of reaction to changes in external environment, increased flexibility of enterprise;
- there is need for a constant surveillance of changes occurring in the external and internal environment of the company;
- there is a need to use thought system action to prevent crisis situations;

2) the complexity of enterprise management systems requires the coordination mechanisms inside the system;

3) information boom in short supply relevant (meaningful, significant) information needs to build a special information system management;

4) the general cultural desire for synthesis, integration of different fields of knowledge and human activity.

Thus, the cause of controlling is the need to guarantee the existence of the enterprise and its adaptation to market development and the environment. The solution to these problems is due to the timely information that signals about the changes occurring and development.

The current state of the market assumes a permanent complications orientation enterprise, which leads to a qualitative change in the whole structure and management practices. In these harsh conditions to leaders are increasingly faced with the task to avoid bankruptcy and preventing crisis. The modern concept of interpretation essentially of controlling includes it's use as a tool that provides search and weaknesses elimination of bottlenecks in the organization and focused on the future in accordance with the strategic goals of an enterprise. It is involved in all stages of the management process, the ultimate goal is to ensure competitiveness and profitability.

Summarizing the key points of the modern concept of controlling that close enough in most publications, we can formulate them as follows:

1) Controlling – a new and perspective tool to solve problems in the enterprise management, adequate conditions of information society and the era of globalization.

2) Controlling should be seen as a concept of the management focused on its long-term and effective functioning in constantly changing conditions.

3) Controlling is focused at ensuring greater efficiency and competitiveness in the face of uncertainty and volatility of market environment.

4) Controlling is designed to support to promote optimization of management and decision-making.

5) Controlling fulfill its functions, based on the basic provisions of the systematic approach of integration and linkages, feedbacks in determining a comprehensive methodology for including all levels of management.

6) Controlling is an informational and analytical subsystem that serves the management process where generated the data for management decision making, coupled optimization algorithm "cost-benefit".

7) Controlling synthesizes, linking together the functions of accounting, control, and planning, integrating and coordinating them without replacing the one of the management functions, and only transferring management to a new level.

8) Controlling provides a holistic view of an enterprise in the past, present and in the future, a comprehensive approach to identifying and solving problems faced by enterprise.

9) Controlling ensures reorientation of the accounting system from the past to the future establishment of an accounting data information system to support management decisions.

10) Controlling develops the concept of unified information management system, its implementation and coordination of the information system, optimizing information flows in the company, as well as methods of data collection and processing.

Thus, the basic idea of the concept of controlling is to improve the efficiency of operational and strategic management. Operational controlling provides profitability and liquidity of the company by comparing sales revenue and costs. Controlling strategy provides a viable enterprise of the anticrisis policy, supporting the potential for success.

Controlling subsystem is designed to ensure efficiency endorse management decisions and contribute to the business strategy and policy system.

Considering the concept of controlling in the context of globalization economic processes is necessary to identify degree of reflection of controlling the system of international norms and standards as one of the prerequisites for such a system management in the Ukraine. Controlling the system of international norms and standards defined as "management accounting", which aims to improve the quality of management accounting globally. Also a precondition establishing a system of controlling is increased international competition, the instability of the environment [10].

The concept of controlling is the core around which should be connected the main elements of the organization and management of the company, which are:

- all categories of business processes and their costs;
- the centers of responsibility company;
- systems of planning and budgeting, formed on the basis of responsibility centers of the company;
- system management accounting built on responsibility centers and their budgets;
- strategic management system based on value chain analysis, strategic positioning analysis and analysis cost-making factors;
- information flows (document management), which can efficiently record the current state budget execution responsibility centers;
- monitoring and analysis of financial and economic activity of the enterprise;
- identify the causes of deviations and formation control action within the responsibility centers [11].

The formation of controlling service takes place at each company individually based on objective, specific performance and other factors. It is impossible to develop common guidelines on the establishment of controlling for all businesses. The initial functional effect of controlling manifested through systematic coordination of existing functional subsystems and their clear hierarchical subordination of the structural dependence. Controlling is

functionally independent activity of the enterprise. This is because the controlling tools borrowed from various functional areas of the business (planning, organization, control, analysis, etc.) and can not be separated from them. It operates in conjunction with other activities of the Company and is intended to simplify the coordination of their activities. Because each company operates under uncertainty and reliability of the impact of unexpected events and circumstances, then, implicitly, between certain outcomes and controlling their actual values ??will always be some deviation. Therefore, the scheme of methodical approach to implementation as a tool for controlling the management of financial results of the Company implies the existence of such a phase, as an adjustment to the goals and objectives of controlling or availability of resources and methods of correction that will provide the invariance of management to external and internal factors by introducing controlling system.

Conducted analysis of controlling service on domestic enterprises shows that controlling is used as monitoring of strategic and operational planning, drafting management reports, establish a system of regular monitoring and risk assessment, methodical support management and leading experts to assess risks to financial operations and accounting regulations. According to the list of requirements, for domestic financial controllers rely responsibilities for preparation of financial statements in accordance with IFRS (IFRS) and management accounting - about 70% of cases. An important task of controlling is the monitoring of periodic financial statements - 60% of the analyzed companies.

Among the principles, that will form a system of controlling and adequate development strategy of enterprises, should emphasize the following: the principle of consistency, comprehensiveness, organic functional interaction of all components, synergetic component, feedback, compliance with the requirements of management, supervisory, predictive adaptability to external stakeholders business environment, task orientation, willingness to work of the management team in the development of controlling functions and management of the whole enterprise. Due to this combination of principles should be talk about emergency management, resulting in the integration of functional interactions that are coordinated and without conflict situations and tautological action. This reflection of emergent effect the system of controlling is characterized primarily qualitative interpretation, indicating a change in the overall results from the interaction of functional systems controlling. Controlling provides methodological and instrumental basis to support planning, monitoring, reporting and analysis, and assessment for management decisions. During the planning of financial and economic activity becomes particularly important function of coordinating controlling system [12].

Coordinating provides organization more efficient use of all resources (financial, labor, manufacturing), which owns the company. The result from

implementation of controlling is to enhance the efficiency of the organization, which is manifested through the ability to anticipate and ensure its development in the future [13].

Note that in the foreign practice controlling gained considerable spread, especially in large companies with an extensive network. Nowadays, the controlling gradually begins to be implemented and domestic enterprises. In addition, the service attitude of controlling a certain way in a privileged position because other services are obliged to provide department of controlling all the necessary information. It is not recommended to subject the service of controlling the head of planning and economic department or chief accountant, despite the similarity functions of their official functions of service to be provided. The controller does not take management decisions by providing information and giving advice on the evaluation and decision-making. He coordinates the activities of all departments and advises interested parties. The result of the introduction is controlling system that improves the efficiency of the company and allows to:

- 1) provide the performance of the enterprise;
- 2) planning activities to improve the efficiency of enterprise resources;
- 3) obtain in the exact time information for decision-making;
- 4) improve the competitiveness of enterprises.

However, in order to ensure effective service controlling (as given organizational structure of the company, the number of its employees and other factors), it is necessary to introduce a multi structure of the service.

Thus, controlling service may consist the following levels:

- First: Department of Business Processes is higher (reports directly to the CEO, and in certain cases the leadership group);
- Second: Department of Financial Controlling (subject to financial management which is usually subordinate to the CEO).

Implementation of controlling at the enterprise provides a number of benefits management, among which are:

- help to assess the level of financial stability and the identification of existing reserves and potential and real threats;
- take strategic decisions to improve enterprise competitiveness;
- to provide management reporting for the enterprise;
- ensure that the budgeting system through a clearly predictable performance with regard to the economic situation and other factors.

Controlling service of enterprise must provide interconnection to all controlling functions of management, cost control and analysis company, to organize and implement the company of responsibility centers, on the basis of controlling develop methods and determine management decisions aimed at achieving these goals.

On most domestic enterprises, which are in the initial phases of development and implementation of controlling tasks, are reduced to creation and testing methods of cost accounting and results in various aspects of the enterprise. Some companies have already passed the stage of creating management accounting system and are in the stage of development tools for planning and budgeting. However, it is too early to talk about good and useful work of controlling department. Therefore, let's focus on the typical mistakes while implementing service controlling:

1) Mistakes in understanding and controlling tasks. Head of the company should first understand what is controlling, then realize its necessity for the company, and then, step by step, start up the system controlling. Employees must be convinced that allows controlling more likely to have a job in the long run to get a stable and sufficient wages, that it brings to workers life a sense of confidence in the future. Conceptual mistake arises when the controller has the task to specify the heads of departments in their errors. The task of controlling consists not in finding the perpetrators. It consists in addressing the causes that prevent the achievement of goals. At the enterprise must be created an atmosphere of tolerance attitude towards failures and staff mistakes, a desire to understand the causes and circumstances of wrongdoing. Otherwise, serious errors can completely discredit the idea and concept of controlling.

2) Mistakes in choosing targets. One definition of controlling is: Controlling – concept of organization, that allows to identify responsibility for profits at the company and offer reasonable steps to achieve a given level of income. Most managers believe that the main goal of commercial enterprise is profit. In practice, many companies put subordinate goals: high level of liquidity, market share, sales growth, conservation staff, reducing risks. If the profit is chosen as the primary goal, then it is necessary to clarify the temporal aspect: whether it is a profit in the short or long term. Thus, the company can significantly improve the situation for a profit, if it refuses to investment in new equipment, stop preventive maintenance, reduce advertising costs. But this means that today's well-being achieved by shifting the problems and difficulties in future periods.

3) Excess or lack of information. Many enterprises have monthly report of controlling to leadership. Often these reports are either descriptive or similar detailed report of the auditor. To avoid this, the report should answer on some questions:

- Have the goals been achieved?
- What are the opportunities to eliminate deviations prescribed or increasing degree of probability of achieving the goal?
- A common misconception is redundancy of controlled parameters. Desiring quickly and appropriately to assess the economic and financial situation of the company, the management requires from the service of controlling making a system of control that covers the greatest possible

number of indicators of weekly reports on their condition.

4) Mistakes in the selection of sources. In many organizations, the problem of signal sources of the information is resolved quite easy - signals must come from those departments that deal with accounting, costing, accounting and statistical reporting. This approach has a number of objections: the system of accounting and external reporting is regulated by legal regulations of the state, so the task of units of accounting is not in fact to show the real profit or profitability, recorded in the accounting facts do not always correspond to actual events, the main in financial accounting - information about the processes occurring in the company in the past and it is practically impossible to use directly for future management. There is a danger that a comprehensive accounting system signal a significant deviation of planned and actual values for the unimportant parameters. If, as a source of signal information selected only units of accounting and external reporting, you should not expect from the controller more than he can give in result of the analysis and processing of available secondary information.

5) Among other mistakes, the most common are:

- focus on cost and strict control of budgets;
- lack of income and risk analysis;
- introduction of controlling without analyzing the reliability data base of enterprise and organizational processes;
- controlling incorporation in the structure of financial, planning or economic department of the company;
- attempt to implement controlling "from-bottom-to-top".

Formation of controlling service takes place at each company individually, and can not recommend this service standard pattern [14]. To implement controlling at the enterprise need to perform four basic conditions: availability of well-coordinated plan of action, good specialists, proper understanding and acceptance of the process of management accounting staff, availability of all required special resources.

For effective implementation of the controlling performance is necessary to clearly understand the nature of this process, the basic principles and impact factors. At the same time controlling should be focused on the problems that arise in the company of investigated industry.

Conclusions

So, controlling can not be considered as universal means to avoid all the problems and negative effects in management, but it can be considered as reliable guarantor of sound quality management decisions. By organizing materials research, it can be concluded that controlling is a collection of techniques of operational and strategic management, marketing, planning, accounting, analysis and control to a new stage of market development. Controlling - is a new concept in the management of modern management. It provides an integrated enterprise management, which is made

possible by an existing general methodological and instrumental basis.

Introduction to modern enterprises of Ukraine controlling system will greatly increase flexibility in responding to market changes, significantly increasing the efficiency of management. Controlling system - is the tool that will allow the company to survive in the future and take a strong position in the international area. Controlling due to globalization of markets is an important strategic factor in competition. With the introduction of modern enterprises, controlling for many businesses achieve

to reduce costs of production and as a result, strengthen its market position, expand sales of products, leading to the stabilization of the national economy.

Businesses that have not realized the role of controlling yet, shortly can be superseded by those companies who have many years successfully developed through the effective controlling service.

Prospects for further research is to examine the strategic issues based on controlling the introduction of management accounting and information systems.

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