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CHARACTERISTICS OF THE CONTROLLING SYSTEM AT THE ENTERPRISES OF UKRAINE

ХАРАКТЕРИСТИКА СИСТЕМИ КОНТРОЛІНГУ НА ПІДПРИЄМСТВАХ УКРАЇНИ

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Орехова А.І. Характеристика системи контролінгу на підприємствах України. Оглядова стаття.

В даному дослідженні подана характеристика системи контролінгу на підприємствах України. Доведено, що впровадження системи контролінгу на вітчизняних підприємствах сприяє підвищенню ефективності діяльності суб'єкта господарювання, забезпеченню ефективного використання існуючих можливостей та наявних ресурсів, і, в цілому, забезпеченню належної конкурентоздатності. Зазначено, що незалежно від розмірів підприємства, обсягів його господарської діяльності, галузевої приналежності та інших чинників, впровадження та функціонування системи контролінгу вимагає відповідного організаційного забезпечення. Визначені основні етапи організації системи контролінгу на підприємстві та сформовані відповідні завдання. Враховуючи дискусійність питання формування служби контролінгу на підприємстві проведена ідентифікація завдань контролінгу в залежності від виконавця.

Ключові слова: контролінг, система, управління, підприємство, організаційна структура

Oriekhova A.I. Characteristics of the controlling system at the enterprises of Ukraine. Review article.

In this scientific research it's presented a description of the control system at the Ukrainian enterprises. It is proved that the introduction of control system at indigenous enterprises contributes to improving the efficiency of the business entity, ensuring the effective use of existing opportunities and available resources, and, in general, ensuring adequate competitiveness. It is explained that in spite of the size of the enterprise, the volume of its economic activity, branch affiliation and other factors, the implementation and functioning of the control system requires appropriate organizational support. The basic stages of organization of the control system at the enterprise are defined and the corresponding tasks are formed. Taking into account the controversy of the issue of forming a controlling service at the enterprise, identification of tasks of controlling, depending on the executor, was carried out.

Keywords: controlling, system, management, enterprise, organizational structure

In today's dynamic environmental conditions, numerical and spontaneous changes to its elements require the management of the enterprise flexibility and adequate response.

One of the reasons for the emergence of crisis situations in most Ukrainian enterprises is the low level of management. For the development of the Ukrainian economy, a very important aspect for doing business is the substantiation of effective methods of enterprise management.

Controlling is an important factor in ensuring the competitiveness of the enterprise, it allows to solve a range of issues such as stability of business and its finances, detection and use of internal reserves, prompt and effective introduction of innovations, mission implementation, enterprise development strategies, etc.

Controlling system allows to optimize the functional and organizational structure of the enterprise, which helps to improve the process of division of responsibilities between units, a clear description of the functions of different services in the performance of certain business processes.

Implementation of the control system at the enterprise improves the efficiency of the management decisions taken and promotes the formation of the goals of the enterprise by analyzing and generalizing the information available, as well as controlling the planned and actual indicators, and finding the optimal ways of enterprise development.

An important role for the controlling system is its positioning in the organizational service of the enterprise. And this, in turn, is a problem with the organization at the stage of implementation of the control system.

Analysis of recent researches and publications

Different The research of questions of the theory of controlling, methodology, and introduction of controlling in the enterprise management system is devoted to the work of such scholars as V. Galushko, T. Govorushko, O. Gudzinsky, J. Zavadsky, G. Kireytssev, D. Kronikovskiy, I. Lazarishin, M. Pushkar, V. Savchuk, L. Sukhareva, O. Tereshchenko,

S. Filippova, G. Chorny, M. Chumachenko, A. Sheremeta, R. Zamecnik, R. Rajnoha and others.

Unsolved aspects of the problem

Despite a large number of scientific studies, the issue of the implementation and operation of the controlling system at Ukrainian enterprises remains inadequately investigated and needs to be further explored. These circumstances led to the choice of research topic.

The aim of the article is investigation of the place and role of controlling in the enterprise management system, aimed at the coordination of managerial influence in implementing the strategy of enterprises.

The main part

The formation of a market economy model, increased competition and the pace of scientific and technological progress, complications of production systems and technologies increase the number of problem issues facing domestic enterprises. Namely this increases the relevance of the research of the organization of controlling in the enterprises for the adoption of effective management decisions.

Controlling is a new concept in enterprise management that can support the internal balance of the enterprise's economy and its effective development by generating objective information about expenses and revenues, which enables to make optimal managerial decisions. It provides a predictable result of the activity, effective feedback, thus transferring enterprise management to a new level, providing the emergence, integrating and directing the activities of various services and units of the enterprise to achieve the most important tasks [1].

The controlling system seeks to manage the process of current analysis of planned and actual indicators to eliminate errors and deviations, both in the present and in the future. From here, the purpose of controlling – preventing crisis situations. Mistakes and problems that arise when analyzing the situation within the organization are intertwined (if not timely corrected) with errors in the assessment of future environmental conditions. In other words, it must be ensured that decisions that are taken are not based on false preconditions, which is especially important when the decisions taken are associated with high risk [2].

Controlling system is the synthesis of separate elements of management functions, implementation of which provides the development of alternative approaches in the implementation of operational and strategic management of the process of achieving the ultimate goals and performance of the enterprise. The introduction of controlling at domestic enterprises is conditioned by the need for information provision and coordination of the planning system, the synchronization of various types of accounting, analysis of deviations and control, internal and external transparency of management decisions, information and methodological provision of management. Controlling is an integrated system

aimed at making operative and strategic management decisions [3].

In general, one of the reasons for the emergence and implementation of a controlling system was the need for systematic integration of various aspects of business process management. Controlling provides a methodological and instrumental basis for maintaining the main functions of management: planning, accounting, analysis, control, and assessment of the situation in order to make adequate managerial decisions. At the same time, controlling in Ukraine is at an initial stage of development. The reasons behind the lag are low quality management, peculiarities of the domestic model of corporate governance, etc.

To date, controlling, as a direction of economic and managerial activity of the enterprise, has rather vague contours. The conceptual, methodological and methodological basis of control is not fully developed, there is virtually no analysis of domestic experience in the implementation of this system. Only certain types of functioning of controlling services are known and, as a rule, in limited versions adapted to a specific entity.

Moreover, so far there has not been a single understanding of controlling as a socio-economic substance in the management system of a business entity. In the current modern system of views on controlling, there is clearly a conceptual limitation and fragmentation that does not cover the entire spectrum of its capabilities in general. Each individually declared concept focuses on a rather narrow area of its capabilities, thereby undermining the potential strength of all sides of the understanding of controlling.

Currently, in many enterprises, there is no unambiguous, clearly formulated and substantiated concept of the formation, effective use and development of controlling, only some of its elements are involved, which significantly impedes the introduction of controlling in the economic practice of business entities.

One of the reasons that the controlling system has not become widely distributed in many enterprises is the lack of experienced experts and experts.

Today, there are a number of problems regarding the introduction of cost control systems at domestic enterprises, namely: the incompleteness of the study of the problems of adaptation of foreign experience in the operation of controlling, the absence of implementation mechanisms, the peculiarities of the development of domestic accounting, etc. Creation of controlling services at domestic enterprises should provide solutions to a number of problems, namely:

- interconnection of controlling with practically all functions of strategic and operational management;
- control of expenses of the enterprise as an important object of management in the resource subsystem of the system of economic security using the control instruments;

- organization of the operation of the centers of responsibility for costs at the enterprise;
- constant cost analysis at the stages of procurement, production, warehousing and distribution of the finished product;
- introduction of "standard-cost" and "direct-costing" systems for planning and controlling costs;
- use of tools and modern costing diagnostics, development of measures and preparation of management decisions aimed at improving the results of the enterprise's economic activity and achieving its strategic and tactical goals [4].

In our opinion, the introduction of a controlling system at domestic enterprises will increase the efficiency of the business entity, ensure the effective use of existing opportunities and available resources, and, in general, ensure adequate competitiveness.

Controlling system is a dynamic information system with principles of self-regulation in accordance with the needs of enterprise management. Therefore, functions, tasks and control tools are constantly supplemented and improved in accordance with the changes taking place in the external and internal environment of the enterprise. In view of this, the main ultimate goal of the created controlling system, in its full implementation, is the formation of a mechanism for managing the perspective development of the enterprise through the use of modern methods of strategic planning, analysis of risks and potentials, forecasting information-analytical systems, etc. Particular attention is required to study the problems of practical application of theoretical methods of implementation of the control system as a key element of the successful transformation of the integrated management system of the enterprise [5].

First of all, it should be noted that the founders of controlling in Germany P. Horvat and R. Glyachhen [6] believe that the process of conducting controlling in the management of economic entities should consist of the following steps: the definition of specific tasks controlling, the search for internal resources to create the controlling department, the determination of the powers of the staff of the department, the definition of the hierarchy of the created controlling department, the definition of the internal organization of the controlling department, the definition of the professional and disciplinary powers of the employees. controlling division, recruitment, development of guidance on the work of the controlling system and the standards of conduct for controllers, training and advanced training of personnel.

Such an approach to the introduction of controlling in the enterprise is universal, with the main emphasis on the correct selection of personnel of the controlling department and the effective organization of its work in general.

Regardless of the size of the enterprise, the volume of its economic activity, branch affiliation and

other factors, the implementation and operation of the control system requires appropriate organizational support.

Organization of controlling at enterprises allows:

- to create a system of change management, including technologies for monitoring existing and planning the desired state, as well as ways to achieve it;
- to develop a methodology for assessing the state of the system within the framework of models of the business system, organizational and information structure;
- to introduce the methodology for managing the state of the system within the framework of structural models.

Controlling thus offers an agreed system of change management techniques that can be applied to any subject area.

Organizational, or debugging, function in controlling – consulting support for management - is best performed by a controller that has the toolkit suitable for it.

The organizational support of the controlling system in the economic activity of the enterprise largely depends on such factors as the size of the enterprise, the industry of the national economy, to which it relates, the organizational structure as a whole, the existing management system, as well as a number of other factors.

An important factor to consider when choosing the moment of implementation of a controlling system is the presence of a sufficient amount of financial and labor resources in the company.

First of all, the development and implementation of a controlling system requires some financial costs. Significant investments are required for hiring and / or training controllers. Also, the attitude of the team before the implementation of the controlling system is wary. The reasons for this are unpopular decisions to reduce staffing, low evaluation of the "transparency" of business processes, etc.

Organizational functions of controlling can be represented as a controller within the financial and economic group, as well as the whole unit. Creation of an additional organizational structure – controlling services – is due to the presence of a significant amount of analytical work, the development and implementation of management decisions to improve the efficiency of economic activity, to ensure coordination of structural units of the business entity, to achieve the strategic goals of enterprise development.

Discussion questions about whether to create a controlling service at an enterprise or the imposition of functional duties of a controller on a worker within a financial and economic group need additional research, and therefore, tab. 1 shows the identification of controlling tasks depending on the performer.

We can state that the implementation of the controlling service will help achieve both the strategic and operational goals of the entity's development,

unlike the controller within the financial and economic group. Of course, at small enterprises there is no expediency to create a specialized department. The functions of the controller can be performed by the head of the enterprise, and other functions should

be delegated to the employees of the economic services. At medium and large enterprises, at the initial stage, the controlling service can consist of 3-4 people, and subsequently the controlling service can expand its influence and its staff.

Table 1. Identification of controlling tasks depending on the executor

Content of obligations	Controlling service	Controller in the financial and economic group
Organization of work of controlling service	+	
Development of the concept of managing a business entity in the long run	+	
Promoting the establishment of strategic and operational objectives of the entity's development	+	
Preparation of the general plan of development of the subject taking into account the given target parameters	+	
Coordination of the planning process in the management of the enterprise	+	
Tracking, adjusting, and rating goals	+	
Discussion of the results of the analysis of deviations with responsible officials	+	
Development of an alternative in case of failure to achieve the set goal	+	
Organization of control over the collection and analysis of accounting information	+	+
Development of procedures for the transfer of data from accounting to the control service	+	+
Development of forms for collecting analytical information by subdivisions	+	+
Checking availability, status, correctness of asset valuation, efficiency of use of all kinds of resources	+	+
Checking adequacy and compliance with current regulations and constituent documents of the system of internal regulations and control procedures (orders, instructions)	+	+
Processing and analysis of the received data	+	+
Develop proposals for improving the accounting process	+	+
Analysis of options for automation of accounting	+	+
Development of forms for automated information gathering	+	+

Source: own elaboration

To provide the main functions of controlling it is not necessary to change the organizational structure of the enterprise. Each enterprise with a greater or lesser intensity is involved in planning and control processes and is provided with certain information systems. However, enterprises have some organizational structure that defines the spatial limits and behavior of individual sites or sections of the organization, including the distribution of powers and responsibilities.

The organization of the controlling system is characterized by a sequence of major stages.

The process of controlling begins with setting its goals by the management of the financial service, according to which a set of indicators characterizing achievement of the goals (strategic control) is determined. Thus, the goal of strategic control is to ensure that the company achieves its strategic objectives. This activity is impossible without preliminary diagnosis of the current position of the company in the market on the basis of marketing research.

The next step is the selection, planning and rationing of subcontrol performance through the subsystem of planning and budgeting. With the participation of the subsystem of the diagnosis of financial condition, a coordinated comparison of

actual and planned indicators, detection of deviations from the plan and their causes is carried out. Subsequent action of the controlling subsystem is to develop alternative scenarios for achieving the planned values of indicators that are evaluated using risk sub-systems and marketing. As a result, variants of substantiated management decisions that are consistent with financial management are made. These actions are operational control, the purpose of which is to detect deviations and their regulation in order to prevent the crisis of the enterprise. The decision taken by the management processes the controlling service and produces the areas of activity adapted to it by the subsystems of financial management. Thus, the process of controlling is cyclic continuous [7].

At the first stage – the planning stage – the main tasks of controlling are:

- creation of a normative base for forecasting the development of the company;
- assist the developers of strategic plans in defining the goals of the organization and directions of development;
- coordination of planning and budgeting work;
- participation in determining the quantitative and qualitative parameters of the company's operation during the strategic period;

— coordination of interim goals and plans and drawing up common strategic plans.

In accounting, controlling tasks are:

- creation of a modern system of information provision and reporting of involved in the strategic process of management of responsible persons;
- determine the specific needs of managers in the required information and reporting;
- periodic submission of information on deviations of actual values of indicators from planned ones;
- reporting to the management of the enterprise explaining the factors that caused the deviation;
- analysis of deviations and discussions with interested persons.

At the stage of information-analytical control, the following tasks are identified, such as:

- development of the architecture of the information structure;
- selection of indicators, information carriers and their transmission channels;
- definition of control points of economic and financial activity;
- drawing up a scheme for collecting and systematizing the most significant data for decision-making;
- development of tools for planning, accounting, control, analysis and decision making;
- counseling managers on the operation of the controlling system [8].

The development of the concept of delimitation of controlling functions taking into account types of productions will create for each enterprise a viable, effective management system that ensures the efficiency of the enterprise's economic activity at all its sites, taking into account the specific nature of the activity.

Formation and implementation of the controlling system at the enterprise is a rather complex and multidimensional phenomenon that occurs at the micro level under the influence of a number of various factors of the external environment and internal state of the enterprise.

Each business entity is unique, so the process of developing individual decisions depends on its position on the market, the dynamics and development potential, the behavior of competitors, the characteristics of the product or service provided, the state of the economy, the cultural environment and many other factors.

The largest influence on the functional orientation of controlling in the enterprise provides the type of activity that the enterprise carries out. This is due to the fact that the management of the technological structure of production will depend on its type. It is the category to which one or another type of activity belongs, which leads to the formation of private controlling functions.

Taking into account the priority of the agrarian sector in the country's economy, it is worthwhile to focus on the study of issues of implementation and functioning of the control system in the management of agribusiness subjects.

Most large enterprises in agribusiness are created as vertically-integrated companies: from growing crops and producing forages, fertilizers to final products for the average consumer.

It is controlling that will help to objectively assess whether all business lines in such a holding are effective, or whether the cost of the company increases steadily, or there are products that reduce the profitability of the enterprise as a whole.

The main problems of implementation and implementation of the control system in domestic agribusiness entities are related to the asymmetry of the organizational structure, insufficient financing of enterprises for improving the management system, the lack of a clear statement of the task of management and proper information provision.

The main problem points of introducing a control system related to the peculiarities of the operation of large agrarian enterprises are:

- dispersal of production capacities not only in different regions of the region, but also in oblasts, which complicates the process of consolidation and transfer of information to the governing body;
- low level of infrastructure development in the areas where production facilities operate, which physically complicates the process of transfer of primary documents and information transmitted through digital communications.
- low level of qualification of workers in farms, which are mostly located in rural areas;
- low level of loyalty of workers of industrial enterprises to the management, which is expressed in the negative attitude to the responsibilities of the transfer of any information and, accordingly, irresponsible data submission.
- the use of modern technologies for monitoring the production process: GPS navigation, video surveillance, satellite monitoring of plant development, etc.;
- the use in its state of research units, which can not only analyze the actual results of the use of technological techniques, but also develop them [9].

The solution of these problems is a perspective approach to controlling as a mechanism for coordinating all subsystems of the management system, since it is in this case that the specific control function is implemented – the function of improving the management system, which is implemented on the basis of the reflection decisions taken in the management system at agricultural enterprises.

As Drobot N. [10] rightly states, today in Ukraine the management of large enterprises of the agro-industrial complex understands the importance of introducing a controlling system for optimizing business processes. All agrarian holdings, as a rule, use control in management. Depending on the method of controlling them, they can be divided into three groups:

The first group is holding companies with foreign capital, the central office of which is located abroad. The controlling function is performed by controllers

or auditors from the parent company abroad, and in Ukraine, experts provide information and implement recommendations for improving management.

The second group is the enterprises that have independently implemented a controlling system at their enterprises, often with a dedicated staff of the controlling department or with a specialist in the financial service.

The third group is the enterprises that have introduced a controlling system with the help of experts and consultants and constantly support the optimization of business processes by the forces of its personnel.

Conclusions

Thus, the results of the research carried out on the issues of the implementation and functioning of the controlling system, suggest that there are no clear conceptual, methodological and methodological

recommendations and proposals on the issues under investigation. To date, issues of organization of control at Ukrainian enterprises are developed individually for each enterprise, taking into account the specifics and scope of its activities. Prospects for further research are the development of conceptual foundations for the development of controlling and its introduction into the activity of the company as an independent component of the management system, which is a factor in increasing the level of economic efficiency of the complex of business activities. Determination of the place of control in the system of management of subjects of agribusiness allows us to proceed to the formation of optimal methodological approaches to controlling and to select its specific instruments, and if necessary to adapt existing control instruments to the current conditions of the domestic economy.

Abstract

In today's dynamic environmental conditions, numerical and spontaneous changes to its elements require the management of the enterprise flexibility and adequate response. For the development of the Ukrainian economy, a very important aspect for doing business is the substantiation of effective methods of enterprise management. Controlling acts as an important factor in ensuring the competitiveness of the enterprise. Implementation of the control system at the enterprise improves the efficiency of the management decisions taken and promotes the formation of the objectives of the enterprise.

Despite a large number of scientific studies, the issue of the implementation and operation of the controlling system at Ukrainian enterprises remains inadequately investigated and needs to be further explored. The purpose of the work is to investigate the place and role of controlling in the enterprise management system, aimed at coordinating managerial influence in implementing the strategy of enterprises.

In Ukraine, controlling is at an initial stage of development. The reasons behind the lag are low quality management, peculiarities of the domestic model of corporate governance, etc.

Organizational functions of controlling can be represented as a controller within the financial and economic group, as well as the whole unit. Creation of an additional organizational structure – controlling services – is due to the presence of a significant amount of analytical work, the development and implementation of management decisions to improve the efficiency of economic activity, ensuring coordination of structural units of the business entity, achieving strategic goals of enterprise development.

The largest influence on the functional orientation of controlling in the enterprise provides the type of activity that the enterprise carries out. This is due to the fact that the management of the technological structure of production will depend on its type. It is the category to which one or another type of activity belongs, which leads to the formation of private controlling functions.

We can state that the implementation of the controlling service will help achieve both the strategic and operational objectives of the entity's development.

The results of the research carried out on the issues of the implementation and functioning of the control system, suggest that there are no clear conceptual, methodological and methodological recommendations and proposals on the issues under investigation. To date, issues of organization of control at Ukrainian enterprises are developed individually for each enterprise, taking into account the specifics and scope of its activities.

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