

THE NECESSITY OF CONTROLLING INTRODUCTION IN AGRICULTURAL ENTERPRISES

НЕОБХІДНІСТЬ ВПРОВАДЖЕННЯ КОНТРОЛІНГУ В АГРАРНИХ ПІДПРИЄМСТВАХ

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The aim of the article is a study of contemporary approaches to the concept of controlling, defining its role and value in the enterprise management system in modern conditions, the rationale for the implementation of the system in controlling the activity of domestic enterprises of the agro-industrial complex. The studies found that most scholars consider controlling as a concept of enterprise management, a system that allows integrating and coordinating activities of departments and effectively manage goals, strategy of the company. Implementation of controlling system as an independent component of the enterprise management system will allow to achieve effective management of its own resources, to respond quickly to changes in the activities, to develop and work out the different options for management decisions, will provide an opportunity to maximize profits, minimize risks, to ensure the liquidity and solvency of the business entities, as well as to achieve sustainable competitiveness in any environment.

Keywords: agricultural enterprises, management, controlling system, strategic controlling, operational controlling.

Метою статті є дослідження сучасних підходів до поняття контролінгу, визначення його ролі й значення в системі управління підприємством в сучасних умовах, обґрунтування необхідності впровадження системи контролінгу у діяльність вітчизняних підприємств агропромислового комплексу. У результаті досліджень встановлено, що переважно вчені розглядають контролінг як концепцію управління підприємством, систему, що дозволяє інтегрувати й координувати діяльність відділів підприємства й ефективно управляти цілями, стратегією підприємства. Запровадження системи контролінгу як самостійної складової системи управління підприємством дозволить досягти ефективного управління власними ресурсами, оперативно реагувати на зміни в діяльності, розробляти та опрацювати різні варіанти управлінських рішень, дасть можливість максимізувати прибуток, мінімізувати ризики, забезпечити ліквідність і платоспроможність господарюючих суб'єктів, а також досягнути їх стабільної конкурентоздатності у будь-якому зовнішньому середовищі.

Ключові слова: аграрні підприємства, управління, система контролінгу, стратегічний контролінг, оперативний контролінг.

Целью статьи является исследование современных подходов к понятию контроллинга, определение его роли и значения в системе управления предприятием в современных условиях, обоснование необходимости внедрения системы контроллинга в деятельность отечественных предприятий агропромышленного комплекса. В результате исследования установлено, что в основном ученые рассматривают контролинг как концепцию управления предприятием, систему, позволяющую интегрировать и координировать деятельность отделов предприятия и эффективно управлять целями, стратегией предприятия. Внедрение системы контроллинга как самостоятельной составляющей системы управления предприятием позволит достичь эффективного управления собственными ресурсами, оперативно реагировать на изменения в деятельности предприятия, разрабатывать и обрабатывать различные варианты управленческих решений, позволит максимизировать прибыль, минимизировать риски, обеспечить ликвидность и платежеспособность хозяйствующих субъектов, а также достичь их стабильной конкурентоспособности в любой внешней среде.

Ключевые слова: аграрные предприятия, управления, система контроллинга, стратегический контролинг, оперативный контролинг.

Problem setting. In today's complex market conditions remain extremely relevant issues of effective management and sustainable development of enterprises of the agrarian sector of econ-

omy. Current realities suggest the presence of alternatives to select resources, reliable partners and funding sources, forms and methods of investment. However, for today, the vast majority of agri-

cultural enterprises are at the stage of decline and financial crisis.

In this regard, there is an objective need for the development of new management methods based on modern techniques of business analysis, planning, accounting and control, aimed at a comprehensive solution to the many domestic enterprises of the agro-industrial sector's problems.

Application of controlling as a system of the enterprise economic management allows managing agricultural production on the highest quality level due to the integration and coordination of different services and departments of economic entities.

Recent research and publications' analysis.

To achieve this goal, the author analysed the publication of such researchers as: A.C. Zagovora, V.I. Odvolik, M.S. Pushkar, G.A. Semenov, O.P. Shkurat and others.

However, despite numerous publications on the issue of controlling, remains inadequately explored the question of determining the necessity of its application in the domestic enterprises of the agrarian sector of the economy.

The goal of the article. The aim of the article is a study of contemporary approaches to the concept of controlling, defining its role and value in the enterprise management system in modern conditions, the rationale for the implementation of the system in controlling the activity of the domestic enterprises of the agro-industrial complex.

Key research findings. Historical evidence for the existence of controlling testifies its occurrence in the Royal courts of France and England. Today the study of the topic is active and is embodied in the activities of enterprises worldwide. It should be noted that some researchers compare the value of the controlling with management accounting, others consider its appearance innovative, but closely related to managerial and financial accounting, and aimed at the analysis of future events [1].

Today in literature there is no unambiguous interpretation of the term "controlling" and its methods. E.g., A. Daile [2] defines controlling as the concept of enterprise management oriented at accounting system and information system of the enterprise. R. Mann, and E. Meyer [3] define the controlling as a system of profit control.

It should be noted that the European (German) account school use widely the concept of "controlling" in order to determine the system of planning and control in the enterprise management, but the American school for definition of accounting uses the concept of "managerial accounting". However, the methodologies of managerial accounting are widely used as tools in implementing cost accounting systems in the enterprise [4].

M.S. Pushkar [5] believes that controlling is a new direction in economic science associated with the development of information resources for the strategic management of enterprise development, there is a separate information subsystem

of the enterprise for strategic management based on the synthesis of knowledge management, marketing, financial and managerial accounting, statistics, analysis, monitoring and forecasting. The researcher selects the controlling in a separate management subsystem.

According to I.O. Krivorotko [6], controlling is a comprehensive enterprise management system, which includes management accounting, accounting and cost analysis with the purpose of the control over all expenditures, all units and components of the products produced or services provided, as well as their planning [7]. The concept of controlling interprets as follows: "Controlling is a concept aimed at the management of the future according to the set of markers and tasks to achieve long-term and effective functioning of the enterprise".

M.F. Bazas [8] considers the controlling as a concept of modern enterprise management, which integrates, coordinates and facilitates activities of the enterprise departments aimed at effective, long-term functioning of the company and the achievement of goals.

The studies found that most scholars consider controlling as a concept of enterprise management, a system that allows integrating and coordinating activities of departments and effectively manage goals, strategy of the company. As a mechanism aimed at ensuring the effective future development of the enterprise link controlling is an information achieving the goals and objectives of the enterprise. It is one of the most effective enterprise management systems, the system, the essence of which consists in the conversion and integration of existing methods of accounting, analysis, planning and control in an enterprise management system that focuses on achieving all the tasks facing the company. In the future, the implementation of this mechanism will reduce costs through efficient management of resources, to ensure competitiveness, to maintain and increase its own market share. This mechanism is aimed at effective strategic and operational planning, forecasting, and control, which allow predicting and solving problems in the future [9].

Controlling as an entire system (mechanism) consists of two major parts: strategic controlling and operational controlling. In practice, there is a close relationship between operational and strategic controlling [10]. Each of these controlling types has their goals, as well as methods and tools to achieve them. Strategic controlling must ensure the survival of the enterprise, track planned development goals and achieve long-term sustainable competitive advantage. Accordingly, the objects of control are such indicators as goals, strategies, strengths and weaknesses of the firm, chances and risks in the business.

In particular, the tools of strategic management, which strategic controlling uses, are: in-house production; competition analysis; logistics; "portfolio analysis"; analysis of potential; "strategic gaps";

development of "scenarios". Operational controlling is focused on short-term objectives and controls such basic economic indicators of the firm as profitability, liquidity and productivity. Tasks mainly include manufacturing accounting, operational planning and budgeting, analysis of productivity standards and relations, reporting, comparing the results with the goals, parametric analysis, reporting [11]. In general, the efficiency of controlling, first of all, depends on the real company readiness to it even before the actual implementation.

Implementation of controlling system at domestic enterprises of the agricultural sector caused by significant failures in the development strategy of most businesses; lack of quality standards and regulations costs and, accordingly, notions of cost and profitability; significant degree of instability of external environment and failure to respond to its changes; poor information provision and the lack of effective systems to support managerial decision-making.

At the agricultural enterprises for effective functioning of the organization's financial and economic condition, it is advisable to introduce a system of controlling as a technical support link, designed to serve the decision-making process. The principle of controlling system is operational management of all tasks and assignments stipulated in the business plan, which covers all levels – from jobs, sites, teams to

manage the production, industries and business in general [12]. Thus, an effective system of financial-economic condition of agricultural enterprises is determined by the condition of the interconnected totality of internal structural services and departments that ensure the adoption of balanced management decisions. In general controlling system it is advisable to highlight the central issues – financial and economic condition controlling that provides the concept of control actions on priority directions of formation of its stability, timely detection of deviations of actual results from estimated and making operational decisions for the task.

The size of the controlling service should be calculated on the basis of the enterprise. The number of employees of such services is determined by the volume of input and output information for management.

Conclusions. Implementation of controlling system as an independent component of the enterprise management system will allow to achieve effective management of its own resources, to respond quickly to changes in the activities, to develop and work out the different options for management decisions, will provide an opportunity to maximize profits, minimize risks, to ensure the liquidity and solvency of the business entities, as well as to achieve sustainable competitiveness in any environment.

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