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WHAT IS CONTROLLING?

The first mention of controlling dates from the end of the 19th century, when the need to create an enterprise management system has come to a new level. For the first time, they spoke about it in the United States, when the years of depression led to an understanding that the successful instruction of the business entity inevitably was associated with an increased interest in intra-firm planning and accounting. Controlling involves risk management, an immense system of information support firm, a system of notification by managing the system of key characteristics, management system implementation of strategic, tactical and operational planning.

The concept of "controlling" has become part of the Ukrainian terminology relatively recently. In Ukraine, the first publication on controlling appeared only in 1997, and so far there is a sharp debate about the essence, functioning and effectiveness of controlling.

Controlling functions are guided by the goals set before the organization and contain those types of management work that ensure the achievement of these goals. Controlling functions include:

- Setting goals - is the definition of quantitative and qualitative goals of the enterprise.
- Planning - transforming the enterprise's objectives into plans and forecasts.
- Operational management accounting - reflection of the entire economic activity of the enterprise in the process of implementation of the plan.
- Monitoring - Real-time tracking of all processes that occur in the enterprise.
- Control is a function that is needed to fix and evaluate the performance of an enterprise.
- Analysis of results, plans and deviations - a process that is necessary to assess the results of past activities of the enterprise, the definition of what is happening in it in the present, as well as an analysis of the possibilities to achieve the goals set before it in the long run.

Controlling allows you to implement a permanent control over achievements as strategic, for example, and operational goals of the company. This means that controlling as a system that combines two key nuances: strategic and operational. The main task of operational control is to provide support to managers in achieving their goals, which are expressed most often in the form of quantitative values of levels of profitability, liquidity or profit. So, operational control is aimed at a short-term outcome, as a result, his tools are fundamentally different from the methods and methods of strategic control.

So, we can conclude that controlling is associated with the search for weaknesses in the activities of the enterprise, the elimination of "narrow" and "problem" areas in the production and financial spheres, the formation of a development strategy plan that is necessary for the satisfactory operation of the enterprise.