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PRINCIPLES OF CONTROLLING ACTIVITY AT AN ENTERPRISE

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Summary: This article substantiates the importance of controlling in the management activity of an enterprise. It provides a definition of term “controlling activity”. In reliance upon the generalization of existing approaches to the definition of controlling principles, the article provides basic (key) principles of the controlling activity at an enterprise whereas the meaning of the principles has been revealed.

Key words: controlling activity, enterprise, principles.

A high level of uncertainty of external environment of ownership subjects causes a complexity in forecasting their future development. Actually, under such conditions it is very difficult to define perspectives of such a development and to offer relevant steps and measures which must be implemented in order to reach a strategic aim. This situation results in the fact that the management activity is becoming increasingly complex while decision making has become not well-grounded enough. There is a need for tools which will be able to mitigate risks of the management process. Consequently, the role of controlling activity which provides the management process with high quality timely and operational information support has been constantly growing.

Issues regarding controlling as well as features of its usage at an enterprise have been constantly drawing attention of scientists among whom are [1 – 7], but these issues have still remained unsettled and can't be completely settled due to constant dynamic processes in the medium where controlling is applied. Moreover, the issues of defining the essence of con-

trolling activity at an enterprise as well as its principles need further research.

As it was mentioned, controlling provides the enterprise management with required information which is considered to be a starting point for decision making. According to N. Danilochkina [5], the main tasks of controlling at an enterprise lie in the following:

- information collection and processing;

- information support while plans developing in all the fields and resource usage at an enterprise; coordination of information exchange process in plans preparation and their testing for completeness and accomplishment;

- comparison of planned figures and actual data regarding the grade of pursuing an objective; variance analysis and proposal development in behalf of their decrease;

- collection and systematization of the most essential data for decision making; tools development for planning, control and decision making; consultation on decision making and remedial measures;

- identification of permissible value and/or impermissible value of an enterprise status; causes and conditions identification of a current enterprise status; identification of a typical management situation and setup of certain legal conformity in performance of indexes of an enterprise.

Fulfillment of main tasks of controlling goes on by its implementing at an enterprise which considers controlling system organization. The analysis of current research in actual problematics showed absence of a clear defined approach to the definition of “controlling activity”. That is why, in our opinion, it is absolutely sensible to offer such a definition to this term as the following: *We should consider controlling activity as an activity connected with implementation of*

the functions of management activity coordination as well as information and consultancy support in the process of managerial decision making based on building up an appropriate organizational mechanism and using proper tools in order to achieve goals of an enterprise.

Controlling activity is supposed to follow certain principles that reveal its nature and form the basis of its implementation. The generalization of current approaches to the controlling principles identification, principles of controlling system building at an enterprise [4; 6; 7], enables to highlight and to offer basic (key) principles which controlling activity at an enterprise must be based on, that is:

the principle of necessity provides some need for controlling application as well as its tools in management regardless of enterprise activity area;

the principle of continuity considers the regularity of performing controlling functions regardless of the development stage of an enterprise and success rate of its current performance. This principle is connected with an opportunity to predict “weak signals” which tell about performance deterioration (or possible performance deterioration) at an enterprise;

the complexity principle ensures that the process of controlling will cover all the activity aspects and trends of enterprise resource usage, its development (production, sale, supply of physical, human, financial resources and its usage, marketing, logistics, investments, innovations) as well as external environmental effects;

the principle of participation means that all enterprise employees take part in controlling activity (whatever functional duties they have within their position). The contribution of experts in controlling is direct (their activity is aimed at execution of controlling functions and tasks), the contribution of another staff is indirect (i.e. their contribution lies in providing information required for performing controlling activity);

the principle of coordination provides a building up of an efficient system of interrelationships between divisions and departments of an enterprise regarding the effective organization of controlling at an enterprise;

the principle of efficiency provides a rational correlation of expenses on controlling functions execution and their implementation output (excess of the result over the expenditures). It means that controlling activity must be organized at an enterprise so that its results could testify to economic viability;

the principle of flexibility provides a quick controlling system response to certain changes which exist both in external and internal environment of an enterprise;

the principle of rationality provides a choice and application of certain research techniques and controlling tools for information generation required for managerial decision making;

the principle of usefulness means secured provision of pertinency (relevance) of information that is the output of controlling activity for managerial functions execution as well as solving managerial problems.

The principles mentioned above form certain theoretical bases for introduction and implementation of controlling activity at an enterprise and support the existed theoretical bases which encourage a deeper understanding of the controlling importance as an independent sphere of managerial activity at an enterprise that has a clearly defined economic viability. Taking them into account is the primary basis for practical application of controlling functions at an enterprise.

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