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SCIENTIFIC AND PRACTICAL PROPOSALS ON THE CHOICE AND APPLICATION OF STRATEGIC CONTROLLING INSTRUMENTS AT THE ENTERPRISE IN THE MODERN CONDITIONS

The **object** of the research is the processes of selection and application of strategic control instruments in the enterprise in modern conditions. The **subject** of the study is the scientific and practical principles that consist of a theoretical approach to the definition of the content of strategic control in the system of strategic management of the activity of the industrial enterprise, the informational and analytical provision of the method of strategic deviations as an adequate and effective modern instrument of strategic controlling. The **aim** is to formulate recommendations on the choice and application of strategic controlling instruments at the enterprise in modern conditions. **Tasks**: systematization of strategic controlling instruments at the enterprise in the modern conditions, taking into account the relevant requirements; development of the technology of the choice of instruments of strategic controlling of the activity of the industrial enterprise; formation of a system of controlled indicators for strategic controlling in industrial enterprises; development of analytical instruments for implementing strategic controlling. **Methods**. The theoretical analysis of the work of specialists on controlling allowed to form the advantages and disadvantages of each of the strategic control instruments. The analysis and synthesis of the content of strategic controlling allowed to develop a technology of choice of instruments for carrying out strategic controlling activity at an industrial enterprise. To implement the method of strategic deviations it is recommended to solve an optimization problem. The following results were obtained: the proposed system of controllable indicators of the industrial enterprise activity in four types of activities: financial, production, marketing, personnel. In order to determine the optimal values of indicators that can be achieved, taking into account the real possibilities of an enterprise, it is recommended to solve an optimization problem, the solution of which provides optimal values of the indicators. As a target function in the optimization problem, the dependence of the integral indicator (I) of the enterprise's activity development on its most influential controlled indicators, determined on the basis of ranking by means of multivariate statistical factor analysis and multiple regression analysis, should be considered. The system of constraints in the optimization task should be made taking into account real intervals of changes in the values of the indicators of activity of each individual enterprise, in particular taking into account the minimum and maximum values of the indicators that the enterprise had during a certain period. **Conclusions**: The improvement of the modern effective instrument of strategic controlling is a procedure for determining the desired values of controlled indicators of the enterprise, which forms the information basis for the process of forming a functional strategy and ensures the reality of their implementation.

Keywords: strategic controlling instruments; technology selection instruments; a system of controlled indicators; method of strategic deviations; the procedure for determining the desired values of the indicators of the strategies.

Introduction

One of the directions of improvement of the system of strategic management of the industrial enterprises activity is the strategic controlling. Timely response to changes in market conditions and the necessity of substantiation and adaptation of priority directions of the strategy of development of industrial enterprises requires the development of scientific and practical bases of the strategic controlling over the corresponding system of controlled indicators. The activation of strategic controlling in the system of strategic management requires the setting up of a special analytical support.

Formulation of the problem

The controlling system operates a large number of different instruments. If we consider the practice of controlling implementation at industrial enterprises, then one can find a common trend depending on the implementation period. Initially, in the process of implementation at domestic enterprises are used mainly simple controlling instruments. Further, according to the expansion of controlling functions in the enterprise management system, more sophisticated instruments are used.

Today, the question of the choice and use of controlling instruments is relevant, which is confirmed by the lack of a clear view on this issue. The effectiveness of the enterprise depends on the correctness of the established set of instruments, adapted to the conditions of domestic industrial enterprises. At the same time, the choice of optimal instruments should ensure control, coordination, regulation and adoption of timely and sound management decisions. A key issue during the choice of instruments should be the understanding of its specific features at the enterprise, which will enable the full advantage of the existing advantages, as different controlling instruments can be used at different enterprises. That is why it is advisable to carry out a comparative analysis of current controlling instruments for the purpose of choosing the most appropriate in the specific conditions of a particular enterprise.

Implementation of the management system requires the use of controlling methods and instruments, which ensure the achievement of the goals of controlling the activities of the enterprise. Therefore, a set of instruments should be easy to understand and apply, which will allow managers to reduce the time spent on its development. Indeed, despite the considerable theoretical experience in the development and implementation of controlling instruments at the enterprise, in practice, there are problems with ensuring its efficiency and compliance with the types of enterprise activities that require control.

Analysis of recent research and publications

The various aspects of the formation of theoretical and practical approaches to the introduction of controlling in the management system of the enterprise are devoted to the work of such economists as: Ye.A. Anan'kin [1], N.G. Danilchkina [2], O.M. Karminsky [3], Y.M. Petrovich [4], O. V. Prokopenko [5], I.V. Pshinokova [6], M.S. Pushkar [7], N.M. Selivanova [8], E.V. Sidorenko [9], N. Kupper [10], H. Folmut [11], R. Horvat [12], D. Khan [13], and others. It is worth noting the unanimity of the views of both scientists and practitioners on the importance of the value of the system of controlled indicators. Also, the vast majority of specialists in controlling problems believes that the composition of the system of controlled indicators depends on the peculiarities of activity, determined by the purpose of controlling and depends on the strategy and priorities of enterprise development.

In the works of specialists in controlling problems, it is also noted that the choice of tools is influenced by both variables and permanent criteria, in particular: the reliability of the controlling instrument, the complexity of implementation in the enterprise, the complexity of analytical support during the use of the instrument, the availability of interchangeable instruments, the ability to combine with other instruments , functionality of a separate instrument, the need for software for the implementation of the instrument, training of managers, corporate culture of the enterprise, practical experience in the using separate instrument in the enterprise.

Formation of the purpose of the article

The purpose of the article is to develop scientific and practical recommendations on the choice and application of strategic control instruments at the enterprise in modern conditions.

Objectives of the study:

1. To systematize strategic controlling instruments in the enterprise in the modern conditions, taking into account the requirements: 1) strategic controlling instruments should be used to identify and improve the potential of the enterprise, prevent potential risks, expand and maintain the potential for success; 2) taking into account the strategic objectives of the enterprise, namely: developing a new investment; creation of new and expansion of available capacities; introduction of new technologies; staff training; attraction of additional resources; development of new markets; improvement of the organizational structure of the enterprise; increase in market share; opening new sales channels. Accordingly, the speed and quality of achieving the strategic goals of the company depends on the use of strategic controlling instruments; 3) the complexity of implementing strategic controlling instruments requires special training of managers and clarification of key aspects in order to avoid unwanted situations in the future.

2. To develop the technology of the choice of instruments of strategic controlling of the activity of an industrial enterprise in modern conditions. When developing this technology, it is first and foremost to determine the object and subject of controlling at the enterprise. Controlling the activity of an enterprise should be aimed at achieving the set goals through the implementation of its respective functions within the framework of the strategy chosen by the enterprise. The objectives of the activity are as follows: achieve strategic targets set by the enterprise within the chosen strategy, timely detection of problem areas and their subsequent rapid elimination, ensuring the adaptability of production and economic processes to changes in the internal and external environment, achieve the desired level of efficiency of the enterprise, detection undiscovered potential for the development of subcontracting (financial, intellectual, investment), ensuring an adequate level of governance awareness as to production and economic processes at the enterprise.

Achievement of the set goals of the activity takes place within the limits of controlling and is provided at the expense of the specified functions of controlling, in particular: control from positions of future periods, formation of information and analytical support: instruments of enterprise activity management, diagnostics of controlled indicators, planning and forecasting of controlled indicators, coordination and integration of enterprise activity components, analysis and evaluation of enterprise activity.

3. To form a system of controlled indicators for strategic controlling at the industrial enterprises. The system of indicators should be formed in accordance with clearly established principles: complexity, systemicity, representativeness, reliability, comparability, informality, optimality, manageability, adaptability, timeliness, clear orientation, positive effect. Since production and economic activity is a complex economic system, it is expedient to consider it under subsystems, in particular: production, financial, marketing, personnel. The content and specifics of each of them are reflected at the expense of a specific set of controlled indicators.

4. To improve the analytical tools of strategic controlling implementation at the modern industrial enterprises.

Materials and methods

The choice of strategic controlling at the enterprise in the present conditions should be carried out in terms of the possibility of realizing its functions and the essence of the coordination and control and analytical-information subsystem of the strategic management of the activity of the enterprise, the possibility of integrating the classical control functions and special controlling functions to substantiate the management decision regarding the formation, implementation and review of the company's business strategies. The theoretical analysis of the work of specialists in controlling allowed to form the advantages and disadvantages of each of the strategic controlling instruments [14–23] (table 1).

Table 1. *Advantages and disadvantages of strategic controlling instruments used in the modern conditions*

Instrument	Advantages	Disadvantages
SWOT - analisys	allows to identify the weaknesses of the enterprise and develop strategic directions for overcoming them; enables to identify competitive advantages of the enterprise	the need for a thorough definition of the scope of the SWOT analysis; the need for a clear understanding of the differences between its elements
Balanced Scorecard	allows using financial and non-financial indicators; gives the opportunity to change the strategy to the level of operational plans and implement it, coordinating with the company's management, planning and motivation systems; allows you to translate the strategy into an operational level and deliver specific tasks to employees, which ensures the achievement of strategic goals.	lack of a clear sequence of key indicators and their details; the lack of indicators that could signal the need for adjusting the goals; shortage of workers with the sufficient knowledge to assess the prospects of the enterprise; complexity and complexity of implementation
Strategic map	give an understanding of the logic of doing business in the long run, which is necessary to succeed on the market	high cost of project implementation and use of the model; the complexity of using the model; significant duration of the implementation project
Distribution system of indirect costs	provides the ability to accurately determine the cost of unused capacity for their periodic write-off to expenses of the period; a considerable saving in the cost of staff wages	requires large expenditures of time, effort, associated with training personnel, collecting data in the process of implementing the system and during its use
Quality standard "Six Sigma"	allows to find and eliminate causes of mistakes or defects by focusing on specific parameters that are critical for the enterprise	a number of differences for industrial enterprises and service enterprises, which determines the complexity of using this technology
Analysis of strategic deviations	allows to set the degree of achievement of the strategic goals of the enterprise; can determine the effectiveness of strategic management; is the basis for developing a new enterprise strategy to achieve the long-term goals of the enterprise	the need to process a large array of data and to find relevant information; low detail of the results obtained; the need for considerable time expenditures
Portfolio analysis	allows to improve the level of strategic planning at the enterprise; enables to analyze long-term strategies; increases the efficiency of decision-making by decision makers	the instrument is more appropriate to use for the analysis of financial investments and securities, indicating its low functionality
Benchmarking	allows to carry out continuous improvement of all processes of a life cycle of products; defines the areas in which the improvement of quality will give the most significant results	the need for strong theoretical training; the need to create their own information exchange strategy at the enterprise
Functional-cost analysis	Allows you to determine the level of performance of various processes at the enterprise; can justify the choice of technology for implementing the business plan	excessive detail of the process of describing functions and, at the same time, the complexity of the accounting model, indicating the problem of adaptation to real conditions

Analysis of the advantages and disadvantages of the main strategic controlling instruments has led to the conclusion that benchmarking, potential analysis, SWOT analysis, moderation method, portfolio analysis, strategic deviation analysis, functional-cost analysis, system of balanced indicators, strategic maps, indirect costs distribution system, quality standard six-sigma, open-source reporting policy, theory of constraints, script development, accounting and cost analysis are tools that are most adapted to domestic use enterprises in the modern conditions.

Research results

Taking into account the advantages and disadvantages of the strategic controlling instruments of the enterprise, special attention is paid to the analysis of strategic deviations as a strategic control tool, since it allows for long-term planning at the enterprise through the establishment of deviations of actual indicators from the planned ones. This instrument is the basis for the formation of the corporate strategy of the enterprise and allows to eliminate the strategic deviations in the long run due to the calculation of the forecast values of the indicators and the formation of the desired values of indicators.

Accordingly, the given technology of the choice of tools is the basis for controlling the activities of the enterprise and recommended for use by industrial enterprises in their activities. The content of the technology of choosing instruments controlling the activities of the enterprise is shown in fig. 1.

An important tool for the implementation of strategic controlling of the enterprise is a system of indicators, which should be structured by main activities, namely: financial, production, marketing, personnel. Analysis of the work of leading experts on the problems of economic analysis, management of the enterprise showed the feasibility of inclusion in the system of such private indicators: financial performance (asset turnover ratio (x_1), inventory turnover ratio (x_2), accounts receivable turnover ratio (x_3), accounts payable turnover ratio (x_4), net sales return (x_5), return on equity (x_6), return on current assets (x_7), return on investment (x_8), autonomy ratio (x_9), own working capital ratio (x_{10}), equity maneuverability ratio (x_{11}), absolute liquidity ratio (x_{12}), term liquidity ratio (x_{13}), total liquidity ratio (coverage) (x_{14})) [4, 5, 11].
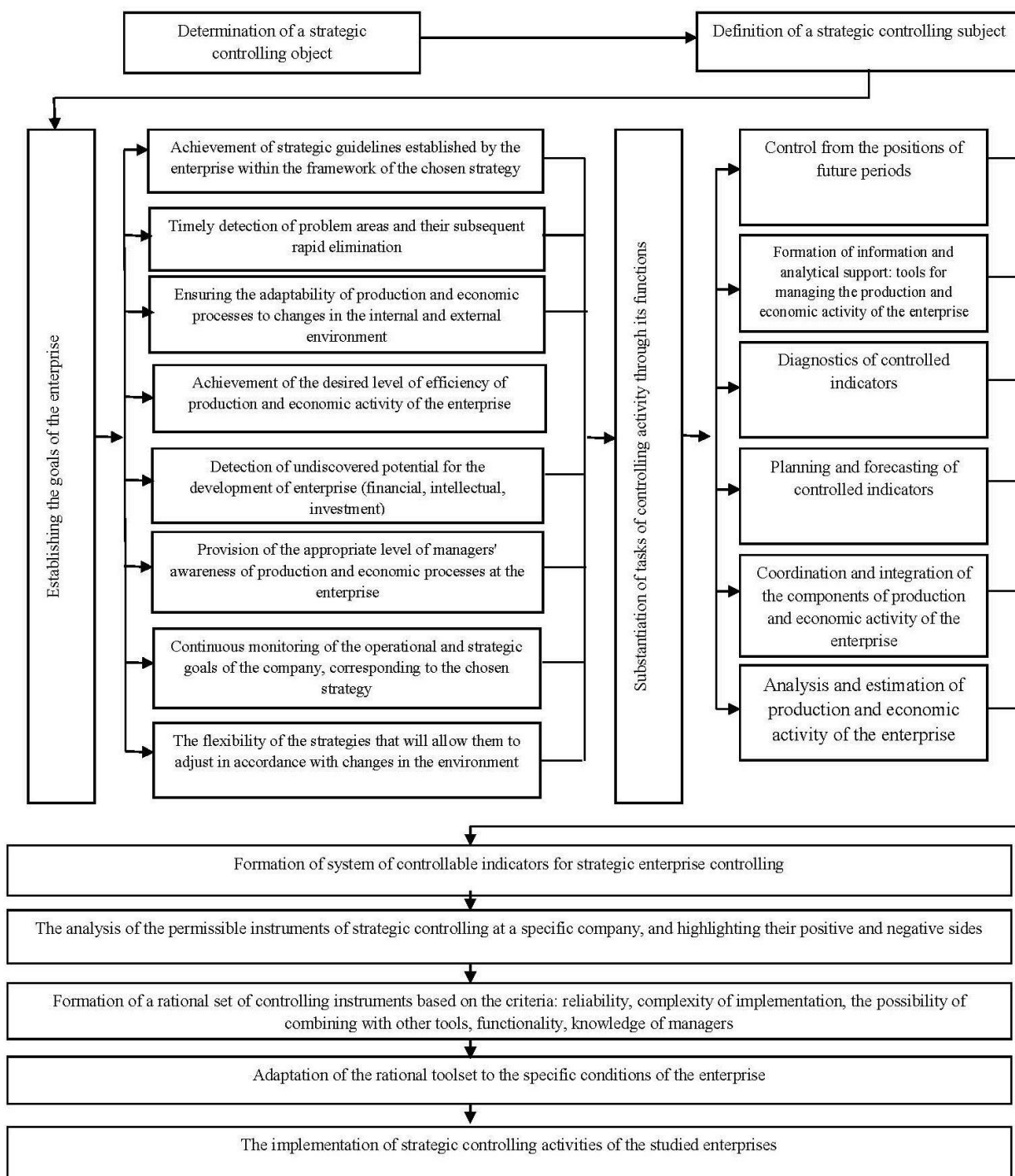
Fig. 1. Technology selection tools for the implementation of strategic controlling activities at the industrial enterprise

The production activity should include the following partial indicators: production activity (the coefficient of depreciation of fixed assets (y_1), the ratio of renewal (introduction) of fixed assets (y_2), the ratio of retirement

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of fixed assets (y_3), the coefficient of growth of fixed assets (y_4), return on assets (y_5), capital stock (y_6), profitability of fixed assets (y_7), profitability of production (y_8), share of material costs in total production costs (y_9)); marketing activity (gross profit margin (z_1), market share (z_2), sales turnover ratio (z_3), product turnover ratio (z_4), share of sales expenses in volume of sales (z_5), share of new products (z_6), cost of production (z_7)); personnel activity (labor productivity (v_1), average wage (v_2), rate of growth of the number of employees (v_3), coefficient of turnover turnover (v_4), staff turnover rate (v_5), employee recovery rate (v_6), coefficient staff turnover (v_7), hours worked per employee (v_8)) [13, 17, 21, 22].

Analytical support for the process of formation, diagnosis and monitoring of the implementation and adjustment of corporate and functional strategies at the enterprise is based on the procedure for determining the optimal and desired values of performance indicators, which improves the analysis of strategic deviations. In order to determine the optimal values of the indicators that can be achieved, taking into account the real possibilities of the enterprise, it is recommended to solve an optimization problem, the solution of which provides the optimal values of the indicators. An optimization task can be set both for many criteria and for one. Setting up the task of optimizing the development of various types of activities of an industrial enterprise:

to find the maximum level of development of the enterprise:

$$F = \left(f_F, f_{Pr}, f_M, f_P \right) \rightarrow \max ,$$

where f_F, f_{Pr}, f_M, f_P − partial criteria for the development of financial, production, marketing, personnel activities of the enterprise respectively (the first level):

financial activity (F): $f_F = f\left(x_1, ..., x_{14} \right) \rightarrow \max$,

production activity (Pr): $f_{Pr} = f\left(y_1, ..., y_9 \right) \rightarrow \max$,

marketing activity (M): $f_M = f\left(z_1, ..., z_7 \right) \rightarrow \max$,

personnel activity (P): $f_P = f\left(v_1, ..., v_8 \right) \rightarrow \max$.

In the one-purpose task of optimizing the development of an enterprise's activity as a target function, it is recommended to consider the dependence of the integral indicator of the development of the enterprise (I) on its most influential indicators, determined on the basis of the rating, using factor and regression analysis. At the same time, the constraints system in the optimization task should be made taking into account real intervals of change in the values of the indicators of activity of each individual enterprise, in particular taking into account the minimum and maximum values of the indicators that the enterprise had during a certain period [21 − 23]. Thus, for the enterprise PJSC "Turboatom" the dependence of the integral indicator of activity development on its most influential controlled indicators has the form:

$$I = 0,18555 + 2,3535 x_{12} - 0,404 x_{13} + 0,1293 x_{14}$$
$$-0,08 y_1 + 0,00023 v_3 - 0,1225 v_4 - 0,1 v_7 \rightarrow \max,$$

system of limitations of changes of values of indicators:
$0,374 \le x_{12} \le 0,432$; $1,309 \le x_{13} \le 1,408$; $1,01 \le x_{14} \le 1,51$;
$0,2752 \le y_1 \le 0,3034$; $94,12 \le v_3 \le 96,67$; $0,20 \le v_4 \le 0,211$;
$0,0756 \le v_7 \le 1,1299$.

If an enterprise achieves optimal values for the most influential controlled activity indicators, its level of development will be 0.837. Taking into account the positive tendencies to change the values of the most influential indicators and real possibilities of the enterprise, based on the optimal values of the most influential indicators of activity and adjusting them to such average deviation:

$\sigma_{x12} = 0,3713$; $\qquad \sigma_{x13} = 0,406$; $\qquad \sigma_{x14} = 0,9972$;
$\sigma_{y1} = 0,152$; $\sigma_{v3} = 12,34$; $\sigma_{v4} = 0,1997$; $\sigma_{v7} = 0,4147$,
we obtain the following desirable values of these controlled indicators:

$x_{12} = 0,8033$; $x_{13} = 1,715$; $x_{14} = 2,5072$; $y_1 = 0,123$;
$v_3 = 84,33$; $v_4 = 0,4007$; $v_7 = 0,067$;

To determine the desired values of the remaining controllable performance indicators in the process of forming functional strategies of enterprises, we use the correlation links of these indicators with the most influential indicators, namely, the value of the correlation coefficients. We propose to calculate the percentage change in the indicators by the formula: $\varepsilon_i = \varepsilon_{av}^* \cdot r_{i\,av}$, where ε_{av}^* − the average percentage change in the value of the most influential indicators; $r_{i\,av}$ − the average value of the Pearson correlation coefficient. So, for the company PJSC "Turboatom", the relative changes in the most influential indicators are: $\varepsilon_{x12} = 0,8595\ (85,95\%)$,
$\varepsilon_{x13} = 0,3102\ (31,02\%)$; $\qquad \varepsilon_{x14} = 0,6604\ (66,04\%)$;
$\varepsilon_{y1} = 0,4473\ (44,73\%)$; $\qquad \varepsilon_{v3} = 0,1277\ (12,77\%)$;
$\varepsilon_{v4} = 0,9935\ (99,35\%)$; $\varepsilon_{v7} = 0,8816\ (88,16\%)$.

The desirable values of the controlled indicators of the enterprise, on the basis of which the functional strategies should be developed, have the following form:

$x_1 = 0,8466$; $x_2 = 2,2713$; $x_3 = 4,2205$; $x_4 = 1,7434$;
$x_5 = 0,5102$; $x_6 = 0,4252$; $x_7 = 0,2804$; $x_8 = 0,4207$;
$x_9 = 0,9848$; $x_{10} = 0,6238$; $x_{11} = 0,8628$; $x_{12} = 0,8033$;
$x_{13} = 1,715$; $x_{14} = 2,5072$; $y_1 = 0,123$; $y_2 = 0,0864$;
$y_3 = 0,1354$; $y_4 = 0,3132$; $y_5 = 7,2843$; $y_6 = 81,0113$;
$y_7 = 0,1861$; $y_8 = 0,622$; $y_9 = 1,0465$; $z_1 = 0,2599$;
$z_2 = 0,7592$; $z_3 = 1,7193$; $z_4 = 1,5887$; $z_5 = 1,507$;
$z_6 = 22,9324$; $z_7 = 0,0885$; $v_1 = 309,694$; $v_2 = 42,268$;
$v_3 = 84,33$; $v_4 = 0,4007$; $v_5 = 0,0482$; $v_6 = 0,7541$;
$v_7 = 0,067$; $v_8 = 2292,5607$.

The desired values of controlled activity indicators will ensure its high level of development, namely 0.82. The economic analysis of the achieved values of indicators at the enterprise and the interrelations between

them revealed the negative tendencies of the development of its economic processes.

Conclusions

Therefore, the procedure for determining the desirable values of the enterprise performance indicators in the process of forming the appropriate functional or corporate strategy should include the following steps: 1) the justification of the system of partially controlled indicators of the enterprise; 2) identification of the most influential controllable indicators of the enterprise through regression and factor analysis; 3) determination of optimal values of the most influential controlled activity indicators on the basis of solving the optimization problem of maximizing the level of enterprise activity; 4) the justification of the relative deviations of the most influential controlled indicators and the definition of their average level; 5) correlation analysis of all controlled indicators of activity; 6) determination of the percentage of the desired change in the control of indicators of activity; 7) definition of values of controlled indicators of enterprise activity in strategies. This procedure improves the analytical and instrumental support of the formation and adjustment of the strategies of production and economic activity of the enterprise.

Thus, the results of strategic controlling should be the adjustment of existing corporate and functional business strategies based on concrete reality of the conditions of their implementation.

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НАУКОВО-ПРАКТИЧНІ ПРОПОЗИЦІЇ ВИБОРУ ТА ЗАСТОСУВАННЯ ІНСТРУМЕНТІВ СТРАТЕГІЧНОГО КОНТРОЛІНГУ НА ПІДПРИЄМСТВІ В СУЧАСНИХ УМОВАХ

Об'єктом дослідження є процеси вибору та застосування інструментів стратегічного контролінгу на підприємстві в сучасних умовах. **Предметом** дослідження є науково-практичні засади, які складаються з теоретичного підходу щодо визначення змістовної суті стратегічного контролінгу в системі стратегічного управління діяльністю промислового підприємства, інформаціно-аналітичне забезпечення методу стратегічних відхилень як адекватного та ефективного сучасного інструменту стратегічного контролінгу. **Мета** – формування рекомендацій щодо вибору та застосування інструментів стратегічного контролінгу на підприємстві в сучасних умовах. Завдання: систематизація інструментів стратегічного контролінгу на підприємстві в сучасних умовах з урахуванням відповідних вимог; розроблення технології вибору інструментів стратегічного контролінгу діяльності промислового підприємства; формування системи підконтрольних показників для здійснення стратегічного контролінгу на промислових підприємствах; розроблення аналітичних інструментів здійснення стратегічного контролінгу. **Методи.** Теоретичний аналіз робіт фахівців з контролінгу дозволив сформувати переваги та недоліки кожного з інструментів стратегічного контролінгу. Аналіз та синтез змісту стратегічного контролінгу дозволили розробити технологію вибору інструментів для здійснення стратегічного контролінгу діяльності на промисловому підприємстві. Для реалізації методу стратегічних відхилень рекомендується розв'язати оптимізаційну задачу. Отримано такі **результати:** запропонована система підконтрольних показників діяльності промислового підприємства за чотирма видами діяльності: фінансовою, виробничою, маркетинговою, кадровою. Для визначення оптимальних значень показників, яких можна досягнути, враховуючи реальні можливості підприємства, рекомендовано розв'язувати оптимізаційну задачу, розв'язок якої й надає оптимальні значення показників. У якості цільової функції в оптимізаційній задачі слід розглядати залежність інтегрального показника розвитку діяльності підприємства від її найбільш впливових підконтрольних показників, визначених на основі рейтингу за допомогою багатовимірного статистичного факторного аналізу та множинного регресійного аналізу. Система обмежень в оптимізаційній задачі має бути складена з урахуванням реальних інтервалів зміни значень показників діяльності кожного окремого підприємства, а саме з урахуванням мінімальних і максимальних значень показників, які мало підприємство протягом визначеного періоду. **Висновки.** Удосконаленням сучасного ефективного інструменту стратегічного контролінгу є розроблена процедура визначення бажаних значень підконтрольних показників діяльності підприємства, яка складає інформаційну основу процесу формування функціональної стратегії та забезпечує реальність їх здійснення.

Ключові слова: інструменти стратегічного контролінгу; технологія вибору інструментів; система підконтрольних показників; метод стратегічних відхилень; процедура визначення бажаних значень показників стратегій.

НАУЧНО-ПРАКТИЧЕСКИЕ ПРЕДЛОЖЕНИЯ ВЫБОРА И ПРИМЕНЕНИЯ ИНСТРУМЕНТОВ СТРАТЕГИЧЕСКОГО КОНТРОЛИНГА НА ПРЕДПРИЯТИЯХ В СОВРЕМЕННЫХ УСЛОВИЯХ

Объектом исследования являются процессы выбора и применення инструментов стратегического контролинга на предприятиях в современных условиях. **Предметом** исследования являются научно-практические основы, состоящие из теоретического подхода к определению содержательной сущности стратегического контролинга в системе стратегического управления деятельностью промышленного предприятия, информационно-аналитическое обеспечение метода стратегических отклонений как адакватного и эффективного современного инструмента стратегического контролинга. **Цель**

– формирование рекомендаций по выбору и применению инструментов стратегического контролинга на предприятии в современных условиях. **Задачи**: систематизация инструментов стратегического контроллинга на предприятии в современных условиях с учетом соответствующих требований; разработка технологии выбора инструментов стратегического контроллинга деятельности промышленного предприятия; формирование системы подконтрольных показателей для осуществления стратегического контролинга на промышленных предприятиях; разработка аналитических инструментов осуществления стратегического контролинга. **Методы:** Теоретический анализ работ специалистов по контроллингу позволили сформировать преимущества и недостатки каждого из инструментов стратегического контролинга. Анализ и синтез содержания стратегического контролинга позволили разработать технологию выбора инструментов для осуществления стратегического контролинга деятельности на промышленном предприятии. Для реализации метода стратегических отклонений рекомендуется решить оптимизационную задачу. Получены такие **результаты:** систематизирована система подконтрольных показателей деятельности предприятия по четырем видам деятельности: финансовой, производственной, маркетинговой кадровой. Для определения оптимальных значений показателей, которые можно достичь, учитывая реальные возможности предприятия, рекомендовано решить оптимизационную задачу, решение которой и дает оптимальные значения показателей. В качестве целевой функции в оптимизационной задаче необходимо рассматривать зависимость интегрального показателя развития деятельности предприятия (I) от ее наиболее влиятельных показателей деятельности, определенных на основе рейтинга при помощи факторного и регрессионного анализов. Система ограничений в оптимизационной задаче должна быть составлена с учетом реальных интервалов изменений значений показателей деятельности каждого отдельного предприятия, а именно с учетом минимальных и максимальных значений показателей, которые имело предприятие в течение определенного периода. **Выводы:** усовершенствованием современного эффективного инструмента стратегического контроллинга является разработанная процедура определения желаемых значений подконтрольных показателей деятельности предприятия, которая составляет информационную основу процесса формирования функциональной стратегии и обеспечивает реальность ее осуществления.

Ключевые слова: инструменты стратегического контроллинга; технология выбора инструментов; система подконтрольных показателей; метод стратегических отклонений; процедура определения желаемых значений показателей стратегий.

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