

*Ходирєва О.О.**Аспірант кафедри менеджменту інноваційного підприємництва та міжнародного бізнесу,
Національний технічний університет «Харківський Політехнічний інститут»*[DOI: 10.24412/2520-6990-2021-17104-16-20](https://doi.org/10.24412/2520-6990-2021-17104-16-20)**ФОРМИРОВАНИЕ МЕХАНИЗМА СИСТЕМЫ УПРАВЛЕНИЯ НА ПРОМЫШЛЕННОМ ПРЕДПРИЯТИИ***Khodyrieva Oksana**Postgraduate Student, innovative entrepreneurship management and international economic relations department, National Technical University "Kharkiv Polytechnic Institute",
Kharkiv***FORMATION OF THE MECHANISM OF THE CONTROL SYSTEM AT THE INDUSTRIAL ENTERPRISE****Анотація.**

В статті окреслені окремі моменти формування комплексної системи контролінгу на промисловому підприємстві, що в умовах нестабільного зовнішнього середовища є особливо актуальним. Проаналізовано роботи українських та закордонних вчених, які досліджували питання впровадження контролінгу на промисловому підприємстві. Проаналізовано та узагальнено принципи управління при розробці системи контролінгу промислових підприємств. Уточнено варіанти структури служби контролінгу підприємства та запропоновано їх комбінацію. Описано процес розробки і впровадження системи контролінгу. Розроблено модель алгоритму впровадження системи контролінгу на промисловому підприємстві, в якому запропоновано нову стадію: «мотивація інноваційної діяльності».

Abstract.

The article outlines some aspects of the formation of a comprehensive controlling system at an industrial enterprise, which is particularly relevant in an unstable environment. The works of Ukrainian and foreign scientists who studied the implementation of controlling at an industrial enterprise are analyzed. The principles of management at development of system of controlling of the industrial enterprises are analyzed and generalized. The variants of the structure of the controlling service at the enterprise are specified and their combination is offered. The process of development and implementation of the controlling system is described. A model of the algorithm for implementing the controlling system at an industrial enterprise has been developed, in which a new stage is proposed: "motivation of innovative activity".

Ключові слова: контролінг, система управління, фактори розвитку, економічна ефективність, мотивація інноваційної діяльності.

Keywords: controlling, management system, factors of development, economic efficiency, motivation of innovative activity.

Introduction. The constant development of enterprise management systems has led to the fact that the issue of priority of own resources and capabilities of the organization came to the fore. In market conditions with constantly changing external and internal factors, each company must adapt to the changes. Management of enterprises in today's dynamically changing environment requires a comprehensive solution to numerous problems caused by both external and internal factors. The lack of complete information about the current state and prospects of business development complicates the process of applying effective management decisions. In modern conditions, the process of enterprise management requires a comprehensive solution to numerous problems using new approaches to management. Currently, industrial enterprises as sufficiently isolated economic systems are of particular interest in terms of forming a controlling system, as they are characterized by a high degree of interdependence of management decisions, dynamic development.

Analysis of recent research and publications. The methodological basis for solving this problem is

the work of foreign economists who cover the experience of setting up controlling systems: - A. Idrisov, A. M. Karminsky, N. P. Olenev, A. G. Primak, S. G. Falko. A significant contribution to the adaptation of the theory of controlling to modern conditions of the domestic economy was made by: O. E. Shamkalovich, S. O. Khayluk, M. V. Tarasyuk, V. S. Rudnytsky, O. V. Prokopenko, J. M. Petrovich., J. V. Panas, E. A. Utkin, I. A. Markina and others.

Presentation of the main material of the research. The solution to the problem of forming a comprehensive controlling system, in our opinion, should be divided into several stages:

- determining the specifics of the conditions in which the management system is improved;
- development of an algorithm for the planning process within the controlling system at an industrial enterprise;
- setting boundaries and conditions for the model being developed.

It should be noted that currently large businesses give the controlling system significant functions. In this

case, the formation of the volume of implemented controlling functions is influenced by the following factors: the size of the business entity (number of employees, production volume); the level of diversification of production and range of industrial products; the state of competition in the market; qualification of management staff; qualification of employees of the controlling department; financial condition of the industrial enterprise; understanding by the company's management of the importance and usefulness of controlling functions. When implementing a controlling system at the enterprise, it serves as the main provider of information for enterprise management and covers all areas of the enterprise (investment controlling, marketing controlling, financial controlling, strategic controlling, etc.).

Controlling, being at the intersection of accounting, analysis, information support, control and coordination, orients the company's efforts towards achieving the set goals. It connects all management functions, integrates and coordinates them. At the same time, controlling does not replace the management of the enterprise, but only takes it to a qualitatively new level, being a kind of self-regulatory mechanism in the enterprise:

1) controlling, concentrating the goals of management, allows you to direct all the efforts of the enterprise in the future, to establish future changes in its obligations to employees, partners, investors [2];

2) controlling involves the search for "bottle-necks" in the enterprise [3];

3) controlling analyzes deviations from the planned strategic program [3];

4) controlling timely adjusts the goals of the enterprise in the system of indicators taking into account the relevant changes in the market [5];

5) controlling minimizes deviations in the achievement of current goals, helps to identify the causes of deviations of the actual performance of the enterprise from the planned and allows you to make adjustments to the plans [6];

6) controlling motivates the company to innovate.

The following options for positioning the controlling service in the organizational structure of the enterprise are most often offered:

1) is a part of divisions of the financial and economic block and is subordinated to the financial director;

2) remains an independent structure and is directly subordinated to the director of the enterprise.

In industrial enterprises, there are two main ways to create a structure of the controlling service:

1) In accordance with the functions of management. Each function is supported by a controller or group of controllers (Figure 1).

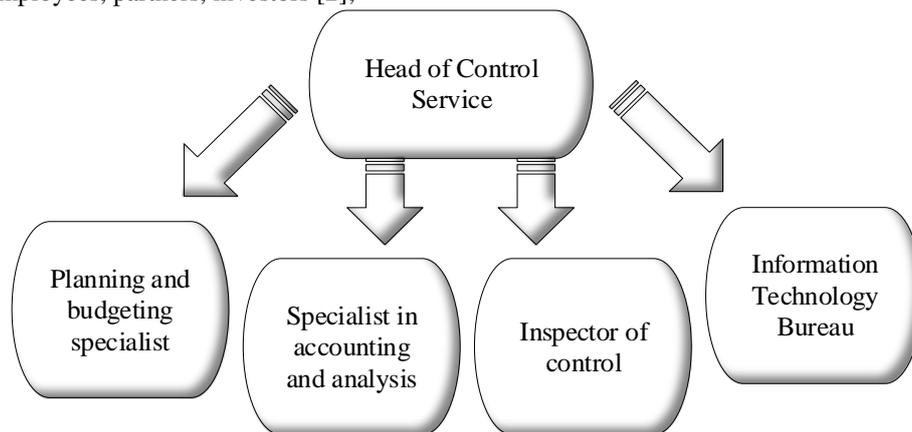


Fig. 1 The structure of the controlling service in accordance with the management functions

Source: formed by the author on the basis of [4]

2) in accordance with the functional areas of the enterprise (production, sales, procurement, finance). A controller or group of controllers is assigned to each sphere (Figure 2).

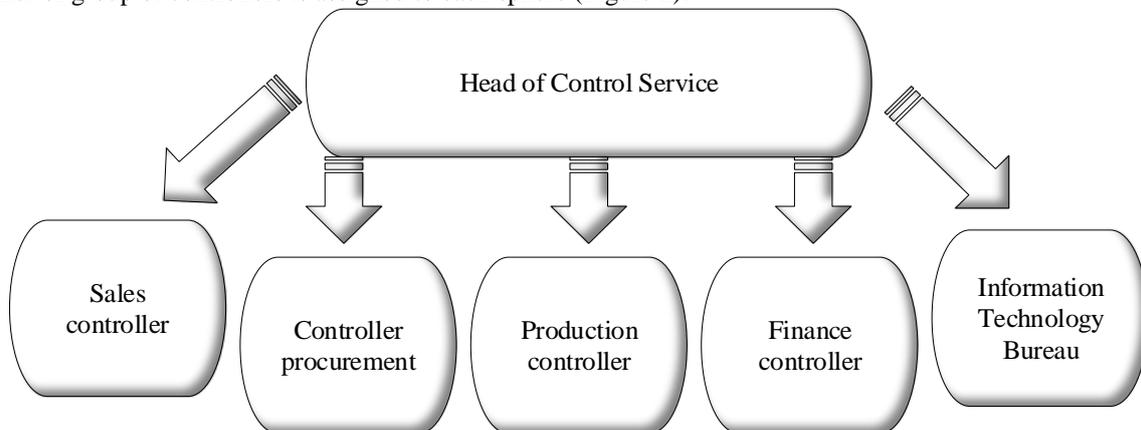


Fig. 2. The structure of the controlling service in accordance with the structure of the enterprise

Source: formed by the author on the basis of [5]

Sometimes it is appropriate to use a combination of these methods. Because in the case of choosing the option of structuring the controlling service by management functions will require specialists of a narrow profile, if the option of organizing a controlling service by functional areas is accepted, then specialists of a broad profile. Since modern controlling is based on information technology, the presence of such a structural unit as the information technology bureau in the controlling service is simply necessary. This significantly reduces the time for data exchange, reduces the complexity of accounting and analytical procedures, increase the amount of information processed. An important factor that must be taken into account when implementing a controlling system is the availability of financial and human resources. It is also necessary to take into account the psychological climate in the team, which is formed at the time of decision-making. It is much easier to start the process of developing and implementing a controlling system with a stable financial condition of the enterprise, and therefore at a favorable psychological point of view.

Analyzing and summarizing the views of well-known scientists [1, 4, 7, 8, 9, 10, 11] on the creation of a controlling system at an industrial enterprise, it should be noted that: when creating an effective controlling system it is necessary to determine the functional structure of the enterprise. information support systems. When developing a controlling system it is necessary to focus on the following management principles:

- integration of the controlling system into the general enterprise management system;
- systematic management decisions;
- control over the implementation of management decisions;
- use of experience of previous years and its implementation in modern practice;
- analysis of the main trends of development and possible impact of negative external and internal factors on the activities of the enterprise, which may affect the change of tactical and strategic goals of the enterprise;
- development of tactical and strategic goals of the enterprise and their compliance with each other;
- adequacy, correctness and timeliness of management decisions at the enterprise.

The process of developing and implementing a controlling system should be divided into several stages, the actual number of which is determined individually for each industrial enterprise. At the first stage the study and assessment of factors of external and internal environment of the industrial enterprise, efficiency of its functioning and revealing of problems of its social and economic development is carried out. it is, first of all, collection and analysis of data describing

the state of the main subsystems and elements of a particular enterprise: analysis of enterprise structure, leadership style, organizational culture, analysis of management methods, analysis of existing incentive system, personnel selection, labor potential assessment, analysis trade, financial, investment and other activities of the enterprise, analysis of external and internal factors influencing the formation of the controlling system. Then, based on the analysis, taking into account the problems and prospects of enterprise development, a system of strategic targets in terms of major subsystems is developed and agreed upon, targets characterizing the state of each subsystem of the enterprise and the enterprise as a whole and their quantitative values are determined.

The second stage sets the requirements, restrictions and criteria for the controlling system and the possibility of its implementation. Constraints vary and depend on specific situations, businesses and managers. At the third stage there is a choice of the optimal concept of the controlling system, taking into account the specifics of a particular industrial enterprise (with a focus on management accounting, planning control, improving the management system). At the fourth stage, an action plan for the implementation of the controlling system is being implemented. We are developing a system of integrated planning, improving the existing accounting and management accounting, forming the organizational structure of the controlling service, installing modern software and automation, information support, developing a system of benchmarks for the enterprise as a whole, responsibility centers, and others. At the fifth stage, control over the implementation of the action plan for the implementation of the controlling system, analysis and evaluation of the results of the measures taken. Depending on the obtained results, recommendations are developed for the modification of the controlling system and the industrial enterprise as a whole or the controlling system is considered to be successful. The figure shows a model of the algorithm for implementing a controlling system in an industrial enterprise. Due to cyclic verification and analysis of the obtained results of activities, this model, in addition to direct analysis of the industrial enterprise, constantly analyzes the controlling model itself, which allows to constantly modify the controlling system to the requirements of the industrial enterprise.

Basic information and preliminary research lead to a decision on the need to form and implement a controlling system in the enterprise. All of the above allows us to identify the stages of the controlling cycle in an industrial enterprise, expanding its conventional composition. The formation and implementation of a controlling system at the enterprises of the industrial complex is a system of organizational and economic measures, carried out in stages in the sequence shown in Figure 3.

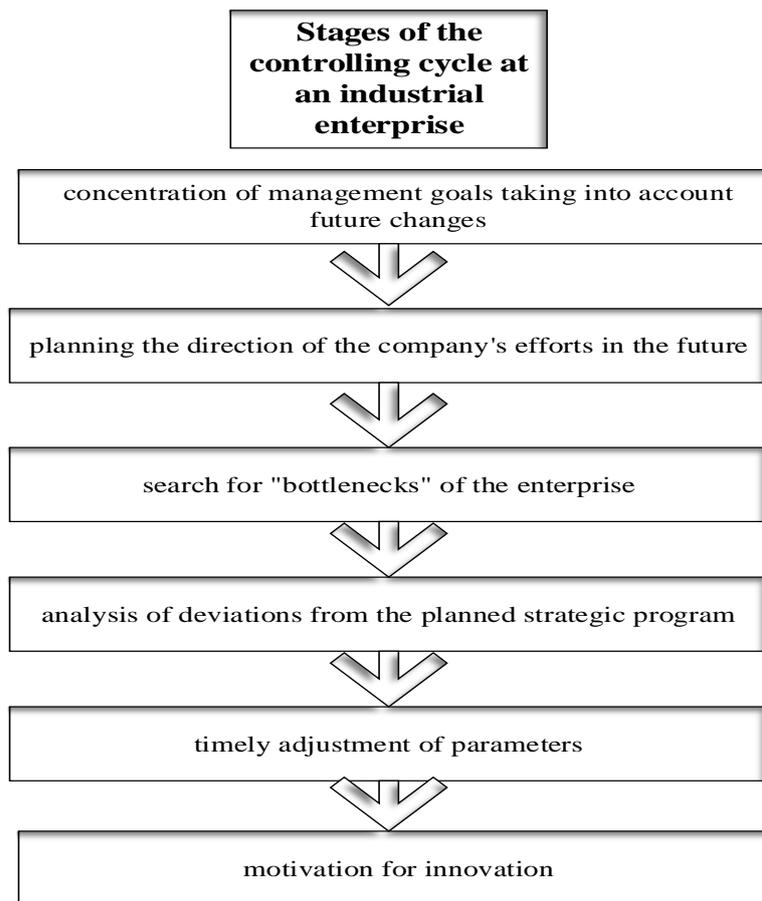


Fig. 3. Stages of the cycle of the controlling system mechanism in an industrial enterprise

Source: proposed by the author

As you can see in the controlling cycle of an industrial enterprise can be divided into 6 main stages. Of which the last "motivation for innovation" is fundamentally new. It concerns the change of the production function of the enterprise (technical and technological innovations) and the results of this function (commodity innovations) and thus ensures the further development of the industrial enterprise.

The effectiveness of the controlling system implemented at the industrial enterprise can be assessed through a specially developed comprehensive system of indicators. In the absence of it in the practice of industrial enterprises, the most frequently used indicators are indicators of profitability of all assets of the enterprise, profitability of sales and return on equity.

The process of controlling implementation at the enterprise does not end with the implementation of the action plan for controlling implementation. The operation of the controlling system should be a continuous process of control with periodic analysis of the effectiveness of the controlling system. Criteria for the effectiveness of the system can be different and should be formed depending on the needs and specifics of the enterprise. In case of insufficient efficiency of functioning the concept of controlling of the enterprise can be reconsidered completely or in its separate elements.

Thus, the formation and implementation of a controlling system at industrial enterprises is a system of organizational and economic measures. The development of these measures has a certain degree of novelty, as it involves consideration and adaptation of controlling methods and tools existing in international practice to the use of domestic construction companies, including the introduction of elements that reflect their specificity in Ukrainian market conditions.

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DIGITAL TRANSFORMATION OF THE ECONOMY IN THE IMPLEMENTATION OF THE NATIONAL DEVELOPMENT STRATEGY OF UKRAINE

Abstract.

В статті досліджено основні вектори розвитку в системі постіндустріального розвитку суспільства. The main tools for the implementation of sustainable development goals are identified. Prospects of implementation of European integration initiatives of Ukraine in the system of economic activity of enterprises, in the model of interrelations of society, state and business structures are recognized. The importance of intellectual development of a person as a person in the system of innovative development of society is proved. It is demonstrated that the intellectual potential of the state's human capital determines the country's place at the world level. A comparative assessment and rating of the Global Innovation Index of Ukraine and other countries. The importance of financing research and development is noted. Emphasis on digitalization - as a tool for post-industrial development of society. The dynamics of realization of the tasks of the Sustainable Development Goals is analyzed. The ways of digital transformation are singled out.

Keywords. *Agriculture, digitization, system, power, economic relations, digital economy, economic entities, contactless economy, national economic strategy.*

The post-industrial vector of the direction of development of modern society has prompted humanity to change its approach to values and preferences. The man became the center of the results-oriented actions. The innovative vector of development has become the basis of modern society, the effectiveness of which is measured not by the amount of product created, the level of end user satisfaction with the newly created product with minimal labor costs and resources, waste from which should be used in recycling. Highly productive industry has acquired new features and is implemented with the help of new resource-saving and low-waste technologies. Realizing the planned goals became possible only with the constant improvement of the knowledge industry. As a result, education has taken on a new dimension, needs new approaches and has gone beyond traditional knowledge acquisition. The global pandemic associated with the spread of COVID-19 only increased the need for contactless technologies in all spheres of human life. The economy of post-industrial society needs a high share of high-quality and innovative services in the structure of GDP. The existing high level of competition in both the economic market and the labor market has contributed to a change in approaches to the conditions of operation,

linking the needs of the economy, environment and social sphere with innovative methods and digital technologies. The transition to combined technologies has necessitated an increase in demand for services. Such requirements have arisen not only at the level of a particular state, they have united the entire world community into a single goal, which is implemented at the state level in the form of the Sustainable Development Goals.

The idea of post-industrialism and its main manifestations were described by Daniel Bell [2] while predicting the promising direction of society. In the process of forecasting, it provided for a change in the direction of development of social production: from mass production of goods to the active provision of services, activities based on promising research results, focus on the quality of education, improving the quality of life. Daniel Bell attributes these changes to the growing need for technicians who will be a large professional group. The theoretical knowledge received by experts will become a basis of innovative activity at all levels and in all spheres of economic, administrative and social activity..

In isolating man as a central subject, the cue realizes the goals of the world system and for which this system works. D. Bell provides a central feature: the