

ФОРМИРОВАНИЕ МЕХАНИЗМА КОНТРОЛЛИНГА НА ПРЕДПРИЯТИЯХ В РЕСПУБЛИКЕ БЕЛАРУСЬ

FORMATION OF CONTROLLING SCHEME AT ENTERPRISES IN THE REPUBLIC OF BELARUS

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РЕФЕРАТ

КОНТРОЛЛИНГ, КОНЦЕПЦИЯ КОНТРОЛЛИНГА, МЕХАНИЗМ КОНТРОЛЛИНГА, ПОДДЕРЖКА ПРИНЯТИЯ УПРАВЛЕНЧЕСКИХ РЕШЕНИЙ

Предмет исследования – совокупность организационных и методических вопросов формирования контроллинга на предприятиях в Республике Беларусь.

Тема исследования – формирование механизма контроллинга на предприятиях в Республике Беларусь.

Цель работы: с учетом анализа мирового опыта разработать теоретико-методические основы формирования контроллинга и его применения на предприятиях в Республике Беларусь.

Методы исследования: сравнительный анализ, синтез полученных результатов, метод экспертных оценок, монографический, экономико-математическое моделирование и графические методы.

Результаты работы: сформулирована и адаптирована к отечественным условиям концепция контроллинга, новизна которой состоит в обосновании высокой контекстной подвижности данной категории, понимании контроллинга как функции и системы; разработаны методические рекомендации по формированию системы контроллинга на предприятиях, отличающиеся от существующих возможностью выбора про-

ABSTRACT

CONTROLLING, CONTROLLING CONCEPT, CONTROLLING SCHEME, MANAGERIAL DECISIONS SUPPORT

The development of methodical theoretical basis for controlling is analyzed in this article and its implementation at the enterprises in the Republic of Belarus as well. Also the background for establishment and development of controlling was defined, its role in the management system; controlling concept was formed according to the business environment of enterprises in the Republic of Belarus; methodical recommendations for creation of controlling system at the enterprises according to environment of Belarusian economic model were developed. The study subject is a complex of organizational and methodical questions about formation of controlling scheme at the enterprises in the Republic of Belarus. The author comes to conclusion that the necessity for formation and further development of methodical and theoretical basis for controlling in the real economy of the Republic of Belarus allows provision and support to make reasonable managerial decisions.

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цессно-функционального или системного подхода в зависимости от особенностей предприятия, его потребностей и возможностей, что обеспечивает эффективное решение межфункциональных проблем и создает условия для достижения сформулированных целей предприятия; разработана методика оценки эффективности управленческих решений, принимаемых в режиме контроллинга, научная новизна предлагаемого методического аппарата состоит в расчете индикатора рыночной деятельности как интегральной характеристики рентабельности инвестиций в маркетинг и коэффициента развития предприятия. Область возможного практического применения: предприятия и организации Республики Беларусь.

Выводы – контроллинг на отечественных предприятиях обеспечит руководство достоверными данными о состоянии и результатах выполнения текущих и стратегических планов, повысит уровень обоснованности управленческих решений и является залогом успешной предпринимательской деятельности, средством формирования ориентиров в интегрированной экономической среде, создавая условия для повышения эффективности деятельности и экономического роста в долгосрочной перспективе.

Development of economic relations in the Republic of Belarus determines the necessity for new approaches to complete managerial tasks. In such case it is especially significant to use controlling as a basis for development and managerial decision-making at modern enterprises.

For creation of competitive advantages Belarusian enterprises need not only high-quality production but also a high level of management that may be achieved on the basis of modern controlling in the management of enterprises and organizations in the Republic of Belarus.

Enough experience has been gained in the use of controlling by foreign enterprises by now but it cannot be implemented in Belarusian environment without corresponding adaptation to modern issues of economic management at enterprises.

Foreign experience of formation and

development of controlling, will build-methodical bases of analysis and practical implementation are reflected in the works: J. Weber, A. Dahle, G. Kleiner, H.-U. Küpper, E. Meyer, R. Mann, T. Reichmann, H. Folmyt, D. Hann, P. Horvat et al. Controlling the subject of several studies by Russian scientists such as Y. Aniskin, N. Danilochkina, V. Ivashkevich, A. Karminsky, Y. Layta, M. Pavlenko, A. Primak, K. Russel, S. Falco, S. Yusupova and others. Controlling problems, primarily operative, investigated following domestic scientists: V. Antashev, P. Lebedev, G. Uvarova et al.

In this regard there is a necessity in formation and development of institutional and methodical basis for controlling, as well as the development of certain recommendations for practical implementation of controlling with regard to specific character of Belarusian economic environment.

Controlling concept is considered to be a complex of assertions about its functional content, institutional execution and instrumental endowment in the context of enterprise aims that are relevant to controlling and controlling aims subsequent to enterprise aims.

There is no due correlation and harmonization of all elements of the system for enterprise management as study demonstrates in most of the cases. It's determined, first of all, by the fact that in prevailing conditions there is a significant inconsistency in realization of planning and accounting functions, as well as the other management functions.

In planning practice, as well as in the accounting, there is no clear group of expenses depending on their elasticity to product output, stages of operating cycle, types and functions of activities. As a result, a task for determination of responsibility limits gets complicated which leads to significant derestriction of costing process and does not lead to effective financial management. These problems may be solved in the context of controlling that facilitates full correlation in realization of abovementioned functions of management and their harmonization.

Methods of the research: comparative analysis, synthesis of the results, the method of expert evaluations, methods of collecting primary and secondary information, monographic, economic-mathematical modeling and graphical methods.

As a result of conducted study various approaches were found to interpret the category of controlling. Among examined definitions of controlling nature it is impossible to use any as absolute one which fully complies with the requirements for development of market economy in the environment of the Republic of Belarus.

Firstly, controlling is often interpreted only as control. Definition "control" means correlation of actual outcomes and planes, but category "controlling" supposes a system of monitoring and regulation of enterprise activities in present and future. In this regard, controlling allows evaluating the degree of aims coherence, optimality of plans, and realism of forecasts.

Secondly, controlling is not identical to managerial accounting. Managerial accounting is a part of accounting which is connected with

accounting of managerial parameters. Toolbox of controlling includes methods for determination of strategic and operational plans, as well as the analysis of information acquired. Controlling concept aim is not to avoid deviations but to foresee possible results of enterprise activities intentionally and timely, as well as its possibilities and competitive strengths. Instruments of controlling oriented towards final result that allow management and leading employees being informed to the highest extent. They can effectively evaluate future environment and control resources more persistently, always be ready for action and perceptive to innovations.

It is represented that, in contrast with managerial accounting, the main designation of controlling is provision of high commercial value of the enterprise over long term, not only the maximization of its current profit because success is measured by the growth of business value and profit is the means for achievement of this aim. In this regard controlling provides possibility to keep balance between realizations of profit in short term and development of enterprise potentials as a source for further benefits. In formation of development strategy for an enterprise it is important to consider, above all, the state of market and possibilities for changing it in future, but not only the dynamics of costs. Costs management is not regarded as high-priority task of management: costs are managed at operational level, and aims for business value increase – at strategical level.

Thirdly, unlike internal audit which assists management in determination and evaluation of deviations from regulatory parameters, controlling is the basis for modifications and provision of managerial decisions implementation.

Therefore, controlling is considered to be the most important element of enterprise management system which is, literally, a symbiosis of process and system approach in management and is a coordinated action system for provision of informational, methodical, organizational and analytical support of enterprise management (figure 1).

Mentioned definition of controlling, in contrast with those used in theory and practice, defines its functional and structural nature, shows its content-driven feature as a part of management.

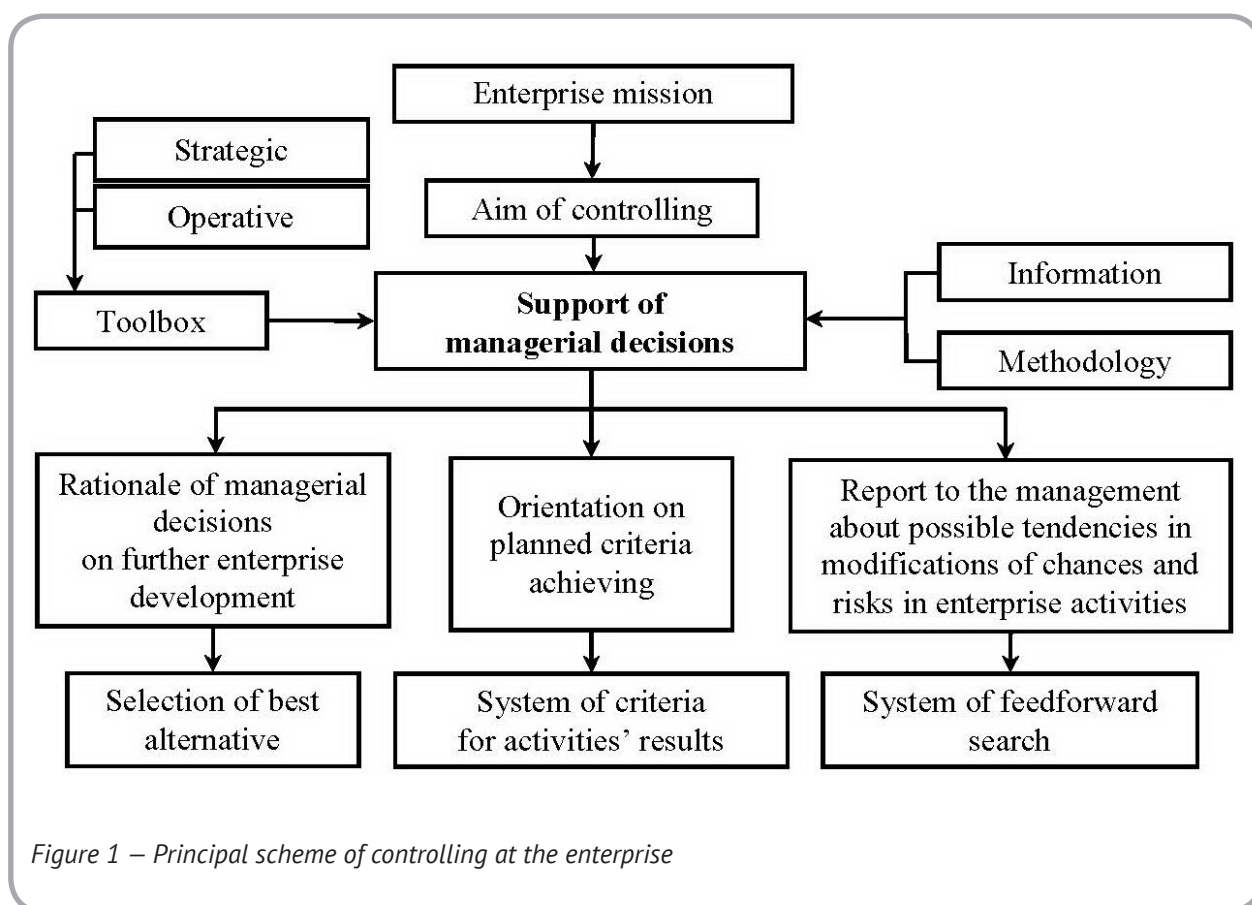


Figure 1 – Principal scheme of controlling at the enterprise

Controlling functions at the enterprise were formulated: analytic, organizational, methodical, informational, monitoring, coordinating, consulting.

The aim of controlling is rationale of managerial decisions for further development of an enterprise, orientation on achieving planned criteria, report to the management about possible tendencies in modifications of chances and risks at enterprise. This is necessary to provide long-term value increase of the enterprise, not only to get short-term maximal profit in the running period. In this regard, controlling is aimed at provision of balance between acceptable current profit and development of current potentials as a source for further benefits.

Controlling, as a mechanism for achieving quality aims of an enterprise and reflecting them in quantity parameters, allows defining deviations of actual values from planned or forecasted, analyzing reasons and make decisions that minimize such deviations. In practice, controlling cannot provide success of the enterprise and dispense managers from implementation of

management functions they are obliged to do. Controlling must take into account performance information, as well as financial information which allow making reasonable managerial decisions to achieve best results.

In this regard, formulated controlling concept at enterprise is based on the necessity of complex approach to organization of enterprise effective performance, analytical and informational preparation and managerial decisions-making, as well as evaluation of possible enterprise development in the future by defending and improving its positions and increasing confidence in the business world.

Results of the study demonstrated that tools of controlling used at the early stage of development were majorly targeted at optimization of enterprise costs. In addition to that, as its functions and analyzed time period broaden, and organizational structures get complicated, more profound tools are used in practice. Therefore the study of controlling tools classification is aimed at implementation of resource (finance, personnel),

processes (production, marketing and sales, logistics, innovations, investments), efficiency (costs, results, risks) controlling.

Analysis demonstrated that overwhelming majority of Belarusian enterprises do not use modern controlling systems. In this regard a pilot controlling model was implemented in activities of the enterprises of the Republic of Belarus that represent real economy – industry, commerce, agro-industrial sector. Evaluation of controlling system implementation at studied enterprises allows making a conclusion about improvement of the accounting structure thanks to which they reached profitability level which provides sufficient economic growth and development. Moreover, not all of them have their own current assets, sufficient for effective business activities, timely settlement of advance commitments. In this regard, additional offers were formulated, tools for controlling adaptation were stated, and scheme for its functioning in the real environment of work of studies and other enterprises was proposed.

The author developed methodical recommendations for controlling system formation at enterprise that include: determination of mission and strategical development targets for the enterprise; analysis of context factors; forming of team from users of controlling services from one side and from those rendering such services from the other in order to develop requirements to it; definition of nature and target of controlling in accordance with management tasks; analysis of needs in information, necessary for making of reasonable managerial decisions; development of activities control parameters (for enterprise as a whole and departments), methods for deviations analysis; development of procedures for regulating and evaluation of enterprise activities efficiency. Special attention was paid to the control of compliance of actual values with planned ones and analysis of deviations which allows defining the degree of achievement for formulated aims. In this regard, the selection of parameters that most completely demonstrate results of the enterprise activities are of primary importance. It was found that in controlling scheme it is reasonable to use those parameters that are actual and dynamic and have semantic connection to major integral indicator – profitability of proprietary capital that

characterizes the results of enterprise activities. Such approach is the one that was used as a basis in the process of evaluation of managerial decisions made in the controlling mode that is distinguished by self-sufficiency and universality and providing synchronization of retrospective and perspective analysis of enterprise development parameters analysis.

For forecasting and planning purposes the data that reflects enterprises development in the parameters of customer satisfaction, market shares, etc. becomes more and more important. In this regard, market activities parameters system was offered the implementation of which can define the degree of influence of managerial decisions on enterprise activities results. It was rationalized that in the course of forming of development strategy for the enterprise it is necessary to take into account the development of the market first of all, not only costs.

To evaluate efficiency of managerial decisions made on the basis of controlling matrix of enterprise production efficiency was suggested. Graphically it is located in two dimensional system of coordinates (**Y-axis** - ROE meanings and regulatory profitability values of property capital (K_p), and **X-axis** – indicator of market activities of the enterprise ($I_{m.a.}$)). Implementation of matrix allows receiving integral performance indicator of business activities, defining major tendencies in their modification and evaluating them reasonably (figure 2).

As a result of investigation and analysis of 300 enterprises and organizations' activities in the Republic of Belarus the initial data was found for calculation and probation of market activities of an enterprise with the help of method for evaluation of managerial decisions' efficiency in the controlling mode.

Indicator of market activity (ref. formula) is a product of values of marketing return on investment and development index (parameter of market power characterizes marketing of products and evaluates external market conditions and market attractiveness within the means of calculation of market share and market capacity). Hence it is possible to evaluate market demand potential. "Competitive rating" parameter defines competitiveness of the enterprise (efficiency of

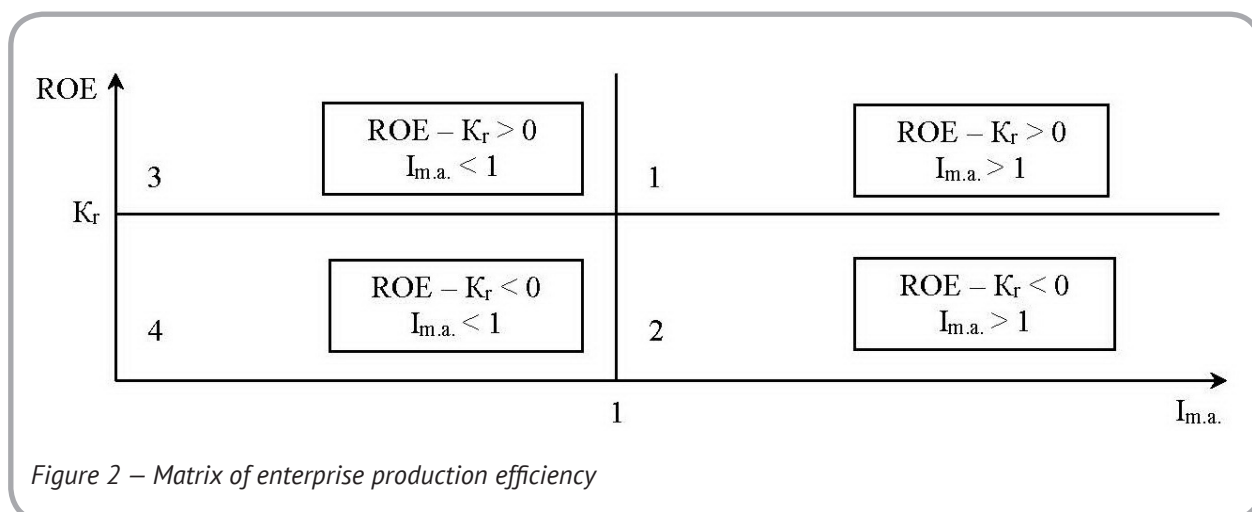


Figure 2 – Matrix of enterprise production efficiency

the enterprise in reference to offered competitive price, production quality and service). “Clients” parameter defines efficiency of cooperation with them. This includes the analysis of behavior of the new, retained and unsatisfied clients whereby the evaluation of their satisfaction, loyalty, awareness is carried out. Complex coefficient of annual growth defines mean coefficients of growth and calculated in accordance with formula

$$I_{m.a.} = 0,45 \frac{P_m}{C_m} \cdot 0,55(0,3Sh_m \cdot 0,45Cl \cdot 0,1CAGR \cdot 0,15C_r) = 0,45ROMI \cdot 0,55C_{development} \quad (1)$$

where $I_{m.a.}$ – indicator of market activity of the analyzed enterprise; P_m – sales profit of marketing implementation, rub.; C_m – costs on marketing, rub.; Sh_m – market share; Cl – clients – indicator of prospective purchasing behavior, and, consequently, revenues; $CAGR$ – Cumulative Aggregate Gross Revenue; C_r – competitive rating which is defined basing of calculation and rating of parameters basing on evaluation of competitors’ activities measured as per important criteria of consumer choice; $ROMI$ – Return On Marketing Investment, %; $C_{development}$ – coefficient of development.

The model is linear. Values are received by method of expert evaluations. Calculations on real data showed the range of change of the indicator of market activities from 0,1 to 7,8.

Suggested method allows formalizing structural and organizational aspect of marketing

service as a subsystem of economic entity; harmonizing activities of this subdivision with other, personify the responsibility of executors and regulate their activities; making the technology of analysis more rational; establishing the list of control procedures at all stages of business which leads to significant improvement of quality of development and managerial decisions-making.

Implementation of suggested method for evaluation of market activities at certain enterprises demonstrated its convenience, objectivity and relevance.

Controlling scheme at the enterprise includes the following actions:

a) the development of aims and tasks according to the results of the analysis of external (analysis of branch and market, definition of enterprise position at the market, analysis of marketing strategy, competitors, etc.) and internal (personnel, potency, quality analysis, financial and physical resources, business processes of the enterprises, etc.) factors which allows formalizing intermediate aims with the help of parameters system and define indicators of enterprise activities;

б) the development of methodical and instrumental base of controlling including tools and objects of the analysis which allows planning of events implementation necessary for achieving of stated aims;

в) the definition of activities efficiency criteria and evaluation of performance of enterprise business operations, examination of scenarios and selection of development ways for

the enterprise that provide balance of market demands and actual possibilities of the enterprise;

г) the evaluation of sensitivity to managerial influence based on controlled parameter of enterprise activities and performance of analysis of deviations obtained considering interrelation of controlled parameters.

Within management control system a control signal is generated both on the basis of the information on the enterprise activity status and on the basis of prognosis of its further development. It provides higher quality of management as data circulation is not restricted by the old data and takes its changes into account in the future.

It is shown that the system works in the common information space of data processing. This data is analyzed in the future taking into account target values of the main parameters and is compared to showing deviations. It allows the enterprise to react quickly on target values and correct them and also give certain recommendations. As a result the basis of adequate management decisions is created. The use of the management control system offered by us provides dynamic and timely trending of enterprise development, choosing of more acceptable methods and means for achieving of high economic results, helps to increase activity effectiveness of enterprises on the basis of their stable financial and economic situation.

Results of the author's investigation showed that the introduction of the management control system allows increasing speed of managers' reaction on changes in internal and external environment, the increase of enterprise management flexibility and decrease risks of occurring of any mistakes connected with management decisions. It transfers the focus from control of the current status of enterprise economy to preventive analysis and prognosis of the future that provides effective enterprise functioning in the long term.

Basing on the conducted scientific systematization the system of target parameters was developed and also the connection among them was defined. In the result method for evaluation of their sensitivity to managerial influence was suggested that supplements controlling toolbox and allows improving the quality of its analytical function significantly.

This is quite essential in the environment of real economy when efficient activity of the enterprise to a large extent depends on how accurate management evaluates perspectives for development and adjust activities with due regard to their possibilities. Such approach provides integration of parameters that perform complex evaluation of economic state of the enterprise.

In this regard, the results of the study demonstrated that the implementation of suggested scheme allows increasing the efficiency of manager adaptation to modifications of external and internal environment. Control of the enterprise becomes more flexible, risks taken when managerial decisions are made get lower, as well as shift of accent from the control of current economic environment of the enterprise to preventive analysis and forecasts which provides effective performance of the enterprise in the long term.

DEGREE OF APPLICATION

The main results of the research put into practice the management of domestic enterprises and organizations, SSI «Institute of Economics of NAS of Belarus», and are also used in educational process of the educational establishment «Belarusian State Economic University».

SCIENTIFIC NEWNESS OF THE FINDINGS

The most significant scientific result of research is development: formulated and adapted to the concept of controlling domestic conditions, the novelty of which is to justify the high mobility of the content of this category in understanding and controlling the functions of the system, developed guidelines for the formation of a controlling system in enterprises other than the existing choice of process-functional or systemic approach depending on the characteristics of the company, its needs and capabilities, providing an effective solution to cross-functional issues and create conditions for the implementation of identified goals of the company, the controlling mechanism in enterprises, scientific innovation which is in its high adaptability to the existing resource potential businesses and variability of possible models controlling, method of estimating the effectiveness of management decisions made in the mode of controlling, scientific novelty of the proposed methodological apparatus consists in

calculating the indicator of market activity as an integral characteristic of the ROI of marketing and business development factor.

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