

СИСТЕМАТИЗАЦІЯ МЕТОДІВ ТА ІНСТРУМЕНТІВ ОПЕРАТИВНОГО КОНТРОЛІНГУ НА ПІДПРИЄМСТВІ

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Обґрунтовано необхідність застосування оперативного контролінгу на підприємстві. Продемонстровано відмінність між оперативним та стратегічним контролінгом. Наведено сутність оперативного контролінгу та окреслено основні завдання, які виконує ця концепція, охарактеризовано їх. Досліджено відмінність між інструментами та методами оперативного контролінгу, визначено основні з них. У дослідженні застосовано такі методи, як абстрагування, індукція і дедукція, логічний підхід, визначення та інтерпретація. Отримані висновки полягають в тому, що вибрана проблема дослідження є актуальною сьогодні, а внаслідок розвитку науки і техніки перед оперативним контролінгом поставатимуть нові завдання і з'являтимуться нові методи та інструменти їх реалізації.

Ключові слова: оперативний контролінг, сутність та завдання оперативного контролінгу, методи та інструменти (засоби) оперативного контролінгу.

SYSTEMATIZATION OF METHODS AND TOOLS OF OPERATIVE CONTROLLING AT ENTERPRISE

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The necessity of the operative controlling use at the enterprise has been shown. The difference between operative and strategic controlling has been demonstrated. The essence of operative controlling has been presented and the main tasks, which this concept performs, have been outlined and characterized. The difference between the methods and tools of operative controlling has been investigated, the main ones have been determined. The article has been written with the use of such methods as abstraction, induction and deduction, logical approach, definition and interpretation. The findings consist in the fact that the selected issue of the research is relevant nowadays. As a result of the development of science and technology the operative controlling will face new objectives, while new methods and tools of their realization will appear.

Key words: operative controlling, essence and tasks of operative controlling, methods and tools of operative controlling.

Problem formulation. While at the end of 19-th century physical and financial resources were considered to be the most important resources of the enterprise worldwide, today intellectual and information resources have come to the fore. Therefore, organization of the work of a modern successful company should start with people management, and, afterwards, planning of the manufacturing process

should be performed. However, all these measures are impossible without the necessary information. Since in the context of today's customer's market, we cannot sell what we produce. We have to produce what the customer demands. At present, the issue of necessary information possession about the needs and demands of the customers arises very sharply. A need in qualitative, timely and reliable information is constant, because the market is characterized by high dynamism. Consequently, when the company's activity is organized, we should organize the service of collecting, processing, analysis, rendering and storing of necessary information by managers to make effective managerial decisions. The concept of controlling fulfills all the above tasks, which like any activity, falls into operative and strategic controlling. It is advisable to pay attention to the operative controlling, its nature, tasks, methods and tools of realization, since application of operative controlling allows responding to the needs of the market in time. It makes the company more flexible and resistant to stress, ready to constant changes, which, today, is one of the important factors of survival. Thus, there is a need to apply controlling in modern companies, which provides for an understanding of its nature, objectives, methods and tools. Therefore, the chosen theme is relevant today and requires research and study.

Analysis of current research outputs and publications. R. Mann and E. Mayer [18, p. 181–185] were partially engaged in the research of the selected topic. They distinguished the main methods of operative controlling; however they did not pay their attention to the tools of the chosen concept. E. A. Anankina, S. V. Danylochyn, N. G. Danylochkina [14, p. 61–84] paid their attention to budgeting and managerial accounting, but the concept of operative controlling uses much more methods and tools in the process of its realization. M. S. Pushkar [24, p. 27], O. I. Tyschenko [27, p. 7], I. I. Bazhan [3, p. 45–47], G. O. Darmanska, L. V. Ovod [6, p. 49–89], M. I. Storozhyk, N. V. Golubjatnikova [25, p. 54] considered budgeting as a method or tool of operative controlling. However, these authors did not present a clear list of methods and tools of controlling. Some of them focused their attention on the methods of operative controlling, others on the tools. Every author suggested some new methods or tools that were not encountered in the works of the previous authors. L. I. Maruschak [19] dealt with the research of the operative controlling, but, in her thesis the author pays more attention to introduction of controlling at the enterprise, and not to the methods or tools of operative controlling. The definition of operative controlling is also important, because based on the works of such authors like S. V. Mochernyy, Ja. S. Larina, O. A. Ustenko, S. Y. Yuriy [8], K. A. Zyskel [9], A. B. Krutyk, A. Y. Muravjov [15], G. L. Matvyenko [20], T. M. Zhuravel [31], M. O. Shulga [32] there is a great number of definitions that differ between each other. V.Y. Odnovolodyk [23] demonstrated the necessary of the controlling use and the popularity of this concept use in Ukraine, but did not present the methods and tools of the operative controlling realization.

Consequently, in our opinion, the introduction of controlling should begin with definition of the essence of the chosen concept. In fact, if we do not understand the idea of controlling, positive results of its use, the company's management may encounter resistance on the part of employees that will prevent the desired effect of the operative controlling introduction. The next stage is the choice of objectives to be performed by the operative controlling. Only if the managers and employees clearly know what is expected from them, what objectives they face, we can expect the desired effect, look for inconsistencies, control the process and regulate it. And not least important is defining the main methods and tools of the tasks realization, the way the managers and employees of the company will carry out their tasks. After all, pure understanding of the concept it is not enough. An important place is held by the well matched methods and tools of the chosen concept implementation considering the specifics of the company.

Article objectives. The objective of this article is to find the essence and tasks of operative controlling, establish its main methods and tools.

Presentation of the main materials. Controlling is an activity aimed at providing the managers with necessary information about the company's status and the market in which it operates. Controlling is divided into operative and strategic one. Strategic controlling is aimed at the long-term prospect and involves ensuring the realization of the company's goal. Operative controlling is a short-term activity that

provides for the company's survival today [1, p. 14]. There are different definitions of operative controlling. (fig. 1).

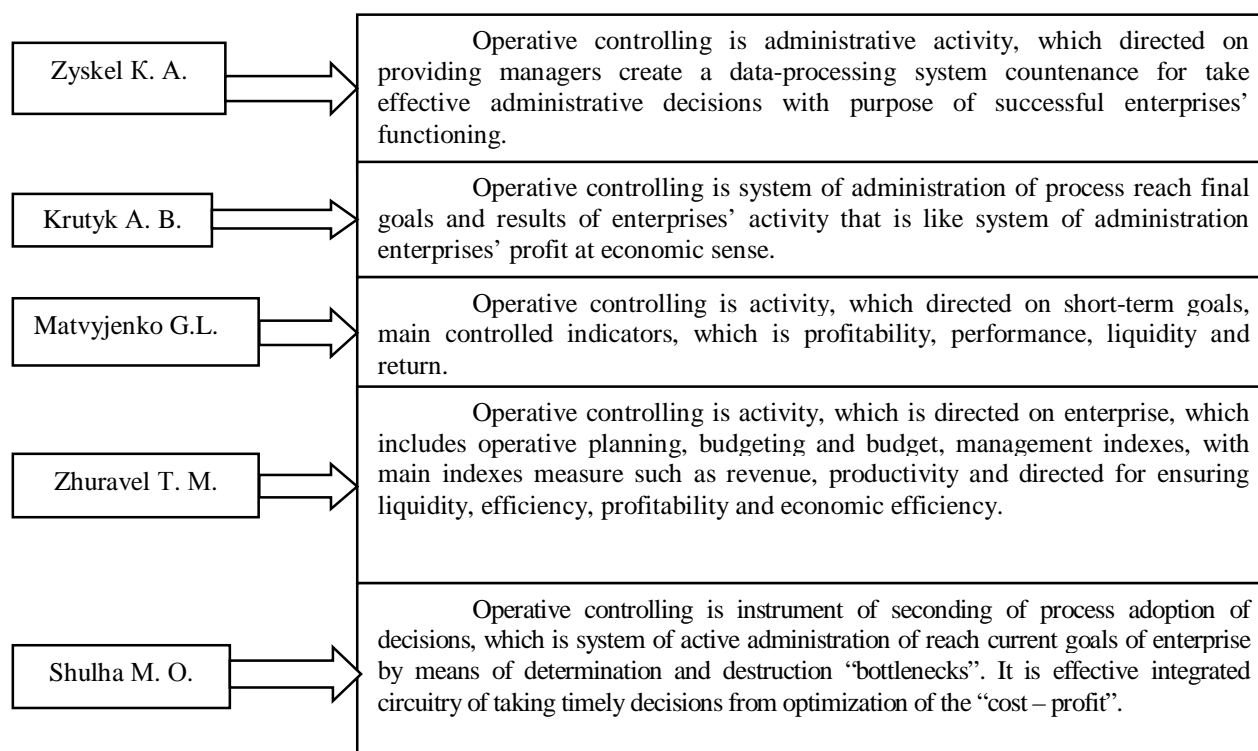


Fig. 1. Definitions of operative controlling

Source: own elaboration based on [9, 15, 20, 31, 32].

When we analyze the definitions shown in fig. 1 and the source [8, p. 16], we can summarize them by establishing that the operative controlling is a short-term activity aimed at ensuring effective operation of the company nowadays through the creation of an information analysis system to support decision-making by managers. This system uses short-term indicators of the company's success (profitability, rentability, liquidity and performance).

When we understand the essence of operative controlling, it can be stated that operative controlling is the concept of company's management, which involves verification of the match between actual business activity and the targeted one, provides the managers of different administrative levels with the necessary, timely, reliable information, creates the system of control and regulation of the company's activity and its adaptation to the market requirements with the purpose of the company's flexibility provision.

The essence of operative controlling consists in the fact, that its activity is direct at the achievement of strategic controlling goals, in particular the goals of strategic controlling, as well as ensuring the correspondence of the company's activity to the main requirements of the modern market [16, p. 82].

Operative controlling functioning is direct at [6, p. 15]:

- receiving profit by the company;
- ensuring relevance of the company's products or service among the customers;
- providing the managers with the necessary information, which allows not only to make daily managerial decisions, but reduce the risk caused by uncertainty in making urgent decisions;
- ensuring liquidity and high profitability of the company.

Operative controlling monitors the market in which the company operates, ensures getting timely information about possible deviations in the enterprise's activity from the market requirements and adjusting them in time. Operative controlling provides the managers with information, which allows responding to the market

changes and customers needs in time and increases company's competitiveness today. The main controllable parameters of operative controlling are rentability, efficiency and liquidity [10, p. 15].

The main tasks performed by the concept of operative controlling are given in fig. 2.

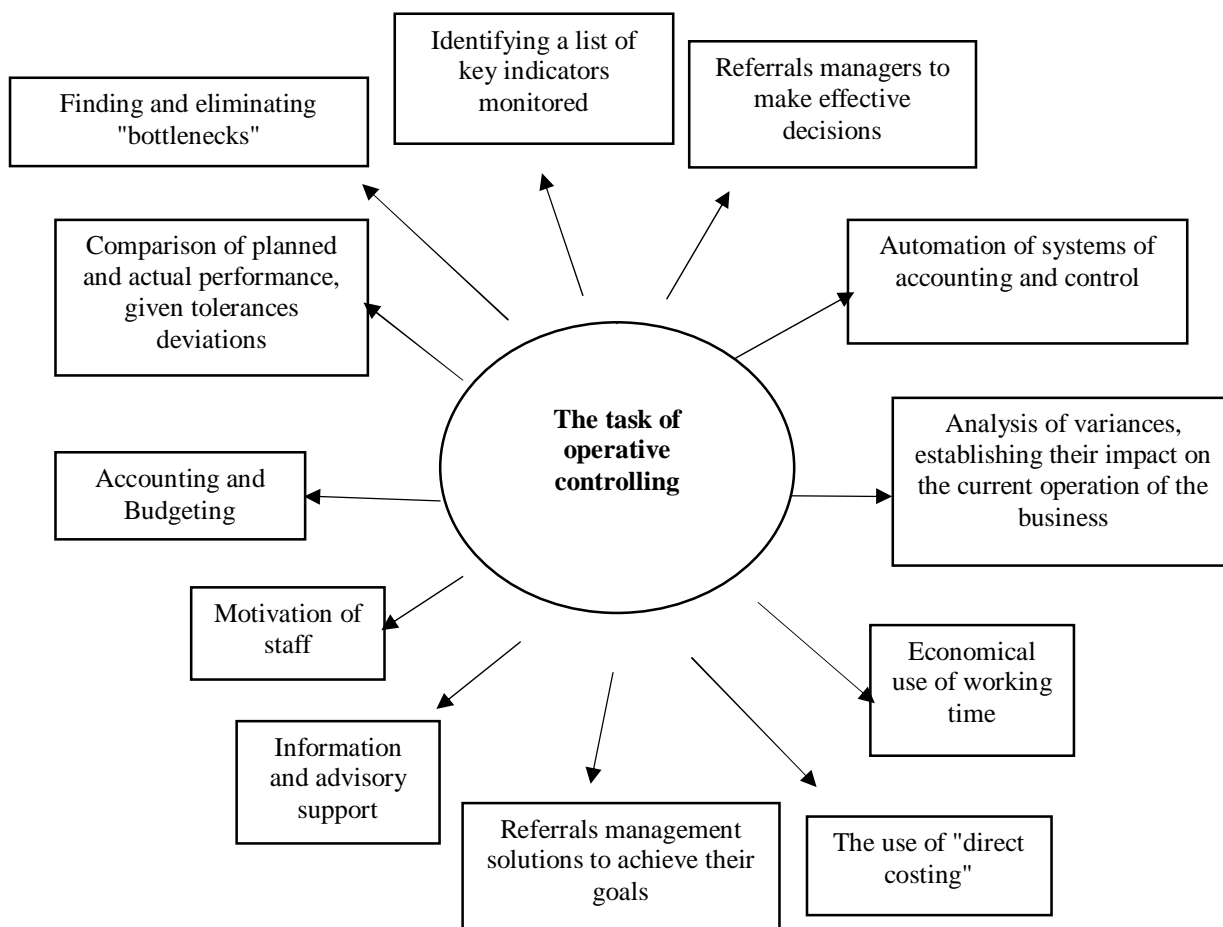


Fig. 2. Tasks performed by operative controlling at the enterprise

Source: own elaboration based on [10, p. 14; 12, p. 112; 15, p. 14; 26, p. 48; 31; 32].

Determination of the “bottlenecks” is the activity directed at the search for the place in the company, which has the lowest throughput capacity, its elimination or working on the capacity increase. This is a very important task for improving company's activity, because the company's power directly depends on the throughput capacity of the “bottleneck”. Thus, when we improve the enterprise's activity, it is required to eliminate “bottlenecks”. However, when we eliminate one “bottleneck”, the next one immediately appears. In other words, this process is continuous [10, p. 14; 15, p.14].

Determination of the major controllable parameters list is an important task of both operational and strategic controlling, because in order to monitor the company's activity we have to compare the actual company's status with the targeted one, and this implies determination of specific indicators with numeric expression. It is important to define the indicators that allow tracing the scope of permitted deviations at once and eliminating them [10, p. 14].

For example, if we set one parameter “costs”, it will take much time to find which costs have influenced on deviation. However, if all costs are divided into transportation, manufacturing, marketing, etc., the deviation position will be much easier to find. The example of costs division is shown in table 1.

Making managers to take effective decisions consist in the fact, that controlling provides the managers with information about the customer's needs, competitors' development, new products in the market, etc. When this information is available to the managers, they are able to take more effective decisions compared to the ones they could have taken under the conditions of uncertainty [26, p. 48].

Extract from the annual financial statements of OJSC “Halenerhobudprom”

| Income Statement II. Elements operating expenses | | Notes to the annual financial statements V. Revenues and expenses | |
|---|-----------|--|-----------|
| Indicator | Line code | Indicator | Line code |
| Tangible costs | 230 | A. Other operating income and expenses Operating lease assets | 440 |
| Deductions for social events | 250 | Operating exchange difference | 450 |
| Amortization | 260 | Implementation of other current assets | 460 |
| Other operating expenses | 270 | Fines and penalties | 470 |
| Together | 280 | Maintenance of housing and communal socio-cultural | 480 |
| | | Other operating income and expenses | 490 |
| | | including: | |
| | | provision for doubtful debts | 491 |
| | | overhead and loss | 492 |
| | | B. Gains and losses from equity to invest in: | |
| | | Associates | 500 |
| | | subsidiaries | 510 |
| | | joint activities | 520 |
| | | C. Other financial income and expenses: | |
| | | Dividends | 530 |
| | | Interest | 540 |
| | | Finance lease assets | 550 |
| | | Other financial income and expenses | 560 |
| | | D. Other income and expenses | |
| | | Sales of investments | 570 |
| | | Income from business combinations | 580 |
| | | The result of examining the benefits | 590 |
| | | Non-operating foreign exchange difference | 600 |
| | | Assets received free of charge | 610 |
| | | Write-off of fixed assets | 620 |
| | | Other income and expenses | 630 |

Source: [30].

Accounting and budgeting is a task, which the company's operative controlling concept puts on the first place. Since, all tasks of operative controlling one way or another are aimed at the analysis of the company's activity, and it implies the availability of data on the present, past and future (planned) situation. Owing to plans and budgets one can learn how effectively the company operates, if it identifies the goals and manages its priorities correctly, if the management is aware of all the company's opportunities and threats, and if it considers them sufficiently. Only through accounting the managers can use information about the past state of the enterprise [10, p. 14; 9, p. 11; 20; 31].

Having determined the controllable parameters, the boundaries of permissible deviations should be established. Because, in the course of their interaction, the considered impact factors on the products demand may slightly differ from the theoretical impact and the resulting figures may increase or decrease within some limits that will not depend on the correctness of the organized process. Therefore, in order to save time and financial means when the actual values deviate from the targeted ones within acceptable limits, it is impractical (wasteful) to consider the situation that has developed and search for mistakes.

Analysis of deviations and determination of their impact on the company's operation is based on the identification of deviations of actual values from targeted ones. The analysis shows which situations provide for the successful and economically correct activity of the company, and when the sequence of actions should be changed. Certainly, when we make a managerial decision we should follow the plan under which the enterprise

operates. The presence of such a plan and the analysis of expenditures and revenues of the enterprise are the information required by managers in making effective decisions [10, p. 14].

Economical use of working hours consists in the fact that through the controlling service the company's personnel use the information they need without spending time on its search, processing, analysis, etc. [12, p. 110–113].

The use of "direct costing" system ensures the consideration of not only the "direct", but also "indirect" costs, which reflects the production cost more accurately [15, p. 14].

Directing managerial solutions to achieve their goals consists in the fact that there are deviations from the targeted goals not as a result of the errors in calculations or changes in circumstances, but because the plans were not clearly defined. Availability of information about the plans of the enterprise directs the managers to comply with the objectives.

Information and advisory support serves to provide the managers with the required information and explanations for its understanding if necessary [26, p. 48].

Personnel motivation – if the staff have the knowledge about the company's activity, the employees feel themselves a part of its management and see their role in achieving of its success, which is a great motivation to work [32].

Automation of accounting and management systems consists in the fact, that processing of information requires the appropriate software, which entails automation of accounting, and application of MRP, ERP, CRM or SCM concepts is automation of management [9, p. 11; 32].

Comparison of the target indicators with actual targets and determination of the deviation values play an important role in monitoring of the company's activity. It is through the comparison of the target indicators with the actual ones that the company's personnel are able to timely establish the actual compliance of plans implementation, search for mistakes and eliminate them without long delays. Thus, the accomplishment of this task of operative controlling ensures timely response to deficiencies made in the planning and their elimination [10, p. 14].

The study of methods and tools of operative controlling plays an important role in performance of the tasks. Processing of the literature showed that opinions of the authors differ as to what refers to the methods and what to the tools of operative controlling (table 2).

Table 2

Methods and tools of operative controlling

| Method, instrument | Author | | | | | | | | | | |
|---|---------|---------------|--------------|----------------|-------------|-----------------|----------------|----------------|---------------|--------------|--------------|
| | Mann R. | Anankyna E. A | Pushkar M. C | Tyschenko O. I | Bazhan I. I | Darmanska G. O. | Storogyk M. I. | Prohorova V. V | Maljarec L. M | Sierpinska M | Karceva V. V |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Records of the results of | M | | | | | | | | | | |
| Planning for results | M | | | | | | | | | | |
| Managing for results | M | | | M | | | | | | | |
| Monitoring results | M | | | | | | | | | | |
| "Bottlenecks" results of operations | M | | | | | | | T | | M | T |
| Motivation | M | | | | | | | | | | |
| Valid values | M | | T | | | | | | | | |
| The method of total expenditure | M | | | | | | | | | | |
| Management accounting | | M | | | M | | T | | | | |
| Budgeting | | M | T | T | M | T | T | | | | |
| Defining the main controlled indicators | | | T | | | | | | | | |
| Standard-costing | | | | M | T | | | | | | |
| Direct-costing | | | | M | | | | | | | |
| ABC, XYZ-analysis (cost-benefit) | | | | M, T | | | | T | M | M | T |

Table 2

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|--|---|---|---|---|---|---|---|---|----|----|----|
| The analysis of break-even point | | | | T | | | | T | | M | T |
| Operational analysis | | | | T | | | | | | | |
| Factor analysis | | | | | M | | | | | | |
| Estimation of the liquidity and solvency | | | | | | | M | | | | |
| Assessment of financial stability | | | | | | | M | | | | |
| Assessment of business activity | | | | | | | M | | | | |
| Assessment of securities of the enterprise | | | | | | | M | | | | |
| Analysis of the balance of the company and its structure | | | | | | | M | | | | |
| Vertical analysis | | | | | | | M | | | | |
| One – and multistage calculation of contributions to cover | | | | | | | | T | | | T |
| Analysis of the volume of the order | | | | | | | | T | | M | T |
| Short-term calculation of results | | | | | | | | T | | M | T |
| Discount analysis | | | | | | | | T | | | |
| Market analysis | | | | | | | | | | M | |
| Quality circles | | | | | | | | | | M | |
| SWOT-analysis | | | | | | | | | M | | |
| Inventory management | | | | | | | | | M | | |
| Margin analysis | | | | | | | | | | | T |
| The method of calculating the amounts of coverage | | | | | | | | | | | T |
| Step analysis of the amounts of coverage | | | | | | | | | | | T |
| Linear programming | | | | | | | | | | | T |

*M – method; T – tool.

Source: own elaboration based on [2, 3, 6, 11, 14, 17, 18, 24, 25, 27].

When we analyze the data shown in table 2, it is useful to consider the notions of “method” and “tool”. Method is one or more techniques used in a particular activity [21, p. 242; 29, p. 516]. Tool is a facility, a way to achieve something [4, p. 499; 5, p. 406]. Facility is a special action, which makes it possible to do something, to achieve something; way – something that serves as an instrument; mechanisms or devices that are required to perform some work [22, p. 222; 28, p. 213]. Having delved into the nature of methods and tools of operative controlling showed in Table 2, they should be divided in the following way (table 3).

Table 3

Distribution of methods and tools of operative controlling

| Methods | Tools |
|---|--|
| Enterprise performance management | Taking into account the results of the enterprise |
| Finding and eliminating “bottlenecks” in the enterprise | Planning for enterprise performance |
| Motivation of employees | The control performance of the enterprise |
| Budgeting | Determination of the main parameters controlled |
| The method of total costs | “Standard cost” |
| Management accounting | “Direct cost” |
| Inventory management | ABC-, XYZ-analysis |
| Linear Programming | The analysis Break-Even Point |
| The method to calculate coverage | Operational analysis |
| Creation and support of the circles as | Short calculation results of the enterprise’s activity |
| | Assessment of liquidity and solvency |
| | Assessment of financial stability |
| | Evaluation of business activity |
| | Evaluation Securities Company |

Table 3

| Methods | Tools |
|---------|---|
| | Analysis of the balance sheet and its structure |
| | Vertical analysis |
| | Determination of allowable values of |
| | Single and multi-step calculation of contributions to cover |
| | Analysis of the order |
| | Factor Analysis |
| | Analysis discounts |
| | Market analysis |
| | SWOT-analysis |
| | Marginal analysis |
| | Step analysis of coverage amounts |

Source: own elaboration based on [18, p. 181-185; 14, p. 61-84; 24, p. 27]

The list of methods and tools of operative controlling denies the application of this concept at the enterprise, because the methods show us “how” we should do something, and the tools is something we will use to implement our goals.

The knowledge of basic methods and tools of operative controlling significantly simplifies implementation of the chosen concept, since entrepreneurs often fail when using a new concept, through improperly selected methods and tools of implementation.

Conclusions and further research prospects. As a result of the research, there have been determined the essence of operative controlling and its main difference from strategic controlling, which consists in the fact that strategic controlling aims to act in the future, while operative controlling ensures the existence of the company today. The main tasks, which the concept of operative controlling of the enterprise fulfills, have been determined. Implementation of this concept makes it possible for the company to attain high profitability, efficiency and liquidity. The activity of operative controlling is a continuous improvement of the company’s functioning (search for and elimination of "bottlenecks"), and a continuous monitoring and analysis of its operation with the timely elimination of shortcomings. The operative controlling ensures the existence of the company in the present, by conducting the SWOT-analysis of the company, thereby providing the managers with information to improve the existing technologies and ensure their relevance in the future.

Implementation of operative controlling is impossible without the knowledge of methods and tools of this concept. The research has shown that the opinions of the scientists significantly differ, as to which methods and tools should be related to the methods and which one to the tools of controlling. Therefore, using the explanatory dictionary and having understood the essence of the presented methods and tools, we have made our own division. Processing of the literature and research of the essence of the suggested methods and tools have made it possible to distinguish the main ones, which play a critical role in the process of operative controlling implementation.

Operative controlling ensures high levels of liquidity, profitability and rentability of the enterprise, thus contributing to the effective operation of the company nowadays. Therefore, the use of the operative controlling concept is essential for any business. However, the success of the operative controlling concept use, first of all, will depend on the accessibility and clarity of the chosen concept.

Given the value of timely reliable information for the company, we can implicitly assert about the importance of operative controlling use. Since the development of scientific achievements in the software and technology of production is continuous, the tasks, methods and tools of operative controlling will change and improve, which justifies the development and the need for further research on the chosen topic.

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