

Modern approaches to the interpretation of financial controlling in the system of operational and strategic management of the national economy

*V.I. Hrushko, Doctor of Economics, Professor,
Finance, Accounting and Audit Department,
“KROK” University
victorgr@krok.edu.ua*

*O.H. Chumachenko, PhD in Economics, Associate Professor
of Finance, Accounting and Audit Department,
“KROK” University
Cholga2009@bigmir.net*

Research Methodology: The dialectical method of cognition of the economic phenomena, laws of functioning of market economy, modern theory of management, theoretical positions and works of domestic and foreign scientists on issues of management, controlling and management accounting came forward as methodological basis. By a systemic method, including the method of abstract design, the essence of controlling as the many-sided phenomenon of enterprise management is investigated.

Results: Specific methods of financial controlling are analyzed. The main tools of controlling and their synergistic cooperation are defined. The approximate structure of service of controlling is presented with determination of duties, which will be instrumental in general efficiency of finance and economic activities of economic entities.

Novelty: New conception of information, analysis, organization of services of support and management is presented, it can be characterized as registration-analytical conception that allows realizing the elements of accounting, control, planning, budgeting and providing of operative and strategic management of the enterprise. It is exposed the necessity of distribution of controlling among the small enterprises.

The practical significance: On the basis of the conducted researches the major specific informative systems of controlling are analyzed, basic instruments of controlling, which most enterprises can use for the improvement of management, are generalized.