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THE CONTROLLING IN THE ENTERPRISE AND HUMAN CAPITAL DEVELOPMENT

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Abstract. Controlling as a concept of the management system has served as a response to changes in the external conditions of the enterprises' functioning. Controlling is primarily focused on supporting decision-making processes. Controlling functions are defined by the goals set for the enterprise and include those types of management activities that ensure the achievement of these goals. These include, first of all, support for the planning process, as well as control and regulation. Control is an integral part of the entire process of rationalizing the economic activity of the enterprise. Its task is to anticipate possible mistakes, violations, deviations and prevent them, as well as, if they occur, to ensure the inevitability of the impact and suppression in proportion to the identified nature of the deviation. The controlling body in an organization is an employee or member of the organization that performs control actions in the performance of official duties or only on the basis of the relevant rights. Mistakes and problems that occur within the organization are intertwined, if they are not corrected in time, with mistakes in assessing changes in the external environment. Therefore, the main task of controlling is to identify problem situations and adjust the organization's activities before these problems develop into a crisis or bankruptcy.

Keywords: controlling in an organization, management, criteria, financial stimulation, organizational structure, methodology.

КОНТРОЛЛИНГ НА ПРЕДПРИЯТИИ И РАЗВИТИЕ ЧЕЛОВЕЧЕСКОГО КАПИТАЛА

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Аннотация. Контроллинг, как концепция системы управления, послужил ответом на изменения внешних условий функционирования предприятий. Контроллинг ориентирован, прежде всего, на поддержку процессов принятия решений. Функции контроллинга определяются поставленными перед предприятием целями и включают те виды управленческой деятельности, которые обеспечивают достижение этих целей. К ним относятся, в первую очередь, поддержка процесса планирования, а также контроль и регулирование. Контроль выступает как неотъемлемая составная часть всего процесса рационализации хозяйственной деятельности предприятия. В его задачу входят предвидение возможных ошибок, нарушений, отклонений и предотвращение их, а также в случае их совершения обеспечение неотвратимости воздействия и пресечения соразмерно выявленному характеру отклонения. Органом контроллинга в организации является сотрудник или член организации, осуществляющий контрольные действия при исполнении служебных обязанностей или только на основе соответствующих прав. Ошибки и проблемы, возникающие внутри организации, переплетаются, если их вовремя не исправить, с ошибками в оценке изменений внешней среды. Поэтому основная задача контроллинга состоит в выявлении проблемных ситуаций и корректировке деятельности организации до того, как эти проблемы перерастут в кризис, банкротство.

Ключевые слова: контроллинг в организации, управление, критерии, материальное стимулирование, организационная структура, методика.

Problem definition in general form and its connection with important scientific and practical tasks. In a modern organization, the subject of controlling is the presence, state or operation of the enterprise management system. For example, an organization's material resources are objects of controlling, and the actual availability of these resources and their status are elements of controlling [1-3].

The controlling body in an organization is an employee or member of the organization that performs control actions in the performance of official duties or only on the basis of the relevant rights. If a member of the audit commission is not a member or employee of this organization, it is defined as a controlling body for the period of performance of the corresponding duties [4-7].

Analysis of recent researches and publications. Developments in the field of controlling by German economists P. Horvath, T. Reichman, H. Yu. Kupper, J. Weber, D. Schneider, as well as translated works by D. Hahn,

R. Mann, E. Mayer, and H. J. Folmuth became the basis for the development of the theory and practice of controlling in Russia, where interest in it began to manifest itself in the 90's with the transition to market principles of management. The most significant research in the field of controlling is conducted by Russian economists A. M. Karminsky, N. I. Olenov, A. G. Primak, S. G. Falko, N. G. Danilochkina, E. A. Anankina, and S. V. Danilochkin. Recently, there have also been many publications by young Russian scientists and practical economists dealing with issues of financial and cost analysis, transfer pricing, information and analytical support, and analysis of the performance of credit institutions and banks in particular. The works of A. A. Arslanbekov-Fedorov, M. A. Pomorina, V. V. Zrazhevsky, V. B. Panteleva and A.V. Zubarev are the most interesting of them.

Formation of the article goals. The purpose of the work is to identify and analyze the main criteria and methods

for determining the specifics for the organization of the management controlling system at the enterprise. Practical significance of the work - the materials presented in this work can be used in educational activities on the topic of research performed.

Presentation of the main research material with full justification of the scientific results. Consider the operation of the controlling system in a real organization. The basis for conducting research on this topic is the limited liability company (LLC) "FORTUNA". The main activity of the company is the production of general construction works.

In order to improve control management at the enterprise, the management of the LLC "FORTUNA" may be offered measures to strengthen material and moral motivation, which will also serve to achieve the company's strategic goal - to increase profits.

Thus, the following control actions are performed at the planning stage in the organization:

- assessing the rationality of possible options for planned solutions;
- determining the planned decisions to meet the target goals, as well as the overall strategy.

To ensure the rationality and adequacy of the overall strategy for the organization's activities in the external environment, as well as to ensure the successful implementation of management decisions, control is also necessary [8-10]. If the control is not included in the planning stage, planning mistakes will at best occur during the organization and regulation stages.

At the organization stages and regulating the implementation of management decisions, it is necessary to monitor the correct implementation of decisions made to achieve the required results. It is also necessary to control the rationality of regulating decisions made, including decisions on labor incentives.

The formation of financial incentives based on key performance indicators (KPI) consists of three main parts: a constant part, a variable part, and irregular bonuses.

Consider the features of calculating labor remuneration according to the proposed method. The formula for calculating remuneration in accordance with the proposed methodology will look like this:

The standard formula for awarding bonuses for the results of achieving KPI:

Total income = Salary + 30% * Salary ($K_1 * \text{Weight } K_1 + K_2 * \text{Weight } K_2 + K_i * \text{Weight } K_i$),

where Salary is the basic salary according to the staff schedule;

the 30% salary is the base for calculating the maximum bonus.

For builders and workers, it is advisable to establish an even more differentiated system of remuneration, among other things, the quality of construction work and services is of particular importance for this category of workers [11-14].

It should be noted that when implementing this motivation system, the first category of employees is often ignored, whose results do not directly affect the financial performance of the enterprise.

The ratio of KPI achievement and bonus amount is clearly shown in tables 1, 2 and 3.

Table 1 - The ratio of KPI achievement and bonus amount

Achieving key performance indicators	The amount of bonus
Executing KPI ₁	15% of salary
Executing KPI ₂	40% of the salary
Executing KPI ₃	30% of salary
Executing KPI ₄	15% of salary
Total	100% of salary

The bonus system based on the results of KPI, if it is successfully implemented, gives the following result:

- it allows you to optimize the salary fund;
- it allows you to link the current activities of the enterprise and each individual employee, namely: it helps

to more accurately determine the results of achieving the strategic goals of the enterprise by fulfilling the goals of each and consolidate this result.

Table 2 - The ratio of KPI achievement and bonus amount for builders and workers of the LLC "FORTUNA"

Achieving key performance indicators	The amount of bonus
Executing KPI ₁	15% of salary
Executing KPI ₂	40% of the salary
Executing KPI ₃	30% of salary
Executing KPI ₄	15% of salary
Total	100% of salary

Table 3 - The ratio of KPI achievement and bonus amount for the chief accountant of the LLC "FORTUNA"

Achieving key performance indicators	The amount of bonus
Executing KPI ₁	20% of salary
Executing KPI ₂	30% of the salary
Executing KPI ₃	50% of salary
Total	100% of salary

In accordance with the strategic goals of the organization in the framework of human resource management for the enterprise, it is also necessary to formulate the following goals for training personnel:

- corporate goals of continuous training - formation of highly qualified personnel of LLC "FORTUNA";
- personal goals of employees - professional development, job growth, improvement of financial situation.

Goals should be communicated to all employees of the training group. This is necessary so that people understand why they are trained, feel their responsibility and know their need for the enterprise.

When evaluating the economic efficiency of individual personnel activities, the impact of this event on the performance of employees and the organization as a whole is determined [15-18].

All the proposed measures, in the end, should improve the commercial activity of the enterprise, which is the final function of controlling. To assess how effective the proposed measures will be, assume that all of them will eventually increase implementation by 5%, table 4.

Table 4 - Effect of implementation in the form of increased revenue thousand rubles.

Event	Volume of implementation costs	Effect of implementation in the form of increased revenue
The introduction of a financial incentive	110 000	3%
TOTAL	1028 000	5%

Since the cost of training can only be determined after the need for training is identified, it is difficult to estimate the necessary funds for training but the LLC "FORTUNA" can take a different path, determining the types of training and the number of trainees for the year, based on the amount of funds that can actually be allocated for these purposes. And then, based on a certain amount of the budget, a training plan is drawn up.

Table 5 - Forecast of financial results of the LLC "FORTUNA"

Name of indicators, thousand rubles	2019	Future period	Change, thousand rubles	Growth rate, %
Revenue from sales of products	360217	378228	18011	105
Cost price	307880	323274	15394	105
Balance sheet profit	52337	54954	2617	105

From the data obtained, it follows that the increase in the company's net profit for the year, after the implementation

of measures, will amount to 2093.6 thousand rubles, the project efficiency coefficient will be 2.04.

In addition to influencing the economic results of the organization, investments in human resource development and optimization of the controlling system contribute to creating a favorable climate in the organization, increasing the motivation of employees and their dedication to the organization, ensuring continuity in management, continuity of professional knowledge and experience [19-22]. By improving their skills and acquiring new knowledge and skills, employees will become more competitive in the labor market and get additional opportunities for professional growth.

High-quality and timely information is the basis for the functioning of controlling, providing an opportunity to achieve its goals. The main source of information for decision-making is the organization's information systems. The quality of data collected and processed in them can have a significant impact on the organization's management decisions and the effectiveness of controlling [23-27].

Conclusions of the study and prospects for further research in this area. In conclusion, it should be noted that the presence of a modern controlling system in the organization gives it the following opportunities:

- effectively manage the use of material and labor resources and implement an effective pricing policy;
- owners control the activity of managers by correspondence of their actions with business goals, and managers - to achieve the effectiveness of structural divisions.

Summarizing the above, we can formulate the following conclusion. The formation of a controlling system is still a fairly new field of activity for most Russian enterprises, especially for small and medium-sized businesses. Currently, Russian companies have separate controlling components that need to be transformed into a single complete, modern and efficient system.

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