



**Prof. Dr. As. Zlatarov University  
State Tax University  
National University  
of Life and Environmental Sciences of Ukraine**

## VII International Scientific and Practical Conference

# **UKRAINE, BULGARIA, EU: MODERN TRENDS IN THE DEVELOPMENT OF SCIENCE, TECHNOLOGY AND INNOVATION**

**2–7 July 2023  
Burgas, Bulgaria**

**Prof. Dr. Assen Zlatarov University  
State Tax University  
National University of Life and Environmental  
Sciences of Ukraine**

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IN THE DEVELOPMENT OF SCIENCE,  
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Conference materials may be of interest to researchers, teachers, researchers, students of higher educational institutions.

*The Organizational committee of the VII International Scientific and Practical Conference "Ukraine, Bulgaria, EU: modern trends in the development of science, technology and innovation" does not always share the point of view expressed in the reports of the conference participants.*

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## **CONTROLLING: INTEGRATIVE SUBSTANCE OF FINANCIAL MANAGEMENT OF ENTERPRISES**

The primary task, determined by granting Ukraine the status of a candidate for joining the European Union, after overcoming the terrorist war of aggression, is not only the reconstruction of the destruction caused by the war, but also the implementation of an effective model of dynamic growth and sustainable development of the national economy in the country, ensuring its commodity competitiveness.

The basic basis for solving this task is the effective use and proper development of the productive forces of Ukrainian society, both in terms of the material and technical structure, and in terms of human capital, its creative energy in ensuring socio-economic progress. The driving factor of the necessary changes should be the application of perfect market factors for the development of business and entrepreneurship, primarily their organizational forms and management systems - financial management based on the principles of controlling [4].

A step-by-step approach to examining the dynamics of society's civilizational progress allows us to identify the main trends of economic and political-social development based on the following indicators of the human condition: personal

independence, free individuality, collective production partnership. They act as a prerequisite for the following deterministic relationships: economic growth - fair and adequate property relations - a perfect economic and financial mechanism, which are components of progress [3].

Controlling fully corresponds to the stated ideology, combining all elements of modern financial management into a system integrity. The task of controlling consists in consolidating the economic interests of all participants in the production of each business object, materialized by public collective and partnership efforts.

The principles of functioning of controlling are as follows:

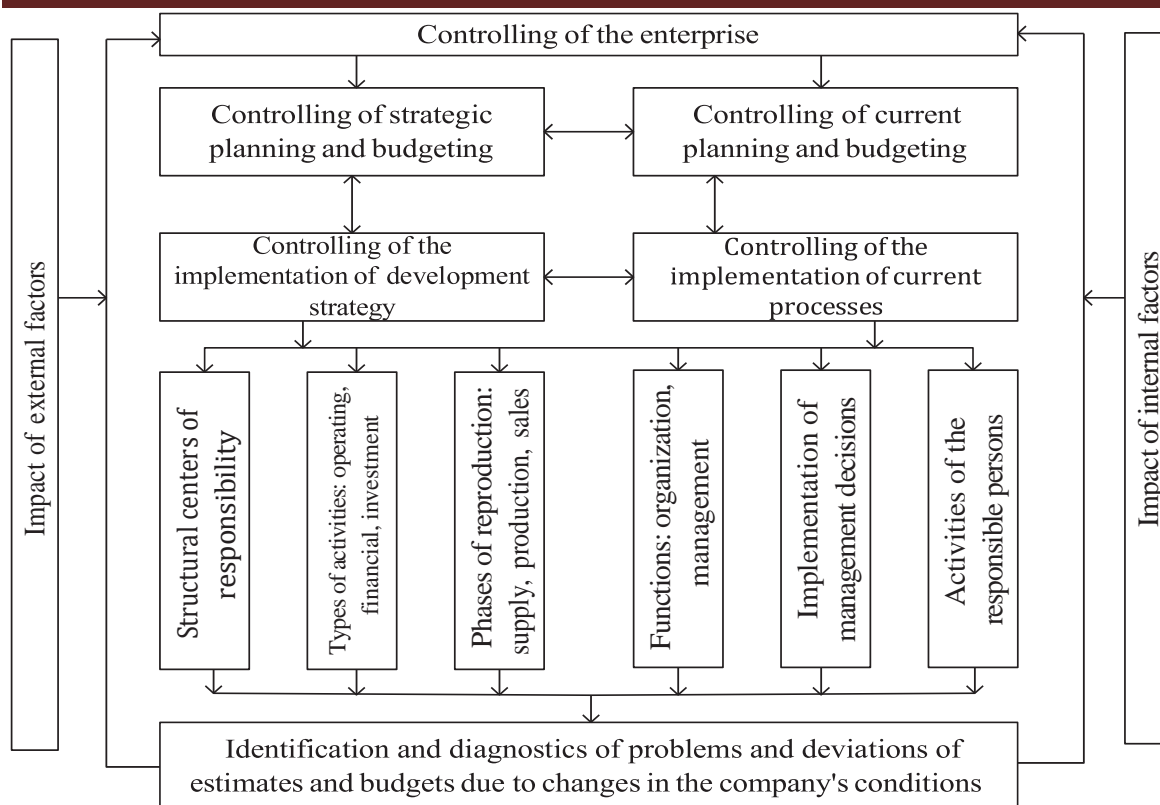
- production activity planning. But blind adherence to an unchanged production plan is impossible due to the dynamic variability of objective circumstances;
- monitoring and evaluation of production and business activities are aimed at strengthening its perfection on the basis of adaptation to real objective business conditions;
- variability of the planned budget parameters of the activity of structural units and the enterprise as a whole in accordance with the objective situation;
- timeliness and permanence of introducing improvements in production processes and management methods at all levels of management decision-making.

From an organizational point of view, controlling is a separate segment in the structure of financial management, which has the following functions[5,6]:

- formation of information channels and information support for the adoption of well-founded and balanced management decisions based on them;
- coordination of financial activities and financial plans of production activities;
- strategic and operational planning;
- control, revision and internal audit of the enterprise's financial activities.

The leading goal of controlling, as its integrative substance "control-manage", which accompanies all actions of financial management, is to ensure the maximization of the welfare of the owners of the enterprise in the current and future periods, the rational use of accumulated financial resources, determined by justified management decisions, to achieve an acceptable level of income with minimal risk investing capital and maximizing the market value of the enterprise, which realizes the ultimate financial interests of its owners[2].

The general organizational and functional structure of controlling the enterprise and its internal relationships is shown in Fig. 1.



**Fig. 1 Organizational and functional structure of controlling the enterprise**

As can be seen from Fig. 1, controlling covers all meaningful components of financial management - planning and budgeting; capital and asset management and the flow of the value of the newly created product from raw materials, production and to the manufactured product; cash flow management for three types of activities (operational, financial and investment); control and analysis of the financial status both in general and of individual structural centers of financial responsibility; performs organizational and management functions, implements management decisions; ensures the effective activity of responsible officials, which includes training, delegation of authority, control over implementation and the appropriate motivational system for the operation of the enterprise.

So, controlling is a functionally separate area of financial management, determined by the evolutionary progress of society [1]. This is the newest concept of management, ideologically it is "management of management" according to the criterion of the rationality of using financial resources to achieve a common goal.

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