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### **ІДЕНТИФІКАЦІЯ ПРЕДМЕТУ ОПЕРАТИВНОГО КОНТРОЛЮ**

В статті детально досліджена основа теорії контролю. Обґрунтована необхідність визначення предмету для подальшого розвитку науки і ефективного проведення контрольної діяльності на практиці. Критичний аналіз фундаментальних праць з обліку та контролю дозволили виявити межі функціонування предметної області оперативного контролю. З'ясовано, що предмет визначає сферу дії оперативного контролю, умови та стан функціонування його механізму. Складові предмету оперативного контролю взаємопов'язані між собою, що дозволяє спроектувати шлях до досягнення його мети та якісного виконання завдань. Доведено, що його предмет – це особлива частина теорії, що детально характеризує і розкриває особливості сутності процесу оперативного контролю і дозволяє адаптувати його організацію і методику до конкретних умов діяльності підприємства. Через предмет розкривається прикладне значення оперативного контролю, яке проявляється у постійному впливі суб'єкта контролю (керуюча складова) на його об'єкт (керована складова) через систему прийомів, способів і засобів (методична складова), що забезпечує безперерйну і ефективну роботу усіх структурних підрозділів підприємства, шляхом уникнення або швидко виправлення помилок, недоліків і негативних явищ господарського процесу. Обґрунтовано взаємозв'язок оперативного контролю та економічної безпеки підприємства. Встановлено, що в реаліях сучасності вдало організований оперативний контроль формує передумови для забезпечення економічної та фінансової безпеки.

**Ключові слова:** оперативний контроль, предмет, теорія, система управління, категорія, інформація, економічна безпека.

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## IDENTIFICATING SUBJECT OF THE OPERATIONAL CONTROL

The article studied in details the basis of the theory of control, the necessity of determining the subject for further development of science and effective control activity in practice. Critical analysis of the fundamental works of accounting and control revealed the limits of the domain of operational control. It was found out that the object determines the scope of operational control, the conditions and the state of its operation mechanism. The components of the subject of operational control are interrelated, allowing one to find a way to achieve its objective and qualitative tasks. Proved that its subject is a special part of the theory, which describes in details the nature and breadth of operational process control to adapt its organization and methods to the specific conditions of the enterprise. The practical significance of operational control reveals due to the subject, which is manifested in the constant impact of the subject of control (control component) on its object (driven component) through the techniques, methods and tools (methodological component), which ensure smooth and efficient operation of all structural divisions, by avoiding or quickly correcting mistakes, shortcomings and negative effects of the economic process. In the article the authors provide substantiation of interrelationship of operative control and economic security of the enterprise. In the publication determined, that in the realities of the present well organized operational control creates the preconditions for ensuring economic and financial security.

**Keywords:** operational control, subject, theory, management system, category, information, economic security.

**JEL classification:** M41

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## ИДЕНТИФИКАЦИЯ ПРЕДМЕТА ОПЕРАТИВНОГО КОНТРОЛЯ

В статье подробно исследована основа теории контроля. Обоснована необходимость определения предмета для дальнейшего развития науки и эффективного проведения контрольной деятельности на практике. Критический анализ фундаментальных работ по учету и контролю позволили выявить границы функционирования предметной области оперативного контроля. Выяснено, что предмет определяет сферу действия оперативного контроля, условия и состояние функционирования его механизма. Составляющие предмета оперативного контроля взаимосвязаны между собой, что позволяет спроектировать путь к достижению его цели и качественного выполнения задач. Доказано, что его предмет – это особая часть теории, которая подробно характеризует и раскрывает особенности сущности процесса оперативного контроля и позволяет адаптировать его организацию и методику к конкретным условиям деятельности предприятия. Через предмет раскрывается прикладное значение оперативного контроля, которое проявляется в непрерывном воздействии субъекта контроля (управляющая составляющая) на его объект (управляемая составляющая) через систему приемов, способов и средств (методическая составляющая), что обеспечивает бесперебойную и эффективную работу всех структурных подразделений предприятия, путем

предотвращения или быстрого исправления ошибок, недостатков и негативных явлений хозяйственного процесса. Обосновано взаимосвязь оперативного контроля и экономической безопасности предприятия. Установлено, что в реалиях современности оперативный контроль, который удачно организован, формирует предпосылки для обеспечения экономической и финансовой безопасности.

**Ключевые слова:** оперативный контроль, предмет, теория, система управления, категория, информация, экономическая безопасность.

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**Introduction.** The importance of overcoming the challenges of the global market determines necessity of institutional development of the accounting science. One of the most important trends in the development of the global economy is the formation of the knowledge economy [1, p. 343]. Operational control as a key function of managing enterprises in the diversification of financial and intellectual capital requires constant improvement according to the uneven growth of the information needs of global players. Such events and circumstances cause the development of practice theory, researchers kept in good shape constant search for scientific truth.

**Literature review and the problem statement.** Theoretical problems of operational control presented in the works of many domestic and foreign scholars and discussed in details in scientific discussions, conferences and symposia. The results highlighted in publications of I. A. Byelobzhetskiy, M. T. Belukha, S. Bardash, B. I. Valuev, N. G. Vyhovskiy, V. A. Deryi, E. V. Kalyuha, M. V. Kuzhelnyi, M.F. Maksimov, L. V. Napadovskaya, V. P. Panteleev, O. M. Petruk, M. S. Pushkar. The main achievement of scientific works was the justification of the operational control as a separate economic category and function control. Proved the hypothesis about the importance of operational control to improve the quality control procedures and confirmed its role in ensuring the effectiveness of the managerial system.

However, without understating the importance and practical value of scientific novelty of the results, it is important to acknowledge failure in development of the theory of operational control. It is difficult to single out only the specific category, outline their problematic nature that justifies the need for further research in this scientific area. Therefore, we consider it is appropriate to investigate the basic theory of operational control, namely to identify its subject.

**Research results.** To build an effective system of control we must take into account conditions, on the one hand, and the state of the environment, and on the other – the individual characteristics of the controlled entity. Democracy and globalization, which aims to present world, require from operational control to ensure the interests of the private owner, but at the same time not limit the physical, moral and spiritual good of his subordinates [2, p. 7]. Complications and changes in management mechanism causes the complexity of its control system. Operational control that provides the appropriate response centers with timely information on internal and external conditions of the enterprise, assumes the character of the base, which is present at all stages of management. Значення оперативного контролю, як інструменту управління господарськими процесами та подіями безпосередньо під час їх здійснення в результаті суттєво зросло [3, p. 171].

Higher measure the effectiveness of operational control overwhelmingly achieved with the understanding that it bases on certain fundamental positions – basic theory. V. Kovalev said, that the foundation of any science in the most concentrated form can be expressed by forming its subject [4, p. 61]. According to S. V. Bardash, correspondingly to the general theory of knowledge, the basis for the allocation of science as an independent branch of scientific knowledge is the establishment of its subject. The author writes that the correct definition of control contribute to solving issues of control place among Economics, its scope in managing the business activities of enterprises. A similar problem occurs also in terms of disclosure of control as practice, although the level of difficulty of this problem is lower [5, p. 55]. In the study of internal control in the production control of T. P. Smorzhanuk, T. V. Shram and V. E. Trush concluded that it any science has its object. The latter, according to the authors, including all stages of reproducing: production, distribution, exchange and consumption of GDP in society [6, p. 47]. E. V. Kalyuha notes that the definition of subject is one of the central questions of the theory of control. His clarification makes possible to discover the essence of control, to show the ways of further improving its organization and methods [7, p. 37]. The author notes that in many textbooks control does not contain a definition of the subject that makes impossible to define correctly its

functions, objects and methods of implementation. I. A. Byelobzhetsky wrote on this subject «One of the major flaws in the theory of economic and financial control is an absence of unity in the treatment of major theoretical and methodological issues – the subject and method of classification, types, shapes and methodological (technical) control techniques». Without scientifically provement of these issues it is not possible to make further improvement of methods and organization of financial and economic control, its formation and development as an independent branch of scientific knowledge and discipline [8, p. 23]. O. M. Petruk, maintaining predecessors, said that under current conditions it is generally accepted position that for the development, improvement of any science we need define the subject, methods, types and forms clearly. Correctly formulate a definition of science means to solve the question of its place among other economic sciences [9, p. 89]. According to N. G. Vyhovskaya, clear interpretation of the subject will provide an opportunity to highlight control as a specific independent managerial function [10, p. 80]. T. P. Smorzhanjuk, T. V. Shram and V. E. Trush in the study of internal control concluded that the object and the subject of science, not its methods, determines its name, not the method, but the object of gives life to science and it is the criterion that determines its character [6, p. 47]. E. V. Kalyuha, writes on this subject, that the basis for the selection of an independent science, its criterion is the subject of research [7, p. 37]. Summary of justification for identifying the subject of operational control, which forms the basis for further development of the theory presented in Table 1.

Table 1

Substantiation for the need of identification of the subject of operational control (grouped by the authors)

№ i/o	Researchers	The interpretation of the concept of "object"	The value for the development of the theory of operational control
1.	V. Kovalev	The basis of science in concentrated form	The starting point for the improvement of theoretical principles
2.	S. V. Bardash	The basis for the selection of science as an independent branch	Forming hypotheses on the possibility of independent existence and conducting the operational control
3.	T. P. Smorzhanjuk	Includes all the stages of reproduction of the social product	The historical development as part of the theory begins with the birth of public relations
4.	E. V. Kalyuha	Reveals the nature of the control process, outlining areas to improve organizational methods of control	Defining the scope and performance of operational control; detailed nomenclatures and facilities; the applicability adapted to the specific conditions of organization and methods of its realization
5.	I. A. Byelobzhetsky	The basis of the theory and methodology that promotes the development of control in enterprises practice	Development of trends improve a separate branch of knowledge or discipline
6.	O. M. Petruk	Provides further development of science under the control of permanent changes in the management of activity	Allows to define a place of operational control among other sciences and management functions
7.	N. G. Vygovska	Creates the ability to allocate control to independent management function	Promotes a detailed definition of the role and importance of operational control management system
8.	T. V. Shram, V. E. Trush	Gives life to science, reveals the criteria that determine the nature of control	Complementing the details and content, nature and characteristics of operational control
9.	E. V. Kalyuha	Criteria for the selection of science as an independent branch of knowledge	Forming directions for research on independence of operational control and searching features of his theory

Scientists unite the view of the significance of the subject of science and unanimously declare the need for its priority consideration. The importance of proper and correct definition of control as the basis to determine the nature and content of its other categories. Therefore, identification of the subject of operational control is on the verge of his theory and research is the key to effective implementation in practice of enterprises.

The correct interpretation of the subject of operational control depends on detailed research and clarify the subject of control processes in general (economic control, internal economic, controlling, management control). As well as in the practice of business a clear line of distinction between them cannot be, because their relationship forms management system and operation gives a single result – effective management. Fizza Tassadaq and Qaisar Ali Malik in their studies raise important operational control in the implementation of creative accounting in the industrial sector [11, p. 17]. Syed Zulfiqar Ali Shah, Safdar Butt and Yasir Bin Tariq showed that the operation of creative accounting allows avoid operational control of crisis management in the enterprise [12, p. 36]. However, an important practical significance of the general operational control manifests in the constant influence subject of control (control component) on its object (driven component) through the techniques, methods and tools (methodological component), which ensures smooth and efficient operation of all structural divisions, by avoiding or quickly correct mistakes, shortcomings and negative effects of the economic process.

In respect to the philosophy the subject of knowledge is a certain aspect, property and related objects studied with a purpose under the given conditions and circumstances. In the Latin–Russian dictionary edited by the I. H. Dvoretzky, under the subject we understand «declare publicly, designate in advance, to speak in advance; recall earlier this before; anticipate, prevent» [13, p. 314]. V. V. Burtsev said that the object determines the extent in which we research studied object [14, p. 17]. V.P. Panteleev writes that subject in origin – is something on what aimed opinion that is the content of the study, or what the action directed. According to etymological meaning of the term, the subject is determined in advance, known to a wide range of researchers. It has its own structure; disclosure of content can have a different character. It retains its features when we apply different approaches to the disclosure of its essence [15, c. 58]. Proper identification the subject of any phenomena form the basis for achieving the goal of its operation or performance under different conditions. The essence and content of the subject–studied process outlines the boundaries of its categorical and conceptual apparatus. General mentioned object underlying the definition of control in general and operational control in particular.

For the vast majority of researchers in monitoring the above interpretation of the subject was the starting point for its definition of control. N. G. Vygovska notes that the subject of economic control is the economic activity of control subjects and economic relations emerging within. They considered in terms of their legality, economic efficiency, reliability and appropriateness [10, p. 85]. M. V. Kuzhelnyy concludes that the subject of economic control is to assess the functioning of the controlled subsystem and correction of deviations [16, p. 87]. E. V. Kalyuha under the subject of economic control understands the stages (processes) of expanded reproduction of business operations for various forms of ownership and the cost of public works in certain areas at different levels of government [7, p. 43]. M.S. Pushkar under the subject of control understand the state the behavior of managed objects. The subject of control such objects as association, company, organization, structural unit or their parts and components is their activities in accordance with established laws, rules, regulations, decisions, orders, that is a condition of the control on a date [17, p. 100]. V. A. Deriy notes that economic control is the subject of the legitimacy of the process of business operations of enterprises, associations or individuals [18, p. 7]. L. V. Napadovskaya understand the subject of control in two ways. On the one hand argues that it is the processes and phenomena in terms of their possible inconsistencies to the outlined purposes, standards and management solutions. On the other – says about the company in accordance with established laws, rules, regulations, decisions, and orders. Activities and actions of specific people – workers and collectives, the impact of this activity on the state and use of inputs [19, p. 94]. Human resource management is closely linked with corporate values that represent one of the foundation stones of the corporate culture [20, p. 83]. According to S.V. Bardash, the subject of control is to identify the legitimacy and feasibility of the use of property in the process of expanded reproduction [5, p. 56].

Generalized under the subject we understand:

1. The set of economic objects;
2. The immediate impact of the subject on the object;
3. The process of interaction between economic phenomena.

Unconditional unity among scientists is present in the interpretation of the subject of control rules on legality, correctness, focused appropriateness of business operations in order to implement them effectively. The positive association between regulatory flexibility and market share indicate the reason managers may choose income boosting accounting policies that will aid the manipulation of the financial figures to report high sales figure that will portray a greater market share than other players in the market [21, p. 2117–2118]. A separate important component of the object of control we consider the activities of its subject for prevention or avoidance of deviations to minimize the negative impact on the object.

Complex research the subject of operational control not limited by the analysis of the essence of the subject of business, economic or financial control. Richer insights are required to understand the complex issues related to independence by drawing on a contextual analysis of a country’s politico-economic and social institutions [22, p. 247]. Operational control associated functionally with the internal control in the company. Therefore, it is logical that their subject adjoining areas overlap with individual components.

For the study of the subject of operational control is necessary to evaluate its internal users of information, including managers at different levels. It is important to accurate and unbiased understanding of functional attributes to internal operational control as such, that is a system of activities organized by management, realized for the most effective implementation of all the employees of their responsibilities in carrying out business transactions [23, p. 9]. Therefore, it is necessary to investigate the functional–logical relation of the subject of internal and operational control, schematically represented in Figure 1.

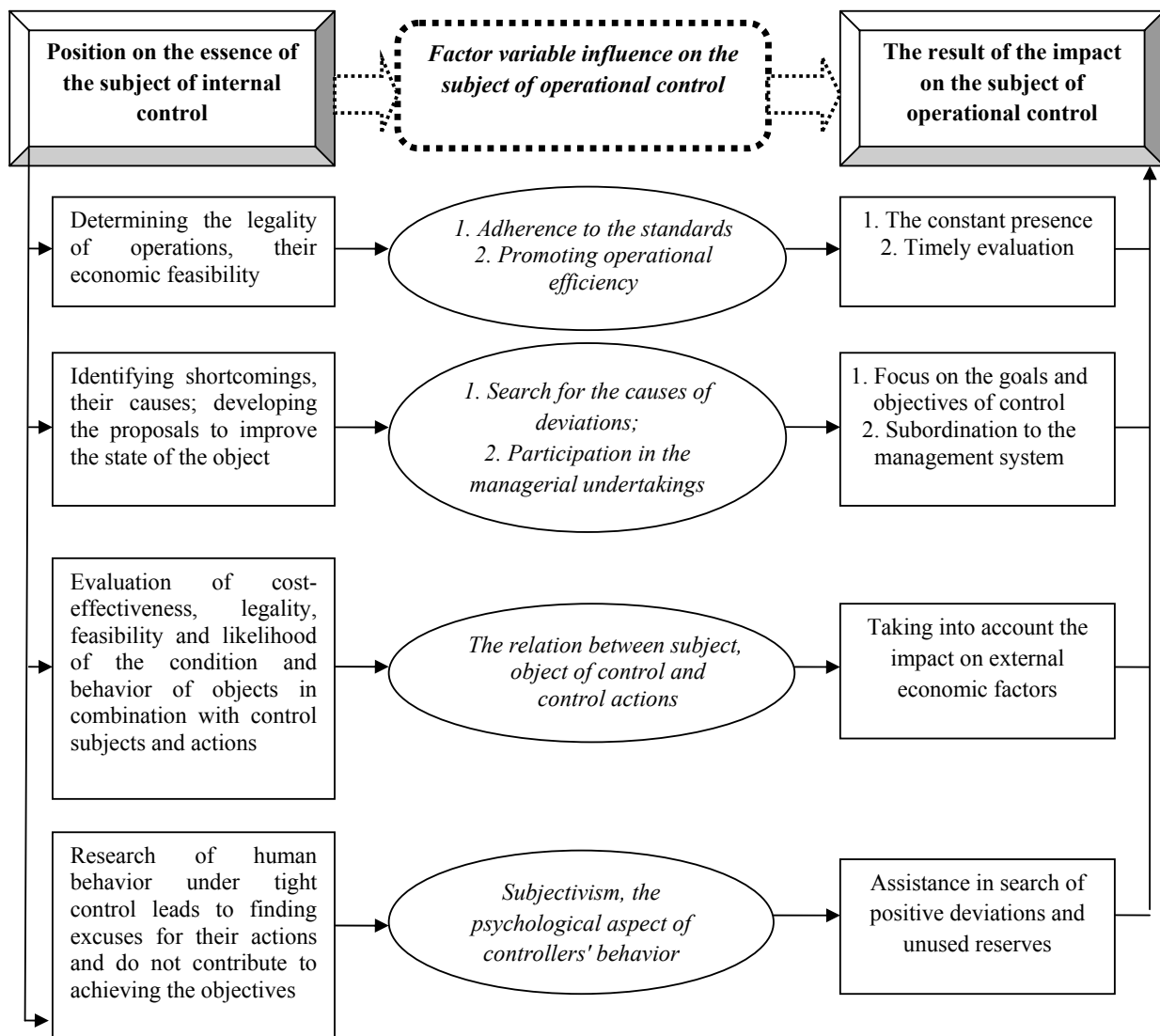


Fig. 1 Functional–logical relationship between the subject of internal and operational control [Made by the authors]

Functional and logical relationship between the internal and operational control allows you to find common features in the control processes at different stages of their implementation, in order to clarify the domain at the last. The signs arising from the interpretation of the subject of internal controls, however, take into account the economic substance of operational control and form its subject. Functional and logical relationship showed that an integral part of operational control is people. Talent management supports natural development and growth in organisations. It motivates individuals and maintains and increases the level of performance and development of the organisation [24, p. 27]. Its effectiveness depends on the account in its implementation behavior. It is well known that the control effect on people's behavior through mechanisms. Often, secondary and higher level of management control carried openly deliberately. These actions are intended to make staff aware of the existence and effective action control, consciously try to avoid mistakes. As a result, the behavior of subordinates focused on control and not on the objectives of management. Another negative factor of such control is to encourage employees to supply the controlling persons of false information in order to improve the reputation of the supreme leadership. Therefore, the impact of subject control on its object can be considered as a whole subject area of control of the company.

It is important to take into account the specifics organizations of operational control of intuitive and variability, which ensure its consistency and the ability to timely detect rejection or other negative effects. In such circumstances, the key role played by the human factor, which allows, regardless of the existence of certain procedures, regulations or orders to eliminate the formation of unwanted results in short time. This feature is a positive characteristic of operational control and has a profound impact on the determination of its subject.

Particular attention to clarify the essence of the subject operational control deserves developing by B. I. Valuev. The scientist formulated his controversial, namely:

- 1) the activities of enterprises in accordance with established laws, rules, regulations, decisions and orders;
- 2) processes and phenomena, considered in terms of their possible inconsistencies planned objectives, plans, regulations, administrative decisions;
- 3) management decisions, financial, business operations and processes are assessed on the part of their cost-effectiveness, legality, reliability and relevance, preservation of socialist property [25, p. 32].

Research scientist in this area is fundamental and can claim primacy in establishing operational control as a science. However, not reducing the value and importance of the conclusions of the author, consider it appropriate to evaluate it critically in view of current economic conditions and the development of global market processes. In our view, the first and second position of the author complement each other and do not require separate selection processes and phenomena as a complex form of an enterprise subject to control and evaluation in terms of viable, legal, regulatory and correct implementation. As for the third position of the author, consider it appropriate to "his time", that the period of the research scientist. Global players and markets that work today in the world have nothing common with socialist property and its preservation. Transnational business emerged from the influence of integration processes that shaped the global economy in the late 19<sup>th</sup> and early 20<sup>th</sup> centuries. This initiated a rapid acceleration of the development of the global economic system due to the movement of capital from the developed countries, which usually have an excess of financial resources, to the developing countries, which are known to have deficits and an urgent need for investment resources [26, p. 311].

Subject of operational control must disclose in detail the essence of the actual process and characterize the mechanism of its implementation through specific tools. Components subject of operational control related to each other, allowing you to design a way to achieve its objective and qualitative tasks.

We consider that the object determines the scope of operational control, the conditions and the state of its operation mechanism. Summing up the results of the research, we can formulate object of the operational control. It is the impact of the subject of control on the under control

object, aimed to establish its legitimate, effective and appropriate use by the means of flexible teaching methods, tools and actions that correspond to the features of operational control in terms of its variable and, often, intuitive conduction.

**Conclusions.** Based on a comprehensive study of control theory, proved that its starting point is the subject. Preeminently object defines the scope of individual phenomenon and the corresponding existing terms, forming its methodological support. Specification of the content of operational control emphasize on the role and importance of the human factor and the controller's work on the providing legitimate, effective and purposeful activity of the company. The subject of operational control – a special part of the theory, which describes in detail the nature and peculiarities of the process of operational control and adapts its organization and methods to the specific conditions of the enterprise. Identification of the subject described the operational control limits for further research of its basic concepts and categories.

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