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PERSONNEL CONTROLLING AT THE ENTERPRISE

The purpose of the article is the content generalizing of the most spread theoretical approaches to determine the nature of the category "controlling", its morphological and semantic analyzing, determining of two main aspects of controlling as an economic phenomenon.

The reliability of the results is confirmed by careful study of a large amount of theoretical and methodological material on the base of scientific methods usage: abstract and logic, monographic, constructive. Having used the dialectical method, method of analysis and synthesis, and abstract logical method as well, author proposed the concept of HR effectiveness improving through the introduction of staff controlling.

Morphological and semantic analysis of the category of "controlling" has been provided. Controlling functions have been considered. Author's definition of the category "personnel controlling" has been represented. The subject of managing and the object of managing in the concept of the personnel controlling have been determined. It has been proved that personnel division onto the object and subject of control is purely conventional since the functional and hierarchical principles of management organization constructing each employee simultaneously realizes himself as an object and as a subject of control.

The combination of statements provided in the scientific literature with the author's studies resulted the validity of analytical conclusions and recommendations in work.

Key words: *the personnel controlling, management, functions, the enterprise, coordination, concept.*

Introduction. One of the reasons of crisis situations appearing at the major of Ukrainian enterprise is a low level of management. These are unskilled and mistaken acts of managers of some companies which led a great number of businesses to the brink of bankruptcy. A major factor which determines the adoption of wrong management decisions is lack of effective personnel management system and especially personnel controlling at domestic enterprises.

Invariant models of personnel controlling have been reflected in the European works, mainly by German and local experts in the sphere of controlling, HR and strategic management: Yu. Veber, R. Marr, J. Hoffmann, H. Vehter, D. Hahn, A. Kasmider, O. Kibanov, T. Nykonoviy, S. Falko, O. Karminskiy and others. To our opinion the major number of works of mentioned above methodologists and moderators research pre models of the personnel controlling, problems of practical implication of the controlling concept into the system of personnel managing. At the same time a number of specialized researches considered as the personnel controlling like "informative, analytical and methodological support of managerial decisions taking to improve the efficiency of the enterprise as a whole" is limited. Thus, the **purpose** of the article is the content of the most spread theoretical

approaches generalizing to determine the essence of the category “controlling”, its morphological and semantic analysis and two main aspects of controlling as an economic phenomenon determining.

The main results of research. The notion “controlling” derived from the English «to control», which from economic points of view means managing, monitoring, control [4, c. 25].

In some literature sources the concept of "controlling" is meant only as control or managerial accounting. Such interpretation of controlling is incomplete, narrow, since both control and managerial accounting are just separate features of controlling [2, c.31].

Controlling as the system of management decisions supporting was firstly introduced at enterprises in the U.S. in late XIX, early XX centuries. Originally controlling has been concentrated mainly on financial matters (financial controlling) and it has been considered exceptionally as a functional block of financial managing [6]. Over time, the sphere of the controller’s competence has been gradually extending to marketing, supplying, production and personnel management. In continental Europe, controlling actively began to be implemented starting with the 70-th years of XX century. Today controlling services operate at almost all large and medium-sized enterprises in the most part of Western Europe, Japan and the U.S. Most professionals in management understand controlling as a functional planning system of control, variance analysis, coordination, internal consulting and general informative providing by management of the enterprise. In other words controlling is a special selfregulated system of methods and instruments which is directed on the functional support of the enterprise management and it includes the informative providing, planning, coordination, control and internal consulting [2, 5].

We should emphasize that consulting services don’t take the decisions themselves but they provide their preparation, they give functional and informative support and control, being responsible for their realization. Informative providing of management must be realized in the comprehensive forms for users. For this purpose, relevant information is initially processed; it is summarized, analyzed and presented for users in the form of reports, statements, memoranda, resumes, recommendations, and forecasts.

Many economists consider controlling in coordinating of various functional blocks in the company as their main task, including some separate parts of the controlling system [1]. The necessity of functions coordination derived from the distribution of management system components: an organization, a planning and controlling system, an informative system, a system of management, goals and principles system of management.

The problem of coordination deficit often takes place because of decentralized financial decisions taking and in this case these decisions are interdependent, it means that performance (achievement of goals) solutions of the single carrier depends on other carriers of decentralized decisions, and vice versa.

Fulfilling the function of coordination, controlling promotes "the tree of objectives of the company" constructing.

"The tree of objectives" is a graphic representation of relationships and goals subordination, demonstrating division (decomposition) of general goals and subgoals while individual tasks doing [4, c. 67] There are vertical and horizontal coordination of purposes: the horizontal one is aimed at reconciling of different types of activities in which the company is engaged; the vertical one is to

coordinate the activities of different divisions, producing one type of product (goods and services).

The peculiar function of coordination is in the process of house holding activity of the enterprise. It is spoken about the necessity of:

- coordination of the objectives tree with its existing enterprise resources;
- coordination of long-termed projects with the certain objects and the strategy of the enterprise development;
- operations planning correspondence to long-termed projects;
- coordination of some projects of the enterprise and bringing them into a single project;
- coordination of the control function and planning;
- coordination of the system of information providing with informative needs of the enterprise which appear in the way of analysis and planning;
- coordination of the organizational structure of the enterprise with manufacturing needs;
- coordination of financial and manufacturing facilities of the enterprise.

Thus, coordination provides the most effective use of all resources which the enterprise owns (financial, labor, manufacturing ones). The most important tools are in this case strategic and long-term planning and budgeting.

The concept of controlling of the personnel does not still fundamentally and systematically fit into the theory and methodology of the enterprise management. More than nowadays there is no a single approach to controlling comprehension as an economic and social substance in the system of manufacturing organizing. In the existing system of modern views on controlling conceptual limitations and fragmentation are clearly seen, it does not cover a full range of all capabilities in their unity. Each separately proclaimed concept focuses on a very narrow segment of its capabilities, thereby undermining the arguments of all parties, dealing with categorical apparatus of controlling. In conditions of existing concepts of controlling, including those which most fundamentally reflect its capabilities, the significance and the role in the financial management of the organization prevails, but not its labor component does. Problems which concern the personnel management as an important resource of the enterprise have not been completely developed and they are not systematized in the context of their participation in the process of the goal achievement in the company. Nowadays the problems of controlling of the personnel have not been completely theoretically developed, they are not considered in the systematic uniting of the enterprise's goals and ways of their achieving in the frame of the organization controlling, they are characterized by their fragmentation and declarative characteristics. The explanation for this can be found in the current ideology of belittling the role of labour and its carrier - a human being- in the national economic life. In our opinion, the role of human factors in the production requires radical rethinking. Therefore, the key idea is to ensure that staff is the main value of the organization, the main strategic resource, aimed at obtaining financial results.

In our view, personnel controlling should be considered as:

- technology as instrumental HR managing, which is a complex object of management, ambiguous and vague perceiving management influence;
- as a systematic process of HR-based opportunities to assess the situation critically, individually or collectively in order to make management decisions to achieve business objectives.

In this regard, there is the need for conditional demarcation of "employment potential" in terms of the object and the subject of management. As the object of management, in our view, it is advisable to consider the following:

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- the entire staff of employees, separate groups of employees, each employee separately;

- relationships between members of the personnel, that arise because of the production functions performance, production problems and achievement of goals of the organization;

- investment processes to further development of labour potential of the company.

On the other hand, management should be seen as a full range of production tasks providing with the help of "others", that act the coordination function, analysis, control and management, and ensure stability of the system by achieving stated objectives. Personnel performing the function of management control can be seen as a subject of managing.

In the concept which has been adopted by us the personnel management uses the way of thinking which formed the basis for the pursuit of long-term effectiveness of the organization functioning. Staff as an object of management should be highly motivated to work ensuring the effectiveness of the whole organization. Staff management as a subject performs the function of the controller. Mission of controllers in the concept personnel controlling on the one hand, functionally focused due to the corresponding specialization of labour personal controllers, and on the other hand, it is dispersed in a "collective controller" because of the relevant economic thinking staff.

The division of staff onto the object and subject of management has a purely conditional feature, in the conditions of the functional and hierarchical principles of organization management construction each employee simultaneously realizes himself as an object and as a subject of managing (see table 1). Such aspect of understanding of the labour potential makes sense because it allows expecting achieving total coverage of all sides of personnel controlling possibilities and provides the effective labour potential managing.

Knowledge of personnel in the aspect of listed features provides a basis for developing effective operating tool and effective technology of motivated managerial influence and monitoring system of staff controlling. This technology is best able to realize the global objectives of the existing capabilities of staff and all the features of its potential. In this context the personnel can be considered as "human resources" in the aspect of manufacturing costs connected with labor use and as "human capital" (labor potential) owing value and a certain number of abilities of its usage and development. This expands the range of categorical controlling in personnel management from strictly functional interpretation of certain services to its universal understanding as a defining component of operations management. In our opinion, the common understanding of the labor potential of the company as an object of management is narrow precisely because of the fact that it (potential) is not only the object of management actions, but the subject of generating of these managerial actions, as it is a carrier of subjective perception of reality and development of an adequate response to its challenges. A wider understanding of labor potential in staff-controlling initiate allegations, it must also be considered as an object and as a subject of management.

Table 1. The characteristics of labor potential of the enterprise as the subject and the subject of managing.

Classified indicators of an employee within the labor potential	The characteristic by signs
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Economical Employee	Producer and Consumer of life benefits in one person
Social Employee	A member of staff: productive, family, a medium of professional and social status
Political Employee	Citizen of the state, a member of the political, social organization by interests
Employee of the class	Employees, the owner
Biological Employee	Medium of physical, intellectual, emotional energy
Cultural and moral Employee	Medium a system of values, cultural traditions and norms of morality
Ethnic Employee	A representative of the certain nationality, nation, ethnicity
Intelligent Employee	Owner of knowledge system, a medium of intelligence
Emotional-psychological Employee	Medium of certain temperament and character
Spiritual Employee	Owner of atheistic or religious consciousness, a member of this or that religious concessions

Conclusions. Nowadays industrial enterprises are facing a critical challenge of effective systems creating in the sphere of labor potential managing. The need of the labor potential is recognized not only in theory but also in practice. For many businesses, operating in international markets, problems of effective systems developing and personnel training is with the highest priority. In Ukraine, the issue is particularly acute because during the shortage of skilled labor, the priority is to improve the efficiency of their use. As soon as requirements for inner firms systems of development and training, a necessity to increase the level of services quality in this area appears and assessing the effectiveness of investments in human resources development.

As a result, personnel controlling is informative support of managerial decisions taking at the enterprise according to personnel forming, using and developing.

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