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СТРАТЕГІЧНІ АСПЕКТИ КОНТРОЛІНГУ ЛОГІСТИЧНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА

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Встановлено сутність контролінгу логістичної діяльності підприємства, визначено основні характерні ознаки контролінгу основної діяльності та контролінгу логістичної діяльності підприємства, що дало змогу сформулювати специфікацію контролінгу логістичної діяльності підприємства. Сформульовано основні критерії ідентифікації стратегічного контролінгу логістичної діяльності у зіставленні з контролінгом основної діяльності підприємства. На основі проведених досліджень сформульовано визначення стратегічного контролінгу логістичної діяльності підприємства, яке охоплює всі його властивості та особливості реалізації порівняно з стратегічним контролінгом основної діяльності підприємства.

Ключові слова: контролінг логістичної діяльності підприємства, контролінг основної діяльності підприємства, контролінг в стратегічному аспекті управління підприємством.

STRATEGIC ASPECTS OF CONTROLLING OF ENTERPRISE'S LOGISTICS ACTIVITY

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The essence of controlling of enterprise's logistics are established, the main characteristics of the controlling core activities and controlling of enterprise's logistics are determinate, that's allowed to formulate the specification of controlling enterprise's logistics. The basic criteria for identifying strategic logistics controlling are formulated in comparison with the strategic controlling core of the enterprise. At the basic of the research are formulated the definition of strategic logistics controlling of enterprise, which covers all its properties and characteristics of implementation compared to controlling the strategic core of the enterprise.

Key words: controlling of company's logistics, controlling the core activities of the company, controlling the strategic aspect of management.

Formation of the problem. Modern dynamic information society is developing very quickly and is filled with information. Companies that operate in the current market conditions must modifiable and reorganized according to changes in market demand, because otherwise, their place will come new, more competitive businesses [9, p.9]. Obviously, the use of such systems in the enterprise accounting information as record-keeping or administrative account is somewhat outdated and not allowed to receive date, complete information on the status of the enterprise. It is necessary to apply new management system, one of which is the controlling subsystem of company. We aim to draw attention to its special unit - Controlling of logistics activity of enterprise, logistics because it is directly involved in all dynamic processes of the company, and that the well-organized logistics processes of operations depends on timely delivery of raw materials, and therefore the production of finished products, on time appearance of the finished product on the shelves of supermarkets, etc.

Given the globalization of world trade, logistics processes occupy an increasing share of the cost of production, which leads to the urgent need for the formation of the actual logistics management processes of the company. By one of such management systems we include a system of controlling logistic activities aimed at ensuring the achievement of both strategic and operational objectives of logistics enterprises.

That focus comes the controlling of logistics activity is the optimal method for collecting and processing the necessary information on logistics activities of the company, allows the strategy and tactics of logistics enterprises to adapt to the environment, to ensure a high probability of achieving their goals, thereby increasing competitiveness of enterprise. This causes the relevance of the chosen topic, given the environmental conditions of functioning of Ukrainian enterprises and market requirements.

Analysis of recent research and publications. Study of the strategic and operational controlling, logistics processes and logistics strategies of enterprises of strategic management accounting engaged much of the scholars. Among them V. J. Plaksiyenko [7], who studied history of controlling the main tasks, steps of controlling the company and defined the difference between the system of strategic and operational controlling company. Main difference between strategic and operational controlling is the tools that are used to achieve this goal according to V. J. Plaksiyenko. That is, certain tools can solve the strategic objectives, and others - operational, thus, instrumental and methodological support point to focus controlling system of the company. However, no substantiated by a clear division and controlling the strategic and operational, however, not been considered various areas of application controlling. That is, the focus devoted to the study by the controlling core of the enterprise.

O. O. Gasylo [2] considered marketing controlling, which divided the strategic and operational marketing controlling, developed the main stages of its implementation functioning. However, author directed his research towards identifying controlling marketing activities, which allows us to consider the difference between strategic marketing controlling of operational, however, does not provide the necessary information about controlling the logistics of the company.

The study involved logistics strategies E. V. Krykavsky [5] who has made significant contributions to the development of logistics strategies of enterprise: articulated relationship between general strategies and logistics strategies, highlighted potential logistical enterprise strategy and design described procedure sourcing company, place allocated sourcing system planning, logistics subsystem described controlling company. However, further development of the economy makes for controlling distribution logistics activities at the operational and strategic and formulation of clear differences between them.

V. Y. Omelchenko considered strategic ways to improve competitiveness through effective management of logistics processes based on research conducted by the strategic directions identified in the implementation of logistics management of Ukrainian companies. The author examined the “criteria for assessing the efficiency of global logistics systems.” However, in our opinion this issue should be considered in full, that isn’t evaluating ways, but ways of gathering information, analyzing and drawing conclusions, time limits and so on. That is, consider the system controlling the efficiency of logistics system on the part of controlling as the perfect system that meets the set requirements.

A. V. Evdokimov, Y. V. Chortok, O. A. Rodymchenko [3] examined the logistic strategies, which include “ lean “ logistics strategy, dynamic transactions, differentiation, strategy on temporary options, strategy based on environmental protection, high-performance strategy, strategy of value-added strategy of diversification or specialization strategy focusing growth strategy. Authors considering trading company, offer them stages of construction of the logistics strategy. I. O. Irtysheva, T. V. Stroyko [4] studied the strategic focus of the enterprise logistics strategies. However, work is not considered attention paid to ways to support the implementation and monitoring of strategies formulated.

V. Shevchuk [8] examined the system of strategic management accounting company, which considered the essence of strategic management accounting and described the main instruments of its implementation. Given the proximity of the concept of controlling the system of management accounting company, developments allow the author to formulate certain guidelines in the strategic controlling company. However, further research is necessary to identify data systems controlling the logistics of the company.

R. Kovalak [1] formulated a significant list of tasks aimed at quantitative and qualitative analysis of the company. Latitude tasks set out a significant proportion of them allows for analysis of the logistics of the enterprise not only operationally, but also in the strategic aspect of the company. However, proposed tasks aimed at analysis of the company in general, and examining the system controlling the logistics of the proposed tasks necessary to adapt the system as a strategic and operative controlling the logistics of the company.

Overall, the analysis of the literature suggests that there are a number of developments on logistics strategies regarding the company and controlling of strategic enterprises. However, it was found that there is a need to define the strategic nature of controlling the logistics of the company and its controlling system of identification of the company as a whole, which were used to further research in this article.

Article goals:

- Make a comparison between controlling core activities and the controlling logistics activities.
- Define basic specification strategic controlling logistics activities in opposition to the strategic controlling core of the enterprise.
- Revise the definition of strategic controlling logistics activities.

Main statement. Controlling logistic activities – a subsystem of enterprise management system that aims to ensure that the goals of logistics enterprises, among which “minimize overall costs, acceleration of material flow, minimize total inventory levels, optimization of customer service “[5, p. 33], for this purpose it is necessary to set the IDs of all logistics processes of the enterprise, to form a controlling system parameters, define their routine quantitative value, set periods of monitoring, identify deviations permissible limits, provide assessment of character deviations, identify certain trends and forming conclusions regarding recommendation of logistics processes of an enterprise.

The difference between controlling logistics activities and controlling core activities is shown in Table. 1.

Table 1

Features controlling logistics activities compared to Controlling the main activity of the enterprise

Signs	Controlling core activities	Controlling logistic activities
object	accounting, basically all the production processes of the enterprise	logistics processes
subject	mechanism for the implementation and operation of tendencies controlled accounting processes	mechanism for the implementation and operation of logistics processes trends
instruments	includes the tools that let you explore and analyze the whole company, focusing its production processes	includes the tools that let you explore and analyze enterprise logistics processes
conclusions	aimed at regulating all financial matters relating to the production and administrative processes of the enterprise	aimed at improving the logistics processes of the enterprise, not necessarily to minimize logistics costs
strategic aspect	aims to ensure that the strategic objectives of the enterprise	aims to provide logistical achievement of strategic objectives, which should be subject to the overall business strategy

Controlling core activities not focuses on logistics processes, doesn't emit them in a separate unit under control, and they are part of overall costs or revenues of the company. This approach can't distinguish logistics costs or income and to investigate the main advantages and disadvantages functioning logistics company. The introduction of the system management subsystem controlling logistics activities can focus on the logistics processes of the company, split them into separate functions, each of which is reduced to formalize and quantify controlling index build strategic and logistic goals, which can manage and monitor their implementation.

The difference between the tools and methods of controlling core activities and controlling logistics activities is the focus of these tools and results that can be obtained in the course of their application. Some of the tools controlling core activities can be applied to controlling logistics activities, for example can be carried out SWOT-analysis of the enterprise as a whole, and can hold SWOT-analysis of the logistics of the company, where the main focus will be on logistics opportunities and threats of company, its main advantages and disadvantages. On the other hand, instruments controlling logistics activities provide information on purely logistic processes. For example, the solution of the transport problem on the location of the enterprise in relation to its customers helps to draw conclusions about the effectiveness of warehouse and transport operations, that is characterizes purely logistical processes. The calculation of the optimum size of the order and the comparison with the actual size of the order provides information on the efficient use of assets, incorporated in the stocks. Again, concerns just logistical processes.

If we consider the manufacturing processes of the enterprise, then controlling holding key area will identify processes that enable enterprises to minimize costs without sacrificing quality products. The orientation controlling logistics activities is to minimize unless the total logistics costs, and not separately for each process, otherwise it would conflict with the concept of logistics.

For example, reducing the cost of processing some final details without losing quality will reduce the overall cost of manufacturing the product. However, in logistics, reducing storage costs of raw materials could increase delivery costs, with the result that total logistics costs increase their size, not decrease. So, approach to controlling the implementation of logistics has excellent accents compared with controlling core of the enterprise.

Implementation and management systems or any desired control subsystem must first consider from a strategic point of view, because all tactical and current plans designed to achieve the strategic goals of the company. Thus, we can't plan the current activity without strategic goals.

Strategic controlling core activities considering the strategic goals of the enterprise, analyzing them according to opportunities and threats, strengths and weaknesses of the company, according to the financial situation of the company and further development of the financial capacity of the period for which the strategy is based. Strategic controlling basic checks of reality constructed strategic plan or goals are achievable, given the direction of changes in the environment or other factors. If you notice certain changes or deviations in terms of controlling strategic core activities forms the recommendation implications for the management aimed at the reorganization of the strategic plan. Thus, for various types of research and analysis aimed at the attainment of the strategic goals of the company, you must use a specific set of tools that will complete the task. Here appears the main difference controlling strategic core activities of strategic controlling logistics activities.

Strategic Controlling logistic activity also aims to ensure the strategic objectives of the enterprise, but its operation is aimed at logistic purposes. Thus specificity towards controlling the logistic activities and determines the difference controlling strategic core activities of strategic controlling logistics activities.

The line that separates these two subsystems enterprise management system appears when we consider the goal, where overall objectives of the enterprise will be different, Logistic than those who have to submit to the general. Ways of collecting and analyzing information will also be different.

For example, an analysis of financial and economic state of the industry we can by using the information available on the Internet. While financial analysis economic situation of logistics processes using resources on the Internet may not be possible. It should conduct their own field studies or research companies use the services.

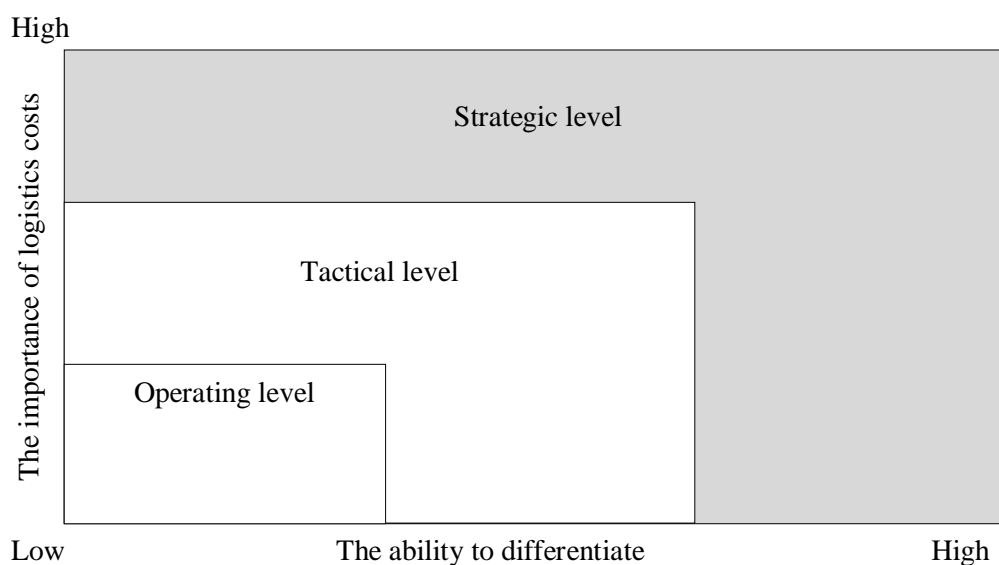
So, Controlling sharing strategic core business activity and strategic controlling its logistics activities can form in a comparison table. 2.

Thus, the strategic goals of controlling core activities and strategic controlling logistics activities are very similar – to ensure the achievement of strategic objectives ... However, the main difference lies in the specification of objectives the achievement of which system of strategic controlling core activities and strategic controlling system aims to provide logistics activities. That specificity of logistic purposes and makes further strategic goals controlling logistics activities and tasks and the tools to achieve them.

**Features strategic controlling logistics activities compared
to Controlling strategic core of the company**

Classifications	Strategic controlling core activities	Strategic Controlling logistics activities
Goal	To provide achieve the strategic goals of the enterprise.	To provide achieve the strategic objectives of the enterprise logistics.
Subordination	Is the general strategy of the enterprise.	Is subject to the general business strategy.
The focus of action	Oriented research and analysis of the general objectives of the enterprise.	Intended for research and analysis purposes logistics company.
Tools implementation	Uses tools that provide information on company profitability, profitability, capital-labor ratio, etc.	Uses tools that provide information about the optimal size of orders and inventory levels of speed and reliability of transportation, the advantage or disadvantage of consolidated orders and so on..

Strategic approach to controlling logistics activities due to its impact on enterprise performance, particularly on the structure of current and non-current assets of the company, the structure and level of expenditure on product quality and customer service, on time and complete reliability of the order, economic and social responsibility of the company. Overall, the strategic potential of logistics enterprises can provide a matrix of coordinates: the importance of logistics costs and the ability to differentiation (Figure).



Matrix of strategic potential of enterprise logistics

Summarizing studies related to the identification of controlling logistics activities in the strategic aspect of management now offer the following definition of strategic controlling logistics activities.

Strategic Controlling logistic activity – an activity aims to ensure that the strategic logistical goals of the company that carries the same idea and based on the same philosophy as the system of classical strategic controlling, but other than her specific logistical purposes, and as a result, and the objectives and instruments aimed at its achievement.

Conclusions and perspective of future research. The study of the functioning of the controlling core activities and controlling logistics activities allowed to share data management concepts, highlighting data controlling the logistics of the company. Bold, the established grounds, properties controlling the logistics of the company suggests that although at first glance controlling logistics activities has significant

differences from the controlling core of the company, due to the similarity of the application object, subject and purposes, however, by deeper study of instrumental ensuring, observed significant differences. This will ensure that the implementation method of controlling logistics activities directed to the use of specialized tools and techniques, resulting in the need to identify it among the controlling core of the enterprise. Installation features controlling logistics activities aiming to identify the strategic controlling logistics activities in comparison with strategic controlling core activities. Identification of special features that are unique strategic controlling logistics activities allows us to formulate definitions which cover all the features of strategic controlling logistics activities.

The study of the literature showed that the idea of using a strategic and operative controlling logistics business is a new direction in the management system and takes a lot of theoretical and practical developments, which determines relevance in future studies.

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