

336.7:338.2

*This article is dedicated to investigation of definition of “controlling” from viewpoint of the various scientists, scrutiny of the basic concepts of structure of controlling system in the bank. Author proves necessity of the given model, suggests algorithm of its construction and defines key performance indicators.*

**Keywords:** bank, efficiency, controlling, control, planning, strategy, transfer pricing, management, revenue center, cost center, accountability center

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| 2. | , . . . : / ' . . . / . . . -      |
| 3. | , 2011. – 57 . , 2010. – 116 .     |
| 4. | , 2010. – 224 . 7. , 2001. – 976 . |
| 5. | , 2011. – 293 . 8. , 2008.         |
| 6. | , 2011. – 99 . 9. , 2011. – 438 .  |
|    | 10. , 2010. – 142 .                |

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UDC 336.7:338.2

**Pugarskaya Natalia Bogdanivna**, Ph. D. student of banking department. Vadym Hetman Kiev national economic university. **Controlling system efficiency in the bank management.** This article is dedicated to investigation of definition of “controlling” from viewpoint of the various scientists, scrutiny of the basic concepts of structure of controlling system in the bank. Author proves necessity of the given model, suggests algorithm of its construction and defines key performance indicators.

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04.09.2012 .