

CONTROL IN THE MANAGEMENT SYSTEM OF FOREIGN ECONOMIC ACTIVITY

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Introduction. Implementation of administrative action is not possible without making control, especially in enterprises in the field of foreign economic activity. Nowadays in the globalized countries in the world economics, foreign economic activity of enterprises has an increasingly important role in operational activity. Indicators of export-import transactions of goods and services, direct investment in to Ukraine and out of is annual growth that causing an increase in the need for control of foreign economic activity.

That is why, it is important to use control effectively in the system of foreign economic operations in modern changing environment.

Analysis of latest research and publications. This problem was considered in works by such foreign and Ukrainian scientists as F. Taylor, Charles Hamilton, G. Goldstein, Henri Fayol, A. Kuzmin, T. Mostenska, B. Novak, M. Lutskyi, I. A. Ivchenko, N. Minenko and others. In their works much attention are paid to the issues of organization, building and methodical providing control, and also to objectives of control in an organization, principles and process of control, kinds' classification, determining the control effectiveness. However, the issue of control in foreign economic activity as a separate management functions has not enough examined, therefore it is necessary to research it in this article.

Problem statements / formulation (Aim of the article). The aims of article are the rationale for the expediency of control in the field of foreign economic activities; to examine the correlation of internal and external control of foreign economic activity and to identify direction of control at all stages in the implementation of foreign economic activity.

Main research results. Nowadays, foreign economic activity of enterprises has a major role in operating activity enterprises. Indicators of export-import transactions of goods and services, direct investment in to Ukraine and out are annual growths that causing an increase in the need for control of foreign economic activity. The control in system management of foreign economic activity is a process of monitoring foreign economic activity with the aim to ensure implementation and providing its in such a way as planned with correction of any significant deviations. In the management of foreign economic activity the function of control is performed allowing for the different characteristics internal and external environment.

The reasons that necessitate control of enterprises in the implementation of foreign economic activity are:

- the necessity to observe how and what are workers doing. The combined effect of even small mistakes can reduce significantly the capacity of the organization;
- constant changes in the environment which organizations and their managers face requires an appropriate response. Changes require management not only the marked plans, but even objectives. A well-organized control helps managers to promptly adapt to change;
- this is ever-growing complexity of organizations involved in business growth due to its size and scale. With increase in productivity managers who are responsible for the execution of all tasks in organization cannot personally observe each activity, and also for changes in market conditions and solve problems personally [1, 12].

The control as a process of administrative activity is realized on the basis control's operations and covers six successive stages (fig. 1).

In management of foreign economic activity allocate specific features that affect the effectiveness of foreign economic operations and effectiveness of the organization as a whole. These are accuracy, timeliness, efficiency, flexibility, clarity, rational criteria, strategic division of attention and corrective action.

Exactly these criteria contribute to the qualitative understanding and implementation of effective control methods FEA [7].

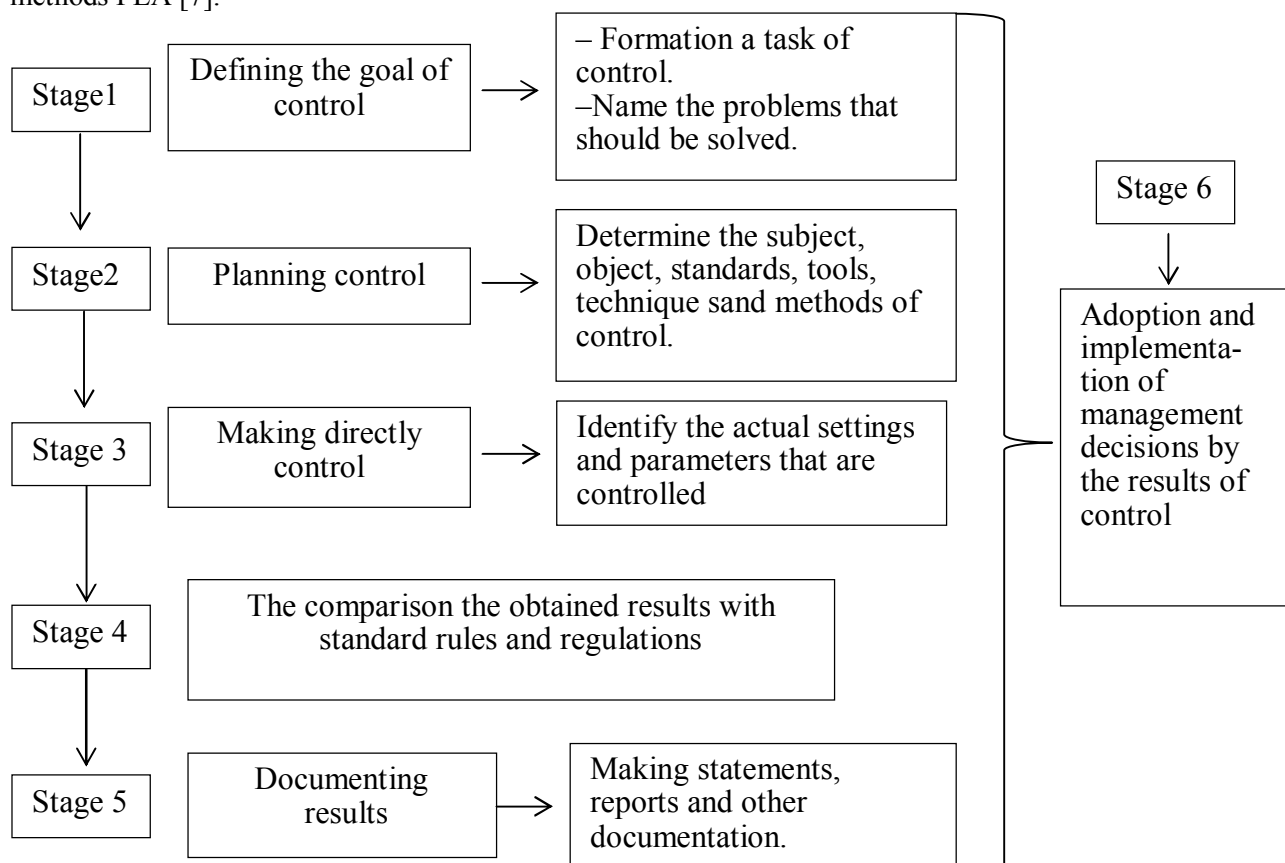


Fig. 1. Stages of Making Control in Foreign Economy Activity*

*developed (made) by the authors based on (using the) [6].

It is an expedient to note that the control of FEA arises in entrepreneurs as a subject of foreign economic activity, and in government through its management bodies. That's why scientists divide control according to internal and external.

The purpose of control in the interests of the owners are the effective activity of the enterprise, minimize risk losses, rational use of resources and profits. Internal controls in the company is an important management tool, which is used to provide enough assurance, that the leadership outlined goals are achieved. In a large enterprises, in the incorporated enterprises in particular, control functions rely on the supervisory board and audit committee [3; 5].

Activities of the Supervisory Board is governed and controlled within a certain statute and the Law of Ukraine "About the incorporated enterprises" [8].

Before public authorities exercising external control' FEA [4], are putting the goals of protection of state interests. These goals are regulation and protection of the internal market, people and the environment, replenishment of the state budget and so on (table 1).

Table 1. The Organs of State Regulation of Foreign Economic Activities in Ukraine [3]

The Organs of State Regulation	The control function
The Central Executive Authority of the Economic Policy	Control over the observance of all subjects of foreign economic activity current laws Ukraine and terms of international agreements Ukraine.
The State Fiscal Service of Ukraine	Customs control in Ukraine according to current laws.
The Antimonopoly Committee of Ukraine	Control for the subjects of foreign economic activity legislation about the protection of economic competition.
The Inter departmental Commission on International Trade	Carries out operative state regulation foreign economic activity in Ukraine in accordance according to current laws; decides on infringement and conduct anti-dumping, anti-subsidy or special investigations and applications under anti-dumping,

countervailing or special events.

Moreover, the law provides reporting of entity FEA to the State Tax Authority and to the National Bank of Ukraine, because these bodies also exercise control over foreign economic activity of enterprises [3].

Internal and external control of foreign economic activity carried out in three stages, the implementation of which depends on the time interval, in which relatively of foreign economic operations conducted appropriate controls: before its implementation, during or after.

At the preliminary stage control is associated primarily with the assessment, analysis and risk management.

External risks linked to the failure to obtain damaging entrepreneur expected profit due to violations of its obligations contractor entrepreneur or through other circumstances which do not depend on it [2].

For enterprises of foreign economic activity by the following circumstances maybe natural, general economic, political or financial (Table 2).

Table 2. The circumstances obtaining of external risks*

Natural	General economic
The risk of persistent disasters and ecological crisis that may cause disruption of delivery of goods or damage to goods in transit.	The possibility of changes in tax or customs laws (changed duty rate, taxes and fees strengthening of non-tariff regulation for specific commodity groups, etc.); increased competition or decrease market demand for these products.
Political	Financial
The risks of military action or civil movements, the risk of nationalization etc.	Risks of foreign economic activity are connected with the purchasing power of the currency of foreign economic agreement.

**developed (made) by the authors based on (using the)[3].*

External control at the preliminary stage is from the interdepartmental commission on international trade in a manner approved by the Ministry of Economy and European Integration of Ukraine [11] issues permits for import to Ukraine of goods for which the applied supervisory measures.

Goods in respect of which apply the measures of supervision and lists appropriate measures are defined and approved by the decision of the Interdepartmental Commission on International Trade under the Law of Ukraine «About the application of safeguard measures on imports of Ukraine» [9].

Moreover, external control at the preliminary stage carried by the State Customs Service of Ukraine, which applies system analysis and management of risks during determination of forms of customs control.

At the current stage, during the actual foreign economic operation, public authorities take a much greater amount of control measures than the management company.

During internal control is filing notice or declaration when importing goods; are preparing the documents needed for customs clearance of vehicles; controlled packaging and transportation of goods, according to the Incoterms terms of delivery and so on.

External control at this stage is the movement of goods across the customs border of Ukraine and consists of customs, sanitary-epidemiological, ecological, radiological controls.

After the foreign economic transactions it is carried out as an internal control and external control of foreign economic activity enterprises. Herewith management personnel and internal auditors and customs authorities, representatives of the tax inspection and independent auditors widely apply general scientific and special methods.

During internal controls of foreign economic activity is carried out:

- control of deviations of actual indicators from planned and normative;
- control of efficiency of the transactions;
- checking and execution of documents for further storage.

During exercising external control in enterprises with the foreign economic activity is:

- checking customs value of goods, according to the Ukrainian Classification of Goods foreign trade and the country of origin;

- checking targeted use of goods that were imported from granting tax privileges and as a humanitarian assistance;
- control of operations with customer-supplied raw materials;
- checking of property accounting of that are imported to Ukraine as foreign investor to the charter capital;
- checking export operations with goods for which established export duty;
- checking of the completeness and timing of settlements on foreign economic agreements [3].

Conclusions. Thus, control is the one of fundamental methods of business administration (management of entrepreneurial activity). There are certain stage exercises of control: defining objectives, planning, implementation actions directly control, comparison of the results with established standards, documenting the results and the adoption and implementation of management decisions. Organization of internal and external control during the performance foreign economic activity in the enterprises is carried out in three stages: preliminary, current and further. Each of these stages has its own sphere of internal and external control. During preliminary stage internal and external control analyzes the risks by collecting and processing statistical data. At the current stage of economic activity, depending on internal control preparation of documents under the terms of Incoterms and proper packaging and transport of goods. External control consists of customs, sanitary-epidemiological, ecological, radiological controls. The further control includes checking and control of efficiency of the transactions. Application of correctness of control at all stages leading to efficiency of realization management of foreign economic activity.

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Iryna Amelina, PhD, Associate Professor. **Vlada Semenets**, student. Poltava National Technical Yuri Kondratyuk University. **The Control in the Management System of Foreign Economic Activity.** In article are shown the essence and stages of control's implementation in foreign economic activity of enterprises, and are identified the functions of state regulation of foreign economic activity. The causes and the spheres of external and internal control were investigated by us. Its interaction had examined during control at different stages. Applying correctness of control in foreign economic activity will lead to the efficiency of enterprises with foreign economic activity.

Keywords: control, internal control, external control, management, foreign economic activity, management of foreign economic activity.

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Ключові слова: контроль, внутрішній контроль, зовнішній контроль, менеджмент, зовнішньоекономічна діяльність, менеджмент зовнішньоекономічної діяльності.

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Ключевые слова: контроль, внутренний контроль, внешний контроль, менеджмент, внешнеэкономическая деятельность, менеджмент внешнеэкономической деятельности.