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A. Rusnak

*Doctor of Economic Sciences, Professor, Professor of the Department of Economics, Kherson Branch, Admiral Makarov National University of Shipbuilding, Kherson, Ukraine
ORCID ID: 0000-0002-3198-2866*

H. Ohor

*Assistant of the Department of Economics, Kherson Branch of the Admiral Makarov National University of Shipbuilding, Kherson, Ukraine
ORCID ID: 0000-0003-1171-4052*

CONTROLLING AS A TOOL FOR CRISIS MANAGEMENT OF AN ENTERPRISE

A. B. Руснак,

д. е. н., професор, професор кафедри економіки, Херсонська філія Національного університету кораблебудування імені адмірала Макарова, м. Херсон, Україна

Г. М. Огорь,

асистент кафедри економіки, Херсонська філія Національного університету кораблебудування імені адмірала Макарова, м. Херсон, Україна

КОНТРОЛІНГ ЯК ІНСТРУМЕНТ АНТИКРИЗОВОГО УПРАВЛІННЯ ПІДПРИЄМСТВОМ

The article considers controlling as a tool of crisis management of an enterprise, the main task of which is to provide crisis response (management) with an up-to-date information and analytical base. It is defined that anti-crisis management of an enterprise is a complex of measures to analyse and assess potential crises, develop anti-crisis action plans, identify signs of crises, implement action plans to prevent and overcome crises, eliminate their consequences and prevent crises in the future. The goals and objectives of crisis management of an enterprise are defined as follows: foreseeing the crisis and adequate preparation for it; hindering dangerous factors of crisis; managing the dynamics of crisis development; ensuring the vitality of the enterprise in crisis state; mitigating the negative consequences of crisis; using factors and consequences of crisis for the enterprise development. The main elements of controlling (object, purpose, objectives and tools) in the short and long term are described. The general and special functions of controlling are given. It is proposed to distinguish such function of controlling as crisis response. As a controlling functionality, a list of procedures performed by the controlling system was formulated and justified, which made up the crisis response complex: communication, coordination, cooperation, completing, converting, complementing and cogeneration. It has been substantiated that according to the crisis response complex the main role is assigned to communication. It is determined that the crisis response complex should act according to the types of crises that exist and may arise in the activities of the enterprise. A list of classic controlling principles has been provided and supplemented by such ones as the business responsibility and the anti-crisis principle. The principle of business responsibility provides for that the controlling service, while collecting, processing, analysing data and providing the basis for making certain management decisions, must be responsible for the reliability and relevance of the information provided. The second proposed

principle (anti-crisis) provides for the prediction and anticipation of turning points in the activities of the enterprise and crisis response.

У статті розглянуто контролінг як інструмент антикризового управління підприємством, основним завданням якого є забезпечення кризового реагування (менеджментом) актуальною інформаційно-аналітичною базою. Визначено, що антикризове управління підприємством – це комплекс заходів з аналізу та оцінки потенційних криз, розробки планів антикризових дій, виявлення ознак криз, реалізації планів заходів щодо попередження та подолання криз, ліквідації їх наслідків та недопущення криз в перспективі. Визначено мету та завдання антикризового управління підприємством як: передбачення кризи та адекватна підготовка до неї; перешкодження небезпечних чинників кризи; управління динамікою розвитку кризи; забезпечення життєдіяльності підприємства в кризовому стані; ослаблення негативних наслідків кризи; використання чинників та наслідків кризи для розвитку підприємства. Охарактеризовано основні елементи контролінгу (об'єкт, мета, завдання, інструменти) в короткостроковому та довгостроковому періодах. Наведено загальні та спеціальні функції контролінгу. Запропоновано виділити таку функцію контролінгу, як кризове реагування. Як функціонал контролінгу було сформульовано та обґрунтовано перелік виконуваних системою контролінгу процедур, що склали комплекс кризового реагування: комутація, координація, кооперація, комплектація, конвертація, комплементация, когенерація. Обґрунтовано, що згідно комплексу кризового реагування головна роль відводиться комутації. Визначено, що комплекс кризового реагування повинен діяти відповідно видів криз, які існують та можуть виникнути в діяльності суб'єкта господарювання. Наведено перелік класичних принципів контролінгу та було доповнено такими, як бізнес-відповідальність та принцип антикризовості. Дотримання принципу бізнес-відповідальності передбачає, що служба контролінгу, збираючи, обробляючи, аналізуючи дані та забезпечуючи базою прийняття тих чи інших управлінських рішень, має нести відповідальність за достовірність та актуальність інформації, що надається. Другий запропонований принцип (антикризовості) передбачає прогнозування і передбачення переломних етапів в діяльності підприємства та кризове реагування.

Keywords: *controlling; crisis; crisis management; crisis response; enterprise.*

Ключові слова: *контролінг; криза; антикризове управління; кризове реагування; підприємство.*

Target setting. Any activity, including economic activity, develops cyclically, regularly undergoing various crises, which are a transition from one stage of development to another. The adverse effects of a crisis can occur when irrelevant measures are taken. The enterprise management is required to make decisions, which will adapt the activity of the entity to the business environment, constantly changing. This task belongs to crisis management, which is implemented through the application of appropriate tools.

One of the effective tools of crisis management is controlling. The systematisation of the stages of its development, as well as the noticed transformation of the functionality of controlling, due to the crisis phenomena in the economy, and therefore new requirements before management, allowed defining and proving the anti-crisis purpose of using the system of controlling.

Actual scientific researches and issues analysis. The theoretical foundations of controlling were covered in the works of scientists D. Hahn, H. Hungenberg, R. Mann, E. Meyer. The tools of controlling in terms of its practical orientation are presented in the studies of P. Horvath, R. Gleichen, H. Vollmuth and other foreign authors. The works of management accounting and strategic management scientists C. Horngren, J. Forrester, R. Kaplan, D. Norton and others are also directly related to the development of the theory of controlling. However, in the works of all of the above authors, controlling has not been considered from the perspective of crisis management of the enterprise. Therefore, the study of the problem of enterprise controlling as a tool of crisis management is relevant.

Formulating the goals of the article (statement of the task). The purpose of the study is to define the anti-crisis orientation of controlling, to expand the principles and functions of controlling as a tool of crisis management of an enterprise.

Presentation of the main research material. The economy and each of its entities develop cyclically, alternating one stage with another. In classical theory, one of the stages of the economic cycle is crisis. Scientists have always attached particular importance to it because of the consequences that a crisis entails.

J.M. Keynes in his work "The General Theory of Employment, Interest and Money" describes the crisis as

follows: "there is another characteristic feature in the economic cycle which our theory must explain, if it is correct, namely the phenomenon of crisis, that is the sudden and abrupt change, as a rule, of the upward trend to downward, whereas in the reverse process there is most often no such abrupt turn"[1].

G. Brown explains a crisis as "an unexpected problem that requires an immediate response; otherwise the problem threatens to have extreme consequences" [2, p. 9].

These interpretations characterise crisis as a negative category, which does not correspond sufficiently to the original meaning of the word "crisis". Crisis is translated from Greek as "decision", "turning point" or "transition" without specifying the nature – positive or negative [3].

Thus, in our opinion, a crisis is a transition from one stage of development to another; like any transformation, it brings about a change in market conditions, which requires a review of traditional business practices. Decisions that take into account all the emerging factors and are taken in good time can lead to greater success for the company.

Today, crisis management should be an indispensable element of an enterprise's management system. Such a management subsystem makes it possible not only to overcome the negative consequences of the crisis in the enterprise's activity, but also to prevent its occurrence through timely assessment of its probability. The implementation of an effective crisis management system allows not only avoiding the insolvency crisis, but also allows creating conditions for the development and improvement of the efficiency of the enterprise, the effective use of all types of resources [4, p. 122].

Crisis management is a set of activities that are continuously carried out to analyse and assess potential crises, develop crisis management plans, identify signs of crises, implement plans for crisis prevention and management, eliminate the effects of crises and avoid crises in the planned perspective.

The milestones in the process of implementing crisis management of an enterprise are as follows:

- diagnosis of the presence of a crisis
- determination of the probability of a crisis that exceeds the level allowed by management or the owner;
- assessing the effectiveness of anti-crisis strategy measures of the enterprise [4, p. 120].

When considering the activity of business entities as an object of crisis management, which aims to improve financial performance and increase economic value, I. A. Blank clarified the concept of crisis financial management as "a system of principles and methods of development and implementation of a set of special management decisions aimed at preventing and overcoming financial crises in an enterprise, as well as minimizing their negative financial consequences" [5].

The goals and objectives of crisis management of the enterprise can be most fully formulated as follows: prediction of crisis and adequate preparation for it; avoidance of dangerous factors of crisis; managing the dynamics of crisis development; ensuring the functioning of the enterprise in crisis state; mitigation of negative consequences of crisis; use of factors and consequences of crisis for the development of the enterprise.

The above tasks of crisis management can be specified depending on the object of management. In accordance with the fact that crisis management can be both governmental and intra-corporate, then in the first case crisis management should be understood as regulation of business activities by relevant regulations; in the second case it is understood as local management in the company with application of relevant tools depending on the specifics of the turning point.

One of the effective tools of crisis management of an economic entity (an enterprise, a group of enterprises) is controlling, the main task of which is to provide crisis response (management) with an up-to-date information and analytical base.

German scientist Peter Horvath defines controlling as a comprehensive cross-functional management concept that aims to coordinate planning, control and information systems [6, p. 35].

Controlling is understood as a system of managing the process of achieving socio-economic objectives and performance of a business entity, which is based on the synthesis of accounting, information support, analysis, planning, control and coordination, and provides feedback in the management system [7, p. 136].

According to scientists H. Küpper and J. Weber, controlling is a coordination tool supporting management in the planning and control process [8].

The elements of controlling, taking into account the impact of the time intervals on them are shown in Table 1.

Table 1. Elements of controlling over different time periods

Elements	Short-term period (operational controlling)	Long-term period (strategic controlling)
Object	Activities (business processes) of an enterprise in the current period	Enterprise's activities in time "Retro-present-future"
Purpose	Ensuring achievement of short-term goals (making profit)	Ensuring long-term objectives (economic value increase)
Task	Presentation of information about the current state in the form of indicators	Development of strategies, adjustment of existing strategies
Tools	Variance analysis, break-even-analysis, KPIs, budgeting, etc.	Portfolio analysis, strategic breakdowns, BCG, McKinsey, BSC matrices, etc.

In addition to the above-mentioned elements, functions that are intended to run the controlling system regardless of the periods under consideration are an obligatory complement. Controlling provides performance of the

following functions: service function (providing information necessary for management); decision-making function (management function); internal control in the enterprise [9]. There are also such functions of controlling as planning, consolidation of plans, coordination [6], goal setting, integration, service, response, orientation [10]. A. Tereschenko considers the following to be the main functions of controlling: formation of information channels and information support of the enterprise; coordination of plans and activities; strategic and operational management; control, inspection and internal audit; methodological support and internal consulting [11, p. 85].

The controlling functions often include management functions (planning, controlling, etc.). Among the special, “narrow” functions of controlling are coordination and integration. However, in addition to those listed above, it would be useful to distinguish such a function of controlling as crisis response. The proposed function of crisis response should be understood as the crisis-prevention approach of the entire complex of operations performed by controlling (Table 2).

Table 2. Complex of crisis response operations of the controlling service

Operation	Characteristics
Communication	“Making connections”, in this case between management and implementers. This means that controlling transforms the information of implementers into the necessary information for management and vice versa
Coordination	Coordination, harmonisation of the activities of all units within a single “organism” in order to achieve a common purpose
Cooperation	Performing activities in cooperation with other administrative and management services of the enterprise: obtaining data from the accounting department, comparing with the planned figures provided by the planning and economic department, etc.
Completing	Collecting all data from all units and consolidating them into a single “system of coordinates” to give the most complete picture of the state of activities
Converting	Processing the data from “below” and making it useful for the management decision-making in the form of relevant indicators
Complementing	Complementing management functions, providing management with everything it needs to make decisions
Cogeneration	Direct participation in the management decision-making process, generating ideas, developing strategies to improve the results of ongoing activities

According to the crisis management complex, the central role is assigned to communication, which summarises the results of some (lower order) tasks and “diffuses” it into the implementation of other (higher order) tasks in collaboration with the administrative services, forming an ideological bond between all the elements within the entity, regardless of whether it is a single enterprise or a group of enterprises.

The crisis response complex should act according to the types of crises that exist and may arise in the activities of the entity. Crisis response of controlling should be based on the preparation of techniques to eliminate or mitigate the effects of the main types of crises in the enterprise: strategy, profitability, liquidity and insolvency.

In science, the general requirements for the construction of controlling, the essential characteristics responsible for its rational functioning and contributing to the purpose of controlling in the enterprise, which are called the principles of controlling, have been identified. The principles of controlling are: multidimensionality, multifunctionality, continuity, compliance, construction flexibility, (adaptability), documentability, reliability, accessibility, cost-efficiency, complexity, usefulness, scientificity, objectivity, optimality, parallelism, primacy, prospectivity, progressivity, transparency, construction simplicity (understandability), rationality, regularity, relevance, movement and deceleration, timeliness, specialisation, stability, strategic awareness, coherence and transparency [12].

We propose to introduce such principles of controlling as business responsibility and crisis-prevention approach. The former implies that the controlling department, while collecting, processing, analyzing data and providing the basis for making certain management decisions, should be responsible for the accuracy and relevance of the information provided, since the distortion of data on one of the enterprises may, when considered in consolidation, distort the overall situation of the entire group. As a result, ineffective management decisions may be taken, which can adversely affect the functioning of both the group as a whole and individual entities. The principle of crisis-prevention approach means the restorative and preventive components in responding to difficult stages in the enterprise's activities. The reasonability of introducing the principle of crisis-prevention approach in the classification, which involves predicting and anticipating the critical stages in the activity of an entity and crisis responses, is due to the fact that a crisis within one enterprise with a high degree of probability may cause a crisis in the activity of related business entities.

Conclusions. The described review of aspects of crisis management, elements and functions of controlling allowed to define controlling as a tool of crisis management of the enterprise, which is designed to perform, besides the general functions of management, a special one – crisis response, which in turn is a whole set of procedures aimed at settling the crisis.

As this understanding of controlling does not fit into any of the existing concepts of controlling (accounting-oriented, information system-oriented, coordination-oriented, strategy-oriented and stakeholder balancing-oriented) it is proposed to formulate a transition-oriented concept (of the crisis). The group of classic controlling principles has been supplemented by such ones as business responsibility and crisis-prevention approach. The former implies that the controlling department, while collecting, processing, analyzing data and providing the basis for making certain

management decisions, should be responsible for the accuracy and relevance of the information provided. The principle of crisis-prevention approach involves predicting and anticipating the critical stages of an enterprise's activities and crisis response.

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