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CONTROLLING AS A SUCCESSFULL METHOD OF INDUSTRIAL ENTERPRISE FUNCTIONING

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Research methodology. The results are obtained through the usage of the following methods: abstraction – for determining the «controlling» category essence, general and special – for establishing the unity of existing controlling concepts, standard methods of analytical research – for diagnostics of enterprise functioning tools.

Results. The controlling is a relatively new phenomenon in the modern business management and there are two factor groups that prevent its implementation: the model imperfection and the social and psychological factors. Analysis of current scientific publications, as well as practical management experience in domestic and foreign enterprises, indicates that controlling implementation interest is constantly growing. In management controlling effective functioning is possible only in case of its consecutive implementation to business practice including all the key aspects of this process.

The characteristic of controlling service officials is given. It is underlined that the controlling is an important tool of the successful enterprise functioning, because it provides both the management and the owner with the information necessary for decision-making, for resources management, for providing the enterprise survival on tactical and strategic management levels, for helping to optimize the "revenue - costs - profit" sequence.

Different scientific opinions about the list and content of the main stages of controlling implementation, which will allow increasing the efficiency of the enterprise management system, are investigated.

Novelty. Methodical approaches to the implementation of the controlling to the industrial enterprise management system is further developed.

Practical significance. Proposals to increase the efficiency of the enterprise management system are focused on providing the enterprise's management with information necessary for decision-making.

Keywords: Controlling, Controlling system, management system, Controlling service, effective functioning of Controlling.

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