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**MANAGEMENT ACCOUNTING AND INTERNAL ECONOMIC CONTROL  
OF THE WAREHOUSE CONTROL SYSTEMS AT THE ENTERPRISE**

**УПРАВЛІНСЬКИЙ ОБЛІК І ВНУТРІШНЬОГОСПОДАРСЬКИЙ КОНТРОЛЬ  
СИСТЕМ УПРАВЛІННЯ СКЛАДОМ НА ПІДПРИЄМСТВІ**

**ANNOTATION**

This article delves into the pressing need for banking institutions to enhance the efficiency of their resource utilization. It begins by acknowledging the crucial role that resource efficiency plays in the operations of banking institutions, highlighting its direct impact on competitiveness, financial health, and the ability to meet client needs effectively. The multifaceted concept of "efficiency" within the banking sector is then explored, emphasizing its significance in various aspects of operations, including cost management, risk mitigation, and customer service optimization. The article further underscores the pivotal role of innovative technologies in driving resource optimization within banking institutions. It examines how the integration of artificial intelligence (AI) into banking operations can revolutionize processes, improve decision-making, and enhance overall efficiency. Additionally, it discusses the potential of digital service channels and mobile applications in streamlining resource allocation, making banking services more accessible and convenient for customers. Moreover, the article scrutinizes the impact of blockchain technologies and other emerging innovations on the banking industry. It highlights how these technologies have the potential to transform traditional banking processes, improve transparency, and increase security. The significance of data analysis in mitigating credit risks and detecting suspicious transactions is also emphasized as a critical

component of ensuring the integrity and stability of banking operations. In addressing the critical issue of cybersecurity within the banking sector, the article recognizes it as a paramount concern in the era of digital finance. It discusses the challenges posed by cyber threats and the importance of implementing robust security measures to safeguard sensitive financial data and protect against potential breaches. Drawing on these insights, the article concludes by advocating for the widespread adoption of innovative technologies to optimize resource utilization in banking. It delineates strategies for effectively implementing these technologies, including investment in research and development, staff training, and infrastructure upgrades. Emphasis is placed on the imperative of staying abreast of technological advancements to remain competitive in the rapidly evolving financial landscape.

**Key words:** controlling, management accounting, taxation system, accounting policy, management practice, sustainable development, profit, planning, control.

**АНОТАЦІЯ**

У статті розглядається актуальність проблеми підвищення ефективності використання ресурсів банківських установ. Проаналізовано визначення понять «управлінський облік» та «контролінг», уточнені завдання, які повинні вирішуватись при

управління підприємством зазначеними категоріями обліку й аналізу. Досліджені основні аспекти системи контролінгу та місце управлінського обліку і внутрішньогосподарського контролю, як його складових, в системі організації і функціонування управління підприємствами. Оцінено повноту застосування інструментів управлінського обліку вітчизняним менеджментом. Наведено визначення контролінгу як процесу, який дає можливість підприємству не тільки виявляти відхилення від прийнятих і затверджених правил, процедур, законоположень, але й аналізувати причини цих відхилень, конкретизувати їх за ступенем причетності до посадових осіб, діяльність яких піддається перевірці або оцінці. Дослідження обумовлені впровадженням управлінського обліку, контролінгу і внутрішнього аудиту в практику аграрних підприємств. Контролінг виступає як система забезпечення виживання, у короткостроковому плані спрямована на оптимізацію прибутку, у довгостроковому – на підтримку гармонійних відносин з навколишнім середовищем. Розвиток вітчизняної економічної науки відбувається під впливом концепцій контролінгу, управлінського обліку та внутрішньогосподарського контролю. Розвиток контролінгу як концепції управління пов'язується із зростанням інформаційних потреб менеджменту з метою пристосування до підвищення конкурентності бізнес-середовища. Перехід України до ринкових відносин у сфері економіки вимагає адекватного інформаційного забезпечення для ефективного управління обмеженими ресурсами, якими володіє кожне підприємство і організація, а також визначення мети управлінського обліку і контролінгу на підприємстві. Наразі актуальною є проблема забезпечення ефективної роботи і конкуренто-спроможності підприємства в сучасних умовах, перенаштування всієї системи бухгалтерського обліку, тобто переорієнтація, з одного боку, на зовнішніх користувачів, з іншого – забезпечення внутрішніх потреб менеджменту, що, у свою чергу, сприяє необхідності забезпечення зростаючих інформаційних функцій обліку і цільового спрямування.

**Ключові слова:** контролінг, управлінський облік, система оподаткування, облікова політика, управлінська практика, сталий розвиток, прибуток, планування, контроль.

**Formulation of the problem.** The significant contribution of scientists to the solution of a set of tasks and the positive impact on the development of management accounting methodology and techniques led to the need for further resolution of some topical issues related to the updating of outdated accounting methodologies and tools for controlling, in particular in terms of implementing control as a management function, carrying out an assessment of the effectiveness of controlling and the control measures themselves. The problem of adapting foreign experience and adjusting its impact on domestic practice regarding the expansion of management accounting and control functions due to the controlling methodology and the practical implementation of management information and analytical systems is also urgent.

Despite a significant number of scientific works, the issue of forming an appropriate mechanism for making management decisions regarding the development of aircraft manufacturing and operating enterprises with the information and analytical support of the controlling system and the management accounting subsystem, as its component, remains insufficiently worked out, which does not allow the systematic use of this management concept, inhibits the introduction of innovative development models in the domestic aviation industry.

### **Analysis of recent research and publications.**

A large number of studies are devoted to the study of the theoretical foundations of controlling and management accounting as its component in the enterprise management system, devoted to the work of such famous scientists as: M. Aksentyuk, O. Amosova, I. Hryhorasha, A. Dayle, E. Mayer, R. Mann, M. Pushkar, O. Tereshchenko, D. Khan. It is also worth noting the authors: H. Azarenkov and O. Zyma, I. Borysenko, N. Mykhailychenko, N. Mykhailyshina, E. Pestovska and other foreign and Ukrainian scientists.

The role of internal audit in the development of economic activity is revealed in many monographs, manuals and textbooks on auditing, the authors of which, in particular, are V.P. Zavorodniy, V.S. Rudnytskyi, A.M. Kuzminskyi, V.V. Sopko, B.F. Usach. The relevance, theoretical and practical importance of solving the specified problems, as well as the need to find ways to improve management accounting, controlling and internal audit in the management system determined the choice of the thesis topic

### **Formulation of the purposes of the article.**

The purpose of the article: to consider the essence and significance of management accounting and controlling at the enterprise; distinguish between the specified definitions, deepen the theoretical foundations of internal economic control and develop recommendations for improving the organization of the management accounting system to ensure effective management of Ukrainian aviation enterprises.

### **Presentation of the main research material.**

Currently, the problem of ensuring the efficient operation and competitiveness of the enterprise in today's tough market conditions, increased competition and permanent economic crisis in Ukraine is acute.

It is necessary to rebuild the entire accounting system, i.e. reorientation, on the one hand, to external users, on the other hand, to meet the internal needs of enterprise management, which, in turn, contributes to the need to strengthen the information functions of accounting and targeting. In the conditions of competitive markets, accounting data is insufficient for making management decisions, which with a significant delay already reflect the facts of financial and economic activity and do not provide a single system of information on the basis of which it is possible to develop, apply and use decisions obtained on the basis of economic analysis, monitoring, information provision, planning, control and forecasting [2].

Management accounting connects the accounting process with the management process.

Currently, management accounting or controlling for enterprises is not mandatory and depends entirely on the will of the management of a particular enterprise, but the main legal document indicating the possibility of their development and implementation is the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" [1].

The development of controlling as a management concept is associated with the growth of information needs of management in order to adapt to the increased competitiveness of the business environment.

Ukraine's transition to market relations in the economic sphere requires adequate information support for effective management of limited resources owned by each enterprise and organization, as well as determination of the purpose of management accounting and controlling at the enterprise.

Currently, the problem of ensuring the effective operation and competitiveness of the enterprise in modern conditions, reconfiguration of the entire accounting system, i.e. reorientation, on the one hand, to external users, and, on the other hand, to the internal needs of management, which, in turn, contributes to the need to ensure growing information functions of accounting and targeting [3].

In the conditions of competitive markets, there is not enough accounting data to make management decisions (DM) adequate to the actual state of the enterprise, which reflect the facts of financial, economic and operational activities with a considerable delay and do not provide a single system of information on the basis of which it is possible to develop, apply and use decisions, obtained on the basis of economic analysis, monitoring, information support, forecasting, planning, accounting, control [5].

Controlling has increasingly attracted the attention of Ukrainian scientists and practitioners in recent years. However, until now there is no universally accepted definition of the category "controlling" [6].

The creation of a system of controlling and management accounting at enterprises, as its subsystems, becomes an objective necessity, because every enterprise has a need to accumulate information on various aspects for more effective planning, control, analysis and management decision-making [8].

Controlling is no longer associated with control, as something that is not true from the beginning, and can be explained only by the closeness of the sound of these concepts, neither with the management accounting system, nor with the information support system. Some authors distinguish two components of controlling: controlling as a philosophy and controlling as a tool. According to some, controlling is the philosophy and way of thinking of managers, focused on the effective use of financial resources and the development of the organization in the long term. Others reduce the general understanding of controlling to the concept of economic management of an organization, aimed at identifying all opportunities and risks associated with making a profit [10].

Today, several scientific approaches to determining the economic essence of the concept of controlling can be identified. According to the

first concept (R. Mann, E. Mayer, X. Folmuth, D. Schneider), controlling is considered as a tool for improving the document management system, focused on cost management using information technologies [13].

D. Khan and P. Horvath are considered the founders of another concept (with an emphasis on planning and control). Their views are based on the principles of the school of scientific management, which considers a process approach to management in the sequence of cycles of planning, organization, motivation [9].

The formation and evolution of foreign concepts of control takes place mainly within the clear limits of the national economy systems. This is precisely the basis for the formation of a single conceptual vision at the practical and scientific levels. Controlling and management accounting are often equated, in addition, the essence of management accounting and controlling is interpreted differently by scientists and practitioners [11]. That part of the accounting system, which provides the management's need for information, is called management accounting.

Accounting, as a part of the general information system of the enterprise, should develop, reducing uncertainty in the management process, only due to system (integrated) information can one avoid uncertainty, which increases the risk of making incorrect management decisions [12].

The analysis of literary sources shows that the purpose of management accounting and controlling is the same and is aimed at increasing the efficiency of management through planning, accounting, control, analysis and development of UR to ensure sustainable and long-term development of the enterprise.

From all the definitions of the authors, we can single out a common thing – management accounting is a subsystem of accounting that provides interpreted information necessary for making effective decisions aimed at achieving the strategic goal of the enterprise [12].

That is, their content differs only in detailing the disclosure of individual issues. Certain authors consider the concepts of "management accounting" and "controlling" to be identical [2; 4; 7; 11].

Since domestic terminology has not yet been developed, we use both terms: controlling and management accounting. However, the term "controlling" is more informative and comprehensive, it conveys the nature of this modern phenomenon in management and includes not only purely accounting functions, but also the entire spectrum of managing the process of achieving the ultimate goal and results of the firm [3; 12].

However, neither Drury K. [7] nor Holov S. [5] use the concept of "controlling". They use the term "management accounting", which is attributed the same functions that are inherent in controlling. Therefore, controlling, which includes management accounting and intra-economic control, is becoming more and more important.

The purpose of the VHK as an element of the management system is to comprehensively check the economic activity of the enterprise, primarily with the aim of forming an information base for the adoption of UR.

However, it should be noted that the controlling service does not perform the functions of managing the enterprise, it only creates the necessary prerequisites for effective management carried out by the head of the enterprise. Therefore, the problem of dual subordination of structural divisions to the director and the controlling service does not arise at the enterprise.

This is precisely the basis for the formation of a single conceptual vision of the VHC at the practical and scientific levels. For the Ukrainian management practice, the optimal choice is the German model of controlling, since the division of functional responsibilities between divisions implemented within it corresponds as fully as possible to the domestic model of the organization of accounting and control. The emergence of a management accounting system in the conditions of the development of market relations in Ukraine should be considered as an objective necessity [12].

Management accounting data can provide the owner with information about the rationality of the relationship between costs, production volume and the level of profitability at each stage of the enterprise's work, which will help in making management decisions.

The enterprise can independently develop a system and forms of management accounting, reporting, control and analysis of business operations. Modern management accounting should be based on the formation and use of its functional necessity for the management system. The accounting system should ensure coordination, interaction and coordination of individual management elements to achieve the tactical and strategic goals of the enterprise. Therefore, controlling is a broader concept than management accounting [11].

In the process of comprehensive consideration, we present controlling as a component of the management system, located at the intersection of planning, management accounting, internal control, economic analysis, and general management and integrating, coordinating and directing the activities of divisions or structural units of the enterprise, which can raise the management process to a qualitatively new level and lead to the rapid achievement of the specified goals and objectives of the enterprise. At the same time, the directions of the centers of responsibility ("production", "finance", "marketing", "foreign economic activity", "personnel", "corporate culture", "management") remain the same as in the direct management process [4].

**Conclusions from the research.** The most important component of controlling at the enterprise is management accounting and internal con-

trol, which connect the accounting process with the management process.

The main confusion when defining the essence of management accounting and controlling is the identification of accountant functions and accounting functions.

Based on the results of the conducted empirical research, the completeness of the use of controlling tools by domestic management was assessed.

It has been established that conceptual changes in the field of accounting and control in post-socialist states are due to the limitation of time frames compared to the improvements that took place in the conditions of the evolutionary development of other countries.

It has been established that conceptual changes in the field of accounting and control in post-socialist states are due to the limitation of time frames compared to the improvements that took place in the conditions of evolutionary development of other countries. Modernization of accounting and control systems is slowed down due to the influence of such factors as:

- insufficient qualification level of managers with the mentality of managers of a "socialist planned economy";
- intra-organizational resistance to managerial innovations.

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