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The improvement of the financial controlling in the enterprise

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Financial controlling – is the art of management (management system), aimed at determining the future financial prosperity of the enterprise and ways to achieve it. The task of financial controlling is to organize the management of financial processes at this level to rule out error, deviations and blunders in current activities and in the future. Determine that in addition to informational support, controlling performs the functions of supporting the process of management itself. The basic directions of activity of the controller is to establish and improve the system of planning and control, development of implementation methods planning and control calculations, identification of necessary process control information, its sources and ways of income.

Financial controlling oriented a not less measure also to current activity of enterprise, as provides the increase of efficiency of acceptance of operative administrative decisions. Thus financial controlling acquires an all greater value for a current management an enterprise, that predefined by the swift changes of terms of activity of both enterprise and their clients. In such terms it is expedient to conduct speech about the input of financial controlling, that will give an opportunity maximally quickly to accept typical administrative decisions in the online-mode. It envisages the presence of corresponding providing and developing special scoring techniques of controlling. The construction of the system of financial controlling is based on such basic principles:

- 1) orientation of the system of financial controlling is on the achievement of financial strategy of enterprise;
- 2) multifunctionness of financial controlling;
- 3) oriented of financial controlling is to the quantitative indexes;

- 4) accordances of methods to the financial controlling specific of methods of financial analysis and financial planning;
- 5) timeliness, simplicity and flexibility of construction of the system of financial controlling;
- 6) economic efficiency of input of financial controlling on an enterprise.

Analysing problems that can arise up at introduction and functioning of financial controlling, and also directions of his perfection are possible, it is possible to draw conclusion, that to work out and give only recommendations in relation to creation of the system of controlling it will be impossibility for all enterprises. Any system of controlling, that is entered on an enterprise, will differ from other, as she is created under a certain object. It follows to take into account those typical errors that happen, as it will give an opportunity more effective and quicker to inculcate controlling and attain the expected effectiveness. Just the same approach will help to go out on the new, higher level of management. Another advantage of controlling is that controlling can come forward as one of constituents of anticrisis management an enterprise. Especially it topically in our time, when in the conditions of instability of national economy the all greater amount of domestic enterprises runs into problems that are the consequences of different sort of the crisis phenomena.

Modern national enterprises begin actively to inculcate the system of internal financial controllig. But, as a rule, they clash with the problems of limit nature of financial information and impossibility to provide general coordination of compatible actions.

Coming from it, and generalizing home and foreign experience in relation to introduction of the system of financial controlling on the average and large business, deem it wise to offer the next sequence of his organization :

The mechanism of introduction of the system of financial controlling envisages implementation of four stages : 1) determination of aim of introduction of controlling on an enterprise; 2) methodical preparation to introduction of controlling; 3) introductions of planning procedure; 4) introductions in an action of

control mechanism. A transition from one stage to other takes place only after implementation previous. On the fourth stage, after that as there was in an action this slave mechanism, guidance of enterprise makes decision : if a result satisfies, then the system of financial controlling is successfully inculcated; if no, then it is necessary to go back to the first stage, to educe on what stage an error was sufferer and to correct her.

Conclusion. Working out the totals, it is possible to mark that, controlling is very important direction of optimization of income of enterprise, that can be realized on condition of careful study of problems and preconditions of his organization, and also determination of ways of adaptation to the home theory and practice. Thus, controlling is the important means of the successful functioning of enterprises, as provides guidance and shareholders necessary information for the acceptance of effective administrative decisions, provides information for a management resources, assists optimization of basic activity of enterprise.

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