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## PROBLEMS AND PROSPECTS OF CONTROLLING PERSONNEL IN UKRAINE

*Effective business management depends on timely, quick and adequate response to changing market conditions, the company that provides not only new opportunities but also provokes certain threats. Under these conditions increases the importance of reasonableness, rationality and speed of decision-making. Without good governance, and hence controlling system that provides service-management analytical support to provide resistance and survival in the competition, the formation and implementation of existing development potential, achieving a stable and long-term business success impossible.*

*It is revealed that administrative decisions are accepted by a management subjectively as according to plan-analytical activity at the enterprises mostly does not find support in top-level management more often. A considerable quantity of the enterprises is led by the simplified account and the superficial analysis of the activity, without making plans and budgets of the activity, have no information base for acceptance of the weighed and timely administrative decisions. Mostly there is no activity coordination between structural units, subordination to the current purposes and problems in the absence of complex budgeting, a correcting of plans according to dynamism surrounding environments; the elementary methodical receptions and information technology are used.*

*Studying of features of controlling of the personnel has allowed developing a complex of recommendations about its introduction. Controlling is realized in organizational structure of the enterprise in the form of specialized service which carries out a role of consulting staff body at the supreme administrative personnel which directly supervises its activity. Thus independence and the importance of service of controlling at level of all enterprise is underlined, and the controller from the personnel is made responsible for efficiency of expenses for management of human resources.*

*Keywords: controlling, personnel, controlling personnel, personnel management, staff management.*

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## ПРОБЛЕМИ ТА ПЕРСПЕКТИВИ КОНТРОЛІНГУ ПЕРСОНАЛУ В УКРАЇНІ

*Ефективне управління підприємством залежить від своєчасної, швидкої і адекватної реакції на мінливу ринкову ситуацію, яка надає підприємству не тільки нові можливості, але й провокує певні загрози. За цих умов підвищується значущість обґрунтованості, раціональності та швидкості прийняття управлінських рішень. Без ефективної системи управління, а отже, і системи контролінгу, яка надає сервісно-аналітичну підтримку менеджменту, забезпечити протистояння та виживання у конкурентній боротьбі, формування та реалізацію наявного потенціалу розвитку, досягнення стабільного та довгострокового підприємницького успіху неможливо.*

*Виявлено, що адміністративні рішення приймаються керівництвом суб'єктивно, оскільки згідно з планово-аналітичною діяльністю на підприємствах частіше не знаходять підтримки в керівництві вищого рівня. Значну кількість підприємств веде спрощений облік та поверхневий аналіз діяльності, не складаючи планів і бюджетів діяльності, не мають інформаційної бази для прийняття зважених та своєчасних адміністративних рішень. Переважно немає координації діяльності між структурними підрозділами, підпорядкування поточним цілям та проблем за відсутності складного бюджетування, корекції планів відповідно до динамічності навколишнього середовища; використовуються елементарні методичні прийоми та інформаційні технології.*

*Вивчення особливостей контролю персоналу дозволило розробити комплекс рекомендацій щодо його запровадження. Контролінг здійснюється в організаційній структурі підприємства у формі спеціалізованої служби, яка виконує роль органу консультативного персоналу у вищому адміністративному персоналі, який безпосередньо контролює його діяльність. При цьому підкреслюється незалежність і важливість служби контролю на рівні всього підприємства, а контролер з персоналу несе відповідальність за ефективність витрат на управління людськими ресурсами.*

*Ключові слова: контролінг, персонал, контролінг персоналу, управління персоналом, менеджмент персоналу*

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## ПРОБЛЕМЫ И ПЕРСПЕКТИВЫ КОНТРОЛЛИНГА ПЕРСОНАЛА В УКРАИНЕ

*Эффективное управление предприятием зависит от своевременной, быстрой и адекватной реакции на меняющуюся рыночную ситуацию, которая предоставляет предприятию не только новые возможности, но и провоцирует определенные угрозы. В этих условиях повышается значимость обоснованности, рациональности и скорости принятия управленческих решений. Без эффективной системы управления, а, следовательно, и системы контроллинга, которая предоставляет сервисно-аналитическую поддержку менеджмента, обеспечить противостояние и выживание в конкурентной борьбе, формирование и реализацию имеющегося потенциала развития, достижения стабильного и долгосрочного предпринимательского успеха невозможно.*

*Выявлено, что управленческие решения принимаются руководством субъективно, поскольку в соответствии с планово-аналитической деятельностью на предприятиях чаще всего не находят поддержки в руководстве высшего уровня. Большое количество предприятий во главе с упрощенным учетом и поверхностным анализом своей деятельности, не составляя планов и бюджетов своей деятельности, не имеют информационной базы для принятия взвешенных и своевременных управленческих решений. В основном отсутствует координация деятельности между структурными подразделениями, подчинение текущим целям и проблемам при отсутствии сложного бюджетирования, корректировка планов в соответствии с динамичностью окружающей среды; используются простейшие методические приемы и информационные технологии.*

*Изучение особенностей контроллинга персонала позволило разработать комплекс рекомендаций по его внедрению. Контролинг реализуется в организационной структуре предприятия в виде специализированной службы, которая выполняет роль консультативного кадрового органа при высшем административном персонале, который непосредственно контролирует его деятельность. При этом подчеркивается самостоятельность и значимость службы контроллинга на уровне всего предприятия, а контролер со стороны персонала привлекается к ответственности за эффективность затрат на управление человеческими ресурсами.*

*Ключевые слова: контролинг, персонал, контролинг персонала, управление персоналом, менеджмент персонала*

### Formulation of the problem

Integration of Ukraine into the European economic space creates calls for improvement of quality of management by the enterprises for support of strategic competitive potential. Along with it necessity of improvement of management of the Ukrainian enterprises regarding improvement of quality and pithiness of the administrative information, improvement of coordination in a control system and with environment, specification of strategic reference points of activity and their display in the operative purposes, have caused a choice of instruments of controlling as tool which deals with unanswered needs of the modern organizations.

The urgency and the importance of introduction of controlling in a control system of the enterprise, necessity of its further adaptation to concrete conditions dynamic environments, specificity of a current situation in the Ukrainian economy, in particular, have defined a choice of a theme of article and its purpose.

### Analysis of recent research and publications

The considerable contribution to working out of scientific positions of the theory controlling was made by native and foreign scientists such as: Aksentjuk M.M., Aniskin J.P., Arefyev O.V., Weber Y., Dajle A., Danilochkina N.G., Degtereva O.O., Demenina O.M., Djakon L.L., Jermasov N.B., Ivashkevich V.B., Karminsky A.M., Kjupper H-J., Lebedev P.V., Olifirov O.V., Mayer E., Mann R., Martjusheva L.S., Panchenko G.S., Petrenko S.M., Petrusevich N.J., Pushkar M.S., Rajhman T., Suhareva L. A., Surfing D., Falko S. G., Fedulov L. I., Folmut H., Khan D, Horvat P., Schneider D., etc.

However in a modern native science a problem of controlling of the personnel in all spheres of economic activities, despite their urgency, remain without attention of scientists. Research of problems of human resource management, efficiency of expenses for the personnel and controlling introduction in a control system of the enterprises carry separated and not complex character.

### Formulation of the purpose of the study

Article purpose is research of problems and working out of recommendations concerning personnel controlling at the native enterprises.

### Outline of the main research material

Controlling as system of support of administrative decisions has been introduced for the first time at the enterprises of the USA in the end of XIX - in the beginning of XX. In native practice controlling as complete

system has started to take root only in the end of XX century. In the theory and practice there is enough considerable quantity of ideas concerning interpretation of essence of controlling and its functions. In the systematized kind it is possible to allocate three basic concepts of controlling: focused on information function (T. Rajhmann, C. Horngren, K. Serfing, A. Koenenber, O. Tereshchenko); focused on coordination function (J. Veber, G. Kjupper, P. Horvat, E. Anankina, N. G. Danilochkina) and on control function (E. Etkinson, R. Kaplan, R. Hilton, R. Entoni).

For the native enterprises use of the first of the named concepts which is based on priority functions of information support of acceptance administrative decisions is prior. Such position is proved by a problematic of information asymmetry and the conflict of interests between the separate parties of financial relations which the native enterprise faces.

Research of evolution of controlling has allowed defining six concepts which it is constantly improved. Controlling development occurs synchronized with development of economy of the corresponding country or region and taking into account requirements of the competitive environment which objectively causes occurrence of national schools of controlling and own rate of evolution (introduction) of separate concepts.

Ordering of functions and controlling problems in the American and German economic literature has visually shown presence of essential divergences in treatment (understanding) of essence of controlling. The conducted researches of specificity of the Ukrainian enterprises and the analysis of factors which have direct influence on process of introduction and controlling functioning, have allowed to define, that the German school of controlling becomes the most comprehensible and perspective for practical use in Ukraine.

Problematic of introduction of controlling, considering existing problems of management of the enterprises, is extremely actual. It is revealed that administrative decisions are accepted by a management subjectively as according to plan-analytical activity at the enterprises mostly does not find support top-level management more often. A considerable quantity of the enterprises is led by the simplified account and the superficial analysis of the activity; without developing plans and budgets of the activity, and also that is important have no information base for acceptance of the weighed and timely administrative decisions. Mostly absent coordination of activity between structural units, does not allow to adjust in due time the current purposes and problems in the absence of complex budgeting, to adjust plans according to dynamism surrounding environments; to use the elementary methodical receptions and information technology.

Features of controlling from the point of view of its participation in information support of acceptance of administrative decisions is that he by integration of tools of strategic and tactical management allows to warn and in advance to liquidate a deviation, replaces retrospective vision of a management perspective that leans against powerful system of monitoring and information gathering, forms files of the target administrative information.

The analysis of controlling indicators about level of expenses for human resource management testifies that at the enterprises insufficient financing of measures of strategic value (vocational training, cultural and community and social security, support with habitation takes place), and advantage is given to financing of operative expenses (an expense for payment, business trip, the extra charge, transportation of workers to a work place etc.).

Among the basic problems: inconsistency of the purposes of personnel selection in existing operating conditions and the narrowed circle of questions which it regulates (selection, employment, payment, training and personnel liberation); dissociation of functions of human resource management between many subsections; relative isolation of department of human resource management from participation in acceptance of administrative decisions and influence on them; insufficiency of knowledge and abilities of heads to deduce human resource management on qualitatively new level.

Features of native practice of management of human resources is inconsistency of functions of human resource management between many subsections while the staff department prosecutes hiring and liberation subjects and does not carry responsibility for personnel selection realization. Controlling use at the enterprises provides tool, analytical and information support of decision-making which accompany stages of managerial process by the personnel, and also monitoring of deviations in system of the purposes and results. Controlling problems are formation of the automated system of information support of process of work with the personnel, formation relevant to specificity of the enterprise of the content of the personnel reporting, definition of key external and internal factors which influence costs planning, a choice of methods and planning procedures.

The controlling concept is exposed to constant development: the subject domain, object of controlling, methods and models is specified, its importance and a role in service-analytical support of management on support of achievement of strategic targets of managing increases. The most comprehensible and by perspective for practical use in Ukraine recognize German school of controlling.

Studying of features of controlling of the personnel has allowed to develop a complex of recommendations about its introduction. Controlling is realized in organizational structure of the enterprise in the form of specialized service which plays a role of consulting staff body at the supreme administrative personnel which directly supervises its activity. The controller from the personnel becomes an intermediate observant link

which is functionally subordinated to the chief of service of human resource management, and disciplinary - to the chief of service of controlling.

Thus independence and the importance of service of controlling at level of all enterprise are underlined, and the controller from the personnel is made responsible for efficiency of expenses for management of human resources.

### Conclusions

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