

FINANCIAL CONTROLLING ON THE ENTERPRISE

The article is considered modern theoretical aspects of financial activity management. It is defined the essence and functions of financial controlling. Based on the analysis of controlling functions it is proved that financial controlling is not limited only by the implementation of internal control over financial activity and financial transactions, but by the effective system of coordinating the relationship between the formation of the knowledge base, financial analysis, financial planning and internal financial controls at the enterprise.

Construction of financial controlling system in the enterprise is based on these principles, the main ones are: orientation of financial controlling system for the implementation of the developed financial strategy of the company; versatility of financial controlling; orientation of financial controlling to quantitative standards; compliance of financial controlling methods to the specific of the financial analysis and financial planning methods; timeliness controlling operations; flexibility of controlling construction; the ease of controlling construction; economy of controlling.

It is offered the stages of construction of financial controlling in the enterprise: identification of controlling object definition, identification of types and areas controlling the formation of priority indicators are monitored.

Whole system of parameters which are included in the scope of each type of financial controlling is ranked below in value. During this process of ranking at first into the system of the first level priorities there are selected the most important of controllable parameters of controlling, then it is formed the system of the second level priorities indicators which are located in connection with the parameters factor priorities of the first level.