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THE ORGANIZATION OF THE ITEM BY ITEM CONTROL OF EFFICIENCY OF ENTERPRISES ACTIVITY

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Summary. The article identifies the problems and priorities of the item by item control of the efficiency of enterprises activity. Formed the conceptual regulations, the organisational model of the item by item control and demonstrated its advantages. Disclosed consistency and methodological support of current and retrospective control of the efficiency of enter-

prises activity. Grounded approach to control of distribution of indirect costs and procedure of identification of internal reserves. Offered the integral indicator of assessment of potential efficiency reserves of the enterprises, which takes into account the factors of inflation and risk. Proved the need to assess and forecasting the expected financial result with reserves.

Key words: *the item by item control, efficiency, potential, internal reserves, assessment, risk, organization, enterprise.*

The control is defined as a management subsystem based on a single information space and focused on identifying internal reserves and forecasting changes in efficiency potential. It provides for the necessary information to external and internal users of the presence, status and untapped reserves of the item by item control. Elements of efficiency potential are the potential to reduce costs, potential of profitability.

Identified problems and priorities of improving control in enterprise management based on the object-oriented approach. Grounded conceptual positions of control of efficiency of enterprises activity, which differ in subject area, methodical and organizational support. The organizational model gives a holistic view of the sequence of introduction of the object system of the item by item control. The basis of the item by item control of efficiency potential of enterprises activity are fundamental and additionally established principles of uncertainty, conservatism, standardization, adjustability. The objects of monitoring the efficiency of enterprises activity are revenues, expenses and results of responsibility centers, activities, products and the enterprise as a whole. The system of indicators for monitoring the effectiveness formed by hierarchical levels (enterprise, responsibility centers, activities, products) and types of control (preliminary, current, retrospective).

The technology for control the effectiveness responsibility centers represented by the following stages: clarification of separation costs of variables,

constants and uncertain depending on the type of enterprise and production based on the modeling; identification of critical functions of the object of control; assessment of the impact of deviations of cost on the efficiency potential based on the proposed scale (minor, significant, critical); selecting responses to deviations in time (immediate, further, observation).

Proposed multi-stage cost allocation by hierarchical levels (unit, batch and product types, customer interactions, enterprise), which provides for the formation of information to control the margin contribution by the products and risk of their inefficient types. Grounded the order of clarifying the financial results in the financial statements in order to bring their accounting estimates to the real value and forecasting the parameters of efficiency potential of enterprises activity.

Organization of monitoring of efficiency involves the multistage control of expenditures by types of activity, products, items; control of production and sales; pricing control; control of profitability.

The main directions of retrospective control of the efficiency potential of enterprises activity is the control of competitiveness, the control "efficiency – solvency", the control of reserves of efficiency, the assessment of the financial result adjusted for reserves.

On the basis of comparative analysis of the item by item control of indirect costs with an existing approach demonstrated the benefits of using the proposed model for the detection of internal reserves of efficiency potential of enterprises.

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