

CONTROLLING IN AIRLINE ENTERPRISES MANAGEMENT SYSTEM

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Abstract. Every company in the operation faced with problems of inefficient use of resources, leading to possible losses. To avoid these losses is recommended to implement controlling in the system of airline enterprises. The article analyzes defining the essence of the concept of "controlling" and defined the concept of copyright. Purpose of controlling in management is overviewed. The main goal of management is formed on the basis of controlling.

Keywords: airline enterprises management; competitiveness; controlling; enterprise.

1. Introduction

In market conditions the results of the airline enterprises work are largely dependent on the management system that provides economic independence, competitiveness and stable financial position. Addressing the effective development and growth of airlines impossible without improving the management system. Before management appears important task of finding and distributing such a system that would meet the principles of unity of approaches at various levels of government. The new mechanism requires new management approaches, one of which is controlling.

2. The analysis of researches and publications

A number of works of domestic and foreign scientists-economists (such as M. Alekseev [1] Y. Aniskin [2], A. Arefieva [3], V. Dikan [5], A. Karmynskyy [6], A. Olyenyev [6], N. Sablina [8], A. Dayle [4], R. Mann [7], E. Meyer [7] and others) devoted to study on the implementation of controlling activities of enterprises. Despite the wide range of issues covered by the survey, question of the introduction of controlling in the management system of airline enterprises is not processed both in foreign and domestic literature.

The purpose. The purpose of the article is to study the effectiveness of implementation of controlling in the system of airline enterprises management.

3. Main material

In the current conditions of high complexity and dynamism of external and internal environment

complexity of ensuring the effective functioning of the system is growing. Therefore, enterprises need to improve the system of providing reliable information in decision-making and the ongoing automation of planning and control. In connection with this controlling is important in management system, cutting across all sectors of the airline enterprises that should work to achieve integrated results. The system should apply simultaneously to the marketing, production and supply; it can be financial, logistics, investment or project. It is equally important that controlling somewhat match the tasks of financial management. Controlling can be simply a function within the airline enterprise if its financial performance indicators are achieved.

In modern economic literature are many different definitions of the essence of the concept of "controlling", some of them are presented in Table. 1. Thus, we can identify the main approaches to understanding the concept of "controlling": the concept of effective management; the mechanism of self-regulation; system ensuring the existence of the company; social control system; profit management system; philosophy and thinking of managers; information-analytical and methodological support system for managers; a set of economic planning analysis, accounting and management; process of achieving the final results of the company management system.

The analysis of the concept allowed the authors to determine that "controlling" – is an isolated system of efficient management related to the observation, analysis, planning, self-regulation, improvement of the company.

Controlling system operates based on certain foundation that underlies a theory of science). principles (lat. «principium» - the beginning, the

Table 1. Analysis of definition of the essence of the concept of "controlling"

Author	Definition
Mayer V.	Controlling - concept guiding the efficient management of the firm and ensuring its long-term existence
Mayer B., Mann R.	Controlling – management system
Hersne R.	Controlling – management support function
Khorvat P.	Controlling – income management. Controlling – administration support function
Tsurul O.	Controlling - a cross-functional management tool, which should help management make decisions
Katrich A.	Controlling - a system of monitoring and studying the behavior of internal economic mechanism of a particular company and develop ways to achieve the goals which it set itself
Khan D.	Controlling - control element of social system that performs its primary function supporting management in the process of solution of general task of management system coordination, focusing primarily on the tasks of planning, monitoring, informing
Tereshchenko O.	Controlling - a special system of methods and tools aimed at functional support of enterprise management covering information support, planning, coordination, monitoring and internal consulting
Morozov D.	Controlling - self-organized, purposeful planning and control system that integrates, consistent organization and coordination of the phases of the management of functional areas, organizational units and projects of the company
Olifirov O.	Controlling - focused on results (financial, cost, social) technology of business and marketing activities management of the company

Accepted to allocate the following functions of controlling: monitoring, audit and internal audit; coordination of activities; strategic and operational planning; methodological support and internal consulting; formation of information channels. Always controlling functions are implemented in the real world of business, so the degree of their manifestation and efficiency depends on the following factors: the scale of the organization; financial position; understanding of the importance of controlling utility functions by administration; diversity of production; activities; qualification of managerial staff; the level of economic activities; mission, business philosophy; general culture of staff, etc. [3].

The need for a system of controlling is caused by the increase of instability of the environment, which in turn requires the following: increased attention to forecasting future facilities state; response acceleration of management subjects to changes in the airline enterprise activities, which is achieved

through tracking of deviations from long-term plans with a specific set of indicators and identifying trends; development and constant adjustment to forecasts and strategic plans of the airline enterprise.

The main tasks of controlling are to realize the main purpose, principles and functions in practice.

In the conditions of market relations financial results of each airline enterprise largely dependent on the management system, that provides economic independence of the company, its competitiveness and stable financial position in the market. Solving the problem of the development and growth of enterprises is impossible without improving its management system.

Airline enterprise management process is generally regarded as consistent implementation (on the basis of controlling) of such management functions as: planning, organization, accounting, control, analysis, regulation.

Controlling how more flexible compared to traditional accounting system, can solve many

problems. Experts stress that account only considers, that sums up the work, and the system allows controlling not only identify all the problem areas in the airline, but also provides tools to remove them.

Being at the crossroads of accounting, information management, control and coordination, controlling holds a special place in the management of airline: it binds together all these features, integrates and coordinates them, besides doesn't substitute management, but only takes it to a new level.

Controlling is a mechanism of self-regulation in the enterprise, providing feedback in the control loop.

The necessity of introducing controlling in modern airline enterprises business management system confirmed by the following objective factors:

increasing instability of the environment imposes additional requirements for airlines management system;

complications of airline management systems requires coordination mechanism within the management system;

the information boom with lack of relevant information requires the construction of a special information system management;

desire for consistency, synthesis, integration of different fields of knowledge and human activity.

Thus, controlling uses to implement the economic substance of a combination of methods tactical and strategic management, accounting, planning, analysis and control aligns to a new stage of development of market relations in a single system, the functioning of which corresponds to a particular purpose.

Coordinating, integrating and directing the activities of all airlines management system to achieve its goals, are controlling in feedback control loop by selecting organizational, mathematical and information (technical, software, linguistic) and ensuring a synthesis planning, accounting, control, economic analysis, organization of information flows and so on. Management activities include data collection, analysis of information collected and management decisions based on analysis results, which also is the main task of controlling all activities on airlines.

Synthesis purposes of controlling in the management of airlines listed in Table. 2.

Table 2. Synthesis purposes of controlling in the management of enterprises

Author	The main goal of controlling in the management of enterprises
Khan D., Romanova M. Danilochkina N.	depends on enterprise goals
Morozov D.	building a system of adoption, implementation, monitoring and analysis of management decisions
Varneke Kh.	correct assessment of the economic situation for management decisions
Stefanik I.	financial results optimization
Kylymnyuk V.	ensure the efficient operation and development of company
Tsyglyk I., Mozil' I., Kirlyakina N.	the formation of modern management knowledge of the conceptual bases of enterprise management

Thus, the main objective of controlling - is to build and implement systems of decision-making based on evaluation of the economic situation in order to ensure optimal airlines and financial results.

As for the purpose of management companies, the group of authors - V. Lebedev, T. Drozdov V. Kustarov A. Asaul, I. Osor'yeva, G. Krayuhin - argues that management goal now is to achieve planned results of their most economical way [2].

However, it is impossible to completely agree with the authors because airline management

mechanism should be chosen depending on the duration of the effect. Thus, in the short term the most effective means of control is the airline reduce its output for a given result or maximize a given level of expenditure. In the medium term for the management of the airline to use the mechanism of motivation - appropriate to harmonize salaries of the head unit performance. In the long term the fore usually comes expansion. That there is a need for investment. Therefore, equipment management aimed at airline will it increase.

Therefore, it should be noted that the main objective of airline - a maximum effect of its activities.

The analysis gives reason to identify the main goal of controlling in the management of airlines, which is to construct a system of decision-making and implementation to optimize the competitiveness of airlines based on the assessment of the economic situation in order to ensure the company and obtaining the best financial result (Figure 1).

Controlling functions in the management of airlines can be determined by taking into account

classical management functions, which include planning, monitoring, analysis, motivation and organization: the function of coordinating management activities in the field of airline airlines to achieve the primary goals of the enterprise; function development and management decisions regarding the formation of airline costs; feature creation and the functioning of the overall management information system of airlines; function to ensure rational management process through continuous analysis and monitoring of airline costs.

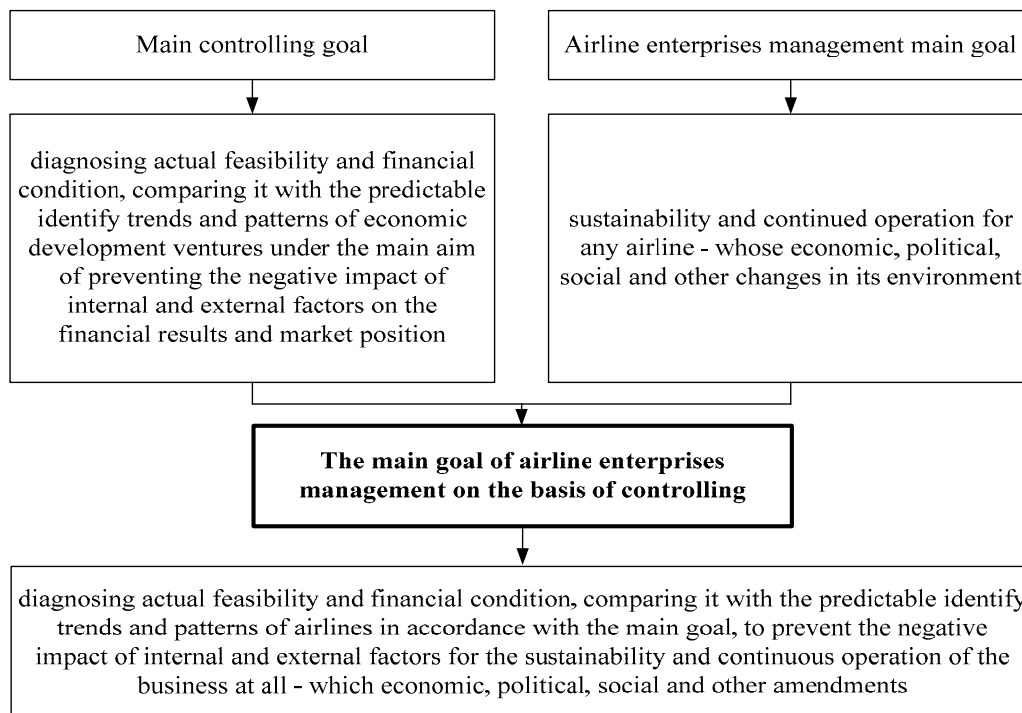


Fig. 1. Forming the main goal of management on the basis of controlling airline

The success of any direction is possible only under the conditions of the important requirements that ensure the effectiveness of management decisions, administrative and management activities in general. The greatest value in activities to realize the goal, with principles. That characteristics define the principles and content management process. Thus, for an effective system of controlling in managing aviation enterprises should establish appropriate guidelines.

Back in 1911 F. Taylor in "The Principles of Scientific Management" was formulated four basic principles of management, scientific approach to the implementation of each element; scientific approach to well-being, education and training of employees;

cooperation with employees; responsibility for the division of work between managers and workers. [3]

G. Emerson defined the following management principles: just set ideals or goals; good sense; Competent advice; discipline; fair treatment of personnel; fast, reliable, complete, accurate and permanent record; scheduling, rules and schedule; normalization of conditions; regulation of operations; standard written instructions; reward for performance [2].

A. Fayolle believed that the principles of management include: 1) division of labor; 2) The powers and responsibilities; 3) discipline; 4) unity of command; 5) unity of direction; 6) total subordination of personal interests; 7) the remuneration of staff; 8) centralization; 9) scalar chain; 10) the

procedure; 11) justice; 12) the stability of jobs for personnel; 13) initiative; 14) corporate spirit. [3]

NI Kabushkyn shared management principles, general and specific. This he attributes to the general applicability of the principle, the principle of consistency, versatility principle, the principle of integration, the principle of targeting value. Specific scientist considers the following principles: the principle of optimal combination of centralization and decentralization in management; the principle of scientific validity management; principle of planning; the principle of combining the rights, duties and responsibilities; the principle of personal autonomy and freedom; the principle of hierarchy and feedback; principle motivation; democratic governance; principle of state of law; organic integrity principle object and subject of management; the principle of sustainability and mobility management [3].

Based on the analysis of scientific literature, we can conclude that it is necessary to the formulation of controlling principles in the management of airlines. The authors are: the principle of continuity, which provides for the continuous optimization of cost management, receipt and evaluation of information necessary for this;

a systematic approach that involves the construction planning, accounting, analysis and cost control on all stages of production and sales in conjunction with products and personnel work;

the principle of timeliness, which provides monitoring and analysis of factors external and internal environment to account and to determine the effect of airline spending;

documenting principle that provides for the independence of the airline in determining the order of accounting, analysis and control of costs and decision-making;

the principle of priority strategic goals, which requires controlling in the management potential of competitiveness prospects of the company justify airlines and determine the real strategic goals;

complexity principle according to which in managing Controlling airlines should take the next step on each cost center, based on previous results;

the principle of flexibility, which provides quick and accurate response in controlling management service airlines to replace the external and internal environment;

the principle of efficiency, which involves implementing an effective system of limited cost

reduction methods in combination with high-quality products;

the principle of budgeting, which involves the use of controlling as a management tool airline planning, control and regulation, coordination of the various departments of education (occurrence) costs for the company.

In our opinion, the controlling object in the system of airlines are:

airline resources (materials, money, staff, information);

business processes (investment, procurement, production, sales, research and experimental work);

financial activities airlines;

performance of airlines.

4. Conclusions

So, as a result of the control system controlling airlines are: the ability to quickly and accurately calculate prices based on the cost method to the order adopted at a bargain price, and take an order at a fixed price if the price offering the customer; the establishment of formal information flow (workflow) formation costs, makes it possible to record the current state of implementation performance of the airline; the opportunity to plan current activities airlines based on cost analysis and forecast results, build a model of the future state of the enterprise; providing ongoing monitoring and analysis of the financial and economic activities of the airline; automation functions of accounting, controlling, cost analysis and planning of airlines.

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Кожні компанії в роботі стикаються з проблемами неефективного використання ресурсів, що призводить до можливих втрат. Щоб уникнути цих втрат, рекомендується здійснити контроль у системі авіакомпаній підприємств. У статті проаналізовано визначення сутності поняття "контроль" і визначено поняття авторського права. Метою контролінгу в управлінні є реалізація глобальної і локальної мети підприємства. Основна мета управління формується на основі контролінгу.

Ключові слова: контролінг; підприємство.

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Каждые компании в работе сталкиваются с проблемами неэффективного использования ресурсов, что приводит к возможным потерям. Чтобы избежать этих потерь, рекомендуется осуществить контроль в системе авиакомпаний предприятий. В статье анализируются определение сущности понятия «контроль» и определено понятие авторского права. Целью контроллинга в управлении является реализация глобальной и локальной цели предприятия. Основная цель управления формируется на основе контроллинга.

Ключевые слова: контроллинг; предприятие.

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