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Controlling

In the process of evolutionary development of the system of organizational control, such a new direction of control activity as controlling was formed and firmly entered the theory and practice of modern management.

E. A. Smirnov defines controlling as a set of all forms of control activity, designed to objectively and qualitatively analyze and evaluate the work of an organization for its development or improvement based on the goals set.

At the same time, the specified author identifies four main components of controlling:

- administrative control;
- technological control;
- revision;
- functional, complex and systemic audit.

Administrative control should be understood as all types of activities aimed at obtaining information about the effectiveness of the functioning and the current state of the organization's management system. Executive control involves the implementation of all types of activities to assess the current state and efficiency of the controlled system of the organization.

MM Maksimtsov believes that administrative control should be understood as monitoring the compliance of the real powers of the head (executor) with the powers recorded in the documents regulating the activities of the organization.

In its most general form, administrative control should be understood as management activity aimed at determining the current state of the control subsystem of the organization's management system and the processes occurring in it, in order to identify possible deviations from the specified mode of operation.

The main goal of controlling in general and administrative control in particular is the timely receipt of information about whether the goals and objectives have been achieved. At the same time, it is important that all control systems promptly record any deviations of the actual indicators from the planned ones. This will make it possible to timely make appropriate adjustments to the process of functioning of the organization. This allows the management of the organization to achieve two important goals at once. First, to improve the quality and efficiency of the organization. Second, to meet the employees' need for respect and self-expression.

Administrative control

The basic principles of administrative control are based on four components that allow the head of the organization to determine what, when and where to control, as well as who should exercise control.

The principle of key elements of control is based on the provision that standards are an element of planning.

The principle of the place of control is for the head of the organization to find out in which structural divisions of the organization the actions that are decisive for achieving the goals of functioning are taking place.

The principle of adherence to the control deadlines allows more efficient and timely use of the information received in the process of implementation of control activities and quickly respond to changes.

The principle of self-control is to provide the employees of the company with the opportunity to assess the results of their own activities and make the necessary adjustments in a timely manner.

In the system of administrative control of any organization, three main closely interrelated elements can be distinguished, namely:

- setting standards for the state and functioning of the controlled system;
- assessment of the current state of the control system and the processes occurring in it in order to identify possible deviations;

- elimination of the identified deviations, ie, bringing the control system to a state that meets the established standards.

Standards for the state and functioning of the control system are developed in the process of organizational regulation and represent the main criteria for administrative control.

The development of organizational (administrative) standards includes two main stages:

1) determination of methods for assessing the established criteria and the development of rating scales;

2) calculation of the labor intensity of administrative control, i.e. determination of the amount of work that must be performed to carry out control measurements.

In a sampling system, the following indicators are usually used:

- the number of operations performed;
- speed of execution of specific operations;
- the number of processed documents;
- costs of working time;
- quality of managerial work (number of mistakes);
- economic or socio-psychological efficiency of managerial work.

Objective difficulties arise in the process of assessing quality indicators, such as the psychological situation in the team or the level of the leader's image and the organization as a whole. To determine the values of such indicators, methods of expert assessments are usually used.

Assessment of the current state of the organization's management system includes the collection of the necessary information, as well as its generalization, processing and analysis.

Data collection is carried out through the establishment of strategic control points during the execution of an operation or process, at which the monitored indicators are measured. The number and layout of such points are determined by the complexity and complexity of the operation or process, which are objects of administrative control.

The collected information is compared with the established standards in order to conclude that the real values of the monitored indicators correspond to the normative ones.

Elimination of the identified deviations can be carried out in several ways:

- modification of targets;
- making changes and adjustments to the planned targets;
- restructuring of the organization's management system (redistribution of powers and responsibilities, retraining of personnel, etc.).

The mechanism of administrative control is a set of tools used to assess the processes and phenomena occurring in the organization's management system. The main instruments of administrative control are budget control, management (administrative) audit, statistical observation, personal observation, reports and meetings.

Budget control is used to obtain comprehensive information about the income and expenses of the organization. The budget is a basic plan of education, distribution and use of the organization's financial resources, drawn up in monetary terms. Administrative audit is a set of control actions that allow obtaining objective and timely information about the current state and functioning of the organization's management system.

The main objects of administrative audit are:

- mission, goals and objectives of the organization;
- laws and principles of formation, development and functioning of the organization;
- strategies of the organization;
- functions of the organization;
- structure of the organization;
- control technologies;
- internal and external communications;
- management decisions;
- information Technology;

- document management systems.

Basic principles of administrative audit. The principle of highlighting the main thing states that when conducting an administrative audit, the subject of control should focus on the main, key points and not be distracted by the study of secondary factors.

The principle of conformity requires that the professionalism of the employee who draws up the auditor's report is commensurate with the degree of complexity of the said report.

The principle of encyclopedicity assumes that in the group of employees who make up the audit report, it is necessary to have a wide-profile specialist in the field of formation and functioning of the management system, who is able to compare credentials with existing standards.

The principle of completeness is as follows: the more accurate and reliable the conclusion on the state of the control system is required, the more of its elements should be subject to control.

The essence of the principle of consistency is that when conducting an audit, it is necessary to take into account the mutual influence of the elements of the control system.

The value of the principle of centralization boils down to the fact that all audit reports on individual elements of the control system should flock to one specialist to draw up an objective and reasonable general conclusion.

The principle of standardization states that for each form of control of elements of the control system there must be a corresponding standard.

The principle of timely use of controlled data requires that the auditor is provided with reliable information on the state of the management system on time.

Statistical observation can be used to determine the quantity, quality, and timing of a particular job. As a rule, statistics are compiled in order to determine how much work was done, in what period of time, and how many errors were made.

In the administrative management system, formalized control systems are often used, when the methodology for drawing up a report and the procedure for transferring it to higher management are clearly developed. Any report must contain information:

- on identification, time of occurrence and degree of detected deviation from the norm;

- about the possible causes of the deviation;
- on the analysis of the consequences of the deviation;
- about recommendations for elimination of deviations.

Meetings allow you to avoid unnecessary expenditures of working time for the preparation of voluminous written reports and provide the team leader with the opportunity to quickly receive reliable operational information. Meetings can be useful for assessing the psychological atmosphere in the team or the state of the organization's image.

All control systems, regardless of their type, are subject to certain requirements, the observance of which is an essential condition for the effectiveness of their functioning. These conditions include the following:

- 1) the control system must comply with the goals, objectives and plans of the organization;
- 2) the control system must be understood and accepted by the leaders of all levels of management of the organization;
- 3) the control system must be economical, that is, ensure the maximum efficiency of control measures at minimum costs;
- 4) the control system must ensure its timely implementation;
- 5) the control system must be flexible, i.e., have the ability to quickly adapt to changes in the external and internal environment of the organization;

Administrative accounting

Administrative accounting is a system of comprehensive accounting of costs and revenues, rationing, control and analysis.

As a subject of administrative accounting in the most general form, there is a set of all objects involved in the process of managing the activities of an organization. Objects of administrative accounting can be conditionally divided into two main groups. The first group of objects of management accounting includes the production resources of the organization. The second group includes all business processes occurring within the

organization.

The production resources of the organization are:

- fixed assets (ie, means of labor);
- intangible assets;
- material resources (objects of labor).

Business processes that are objects of administrative accounting include the following types of activities:

- supply and procurement;
- production;
- financial and marketing;
- organizational.

The method of administrative accounting is the whole set of various techniques and methods, through the use of which the quantitative characteristics of objects of management accounting are reflected in the information system of the organization.

The management accounting method includes the following main elements:

- documentation;
- inventory;
- grouping and summarizing check accounts;
- planning;
- rationing;
- limiting;
- control;
- analysis.

The main source of information for administrative accounting is primary accounting. An integrated approach to the organization of primary accounting allows:

- carry out operational planning and control over the course of production;
- link the tasks of operational accounting with each other and with the tasks of scheduling;
- monitor the use of material and labor resources;
- improve the efficiency of warehouse accounting.

The operational accounting in the organization serves the same purposes.

Inventory is a way to determine the actual state of an object of administrative accounting, as well as to identify individual deviations of the state of the specified object from the accounting data.

Grouping and generalization of control accounts is one of the methods of administrative accounting, which allows you to accumulate and systematize information about an object according to certain criteria.

The main features of the grouping of administrative accounting objects are:

- the specifics of the organization's production activities;
- technological and organizational structure of the enterprise;
- organization of management;
- target functions of the management system.

Planning is a continuous closed cyclical process aimed at matching the capabilities of the enterprise with the market conditions. It is inextricably linked with the solution of future problems of the organization and is based on the use of the method of choosing alternative managerial decisions of general and particular nature. Rationing is a process of scientific calculation of optimal norms and standards aimed at ensuring the effective use of all types of organization resources. The complex of norms and standards applied in a particular organization forms the so-called normative economy of the said organization.

Limiting is based on a system of norms of stocks and expenditures of material resources and represents the first stage of control over the material costs of an organization. With

regard to the economic activity of the organization, the limit is the rate of resource consumption for the manufacture of a unit of production, enshrined in the technological documentation.

Control is the final stage of planning and analysis. At this stage, the state of administrative accounting objects is periodically fixed at specified times. The control system is based on feedback, which provides the necessary information for the implementation of control activities.

The practical implementation of administrative accounting is carried out on the basis of the application of a number of fundamental principles, which include:

- The principle of business continuity.
- The principle of using uniform units of measurement for planning and accounting.
- The principle of evaluating the performance of the structural units of the enterprise.
- The principle of continuity and reuse of primary and intermediate information for management purposes.
- The principle of forming a system of indicators for internal reporting as the basis for communication links between management levels.
- The principle of applying the budget (estimate) method of inventory and cost management.
- The principle of completeness and analyticity, designed to ensure the availability of comprehensive information about the objects of administrative accounting.
- The principle of periodicity, which allows to reflect the production and commercial cycles of the enterprise, established by the accounting policy.

The above principles determine the content of the main functions of administrative accounting, which include:

1. Providing the necessary information to managers of all levels of management.
2. Formation of information necessary for the implementation of communication links between the levels of management and structural divisions of the organization.

3. Operational control and assessment of the performance of individual structural units and the organization as a whole.
4. Prospective planning and coordination of the development of the enterprise in the future based on the analysis of the actual results of the enterprise.

The main indicators characterizing the current state of the organization's administrative accounting system are the amount of information, goals, criteria and means of achieving these goals, the composition of the main elements of the system and the nature of their interaction.

Systematic accounting is a financial accounting of production costs with its regulation according to the composition of costs, methods of registration, identification and grouping.

The elements of systematic accounting include:

1. Measurement and estimation of costs for the acquisition and use of production resources.
2. Control of supply, production and sales processes in natural units.
3. Grouping of costs by expense items and items.
4. Internal and external reporting.

In the process of problem accounting, information is generated about the economic, technological, design and organizational preparation of production; on prices and volumes of product sales; on the management of production inventories and the rationalization of the use of production resources.

Problem accounting data is used for the following purposes:

- Planning and forecasting costs and revenues.
- Analysis of production costs and income.
- Assessment of the activities of individual structural divisions and the organization as a whole according to the criterion of costs and incomes.
- Adoption of multivariate management decisions in the field of production and sales.
- Development of inventory and cost management models.

According to the degree of relationship between financial and management accounting, two systems of administrative accounting are distinguished: monistic and autonomous.

Integrated systems of administrative accounting are monistic, combining systematic and problematic accounting based on direct and feedback of accounting accounts.

Autonomous systems of administrative accounting are formed as a result of the separate formation of systems of systematic and problem accounting. In this case, the connection between financial and management accounting is carried out through the use of the so-called paired control accounts of the same name.

In the process of functioning of the system of private costs, the selection of individual elements of direct costs is carried out, which are included in the cost of individual types of products. The costs determined in this way are directly dependent on the value of the volume of production, therefore they are usually called variable costs. The calculation of variable costs includes only production costs associated with the release of certain types of products.

Literature

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