

ABSTRACT

Thesis second (master's) level of higher education on «Financial controlling in enterprise management system» (for example PJSC «Plant «Universal-A» SJSHC «Artem»») contains 109 pages, 13 tables, 10 figures, 11 formulas 7 applications. The list of references includes 60 items.

Relevance of work. Background research is due to the need to find new areas of business management in conditions of increased competition in the market, the instability of the environment, changes in technology.

Relationship with academic programs, plans, themes. THESIS second (master's) level of higher education made at the National Technical University of Ukraine «KPI» (m. Kyiv) according to the plans of research works of the Department of Management. A study by the work is part of the scientific theme: "Managing the development of enterprises in the resource constraints» (№ DR 0114U001135) - contribution of the author is justification organizational and economic substantiation of efficiency measures and the introduction of financial controlling at PJSC «Plant «Universal-A» SJSHC «Artem»» as the basis of financial decisions in terms of business management principles developed at the head of the methodology presented thesis comprehensive analysis and evaluation of the effectiveness of the implementation of integral importance of controlling the company.

The aim is to generalize the theoretical basis and justification for improving financial management mechanisms controlling on industrial enterprise.

Objectives of the study:

- To determine the nature, principles and methods of financial controlling in the enterprise;
- To consider the use of financial instruments for controlling domestic enterprises;
- To analyze the effectiveness of financial controlling PJSC «Plant «Universal-A»»;
- To determine the main measures to improve the financial controlling at PJSC «Plant «Universal-A»»;
- To calculate the cost-effectiveness of the proposed measures at PJSC «Plant «Universal-A»».

Object is a financial controlling in the management of industrial enterprise.

The subject of research is theoretical and methodological tools of financial controlling company.

In the thesis work methods were used: a method of quantitative and qualitative assessments, methods of economic and financial analysis (to determine key indicators of financial and economic activities and evaluation performance criteria for financial controlling).

Scientific novelty of the results of research is the development of theoretical-methodological and practical recommendations to improve financial management in terms of controlling industrial enterprise and justification of financial controlling, which will formalize the succession system of the enterprise and observe intermediate results of the management of the entity on the basis of the introduction of financial controlling.

The practical significance of the results. The proposed organizational and economic measures of improvement of management processes in the company on the basis of financial controlling tools can be used for business entities economic assessment of the effectiveness of managerial and financial decisions.

Testing results. Developed in the thesis work the second (master's) level of higher education recommendations and proposals to improve the mechanism of the company were presented to the leadership of PJSC «Plant «Universal-A» SJSHC «Artem»», which recognized the possibility of practical use in future individual proposals in terms of development of the financial Controlling (Act implementation №179 / 10.22.2015 of 6 g.).

Keywords: *enterprise development, controlling, financial controlling, finance, management, development effectiveness, model financial controlling.*