

**FUNDAMENTALS OF THE THEORY AND METHODOLOGY OF
OPERATIONAL CONTROL**

ABSTRACT

The main objectives of the study are to investigate, analyze and evaluate scientific positions of scientists - economists in relation to the economic content of operational control and its importance as a management function; find out its differences from other forms and types of control and to isolate it in a separate category. Place and Duration of Study – Lutsk National Technical University, Educational and Scientific Center «Institute of agrarian economy», Lesya Ukrainka Eastern European National University, 2014 – 2016. Analyzed scientific conclusions about the nature of operational control both in Ukraine and abroad by 27 scientists and economists. Found that 63 % of them are distinguished only current control, a small part of them identify it from operating. 33 % - prefer the operative with some comparison of it with the current one. 1 % - deny the existence of a current, and operational control. Quantitatively percent analysis does not give a complete picture to the theoretical nature of operational control, but resulting makes critically evaluate scientific positions of previous researchers. The theoretical content of operational control was investigated in the light of the evaluation and analysis a number of control classifications as a whole range by different authors. Found that separation is possible with classification of control on the following classification criteria: frequency of its realization, time of the implementation, the target direction, purpose, forms of organization. Proved that operational control is performed in the process of business operations as soon as possible, ensuring the efficiency of the entire economic process. It is aimed at an informed management decisions, because there is, as in their adoption and implementation as in the evaluation of quality. Operational control, as a guarantor of effective management activities, increases its importance in the modern world. Therefore it is necessary to explore and improve the theory and practice of its implementation.

Key words: *operational control, operational management, management system, management decision, information.*

1. PROBLEM AND ITS CONNECTION WITH IMPORTANT SCIENTIFIC AND PRACTICAL TASKS

The situation of economic processes in Ukraine clearly demonstrates the ineffectiveness of existing programs and formality of how specific sectors and the economy as a whole. The growth of "status" global players and their impact on the functioning of the global and local markets in terms of aggravation of unfair competition and raiding leads to strengthening the role of operational control over the execution of daily production targets and plans.

Orientation control system of maximize profits has changed to the need of stay on the market, which significantly increased the value of information about external processes. Timeliness and certainty of the data are provided operational control that facilitates adjustment of the current production situation in the event of deviation and defects in production.

2. OVERVIEW OF PUBLICATIONS AND RESEARCH OBJECTIVES

Scientific theory and methodology issues of operational control covered in many works of Ukrainian and foreign scientists and economists. Significant results have been achieved by scientists in the study of various aspects of the economic substance of control. Thus, M. T. Bilukha [2] conducted a comprehensive and thorough analysis of its method – as a way of understanding and implementation of management functions. M. T. Sabluk [5], M. G. Chumachenko [24] are the founders of the theory of control in Soviet times. Conclusions and achievements of their research based on scientific methods and focused on planning administrative economy. B. I. Valuev [20] in his writings proved valuable operational control as practice in the daily management of enterprises of different industries and grounded eliminating duplicate or replace other management functions. G. G. Kireytsev [11] is one of the first who shared accounting and control functions and stated the importance of monitoring the operation as an independent science. Fans and control research results imitator of G. Kireytseva become L. S. Shatkovsky [6], who singled out among the functions of monitoring social and environmental components.

The results of the above studies of economists was received in Soviet times, so they can be considered fundamental in terms of economics, but they are little adapted to the current economic situation in Ukraine and the world. Therefore, a comprehensive study of the theory and methodology of operational control requires detailed consideration of the works of contemporary economists. Thus, E. V. Kalyuha [10] examined the controls in terms of management tool aimed at detection of deviations of the production process and to increase efficiency by achieving positive results and of their attachment to a particular level. Y. Lytvyn [16] examined the controls in the management of agricultural activities and stresses on its importance in terms of the difficult financial situation of enterprises of the agricultural sector. L. V. Napadovskaya [19] in her work proved the existence of independent operational control in the marketplace and on the way to the integration of Ukraine into the world and European community. V. O. Shevchuk and I. K. Drozd [7] – scientists contemporaries, who consider control in close dialectical relation of man and separate from the state citizen. M. S. Shydlovska [27] analyzed the development of operational control in the context of an independent audit activity in Ukraine. P. I. Haidutsky [6] – Ukrainian scientist XXI century based on the doctoral thesis of which is the study of managerial skills and control functions in the context of globalization and unstable economic situation in the country, and – the development of additive methods of control. Young scientist O. V. Smetanko [25] made suggestions to improve the process of internal audit process of identification signs of fraud in the corporate governance of the joint stock company. Fizza Tassadaq and Qaisar Ali Malik [29] in their studies raise important operational control in the implementation of creative accounting in the industrial sector. Syed Zulfiqar Ali Shah, Safdar Butt and

77 Yasir Bin Tariq [26] showed that the operation of creative accounting allows avoid operational control
78 of crisis management in the enterprise.

79 However, despite numerous and thorough research there is still no definite opinion on the basic
80 concepts, definitions and economic substance of the operational control; there is no unity in the
81 scientific world for its identification or detection of significant differences from other types or forms of
82 control. Therefore, we consider it appropriate: 1. examine key concepts of operational controls that
83 underlie the formation of its theory and methodology and reveal their essence; 2. clarify the content
84 and meaning of such concepts to further develop the science of control.

85 86 **3. THE PRESENTATION OF THE MAIN RESULTS AND THEIR JUSTIFICATION**

87 In order to receive fundamental conclusions about the theoretical and methodological foundations of
88 operational control study conducted on the basis of fundamental works of 27 scientists - economists
89 about control from Ukraine and abroad, belonging to different schools and work in various socio-
90 economic conditions (planned administrative economy, capitalism, the transition to the market in the
91 post-Soviet period, market and developed market economy).

92 Research the essence of operational control and it refine in the light of the requirements of the terms
93 of political and economic space that existed in a particular study promotes the effective detection of
94 flaws in both the methodology and the organization ensuring monitoring in the practice of modern
95 Ukrainian enterprises.

96 An important step in ascertaining the nature of operational control is current control studies, which are
97 often identified, although both have different semantic load. A necessary to explore the classification
98 signs of isolation, which will allow assert the unity or separation. Systematic the scientific information
99 regarding the classification of control and allocation of its forms and types of operational control is
100 presented in Figure 1.

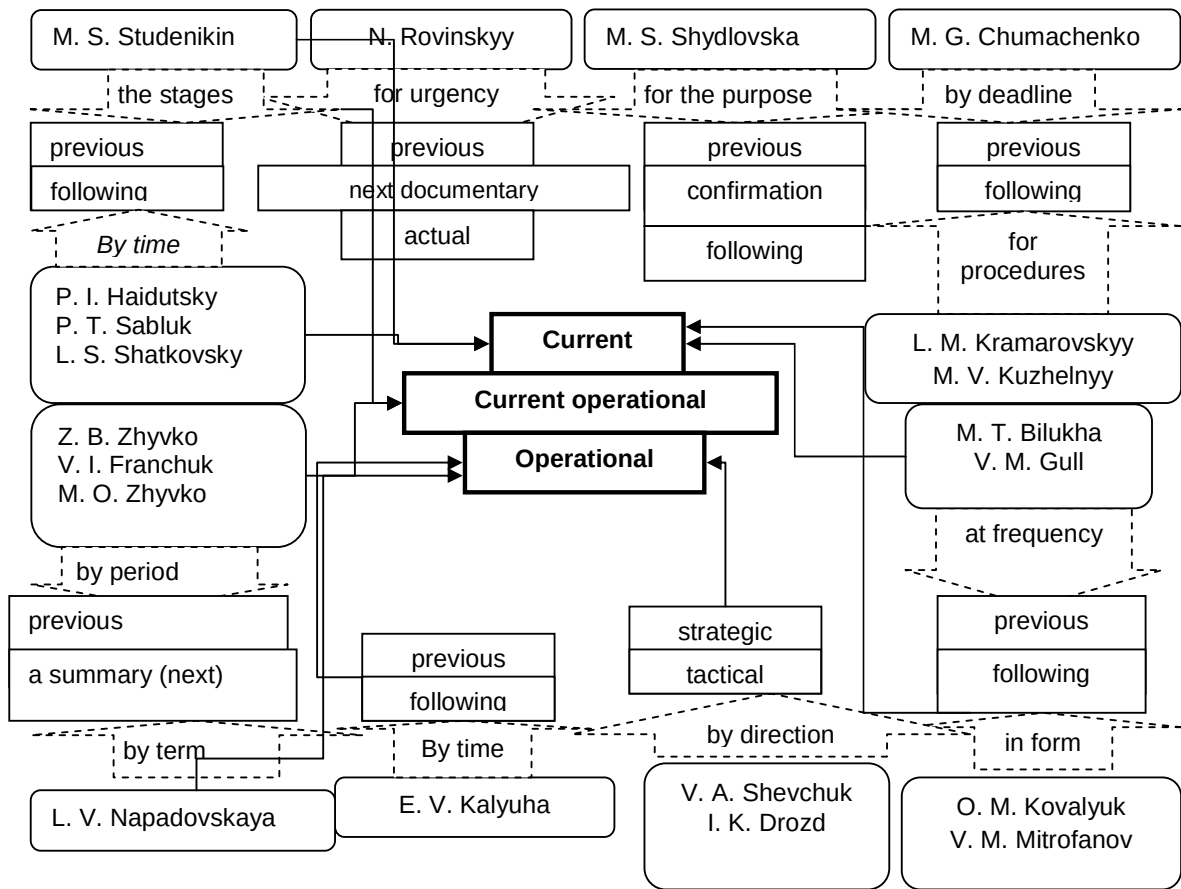


Fig. 1. Summary of scientific approaches to control classification

Source: [2, 5, 6, 7, 8, 10, 14, 18, 19, 20, 21, 22, 23, 27, 27].

Thus, among academics there are no consensus control classifications, whereby release the current and operational control, although their existence confirmed. Among the research findings of 27 scientists, 63 % - allocate only current control, some of them identify it from operating. 33 % - prefer the operative with some comparison of it with the current one. 1% - deny the existence as a current as operational control. Quantitatively – percentage analysis the existence of one or two species (forms) control does not allow forming a complete picture of their contents. Therefore it is necessary to clarify their theoretical value in different scientific sources.

N. G. Vygovska examining internal business control provides control of the owner, which is among the types of current controls performed at the time of the transaction. It prevents possible abuse when receiving and spending funds, promotes observance of financial discipline, timeliness of financial and cash payments, and has the interests of the owner [4, p.320]. Information support current control author acknowledges the current accounts, which considers quarterly financial statements, reports, tasks and plans. We believe that data from such sources is the final performance of the company or a separate department for the period. They provide managers the ability to respond in the course of business processes, detect errors in time and prevent abnormalities. Accounting is

120 formed by the fact of specified transactions and final evaluation of the effectiveness of the
121 company. At that stage managing and using these sources current control was effective because the
122 task cannot be performed in full. Therefore, the author's conclusions about information of current
123 control are contradictory.

124 Sound results the survey control is working out by V. O. Shevchuka, I. K. Drozd. Scientists
125 perform classification controls for classifications "control action". With a timing of the audit trail
126 distinguish previous, current and subsequent control, and for the target orientation - strategic, tactical
127 and operational. The implementation of this control is associated with synchronization control and
128 economic events that allow you to measure deviations from rules of evidence in real
129 time. Effectiveness of control achieved by immediate action on the results of management of
130 deviations, otherwise use the current control will not bring the expected results. However, scientists
131 confirm that operational control is carried out in the course of operations, it needs timely response of
132 management to identify deviations normative (planned) indicators of actual, eliminate the negative
133 effects and promote positive results [7, p.12].

134 Analysis of scientists opinions, allows setting some common features in the nature of current
135 and operational control. In particular, both carried out at the earliest, during business transactions in
136 order to avoid negative phenomena timely response by management, but important is the fact that
137 operational control aimed also helps to ensure positive outcomes management. Hereby its role and
138 importance in the management is intensify and growing.

139 Support predecessors Z. B. Zhyvko, V. I. Franchuk, M. O. Zhyvko, who believe that operational
140 control is carried out during operations to identify abnormalities, take necessary measures to
141 eliminate the negative factors and securing positive experience. In the current control release
142 operational control, which is conducted by experts and accounting services and has particular
143 importance in the analysis of financial, accounting, production operations, signing documents and
144 their receipt to accounting; and technology current control, engaged engineers, technologists
145 production technology, quality and production that impact on the efficiency of enterprises [8, p. 15–
146 16]. Scientist attention is focused on defining the boundaries of operational control. It is important to
147 clarify its subjects and objects, that allow confirm participation as operational control in the financial
148 and industrial activity.

149 Significant contributions to the theory of operational control made known scientists such as M.
150 T. Bilukha and L. V. Napadovskaya. M. T. Bilukha during the study of economic control provides its
151 separate type - operational. The author believes that operational control is in the process of
152 operations. Its task is to detect abnormalities in the works in order to take measures to eliminate the
153 negative factors and consolidate the positive experience [2, p. 27]. The author emphasizes to the
154 orientation control to correct the negative effects in the management. L. V. Napadovskaya during
155 studying internal business controls classifies it in relation to the termination of and divided into the
156 previous, current, next and operational. Current control characteristic of the tactical implementation of
157 the tasks carried out in the course of operations related to the acquisition of property, manufacturing
158 and product implementation. It allows continuously monitor the process of implementation of

operations and quickly adjust it if the indicators deviate from planned [19, p.68]. Operational control is differs its properties quickly and on time to eliminate shortcomings, optimally perform operations, the officials activities [19, p. 69]. Emphasized on the impossibility to identify operational and current control, but at the same time, emphasizes operational control of property "quickly and promptly address the shortcomings" that feel the same.

The fundamental work of B. Valuev is the key of research challenges in the theory and practice of operational control. Feature of operational control, according to the author, is the timeframe for its implementation. In terms of method and organization of it common control, the only question is the time limits. Only facility operational management of function provides control of particular importance [20, p. 135]. The effectiveness of monitoring the behavior and state of objects is provided only if its implementation as soon as possible. Analyzing the economic governance of enterprises in different legal forms of ownership, scientist proved that operational control is a function of operational management, which provides a comparison of actual and standard characteristics for the purpose of targeted regulation deviations [3, p.36]. The main types of its author includes previous, current and subsequent control, which puts them in the subordination of operational control and indicates its comprehensive and constant action.

Shares the view of B. I. Valuev, N. V. Kuzhelnyy, L. P. Gorlova, E. L. Zernov, who found that operational management - is the process of achieving the goals in their daily activities on specific areas of production, which is based on operational planning, operational accounting and operational control, indispensable guide to deviations adjusting - removing negative and positive development. Organizational forms of operational control include previous, current and following detection of abnormalities [10, p. 23]. Operational management is much broader process that allows its members to include controls which are carried out on-line and objectives during the making decision.

Analysis the scientist definitions allows to find out that there are differences between current and operational control. More widely the essence and role of operational control revealed through algorithm of its implementation as management function (Fig. 2).

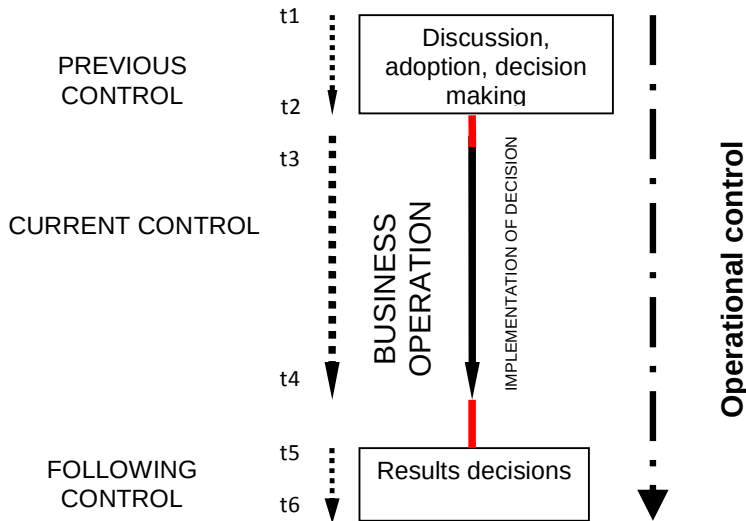


Fig. 2. Algorithm of implementation the operational control as management function

[Made by the authors].

Comparing the mechanism of current and operational control allows us to characterize the main differences. Summary of deviations performed by grouping them in the most typical characteristics (Table. 1).

Table 1. Distinctive features of current and operational control

Sign	Current control	Operational control
Time of implementation	in the course of business operations	in the economic operation as soon as possible
The area of facilities	industrial and financial activities	all areas and spheres of management according to existing requirements management
Participation in management solutions system	implementation of decisions	- Development, approval decision; - Implementation of the decision; - Evaluation of the decision
Time intervals	t3 - t4 - the process of implementing decisions even with time of the transaction	t1 - t2 - the process of development, approval, making decision; t2 - t3 - the process of preparing the conditions for the implementation the decision; t3 - t4 - the process of implementation the decision; t4 - t5 - the process of examination the facts that occurred after the implementation the decision; t5 - t6 - the process of evaluation results decisions

Note that intervals mechanism of operational control are connected (the time period t0 - t1 - not available), indicating the continuity and consistency of its action.

Research current and operational control showed that the last one is another process. It includes the time of the business transaction, but is not limited to it. Therefore, we believe that the current control is form of operational. Retrospective analysis suggests the emergence of operational control as the kernel (core component) economic and internal control in particular. There are no clear scientist views on what it has resulted from the classification of certain control over the feature. Units distinguish it as a separate kind or form. Therefore, we believe that operational control is an indivisible part of farm,

ensuring the quality of implementation the last one. It's the main action is directed to the production process where management meets the daily challenge, but a balanced cost of optimization. In this form of communication is revealed operational control of management accounting. It provides users of all levels with timely data according to their needs in terms of nomenclatures costs, cost centers and responsibility centers, analyst revenues until their grouping and generalization. In addition, it is present in all the areas of management. Participation in operational control is determined by the needs of management, allowing it to form a flexible organizational - methodical structure. The positive association between regulatory flexibility and market share indicate the reason managers may choose income boosting accounting policies that will aid the manipulation of the financial figures to report high sales figure that will portray a greater market share than other players in the market [17, p. 2117–2118]. The need for operational monitoring occurs at all stages of business management in choosing the way of optimization policy. Its significance lies in determining a level spent or used resources, which would be the most secured obtain expected results and substantially unchanged would result in unforeseen internal and external factors influence. Operational control is in the process of business operations, but as soon as possible, ensuring the efficiency of the entire economic process. It is aimed at an informed management decisions because it present as in their adoption and implementation as in the evaluation of quality.

Participation and influence of operational control at all stages of adoption and implementation of management decisions involve its division into separate species. Democracy and globalization, which aims to present world, require from operational control to ensure the interests of the private owner, but at the same time not limit the physical, moral and spiritual good of his subordinates. Based on a comprehensive study of the economic substance of operational control formulated its classification features. Their formation recognizes the importance to prevent the occurrence of the same types of operational control, to isolate on different grounds. This is a key point in the implementation of the classification because its accuracy and precision allows finding the place, role and importance of each type in management system. General classification scheme of operational control is presented in Table 2.

Table 2. Classification of operational control

№	Classifications		Types of operational control
	Name	Content	
1.	The degree of regulation	assessment of providing regulatory guidance documents of operational control; creation of standard techniques and methods of surveillance, inspection and elimination of negative phenomena in the course of normal economic regime	- Adjustable; - Unregulated
2.	The structure of objects	Linkage of operational control functions and objects of varying complexity and structure	- Control of operating cycle; - Control of individual processes, operations and procedures; - Control of a random phenomena
3.	For activities	isolating certain operational controls to use this method of control procedures and techniques	- Control of production; - Control of management

		that meet its scope	and administration; - Legal control and legal aspects of management; - Monitoring financial transactions and payments relations
4.	For information support	distribution types of operational control are based on the presence in it of information sources; investigate the characteristics of controlled object, which includes historical origin, methods and uses, losses on inefficient and poor use, the actual status at some point	-Operational accounting; -Primary accounting; -Non accounting information; - Mixed type
5.	The duration monitoring procedures	formation of certain types of operational control is carried out considering different kinds of objects, and the quality characteristics of the functioning	- Instant; - Corresponds to the length specified operating cycle; - Meet the information management needs and demands
6.	The nature of the implementation	evaluation of the results conducting operational control by detecting irregularities in the execution of functional responsibilities of employees, the causes of deviations, violations of regulations and standards, occurrence the Manufacturing losses	- Formal; - Actual; - Planned
7.	By organizational structure	allows you to share operational control depending on the ownership, volume of production and realization, number of employees	- Simple; - Complex; - Expanded
8.	By conducting method	the need to use one, several or the totality of possible operational control techniques depending on the purpose of its holding under specific conditions of time and place	- In fact the actual check; - The comparison; - Evaluation; - Application techniques of logic, intuition, use skills, practical experience, etc.

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232 Clarifying the classification of operational control pretty much ensures the efficiency and effectiveness
233 of its implementation. However, the mechanism of its implementation, in modern conditions, needs
234 review and improvement in all aspects and categories.

235 The study of theoretical foundation of operational control has allowed formulate its economic essence
236 and highlight the main aspects that reveal its meaning and value in the marketplace. Thus, the
237 essence of operational control as a means of rapid response to non-normative or unplanned course of
238 economic events and tools to counteract them revealed as a number of interrelated features (Fig. 3).

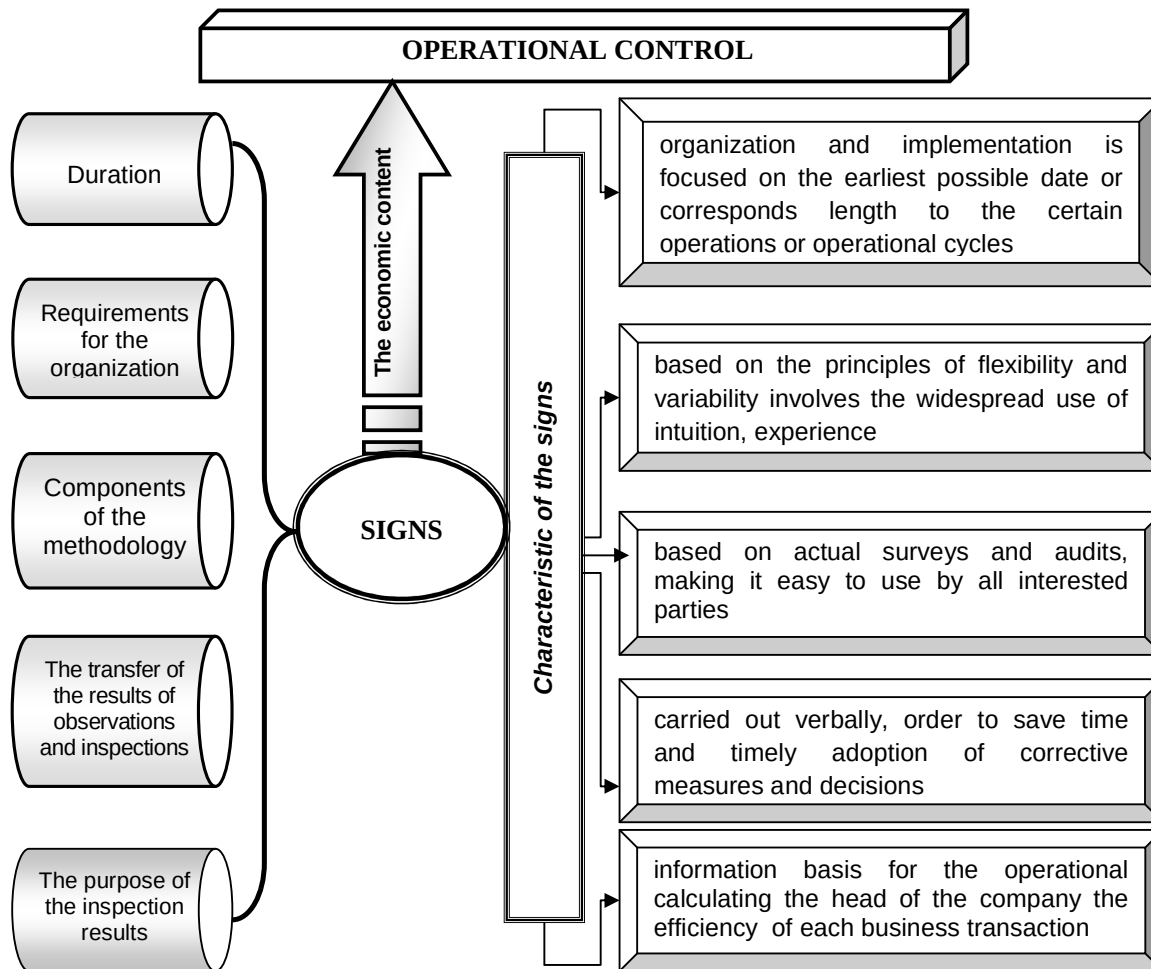


Fig. 3 Signs that reveal the economic content of operational control

[Made by the authors]

Research the methodology of operational control is inextricably linked to his theory and based on the same concepts, but has a different purpose and different content. A. A. Epifanova, S. N. Kuzmenko write that methodology – a common approach to the study of economic phenomena, including system of analysis methods and techniques in certain philosophical approach [9, p. 623]. According to V. A. Shtoff objective methodology of any science is not develop a variety of techniques that are used in various specific sciences, but to solve fundamental epistemological issues related to the general character of scientific knowledge in general [28, p. 9].

We support the position V. P. Kohanovskoho, E. V. Zolotuhy, T. G. Leshkevych, T. B. Fatah, is that methodology – a theory in action [12, p. 300]. And argue that the theory reveals the conceptual foundations of science, and methodology explores a set of tools, methods and techniques of implementation of the results of science in practice.

Even half a century ago the Russian scientist I. A. Belobzhetskyy said: «One of the major flaws in the theory of economic and financial control is an absence of unity in the treatment of major theoretical and methodological issues» [1, p. 23]. And today this statement is relevant and encourages conduct in-depth research methodology of operational control. Under the methodology of control young

Ukrainian doctor of economic sciences N.G. Vygovska understand the doctrine of the method of scientific research that is knowledge of the totality of methods and techniques of theoretical knowledge of economic phenomena in terms of their legality, feasibility and reliability [4, p. 118].

In our opinion, the theory of operational control includes:

1). depth research into the causes and preconditions separation of operational control of a separate species or component of economic control;

2). gives a precise definition of its economic substance and clearly describes the features that distinguish it from other management functions;

3). outlines a list of possible classifications and types of operational control, but does not limit them, creating areas for further research because of a growing need for them in practice.

Operational control methodology:

in the narrow sense - a collection of the best ways to implement its economic substance as a practical activity;

in the broadest sense – is a set of possible techniques and methods of effective application types and classifications operational control in the controller to quickly identify deficiencies and deviations, their removal, correction and correction of errors, negative consequences, search and securing a positive experience.

Theory, methodology and practice of operational control (further «OC») organically linked, through the integration of individual components. The most effective is to display the link schematic (Fig. 4).

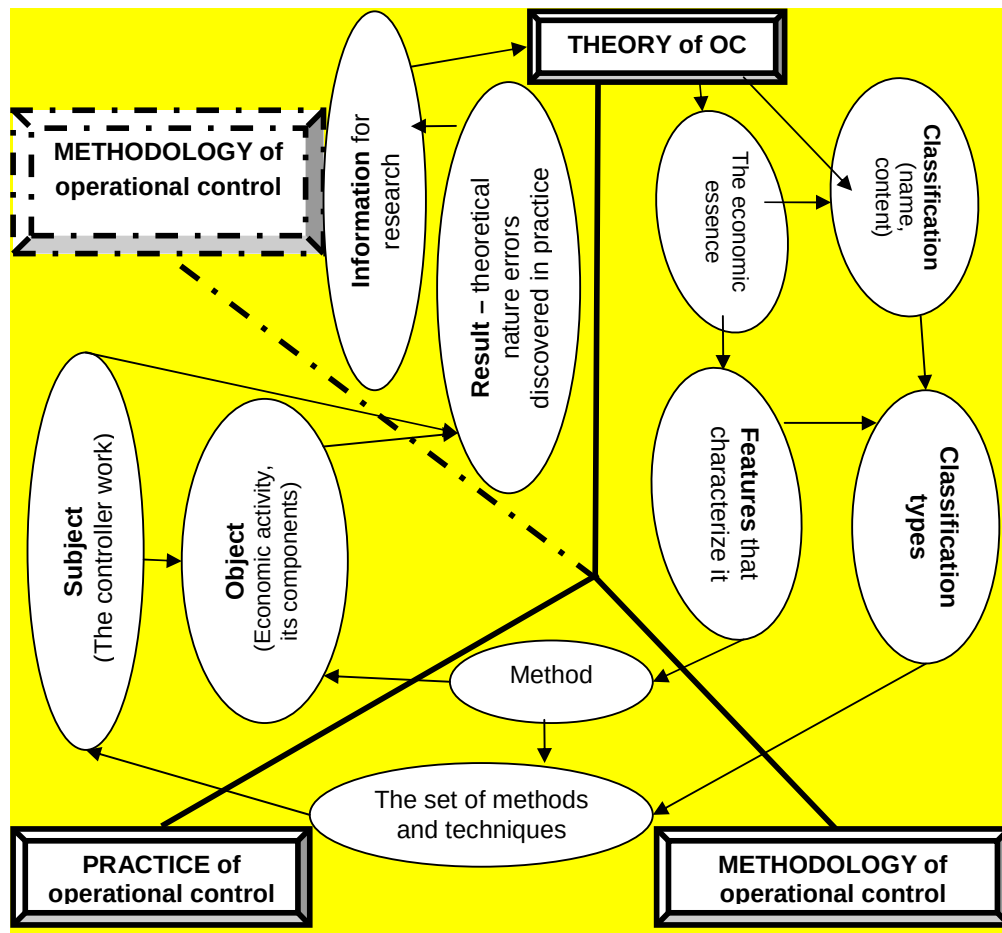


Fig. 4. The relationship of theory, methodology and practice of operational control

[Made by the authors]

The main tasks of theoretical taken attributed primarily research content phenomenon. Therefore, determining the economic essence of operational control is the basis of his theory. But essentially complete coverage of operational control is possible by means of the characteristic features, revealing thus ways of its implementation in practice. In addition, properly formulated economic nature creates a plane for the development of classifications and types of operational control that can be effectively applied in the controller according to the specific circumstances of place, time and information management needs. Signs describing the economic substance of operational control determine their method of implementation in practice of the company.

In practical terms, the method includes a set of possible methods, tools and techniques that are widely used in the control of the subject of control in determining the actual state of the controlled object. In terms of theory, method underlying methodology of science determines the direction of its implementation. Hence, the methodology is coherent link between theory and practice, based on the transformation of the values of their constituents. Impact on the subject of operational control facility generates its practice of monitoring activities. During its implementation detected mistakes and shortcomings of general theoretical and methodological nature, which are actually the results of the control part of its initial information. In early simple unknown figures, numbers, quality characteristics

or descriptions that received the lowest levels of monitoring and control become the basis for further development of science. The foundation or starting point of research operational control are not hidden in a doctoral thesis or reports, and is completely accessible. They are the "most prominent" place of business transactions in the practice of the company. Thus, the methodology brings results from control theory to practice, ensuring circulation of information, knowledge, and bringing theory into action.

4. CONCLUSIONS AND RECOMMENDATIONS FOR FURTHER RESEARCH

Operational control designed to quickly and promptly remove various kinds of deficiencies, deviations and prevent occurrence of unwanted situations during the implementation of these processes. However, it has essential to the optimal management of the economy, just perform functional responsibilities of individual employees, which give grounds to consider it as a separate management function. Operational control as guarantor of effective management activities reinforces its importance in the modern world. Therefore it is necessary to explore and improve the theory and practice of its implementation.

CONSENT

The authors declare that written informed consent was obtained from all participants.

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