

ЛОГІСТИКА ТА ТРАНСПОРТ

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THE ESSENCE AND FEATURES OF LOGISTICS CONTROLLING IN THE ENTERPRISE MANAGEMENT SYSTEM

System approach to the study of logistics and controlling allows to define a new functional area of management. This is logistics controlling.

Feature of logistics is its ability to provide optimal management organization flow processes for identifying and implementing provisions in the form of additional revenues and profits logistics system [2, p. 36].

Controlling, in turn, provides an estimate of actual performance deviation from the planned adjustment for the purpose of management decisions with changes of internal and external environments of the company. Controlling should provide the company's management with necessary information for decision making in logistics, as well as to harmonize and optimize material flow to other processes occurring in the enterprise.

The essence of mutual influence of logistics and controlling on each other is shown in Fig. 1.

Positive results of the integration of logistics functions and controlling, which systematically complement each other, can be highlighted from the submitted scheme, namely:

- systematic coordination of logistics processes at management level (planning, monitoring and regulation) and at realization level (space-time displacement of means);
- forming a synergistic effect through the adoption and implementation of optimal management decisions;
- optimal solution of «trade off» dependencies in the management and implementation of logistics processes;
- formation of optimal structure and content of business processes based on reengineering and management of logistics processes [3, p. 3].

The integration of logistics and controlling (as management functions) enables:

1) to optimize the costs of storage, transportation, seasonal fluctuations in demand for goods and services, production downtime, etc. to achieve the smallest logistics costs;

2) to maximize profit of enterprise;

3) to develop a strategic plan (as a result of professional attitude) to increase profitability by eliminating excess inventory, etc. [4].

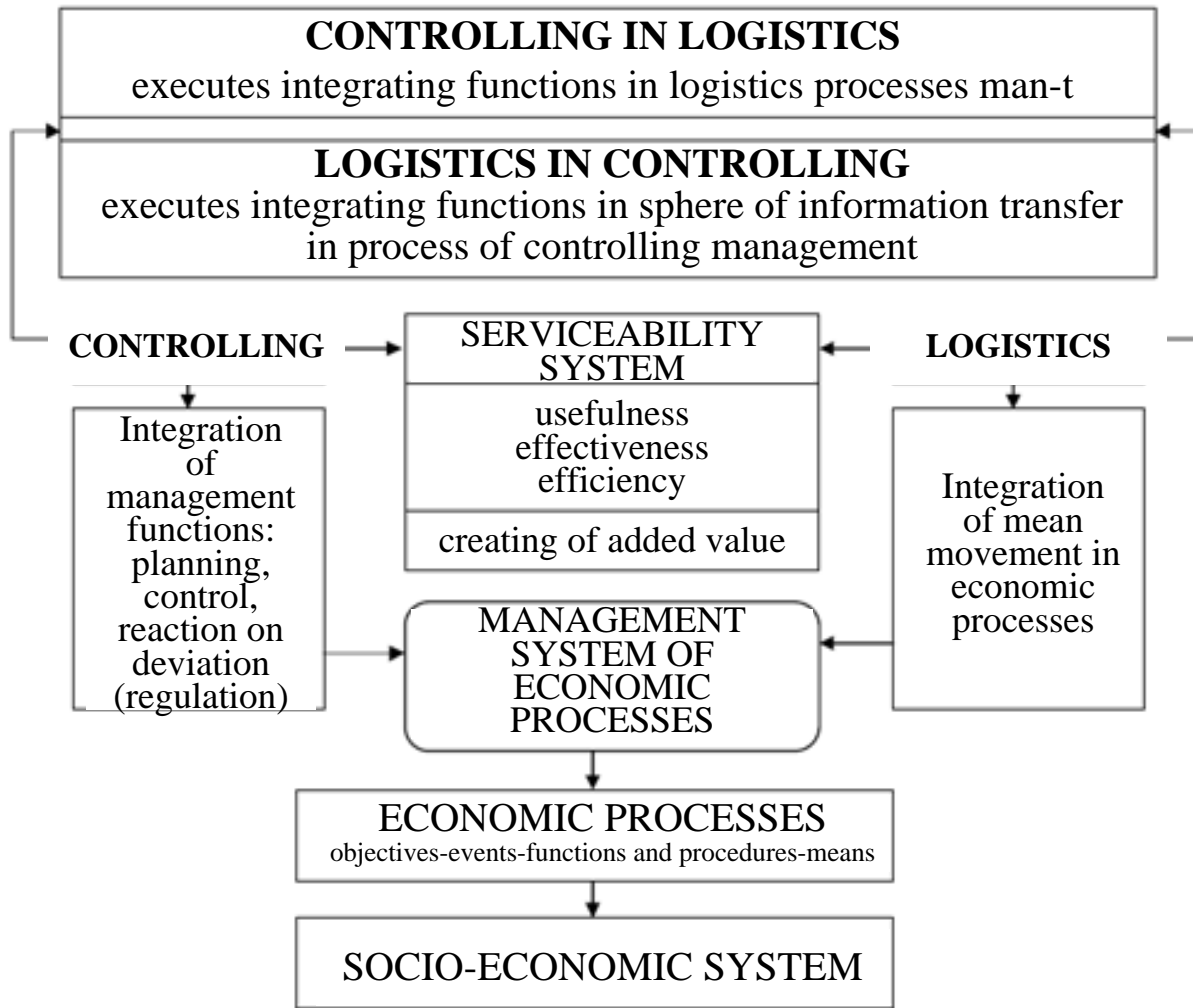


Fig. 1. Logistics and controlling functions at the enterprise [1, p. 47]

Thus, the integration of such concepts as «logistics» and «controlling» is formed in the definition of logistics controlling, as the concept of information and analytic support management of flow processes and management decisions that maintain internal balance of economic resources logistics enterprise system, by forming information about its costs and income.

Objectives of logistics controlling, based on the integration of logistics and controlling schematically depicted in Fig. 2.

According to the formulated purposes of logistics controlling, the main functions of it on the enterprise can be defined:

- Information function consists of providing the necessary information for current planning, control and making operational management decisions at all levels of management.

- Communication function – the formation of information that is a mean of internal communication link between levels of government and various structural units of the same level.

- Control function – operational control and evaluation of activities inside the units and the enterprise as a whole in achieving the goals of the company. Manifested by comparing planned and actual indicators for measuring and assessing the degree of goal, setting limits deviations from the defined parameters, the

interpretation of the causes of deviations and proposals for their elimination or reduction.

– Analytical function – development of basic indicators, determining the degree of influence of various factors on value of final result, development of measures to correct the deviations that have occurred or which may occur in the future, calculation and feasibility of a commercial transaction.

– Forecasting function – planning and coordination of the company in the future by analyzing and evaluating the actual performance.

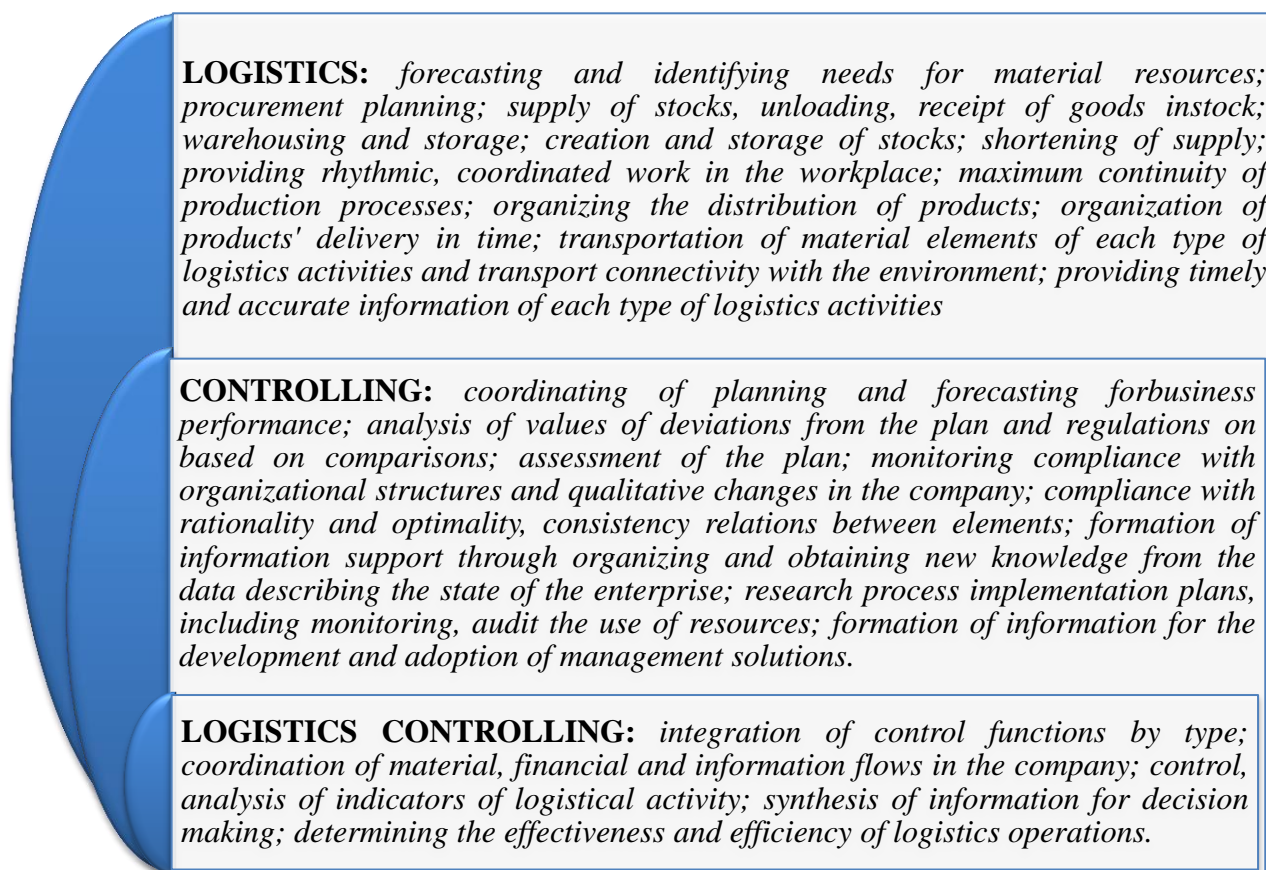


Fig. 2. Formation of logistics controlling purposes [2, p. 37]

As a conclusion it should be mentioned that integrated function of logistics and controlling is logistics controlling, which plays an important role in strategic and operational management of economic flows logistics system. Logistics controlling is an innovative instrument of management, which is the basis for the analysis of the benefits of logistics projects, customer requirements, competition, establishing opportunities for further transactions, aggregate target logistics and logistics costs, and requires regular coordination purposes of planning and control of all processes of logistics customer service for effective management decision-making process.

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