

УДК [658:339.54]:005.584 JEL Classification: M2; M41

**CONSOLIDATION OF ACCOUNTING INFORMATION
FOR CONTROLLING OF THE ENTERPRISE
FOREIGN TRADE ACTIVITY**

N. Proskurnina

I. Dzobko

The need to control foreign trade activity (FTA) of enterprises under the conditions of Ukraine's economy integration into the world economy has been studied. Efficient management decision making has been found to require taking into account both external and internal factors of impact on the implementation of FTA, which is possible due to realization of the system of controlling at the enterprise. Based on the essence and main tasks of controlling described in the analyzed sources, the concepts of controlling along with the evolution of its development have been systematized. The use of several definitions of the concept "controlling" and the lack of consensus over its interpretation has been stated. A specified notion of controlling has been given. Analysis of the current methodological support for the FTA evaluation has shown that implementation of the FTA controlling should be started with consolidation of the accounting information and formation of a system of reporting parameters. The consolidation of accounting information has been proved to be based on the accounting, administrative and statistical reporting which is classified in terms of its usefulness for the formation of the enterprise FTA system of indicators. Analytical determinations of the current indicators of the enterprise FTA and indicators recommended to be included in the system of evaluation of the enterprise FTA have been presented. The recommended system of indicators of the enterprise FTA has been shown to be based on the consolidated accounting information and form a proper information support for the enterprise controlling system. The given system of information flows has been proved to allow analysis of information flows and help to create information models that present the technology of drawing up documents and their route, the algorithm of formation of the FTA indicators and the relationship between the structural units and people involved in processing and using the information.

Keywords: foreign trade activity, accounting, reporting, accounting information, analysis, system of indicators, information flows, enterprise.

**КОНСОЛІДАЦІЯ ОБЛІКОВОЇ ІНФОРМАЦІЇ ДЛЯ КОНТРОЛІНГУ
ЗОВНІШНЬОЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА**

Проскурніна Н. В.

Дзьобко І. П.

Вивчено необхідність у контролі за зовнішньоекономічною діяльністю (ЗЕД) підприємств в умовах інтеграції економіки України у світове господарство. Зазначено, що для формування ефективних управлінських рішень необхідно враховувати як зовнішні, так і внутрішні фактори впливу на здійснення ЗЕД, що можливо, завдяки реалізації системи контролінгу на підприємстві. На основі проаналізованих джерел, що розглядають сутність і основні завдання контролінгу подано систематизацію концепцій контролінгу, згідно з еволюцією його розвитку. Зазначено існування декілька напрямів у визначенні поняття "контролінг" та відсутність єдиної думки у його трактуванні. Подано уточнювальне поняття контролінгу. За результатами аналізу наявного методичного забезпечення оцінювання ЗЕД підприємств доведено, що впровадження контролінгу ЗЕД підприємства слід розпочинати з консолідації облікової інформації та формування системи підконтрольних показників. Установлено, що консолідацію облікової інформації здійснено на основі облікової, управлінської та статистичної звітності, систематизованої за критерієм корисності для формування системи показників ЗЕД підприємства. Подано аналітичні визначення наявних показників ЗЕД на підприємстві та показників, що рекомендують до вміщення до системи оцінювання ЗЕД підприємства. Показано, що рекомендовану систему показників ЗЕД підприємства засновано на консолідованій обліковій інформації, що формує належне інформаційне забезпечення системи контролінгу підприємства. Подана система інформаційних потоків дозволяє здійснити аналіз потоків інформації та сприяє створенню інформаційних моделей, які відображають технологію підготовки й маршрут документів, алгоритм формування підконтрольних показників ЗЕД та взаємозв'язок між структурними підрозділами й особами, які беруть участь в опрацюванні та використанні інформації.

Ключові слова: зовнішньоекономічна діяльність, облік, звітність, облікова інформація, аналіз, система показників, інформаційні потоки, підприємство.

КОНСОЛИДАЦИЯ УЧЕТНОЙ ИНФОРМАЦИИ ДЛЯ КОНТРОЛЛИНГА

ВНЕШНЕЭКОНОМИЧЕСКОЙ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЯ

Проскурнина Н. В.

Дзёбко И. П.

Изучена необходимость контроля внешнеэкономической деятельности (ВЭД) предприятий в условиях интеграции экономики Украины в мировое хозяйство. Отмечено, что для формирования эффективных управленческих решений необходимо учитывать как внешние, так и внутренние факторы влияния на осуществление ВЭД, что возможно благодаря реализации системы

контроллинга на предприятии. На основе проанализированных источников, рассматривающих сущность и основные задачи контроллинга, систематизированы концепции контроллинга согласно эволюции его развития. Указано на существование нескольких направлений в определении понятия "контролинг" и отсутствие единого мнения в его трактовке. Представлено уточняющее понятие контроллинга. По результатам анализа существующего методического обеспечения оценки ВЭД предприятий доказано, что внедрение контроллинга ВЭД предприятия следует начинать с консолидации учетной информации и формирования системы подконтрольных показателей. Установлено, что консолидация учетной информации осуществляется на основе учетной, управленческой и статистической отчетности, которая систематизирована по критерию полезности для формирования системы показателей ВЭД предприятия. Представлены аналитические определения существующих показателей ВЭД на предприятии и показателей, рекомендуемых к включению в систему оценки ВЭД предприятия. Показано, что рекомендованная система показателей ВЭД предприятия основана на консолидированной учетной информации и формирует соответствующее информационное обеспечение системы контроллинга предприятия. Представленная система информационных потоков позволяет провести анализ потоков информации и способствует созданию информационных моделей, которые отражают технологию подготовки и маршрут документов, алгоритм формирования подконтрольных показателей ВЭД и взаимосвязь между структурными подразделениями и лицами, которые принимают участие в обработке и использовании информации.

Ключевые слова: внешнеэкономическая деятельность, учет, отчетность, учетная информация, анализ, система показателей, информационные потоки, предприятие.

One of the prerequisites of the integration of Ukraine into the world economy is the competitiveness of enterprises engaged in foreign trade activity (FTA) in international markets.

Enterprise foreign trade is organized under the applicable laws and changes, which are periodically made in them and thus significantly affect the efficiency of different operations. It is necessary to take into account both the external factors that significantly affect the enterprise performance and the internal factors' impact on foreign trade for making objective management decisions. This approach should be implemented in the process of forming the system of controlling of the company that conducts foreign economic activity. The need for the implementation of the functions of controlling is most felt at the large industrial enterprises, which conduct foreign trade and demand modern methods and tools of management and control.

The problems of foreign trade of enterprises and the use of controlling were studied by such famous scientists of FSU and other foreign scholars as I. Veber, N. Gofman, H. Dietger, D. Serfling, V. Ivashkevich, E. Korotkov, K. Kiupper, R. Mann, E. Meyer, M. Meskon, T. Reichmann, L. Strovskiy, I. Faminskiy, F. Fedouri, P. Horvat, D. Schneider, K. Shtofel and others. In Ukraine, the problems of practical and theoretical aspects of controlling and foreign trade were studied by the following scientists: I. Bahrova,

L. Batchenko, V. Vlasiuk, H. Darmanska, M. Didkivskyi, R. Dolynska, O. Kuzmin, T. Melnyk, V. Novitskyi, L. Piddubna, M. Tarasiuk, T. Tsyhankova, O. Shkurupii, and others.

The lack of complete representation of the problems related with the formation and implementation of controlling of foreign trade of industrial enterprises necessitates researches on the theoretical foundations and methodologies of the issue. The issues of consolidation of accounting information for the formation of a control system of the enterprise foreign trade activity (EFTA) and the problem of the information support for controlling of international business activity have not been properly explored and require further development. Thus, the objective need to clarify the theoretical concepts and develop methodological support for FTA controlling through the consolidation of accounting information determines the relevance of the study, its goals and objectives.

The goal of the study is further development of theoretical and methodological support for the formation, implementation and operation of the system of controlling of industrial enterprise foreign trade activities on the basis of consolidation of accounting information.

To achieve the goal of the study, the following objectives were set:

to improve the informative content of controlling of international business activity as a component of its management;

to justify the system of controlled indicators of the industrial enterprise foreign economic activity;

to develop information support for controlling of foreign economic activity through consolidation of accounting information.

The object of the research is the process of controlling of foreign trade activities of an industrial enterprise.

The subject of the research is theoretical and methodological support and practical advice on the formation and implementation of controlling of foreign trade activities of industrial enterprises through consolidation of accounting information.

The current development of market relations requires a new vision of analysis and control of foreign trade activity of enterprises [1 – 3]. Constant and complete control that covers operation of all departments and processes in the company takes into account internal and external factors affecting its activities required for the management of foreign trade activity of enterprises [4].

Modern trends in the enterprise complicated external and internal environment require the use of new functions, methods, approaches and tools for improving the management level. They will make it possible to modify the organizational and informational structure of enterprise FTA in the way that will allow monitoring the trends and changes and responding, adapting to them. The use of controlling in this function is considered acceptable.

Systematization of the concepts of controlling along with the evolution of its development is presented in Table 1 [5 – 7].

Table 1

The main concepts of controlling

Concepts of controlling	The interpretation of the essence and main tasks of controlling within the concept
1	2
Controlling as a system of management accounting (1930)	The shift from the previous accounting system to the modern systems, establishment of a credential information system for the support of management decisions related to the enterprise planning and control

Table 1 (the end)

1	2
Controlling as a system of the enterprise information support (1970 – 1980)	Creating of a common information management system and development of the concept of a unified information system, its implementation and coordination of the functioning of the information system, optimization of information flows
Controlling as a system of "lean management" (Lean Management System) (1980)	The delegation of rights and responsibilities for the conduct of accounting to the performers at particular working places

<p>Controlling as an element of the enterprise management system (1980):</p> <p>1) with emphasis on planning and control;</p> <p>2) with emphasis on coordination</p>	<p>1) planning and control of the enterprise structural division;</p> <p>2) coordination of the enterprise management system (management control)</p>
<p>Controlling as a practical concept (1980 – 2001):</p> <p>1) controlling of the overall goal;</p> <p>2) controlling of numerical indicators</p>	<p>1) the logic of system thinking dominates for the optimization of profits;</p> <p>2) the logic of sequential thinking dominates for the maximization of profits</p>

Analysis of special scientific literature [1; 2; 6 – 8; 11] showed that nowadays there is no consensus on the concept of "controlling". There are different versions of definition, namely: management accounting; one or more management functions integrated into one; enterprise management system; a tool for the information support of management decisions related with the achievement of the company goals and objectives; management philosophy and management concept; a process that involves the analysis and assessment of the enterprise financial and economic activity for the coordination with its strategic goals; a special economy-directed predictive management function which is used to find reserves for increasing the efficiency of the enterprise financial and economic activity; a phenomenon that appears as a special direction of controlling of administrative work related to information and analytical support of the enterprise management summarized in the works [2; 7]. Thus the following can be concluded: controlling is a special component of the enterprise management system as a whole [2].

Theoretical approaches to the definition of controlling make a system that helps to achieve the objectives from the position of future periods and is functionally implemented through monitoring of the state of the enterprise position as a whole; it is also a service that provides information support for all other features, analysis and evaluation of the enterprise functioning on the analytical basis; monitoring the controlled parameters through the application of the method of deviations, planning the controlled parameters by predicting their values and development of management solutions.

The results of the complex work [2] showed that the main elements of controlling at the enterprise should include the types, functions, principles, goals, objectives, tools and methods, information support, etc.

Analysis of the existing methodological support for the evaluation of FTA [2; 5; 8 – 10] showed that implementation of controlling should be started with consolidation of the accounting information system and formation of a system of indicators.

Consolidation of the accounting information is based on accounting, management and statistical reporting. Analysis of the content of reporting documents allowed systematizing it based on the criterion of usefulness for the formation of a system of FTA indicators (Table 2) [11; 12].

Table 2

Information sources for the formation of a system of FTA indicators

Sources of information	Information that can be obtained from the listed sources
The balance sheet (the statement of financial position)	The size and structure of assets and liabilities of the company, cash and cash equivalents in foreign currency, etc.
The income report	Information on the amount of income (revenue) from sales of products, the amount of the paid VAT and excise duty, the cost of sold goods, other operating expenses and revenues, administrative expenses, financial income and expenses, income and expenses of the equity, extraordinary income and expenses, net income (loss), etc.
The cash flow statement	Profit (loss) from unrealized foreign exchange differences, purchasing (realization) of financial investments, cash flow from

	extraordinary events, the impact of changes in exchange rates on the balance, etc.
The statement of changes in equity	Total amount of foreign currency, introduced as payment for shares, financial investments in business units abroad etc.
Notes to the annual financial statements	The amount of exchange differences included in the income and expenses during the reporting period, financial investments in the share capital of nonresidents, bank accounts in foreign currency, etc.
The calculation of the excise duty	Codes and names of products on which the company paid excise, turnover from the sale (transfer) of excisable goods (products), rates of the excise duty, the amount of tax liability, etc.
Tax return of the added tax value	Information on the amount of tax liability on operations in the customs territory of Ukraine, on import operations, services received from nonresidents in the customs territory of Ukraine, etc.
The report on the export (import) of services	Information about the countries where export (import) of services was carried out, service names, currency and price of agreements, etc.
The report on the foreign investment in Ukraine	Information on the total capital of nonresidents in Ukraine at the beginning of the reporting period, its increase (decrease) during the year, the total capital of nonresidents at the end of the reporting period, etc.

Based on the information specified in Table 2 and other statements, factual information has been consolidated including: accounting information (journals, orders and debit reports, which summarize information on separate sections of FTA and are used for the evaluation of structural changes and efficiency of the use of costs and dynamics of changes in the indicators of foreign economic activity); analytical statements that are used to assess the availability, status, dynamics and structure of foreign trade indicators in general and in certain groups and objects, reporting information (financial statements – the balance sheet (the statement of financial position), the income statement, the statement of cash flows, the statement on equity, tax reporting – the declaration of the enterprise income tax, the declaration of the value added tax; statistical reports – the report on labor), non-report information (results of inspections of public and private supervisory authorities, staffing, business plan of the enterprise which contains planning information and is used to assess the plan on the individual objects of FTA analysis: the cost of exports, revenues, expenses, labor productivity, profitability of FTA, etc.).

Consolidated accounting information appears as a basis of indicators of the enterprise foreign economic activity. Analytical determinations of the enterprise foreign trade activity are presented in Table 3 [2; 11; 12].

Table 3

Indicators of the foreign trade activity of the enterprise

Indicator	Formula	Formula description
1	2	3
Economic efficiency of export		is the hryvnia currency equivalent of deductions to the state funds (at the current exchange rate), UAH; is hryvnia proceeds from the sale of currency, UAH; is full expenses of the enterprise on export, UAH
Economic efficiency of import		is the selling price of imported goods in the internal market, UAH; is import expenses, UAH
Absolute indicator of the export effect		is foreign exchange earnings from exports of goods, UAH; is export expenses, UAH

Coefficient of export currency efficiency		<p>is foreign exchange earnings from export of one unit of i-product (service), UAH;</p> <p>is discounted expenses on the production and sale of i-product (service) in national currency, UAH;</p> <p>is the number of units of i-product (service); ($i = 1, m$, where m is the number of names of goods (services) in the exported set of goods (services))</p>
Absolute profitability of import		<p>is selling price of imported goods in the internal market, UAH</p> <p>is expenses on purchasing of imported products, UAH</p>
Coefficient of fulfillment of duties on export/import by value		<p>and are the actual price and the quantity of i-product, UAH;</p> <p>and are the planned prices and the amount of i-product, UAH;</p> <p>n is the number of goods, units</p>
Coefficient of the import currency efficiency		<p>is the estimation of the unit of j-product (service) in national currency, UAH;</p> <p>is foreign currency expenses on the purchase of a unit of i-product (service), UAH;</p> <p>is the number of units of i-product (service); ($j = 1, n$, where n is the number of the names of goods (services) in a set of products (services) imported for proceeds from the export)</p>
Absolute indicator of the import effect		<p>is the cost of realization of imported consumer goods in the internal market, UAH;</p> <p>is the expenses on the import of consumer goods, including the cost of the contract, account customs duties paid during customs clearance and overheads cost, UAH</p>
Coefficient of fulfillment of duties on export/import and its physical volume		<p>is the export value of i-product in the reporting period, recalculated according to the planned prices, UAH;</p> <p>is the planned cost of the export of product, UAH; n is the amount of products</p>
Coefficient of fulfillment of duties		<p>is the actual value of the export of i-product, UAH;</p> <p>is the export value of i-product in the reporting period, recalculated</p>

on export/import by price		according to the planned prices, UAH; n is the number of goods from 1 to n , units
Profitability or the relative efficiency of export/import		is net proceeds in foreign currency for sold goods in the UAH equivalent, UAH; is full costs for export, UAH
Integral economic effect		is the sum of effects of all export transactions made during the relevant time period, UAH; is the sum of effects of all import transactions made during the relevant time period, UAH

Table 3 (the end)

1	2	3
Average time of turnover of export/import operations		is the average balance of export, UAH; is the number of days in the reporting period; is the cost of goods sold in the external market in the reporting period, UAH
Cost index		and are the prices and the amount of export of i -product respectively, in the reporting period, UAH; and are the prices and the amount of export of i -product respectively, in the reporting period, UAH; n is a certain type of goods from 1 to n
Index of export/import prices		and are the prices and the amount of export of i -product respectively, in the reporting period, UAH; and are the prices and the amount of export of i -product respectively, in the reporting period, UAH; n is a certain types of goods from 1 to n
Index of the physical volume of export/import		and are the prices and the amount of export of i -product respectively, in the reporting period, UAH; and are the prices and the amount of export of i -product respectively, in the reporting period, UAH;

		n is a certain types of goods from 1 to n
Index of the amount of export/import		is the corresponding amount of export of i -product in the reporting period units; is the corresponding amount of export of i -product in the reporting period, units; n is a certain types of goods from 1 to n
Index of the structure of export/import		and are the prices and the amount of export of i -product respectively, in the reporting period, UAH; is the average price of i -good in the base period, UAH; n is a certain types of goods from 1 to n
Coefficient of return of funds invested in export transactions		is the cost of sold goods in export prices, thousand currency units; is the average export balances, thousand currency units
Coefficient of return of funds invested in import transactions		is the cost of sold goods in import prices, thousand currency units; is the average import balances, thousand currency units
The effectiveness of realization of export goods in the internal market		is the volume of export in natural expression, units; is the prices of products, similar to those exported in internal market, UAH; is the costs of production and sale of export products in the internal market, UAH

As a result of the conducted study it is recommended to include the following indicators in the system of evaluation of the enterprise foreign trade activity: currency efficiency of export/import, the economic efficiency of export/import, the efficiency of sales of exports in the internal market, the index of the value of export/import, the index of the price of export/import, the index of the physical volume of the export/import of products, the index of the structure of the export/import of products, meeting the plan of sales of the export/import products in the internal market, the share of a particular type of goods in the total amount of export/import, the share of a particular type of goods in the total amount of production, the coefficient of the speed of turnover of export/import operations, the coefficient of the return of funds invested in export/import operations. Analytical determinations of these indicators and their content are presented in Table 4.

Table 4

The recommended system of indicators of the enterprise foreign trade activity for its controlling

No.	Indicator	Calculation formula	Interpretation
1	2	3	4
Indicators of the effectiveness			
1	Coefficient of the currency efficiency of export (x_1)		Characterizes the purchasing power of the currency, its exchange rate

Table 4 (the end)

1	2	3	4
2	Economic efficiency of export (x_2)	$\times 100\%$	Total foreign exchange income from the sale of export goods
3	The effectiveness of the realization of exported products in the internal market (x_3)		Allows one to set the utility of operations in the external market by comparison with the internal utility
Intense indicators of the dynamics of changes			
4	Index of value of exported/imported products		Shows how the value of exported/imported products changed
5	Index of prices of exported/imported products		Shows how the price of exported/imported products changed
6	Index of the physical volume of exported/imported products		Shows how the physical volume of exported/ imported products changed

7	Index of the structure of exported/imported products		Measures the change in the structure of export/ import by changing the value
8	Implementation of the plan sales in the internal market	=	Measures the effectiveness of the performance of the enterprise in the internal market
9	Implementation of the plan of realization of products for export	=	Measures the effectiveness of the performance of the enterprise in the international market
Indicators of the structure and the rational use of funds			
10	The share of a particular type of exported goods in the total amount of export	=	Shows how to the structure of the export "portfolio" of the enterprise changes
11	The share of a particular type of goods in the total output of the enterprise	=	Measures the change in demand for this product in the internal market
12	The share of overhead costs in the cost of the exported/imported products		Enables one to check the compliance of the enterprise with the saving mode and search for opportunities to reduce costs in the future
13	Coefficient of the return of funds invested in export/import operations	=	Characterizes the rational use of funds invested in foreign economic activity

The given system of indicators of the enterprise foreign trade activity, which is formed on the basis of consolidated accounting information, forms a proper information support system of the company controlling system as shown in the figure.

Fig. The system of information flows of controlling of the enterprise foreign trade activity

The figure demonstrates that the analysis of the flow of information makes it possible to determine the peculiarities of the current management system, methods and style of management, detect shortcomings in the administration, insert the total amount

of information that must be collected and processed for its executives. In addition, analysis of the flow of information helps to create information models that display the technology of training and the route of documents, the algorithm of formation of controlled indicators of foreign trade activity and the relationship between the structural units and people involved in the processing and using of the information.

Thus, the article analyzes the modern concepts of controlling of native and foreign scientists, which are the basis for the definition of controlling as a separate system that is able to integrate the management of the enterprise; a feature that provides support for other management functions; a process of achieving goals; as a concept of effective management. It is determined that controlling is a special component of the enterprise management system which helps to achieve the objectives from the position of future periods and is functionally implemented through monitoring the state of the enterprise as a whole; it is also a service, that provides information support for all other features, analysis and evaluation of the enterprise functioning on the analytical basis; monitoring the controlled parameters through the application of the method of deviations, planning controlled parameters by predicting their values and development of management solutions. It is proved that for the successful formation, implementation and realization of controlling, foreign trade activity should be determined by three components: effectiveness, dynamic changes, structural changes and the efficiency of the use of costs. Analysis of the current methodological support for the evaluation of FTA has shown that implementation of the controlling of the enterprise foreign trade activity should be started with the formation of the system of indicators.

The consolidation of the accounting information has served a basis for developing a system of controlled indicators of the enterprise foreign trade activity, the peculiarity of which is the difference between the consideration of the following three components: efficiency, which is expressed in the currency effectiveness of export, efficiency of sales of products in the internal market; the dynamics of changes based on the study of changes of the cost and price indexes of exported products, its physical volume and structure, meeting the sales plan of export in the internal market; structural changes and rational use of funds in the ratio of product in the total export; production and overhead costs in the cost of exports at the rate of return of funds invested in export operations. The proposed indicators are recommended to be used in the process of the assessment of the enterprise foreign trade activity.

Consequently, according to the results of the study, the system of FTA indicators and the information support system for controlling of the enterprise FTA have been further developed, which, unlike the existing ones, take into account the types of the information system and the system of information flows. Comparison of the predictive values of controlled indicators and the achieved actual values will identify the weak points and reserves for the development of the enterprise foreign trade activity, and will help develop arrangements for the enhancement of the enterprise FTA management based on the causal mechanisms.

The area for future research is the development of guidelines on the use of the FTA quality summary indicator that can be defined on the basis of controlled indicators taking into account their trends with a view to evaluating the state of the foreign trade activity as compared with competitors.

References: 1. Зовнішньоекономічна діяльність підприємства : навч. посіб. / О. В. Шкурупій, В. В. Гончаренко, І. А. Артеменко та ін. ; за ред. О. В. Шкурупій. – К. : Центр учбової літератури, 2012. – 248 с. 2. Проскурніна Н. В. Теоретико-методичне забезпечення контролінгу зовнішньоекономічної діяльності підприємства [Текст] : дис. ... канд. екон. наук : спец. 08.00.04 / Н. В. Проскурніна. – Х., 2013. – 239 с. 3. Araujo L. Institutions and export dynamics / L. Araujo, G. Mion, E. Ornelas // Journal of International Economics. – 2016. – Vol. 98. – P. 2–20. 4. The Determinants of Intrafirm Trade: Evidence from French Firms / G. Corcos, D. Irac, G. Mion et al. // Review of Economics and Statistics. – 2013. – Vol. 95, No. 3. – P. 825–838. 5. Дайле А. Практика контролінга [пер. с нем. ; под ред. и предисл. М. Л. Лукашевича, Е. Н. Тихоненковой]. – М. : Финансы и статистика, 2001. – 336 с. 6. Дитгер Х. ПиК. Стоимостно-ориентированные концепции контроллинга / Х. Дитгер, Х. Хунгенберг ; [пер. с нем.] ; [под ред. Л. Г. Головача, М. Л. Лукашевича и др.]. – М. : Финансы и статистика, 2005. – 928 с. 7. Хорват П. Концепция контроллинга: управленческий учет. Система отчетности. Бюджетирование / П. Хорват ; пер. с нем. – 2-е изд. – М. : Альпина Бизнес Букс, 2006. – 269 с. 8. Івахненко С. В. Фінансовий контролінг: методи та інформаційні технології / С. В. Івахненко, О. В. Мелих. – К. : Знання, 2009. – 319 с. 9. Проскурніна Н. В. Розроблення інформаційної підтримки конт-ролінгу зовнішньоекономічної діяльності підприємства / Н. В. Проскурніна // Економіка розвитку. – 2012. – № 4. – С. 64–72. 10. Піддубна Л. І. Методичні аспекти фінансового регулювання зовнішньоекономічної діяльності суб'єктів господарювання / Л. І. Піддубна, В. О. Васюренко // Економіка розвитку. – 2009. – № 4 (52). – С. 56–58. 11. Галузіна С. М. Аспекти підвищення ролі учетно-аналитической інформації в системі управління організацією [Текст] : монографія / С. М. Галузіна. – СПб. : Знання, 2006. – 392 с. 12. Формування обліково-аналітичного забезпечення управління витратами підприємств та їх об'єднань : монографія / А. А. Пилипенко, І. П. Дзьобко, О. В. Писарчук ; за заг. ред. докт. екон. наук, доцента Пилипенка А. А. – Х. : Вид. ХНЕУ, 2011. – 344 с.

References: 1. Zovnishnoekonomichna diialnist pidpriemstva : navch. posib. / O. V. Shkurupii, V. V. Honcharenko, I. A. Artemenko et al. ; za red. O. V. Shkurupiy. – K. : Tsentr uchbovii literatury, 2012. – 248 p. 2. Proskurnina N. V. Teoretyko-metodychne zabezpechennia kontrolinhu zovnishnoekonomichnoi diialnosti pidpriemstva : dys. ... kand. ekon. nauk : spets. 08.00.04 / N. V. Proskurnina. – Kh., 2013. – 239 p. 3. Araujo L. Institutions and export dynamics / L. Araujo, G. Mion, E. Ornelas // Journal of International Economics. – 2016. – Vol. 98. – P. 2–20. 4. The Determinants of Intrafirm Trade: Evidence from French Firms / G. Corcos, D. Irac, G. Mion et al. // Review of Economics and Statistics. – 2013. – Vol. 95, No. 3. – P. 825–838. 5. Dayle A. Praktika kontrollinga [per. s nem. ; pod red. i predisl. M. L. Lukashevicha, E. N. Tikhonenkovoy.]. – M. : Finansy i statistika, 2001. – 336 p. 6. Ditger Kh. PiK. Stoimostno-orientirovannye kontseptsii kontrollinga / Kh. Dyther, Kh. Khungenberg ; [per. s nem.] ; [pod red. L. G. Golovacha, M. L. Lukashevicha et al.]. – M. : Finansy i statistika, 2005. – 928 p. 7. Khorvat P. Kontseptsiya kontrollinga: upravlencheskiy uchet. Sistema otchetnosti. Byudzhetrovanie / P. Khorvat ; per. s nem. – 2-e izd. – M. : Alpina Biznes Buks, 2006. – 269 p. 8. Ivakhnenkov S. V. Finansovyi kontrolinh: metody ta informatsiini tekhnolohii / S. V. Ivakhnenkov, O. V. Melykh. – K. : Znannia, 2009. – 319 p. 9. Proskurnina N. V. Rozroblennia informatsiinoi pidtrymky kontrolinhu zovnishnoekonomichnoi diialnosti pidpriemstva [Development of information support for controlling of the enterprise foreign economic activity] / N. V. Proskurnina // Ekonomika rozvytku. – 2012. – No. 4 – P. 64–72. 10. Pidubna L. I.

Metodychni aspekty finansovoho rehuliuвання zovnishnoekonomichnoii diialnosti subiektiv hospodariuvannia [Methodological aspects of financial regulation of foreign economic activity of economic entities] / L. I. Piddubna, V. O. Vasiurenko // *Ekonomika rozvytku*. – 2009. – No. 4 (52). – P. 56–58. 11. Galuzina S. M. *Aspekty povysheniya roli uchetno-analiticheskoy informatsii v sisteme upravleniya organizatsiyei : monografiya* [Aspects of increasing the role of accounting and analytical information in the organization management system : monograph] / S. M. Galuzina. – SPb. : Znanie, 2006. – 392 p. 12. *Formuvannia oblikovo-analitychnoho zabezpechennia upravlinnia vytratamy pid-priemstv ta yikh obiednan : monohrafiia* [Formation of accounting and analytical support for cost management of enterprises and their associations : monograph] / A. A. Pylypenko, I. P. Dzubko, O. V. Py-sarchuk ; za zah. red. dokt. ekon. nauk, dotsenta Pylypenka A. A. – Kh. : Vyd. KhNEU, 2011. – 344 p.

Information about the authors

N. Proskurnina – PhD in Economics, lecturer of the Department of International Economics and Management of Foreign Economic Activity of Simon Kuznets Kharkiv National University of Economics (9-A Lenin Ave., Kharkiv, Ukraine, 61166, e-mail: nadiyaproskurnina@gmail.com).

I. Dzubko – PhD in Economics, senior lecturer of the Department of Accounting of Simon Kuznets Kharkiv National University of Economics (9-A Lenin Ave., Kharkiv, Ukraine, 61166, e-mail: dzebko-ira@mail.ru).

Інформація про авторів

Проскурніна Надія Вікторівна – канд. екон. наук, викладач кафедри міжнародної економіки та менеджменту зовнішньоекономічної діяльності Харківського національного економічного університету імені Семена Кузнеця (просп. Леніна, 9-А, м. Харків, Україна, 61166, e-mail: nadiyaproskurnina@gmail.com).

Дзьобко Ірина Петрівна – канд. екон. наук, старший викладач кафедри бухгалтерського обліку Харківського національного економічного університету імені Семена Кузнеця (просп. Леніна, 9-А, м. Харків, Україна, 61166, e-mail: dzebko-ira@mail.ru).

Информация об авторах

Проскурнина Надежда Викторовна – канд. экон. наук, преподаватель кафедры международной экономики и менеджмента внешнеэкономической деятельности Харьковского национального

экономического университета имени Семена Кузнеця (просп. Ленина, 9-А, г. Харьков, Украина, 61166, e-mail: nadiyaproskurnina@gmail.com).

Дзёбко Ирина Петровна – канд. экон. наук, старший преподаватель кафедры бухгалтерского учета Харьковского национального экономического университета имени Семена Кузнеця (просп. Ленина, 9-А, г. Харьков, Украина, 61166, e-mail: dzebko-ira@mail.ru).

Стаття надійшла до ред.

29.02.2015 р.