ELABORATION OF ENTERPRISE DEVELOPMENT STRATEGY IN REAL SECTOR OF ECONOMY USING QUALITY MANAGEMENT TOOLS

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Abstract: This study is aimed at the development of a guideline for analysis of the economic activity of an enterprise to control and ensure the interaction of tasks and functions of management in the current and strategic aspects in the conditions of innovative development. The proprietary methodology for enterprise management control system formation is developed. The concept of matrices of analysis and interaction between the functions of the enterprise management is introduced. The matrix of operational control and management, the matrix of strategic control and management, the matrix of integrated control and management are considered by the authors. The concept of enterprise management control is considered herein. The objectives of the management control system in the modern economy are also described. The key role of control in the implementation of the current and strategic objectives of the enterprise management is substantiated. The proposals are formulated to improve the control function at the enterprise with the help of new information technologies. Based on the proprietary methodology of matrix analysis and interaction of objectives and functions of the enterprise management system, the algorithm for the formation of a system of integrated flexible internal control is developed.

Keywords: Management, control, internal control system, strategic control, strategic control matrix, integrated flexible internal control.

Introduction: Currently, control as a function of management is recognized as determining in achieving the high quality of work of the enterprises and organizations. There is a generally accepted logic: no control, no exact implementation of the plan, no high result of the activity of the enterprise.

However, some modern problems of organization of the efficient control in the framework of enterprise management system are observed. One of them is the difficulty of integration of the control functions in the current and strategic objectives of the enterprise management system. The proprietary approach to the solution of this problem consists in the formation of a special methodology for the analysis and interaction of the control system with the overall management system of the enterprise. In the opinion of the authors, this analysis and interaction methodology can be implemented based on matrix models.

The problems of the internal control system of the enterprise are the relevant research issue. According to the scientists, the problem of internal control is the key of success to any company. The mistakes made in the current financial statements, in daily production objectives, in the relationships with the suppliers and consumers, can result in bankruptcy. The success of internal control depends entirely on the quality of the labor resources of the company. To solve these problems, the COSO IC-IF internal control standard was updated. This standard enables the control risks assessment, the development of control procedures, the improvement of the information and data management. As noted in the studies, the

internal control system is in constant motion and transformation. In this regard, it becomes very important to consider new methods of analysis to improve the internal control system.

Some attempts have been made to use the matrix method in the analysis of the enterprise management system. The scientists proposed to use the matrix principle to analyze business processes and improve the indicators of the strategy. To this end, the key performance indicators were formed into a matrix for analysis of the market and functional areas of the company. The positive result was the increase in the efficiency of control over the economic indicators and the increase in the manageability of the company's business processes while fulfilling a common goal.

The application of the matrix approach in risk analysis is the accomplishment of the logistics tasks as: the selection of the optimal supplier, the selection of the cost and the quality of supplies. A positive result is the confirmation of the possibility of use of the matrix approach for risk assessment and for one of the management systems functions. This study does not involve the use of a matrix approach for the management system. It is proposed to solve this problem.

The use of the matrix approach in the strategic aspect for the company has also been studied by Kokodey (2013). The presented matrix model uses three indicators: the level of the company's competitive advantage, the popularity in business environment and time. These indicators have a market orientation and do not sufficiently consider the internal potential of the management system and the internal control system. It seems important to examine the internal control system as an important factor in the implementation of the strategy. It is proposed to apply the matrix approach to solve this problem.

The procedure for control over the current economic activity indicators and the innovative development indicators of the company remains insufficiently studied. The application of the matrix method will make it possible to formulate a general strategy for the innovative development of the enterprise while maintaining the current market positions.

The improvement of the internal control system of a modern enterprise should be associated with the attribution of the flexibility (adaptability) properties to the internal control system. This study implies an analysis of the organizational management and control structure of the enterprise, identifying those responsible for the functional fields of activity and ensuring their close relationship in the process of the external and internal changes control. In other words, a flexible internal control system should be "embedded" into the existing management system of the enterprise in such a way that the period between the violations (discrepancies) revealed in the course of control and the response of the management system to them would be minimal.

In addition to control over the current indicators of economic activity in modern conditions, it is important to control the innovation development of the enterpris. The innovation activity is an activity with a high level of uncertainty. When we consider the stages of the innovation process and try to control the achievement of the target indicators, first, the objective is to control the uncertainty, the level of risk of the innovation project. In this regard, the new an autonomous objective is the formation of a system of internal control of the risks of the company's innovation activity. For this, the stages of the innovation project must be combined with the risk management rules in accordance with the international standards for

internal control. Risk management should include the following elements of the internal control standard: internal environment, goal setting, event identification, risk assessment, risk response, means of control, information and communication, monitoring.

When improving the internal control system of an enterprise, it is required to link flexibly the parameters of the tactics and strategy of the enterprise in conditions of innovative development and current standards for internal control. This process involves the assessment of the parameters for the cost and profit centers, necessary resources and technologies for their use in the context of their linking with the persons responsible for control in accordance with the organizational management structure to ensure the ability to improve the performance indicators of the enterprise and considering the sections of the quality management system of the enterprise:

- ✓ management responsibility;
- ✓ product life cycles;
- ✓ resource management;
- ✓ analysis;
- ✓ change;
- ✓ improvement.

In this case, the internal control system becomes flexible, the process of managerial decision making after the control actions is reduced, the control function becomes dominant in the aggregate of management functions, integrating the planning, organization, motivation, analysis and accounting functions under its own control.

From the point of view of strategic management, effectiveness, efficiency, economy and dynamism are the indicators of the internal control system efficiency. These indicators should be set primarily to monitor the strategic indicators grouped into such areas as finance, market and customers, business processes, development and human resources. This will allow ensuring the successful strategic (innovation) development of the enterprise through systematic control and adoption of tactical managerial decisions.

The specificity of managerial information requires the provision of data according to the current requirement – it can be both the information about the workload of an individual object, and the progress of a certain production (innovation) process. This is the most appropriate for a multi-administrative project structure, including the control of both traditional and innovation projects.

When constructing an optimal management model of a flexible internal control system, the degree of its complexity should correspond to the organizational structure of the enterprise, the number of employees, the number of branches and the level of their territorial branching, the degree of centralization of accounting, and other characteristics of the enterprise. The management model of a system of flexible internal control should use the advanced capabilities of the information technology to organize the work of distributed groups and units in the enterprise.

One of the communication tools of the organizational structure and control processes is the scheme of responsibility of the top managers for the functional areas of the enterprise. When changing the organizational structure, the scheme and description of the processes

should be changed also. As the organizational structure can change often enough, the description of processes should be convenient for making necessary changes.

To improve the internal control system, to increase its flexibility and adaptability, the principle of the conformity of organizational and managerial structures to the objectives of monitoring market (internal) changes should be used. It is also advisable to use the concept of "frame" – the event with certain parameters, subject to the occurrence of which the information is submitted to the necessary functional units responsible for the control of the event and authorized to make the necessary managerial decisions. This will ensure a rapid response to the market (internal) changes, adoption of the measures necessary to solve the problem and, based on the results of the actions undertaken, change flexibly the benchmarks of the strategic (innovation) development of the enterprise. The complex automated management and control system based on the frame implementation of the matrix representation of the structure and modern methods of information processing and analysis will allow the enterprise to switch over to a fundamentally new level of internal control, monitoring operatively the current state of innovation processes and the production system as a whole, providing the reporting and analytical data in various reviews, thereby making flexible the internal control.

The comparison of the results of the matrix approach application to the solution of the economic and management problems revealed the following. The choice of the opposite criteria or indicators to find the optimal solution is effectively realized using the matrix approach. In our case, these opposite criteria or indicators are the operational and strategic objectives of the enterprise, as well as the stages of ongoing production and innovation projects. When combining the operational and strategic objectives and ongoing production and innovation projects, the control measures and installations are controversial.

While the current (operational) activity requires controlling the cost reduction and quality improvement, the innovation (strategic) activity requires controlling the increase in costs and obtain the uncertain quality with the likelihood of high demand in the market. In these terms, the problem of effective control integration should be solved.

Other well-known economic methods and management tools are used by the authors apart from the matrix approach to the solution of this problem. The approach to the organization and control of the operational activities, based on the identification of cost and profit centers, internal control process maps and business process performance indicators is used. In this case, this approach is applied to the formation of the operational control and management matrix. This allows the authors to develop the recommendations to improve the internal control system at the operational level.

The approach to the enterprise management based on the balanced indicators is also used. This approach includes such analytical fields as finance, market and customers, business processes, development and human resources. Herewith, the studies are known where the matrix approach has been successfully applied to improve the system of balanced indicators. In this case, the system of balanced indicators is used to form the strategic control and management matrix. This makes it possible to develop the recommendations for improvement of the internal control system at the strategic level.

One of the complex modern problems of any enterprise is to ensure the integration of the implementation of strategic and operational economic objectives in selecting the current market positions or risky innovative projects. In this case, the objective is to increase the internal control flexibility in solving the problems of the enterprise innovative development. To solve this problem, the results obtained by the authors in previous studies are used. Ultimately, the use of the proprietary experience and the principles of innovative management make it possible to form the integrated control and management matrix in the enterprise management system.

Thus, the most successful economic methods and management tools (matrix approach, balanced indicators system, innovative management) are used based on topical research and development of the world level in the field of improving the internal control system, and the proprietary model of integrated flexible internal control of the enterprise is proposed.

Conclusion: In conclusion, it should be noted that the complex automated system of integrated flexible internal control of the enterprise, based on the frame implementation of the matrix representation of the structure and modern methods of data processing and analysis, will allow the enterprise to switch over to a principally new level and improve the efficiency of control activities by monitoring the current state of the innovative processes and the production system as a whole, providing the reporting and analysis data in various reviews, thereby making the internal control flexible and integrated.

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