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LOCATION AND THE ROLE OF ACCOUNTING, CONTROL AND ANALYSIS IN MANAGEMENT OF TRANSPORTATION AND WORK OF FLOT

МІСЦЕ ТА РОЛЬ ОБЛІКУ, КОНТРОЛЮ ТА АНАЛІЗУ В УПРАВЛІННІ ПЕРЕВЕЗЕННЯМИ ТА РОБОТОЮ ФЛОТУ

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Abstract. An overview of the content and composition of the functions of accounting, control and analysis in the management system of the transport process of cargo transportation and the technological processes of the fleet. The system representation of the transport process management is presented. The sequence of actual realization of functions of accounting, control and analysis in the system of management of transport process of cargo transportation and technological processes of marine transport is considered. The peculiarities and significance of the functions of accounting, control and analysis in the system representation of management are considered in order to ensure the efficiency of the transportation process.

Keywords: management, accounting, control, analysis, process of cargo transportation, process of operation of ships.

Definition of the term "management" is related to such concepts as the organization and coordination of technical or social processes in spatial-temporal form. Any process has the ultimate goal, which explains the purpose of the management activities to achieve it [1].

Any kind of economic activity is not a random combination of sets of separate, internally unrelated components, but represents their system reproduction.

The "Shipping Company" system is an uninsulated system with many connections, which includes components in the form of fleets, ports, ship repair companies and other services.

Each production system consists of separate subsystems of a lower level, at the same time; the system itself can be one of the subsystems of a higher order within the framework of the same more complex control system. Any production system is characterized by the allocation of the object and the subject of management (controlled and control subsystem), which is related to the internal information, coming from the object of management to the subject of management, in addition to this information, the control system, for decision-making, also uses external information in the form of information about the work of related and related systems. As objects of management in the system "Shipping Enterprise" are the processes of transportation of cargoes and processes of operation of ships.

The main indicators of the quality of the system, including the navigable enterprise, are its performance and stability, which is based on the system's manageability and regulation. The separation of concepts of "manageability" and "regulation" of systems is conditional in relation to decisions and actions taken at different hierarchical levels of the system. Thus, the influence on the object of



management from different stages of the hierarchy of the system can be considered both from the positions of management (lower subdivision), and from the position of regulation (the parent unit).

Proceeding from the main tasks of the control system [2, 3], management functions belong to one of the leading places.

To date, there is no unified understanding of the composition and content of management functions in scientific and scientific-methodical literature [4, 5].

In the work we will proceed from the understanding of the concept of management, which is presented in the works [1, 2, 3]. Following these robots, the composition and content of management functions can be depicted as follows (fig. 1).

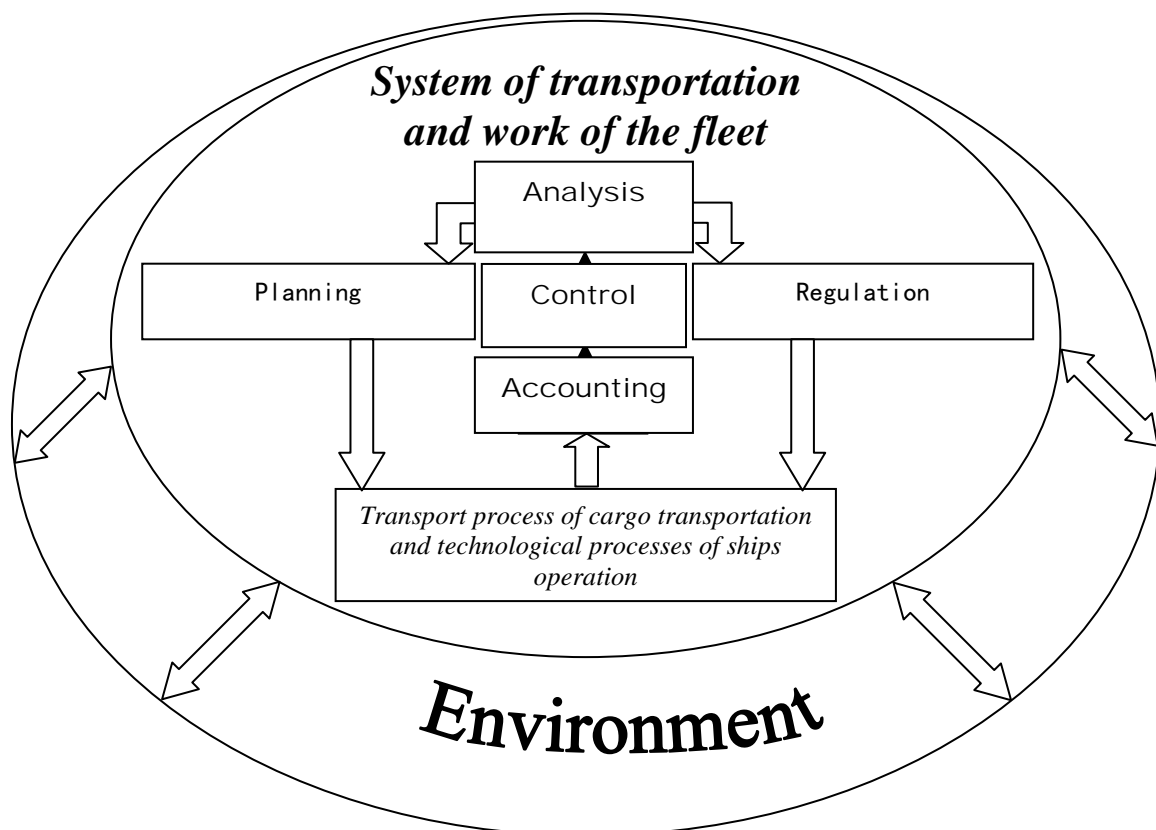


Fig. 1. System representation of management

The above scheme gives an idea of the place and role of accounting, control and analysis in the management of transportation and fleet operations.

The management process involves the collection, transmission, processing and study of information, decision-making and ensuring the impact on the object of management in accordance with this decision. Solutions are developed, substantiated and accepted based on the analysis of information in the form of a set of relevant information, which reduces the uncertainty of the system. The functions of development, processing and justification of these solutions are logically called active management functions - planning and regulation, which for its implementation uses a direct stream of information (from the control to the managed system). The sequence of their implementation is ambiguous, due to their close plexus and mutual additions to each other.

Information flow of the opposite direction, reflecting data on the results of



controlled exposure. Processing this information directly does not pour into the management process, focused on passive control functions - accounting, control and analysis, implemented in this sequence.

Until recently, the leading role belonged to the active management functions, as those responsible for the formation of transportation plans and work of the fleet at certain time intervals and ensure the stable normal functioning of the transport process of cargo transportation and technological processes of the work of ships in the established regime in real circumstances. at the present time. However, due to the crisis in the market of transport services and the global economy as a whole, the functions of accounting, control and analysis, despite the fact that they form the information base for decision-making, are of prime importance.

The accounting function follows after the scheduling function, develops ways of displaying information received from feedback objects from the control object, its processing, representation and accumulation. The accounting data is used in the control and analysis of the transport process of cargo transportation and technological processes of ships operation, that is, it is the basis for the implementation of monitoring and analysis functions. In terms of work performed, accounting is one of the most labor-intensive management functions. By displaying the state of the control object using the system of indicators, the function of accounting allows the management apparatus to receive a versatile and complete view of the progress of the production process.

The concept of control in science is formulated ambiguously. It is not defined in the legislation. The existence of various formulations of the concept of control is explained by the fact that control as a specific control function manifests itself in different directions and has a rather complicated structure [5].

Based on the essence of the control itself, as a management function, its existence is objectively necessary, because it is a system of monitoring and checking the process of functioning of the object in order to eliminate its deviations from the given parameters, directions of the management process for the established ideal models, adjustments behavior of the object under control. The implementation of the main control tasks gives the opportunity to receive a comprehensive assessment of the process of cargo transportation by individual vessels, groups of vessels, types of navigation, transportation directions, main cargo owners, as well as the main indicators of tonnage usage, to evaluate the technological processes of the operation of individual vessels and the fleet of the shipping enterprise as a whole. Information coming from the control function allows the management entity to develop and make managerial decisions aimed at improving the transportation process, the process of operation of ships and improving the efficiency of the fleet. Applying appropriate methods and techniques of control processing of received information, the results of which are used for analysis and development of regulated solutions [6].

The analysis function follows the function of control; the task of analysis is to identify the factors affecting the deviation of the transport process of transportation and technological processes of the vessels from the given parameters and the expression of the quantitative assessment of the impact of each factor on the final result in order to improve the transportation process.



The main task of the shipping company's management apparatus is not only the collection of relevant information, but also its aggregation for subsequent analysis, with the purpose of developing a corresponding managerial solution. Shipping companies in the course of their operational activities, at all levels of traffic control and fleet work, carry out a consistent optimization of the transport process, looking for and implementing reserves that arise in a particular operational situation when performing the shipping plans and work of the fleet, seeking the maximum total effect in general.

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Анотація. Приведений огляд змісту та складу функцій обліку, контролю та аналізу в системі управління транспортним процесом перевезення вантажів та технологічними процесами роботи флоту. Наведено системне представлення управління перевізним процесом. Розглянута послідовність фактичної реалізації функцій обліку, контролю та аналізу в системі управління транспортним процесом перевезення вантажів і технологічними процесами роботи морських транспортних засобів. Розглянуто особливості та значимість функцій обліку, контролю та аналізу в системному представленні управління з метою забезпечення ефективності процесу перевезення.

Ключові слова: управління, облік, контроль, аналіз, процес перевезення вантажів, процес роботи суден.

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