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HUMAN RESOURCES MANAGEMENT OF FINANCIAL CONTROLLING OF AGRICULTURAL COMPANIES

Abstract. Integration of Ukraine into the world economic space, the effective implementation of socio-economic reforms to this effect and an improvement in the standard of living of citizens is not possible without qualitative management of human resources management of financial controlling services, first of all, in agricultural companies. Given the urgency and the unresolved state of problem described above, its insufficient study, the main objective of this research is the characterization of human resources management of financial controlling services in agricultural companies and measures for their effective implementation.

As a result of our analysis, we have established that the financial controlling service is a subdivision of an entity that implements its overall, stable, long-term strategy for effective management of financial and economic activity in the context of transforming social and labor relations. Taking into account this interpretation, the human resources management of the financial controlling services is a complex, systematic and purposeful field of influence of the head of the company on the specialists of this unit (financial controllers) to ensure optimal conditions for their comprehensive work on achieving the objectives of the entity.

In addition, taking into account the above approach, we outlined the main stages of the human resources management of financial controlling services in agricultural companies. Thus, they include the definition of selection criteria for the recruitment of specialists, vocational training and professional development of employees, provision of employment, career development and personnel rotation of specialists at all levels, formation of a reserve of employees according to their professional qualification and direction.

The obtained research results form the basis for the study and practical solution of the problem of forming qualitative human resources management of controlling services in agricultural companies at various organizational and legal forms.

Keywords: financial controlling; financial controlling service; financial controller; human resources management; agricultural enterprise; agricultural sector of the economy.

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КАДРОВИЙ МЕНЕДЖМЕНТ СЛУЖБ ФІНАНСОВОГО КОНТРОЛІНГУ СІЛЬСЬКОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ

Анотація. Висвітлено сукупність методичних, методологічних і практичних напрямів розвитку кадрового менеджменту служб фінансового контролінгу сільськогосподарських підприємств. Також її метою є характеристика кадрового менеджменту служб фінансового контролінгу сільськогосподарських підприємств і заходів його ефективної реалізації. Разом з тим запропоновано трактування категоріального апарату щодо соціально-економічної сутності служби фінансового контролінгу та кадрового менеджменту в ній. Установлено, що служба фінансового контролінгу є підрозділом суб'єкта господарювання, що реалізує його загальну, стабільну довгострокову стратегію ефективного управління фінансово-господарською діяльністю в умовах трансформації соціально-трудових відносин. Ураховуючи це трактування кадровий менеджмент служби фінансового контролінгу є комплексним, систематичним і цілеспрямованим впливом керівника підприємства на фахівців такого підрозділу (фінансових контролерів) щодо забезпечення оптимальних умов для їхньої всебічної праці щодо досягнення цілей суб'єкта господарювання.

Охарактеризовані основні етапи здійснення кадрового менеджменту служб фінансового контролінгу на сільськогосподарських підприємствах. Так, вони включають: визначення критеріїв відбору щодо працевлаштування фахівців; професійне навчання і підвищення кваліфікації працівників; забезпечення працевлаштування, кар'єрного зростання та кадрової ротації спеціалістів усіх рівнів тощо.

Наукова новизна отриманих результатів полягає у виявленні, обґрунтуванні та аналізі етапів здійснення кадрового менеджменту служб фінансового контролінгу на сільськогосподарських підприємствах. Також її невід'ємною складовою є визначення заходів щодо підвищення якості кадрового менеджменту у вищенаведених службах. Отримані результати сприятимуть не лише залученню високопрофесійних фахівців до роботи в служби фінансового контролінгу сільськогосподарських підприємств, а й комплексному розвитку соціального капіталу аграрного сектору економіки в цілому.

Ключові слова: фінансовий контролінг; служба фінансового контролінгу; фінансовий контролер; кадровий менеджмент; сільськогосподарське підприємство; аграрний сектор економіки.

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КАДРОВЫЙ МЕНЕДЖМЕНТ СЛУЖБ ФИНАНСОВОГО КОНТРОЛЛИНГА СЕЛЬСКОХОЗЯЙСТВЕННЫХ ПРЕДПРИЯТИЙ

Аннотация. Отражена совокупность методических, методологических и практических направлений развития кадрового менеджмента служб финансового контроллинга сельскохозяйственных предприятий. Вместе с тем предложена трактовка категориального аппарата относительно социально-экономической сущности службы финансового контроллинга и кадрового менеджмента в ней. Научная новизна полученных результатов заключается в выявлении, обосновании и анализе этапов осуществления кадрового менеджмента служб финансового контроллинга на сельскохозяйственных предприятиях. Также ее неотъемлемой составляющей является определение мероприятий относительно повышения качества кадрового менеджмента в вышеприведенных службах. Полученные результаты будут способствовать не только привлечению высокопрофессиональных специалистов к работе в службы финансового контроллинга сельскохозяйственных предприятий, но и комплексному развитию социального капитала аграрного сектора экономики в целом.

Ключевые слова: финансовый контроллинг; служба финансового контроллинга; финансовый контролер; кадровый менеджмент; сельскохозяйственное предприятие; аграрный сектор экономики.

Формул: 0; рис.: 2; табл.: 2; библи.: 11.

Introduction. Integration of Ukraine into the world economic space, effective implementation of socio-economic reforms in this direction and improvement of living standards of citizens is not possible without qualitative human resources management of financial controlling services, primarily of agricultural companies. However, the absence of effective mechanisms for the organization of agrarian production in Ukraine during 1991—2015 and its considerable material and energy intensity negatively influenced the increase in the cost of its separate types of products of the corresponding components. Thus, during the aforementioned period, in Ukraine labor costs and deductions for social services amounted to only 7.3% of the total volume in the structure of the

cost of production of agricultural products, and material resources were 10 times higher and amounted to 73.7% [1, p.34].

As a result, lack of proper conditions for material and socio-psychological stimulation of agrarians negatively affected their employment. Thus, the number of population in the agricultural sector of Ukraine has decreased by more than 3 times during 1991—2015, while it has increased by more than 4 times during the same period in the wholesale and retail trade [1, p.52]. This situation destabilizes the labor market in Ukraine and provokes uncontrolled interregional and inter-sectoral labor migration of skilled able-bodied population, threatening the country's economic security. Therefore, urgent issues at the current stage of development of the agrarian sector of Ukraine's economy are the definition of conditions and opportunities for the development of human resources in this area.

Analysis of Publications and the Research Purpose. The research of the problem of staffing of financial controlling was carried out by such scholars as I. Blank [2], W. Wang [3], R. Hilton [4], P. Horvat [5], T. Reichmann [6], L. Serfing [7], J. Weber [8], I. Davydovich [9], O. Tereshchenko and N. Babiak [10], S. Falko [11], etc. Scientists have identified the main principles for assessing the human potential of controlling services. However, the characteristics of the process of managing financial controlling services in the agricultural sector have not been sufficiently done.

Given the urgency and unresolved problem described above, its insufficient research, the *main objective* of this study is the characterization of human resources management of financial controlling services in agricultural companies and measures for its effective implementation. In order to realize this goal we have formulated the following *main tasks*:

- to define a categorical apparatus on the interpretation of the socio-economic essence of the financial controlling service and human resources management in it;
- characterize the main stages of the human resources management of financial controlling services in agricultural companies;
- propose measures to improve the quality of human resources management in the above services.

To implement all the above objectives, we used the following basic research methods: dialectical, abstract-logical, system-structural, etc.

Research Findings. As a result of our analysis, we have established that the *financial controlling service* is a subdivision of the entity that is responsible for implementing its overall stable long-term strategy for the effective management of financial and economic activity in the enterprise under the conditions of the formation of a multi-faceted economy and multi-sectoral social and labor relations. As a result, the *human resources management of the financial controlling service* has a comprehensive, systematic and purposeful impact of the company leader on the employees of this unit (financial controllers) in ensuring optimal conditions for their creative, initiative work to achieve the objectives of the business entity [9—11].

In our opinion, in accordance with the interpretation of the above-mentioned socio-economic categories, it is advisable to *characterize the main stages of the implementation of human resources management of financial controlling services in agricultural companies*. Thus, these include: the definition of selection criteria for the recruitment of specialists, vocational training and professional development of employees, provision of employment, career development and personnel rotation for specialists of all levels, formation of personnel reserve of employees for their professional qualification and direction (fig 1.).

We believe that the proposed comprehensive methodological approach to the study of human resources management of financial controlling services in agricultural companies will help identify its most important components and develop effective measures for their improvement. It is also necessary to highlight the main measures and expected results on the implementation of the above stages in agrarian companies, which we establish based on a monographic survey, expert assessments, multi-factor comparison, etc.

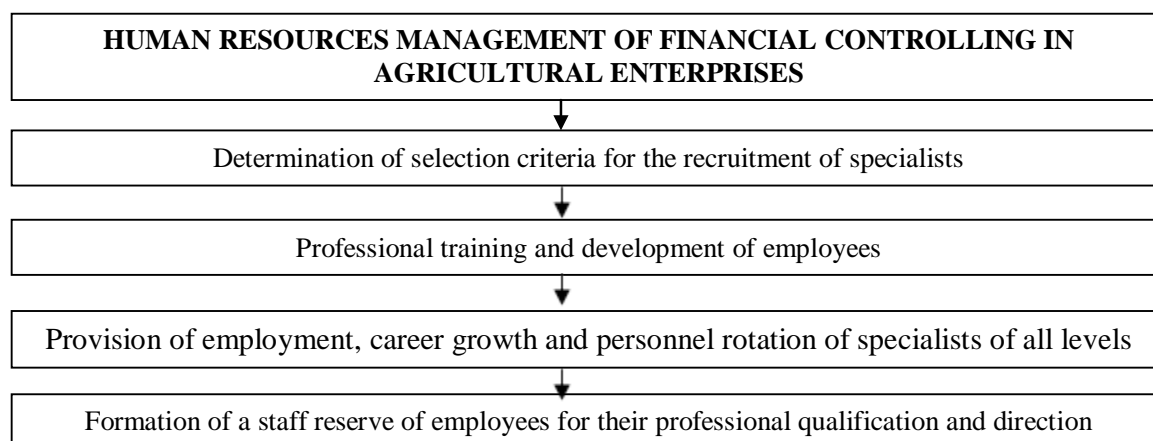


Fig. 1. Stages of human resources management of financial controlling services in agricultural companies
Reference: Author's research

To this end, in 2017 we carried out a sociological survey of 145 employees of agrarian companies of the Bila Tserkva, Volodarsky, Kaharlytsky and Fastivsky districts of the Kyiv region. Using the questionnaire developed by the author, their opinion was examined in relation to the substantiation of the main measures and expected results regarding the implementation of the concept of the development of financial controlling in agrarian companies. So, heads of companies and heads of their departments, including chief accountants (60%), accounting officers (40%) took part in this survey. That is, the category of employees that directly depends on the possibility of creating controlling services (managers of enterprises and their deputies), and their clear and efficient work (chief accountants, their deputies, accountants and other similar categories of employees). The results of this study are reflected in Table 1 in greater detail.

Table 1

Key measures and expected results of the implementation of the stages of the human resources management of the financial controlling services of agricultural companies of the Bila Tserkva, Volodarsky, Kaharlytsky and Fastiv districts of the Kyiv region, points*

| No. | Title of event | Expected results |
|---|--|--|
| <i>Determination of selection criteria for the recruitment of specialists</i> | | |
| 1. | Development by the personnel department and leading specialists of companies of selection criteria for hired employees for vacant posts at financial controlling services. | Formation of a set of basic features and characteristics that reflect the various professional and socio-psychological qualities of financial controllers and determination of their competitiveness in the labor market |
| <i>Professional training and professional development of employees</i> | | |
| 2. | Selection of potential candidates for employment and payment for their higher economic education, as well as determination of the term and period to improve their qualifications. | Engagement of economically active youth and other persons of working age, formation of the most necessary and relevant professional competencies of employees. |
| <i>Provision of employment, career growth and personnel rotation of specialists of all levels</i> | | |
| 3. | Control over the quality of work, organizational and professional abilities of each financial controller with the provision of his professional growth. | Establishment of specialists who are most talented, professional and interested in the results of their work, with a systematic and phased increase of their positions. |
| <i>Formation of personnel reserve of employees for their professional qualification and direction</i> | | |
| 4. | Training of young professionals, students, students in specific production conditions, identifying the most promising ones for work in a particular post. | Identifying the most promising future young professionals in each direction of the financial controlling services and promoting their occupation and possible professional employment. |

Reference: compiled by the Author

Consequently, all of the above-mentioned measures and expected results in implementing the stages of the human resources management of the financial controlling services in agricultural companies provide for the management of future and already hired workers through their system of vocational training, retraining and qualification improvement. Equally important in this process is the definition and evaluation of the business, organizational, and leadership qualities of each employee. Therefore, in our opinion, the most important component that directly influences the efficiency of human resources management of financial controlling services in agrarian companies is *determining the selection criteria for the recruitment of specialists*.

The above approach involves the *development of the selection criteria for hired workers for vacant positions of financial controlling services by the HR department and leading specialists of companies*. For this purpose, we have formed and proposed a set of basic features and characteristics for the assessment of respondents (they were asked to evaluate each of these features, based on its importance, and express it in a ballistic assessment on a scale from 1 (minimum) to 50 (maximum) points), which reflect the various professional and socio-psychological qualities of financial controllers and determine their competitiveness in the labor market.

According to the results of the analysis of the respondents' answers, a quantitative (score) assessment was made of the above features and characteristics that determine the competitiveness of the employees of the Financial Controlling Service in the current conditions of the agrarian sector development of the economy (Table 2).

Table 2

Ranking and evaluation of the importance of the main features and characteristics of the competitiveness of financial controllers by different categories of agricultural companies of the Bila Tserkva, Volodarsky, Kaharlytsky and Fastiv districts of the Kyiv region, points*

| No. | Feature, characteristic | On average under conditions | |
|---|--|-----------------------------|------------|
| | | existing | favourable |
| 1 | 2 | 3 | 4 |
| <i>Heads of agricultural firms and their deputies</i> | | | |
| 1. | Professional qualification level | 50,0 | 50,0 |
| 2. | Experience | 50,0 | 50,0 |
| 3. | Responsibility | 50,0 | 50,0 |
| 4. | Lack of bad habits | 45,0 | 45,0 |
| 5. | Education | 40,0 | 40,0 |
| 6. | Knowledge of computer skills | 40,0 | 40,0 |
| 7. | Age | 35,0 | 30,0 |
| 8. | Sex | 35,0 | 30,0 |
| 9. | Health status | 30,0 | 20,0 |
| 10. | Family status, family composition | 30,0 | 20,0 |
| 11. | Requirements for conditions and wages | 25,0 | 15,0 |
| 12. | Average mark for all features, characteristics | 39,1 | 35,5 |
| 13. | Compliance with all possible parameters, % | 78,2 | 70,9 |
| <i>Accountants (Financial Controlling Services)</i> | | | |
| 1. | Requirements for conditions and wages | 50,0 | 40,0 |
| 2. | Health status | 50,0 | 40,0 |
| 3. | Family status, family composition | 50,0 | 40,0 |
| 4. | Age | 45,0 | 35,0 |
| 5. | Sex | 40,0 | 35,0 |
| 6. | Education | 40,0 | 40,0 |
| 7. | Knowledge of computer skills | 35,0 | 35,0 |
| 8. | Responsibility | 35,0 | 35,0 |
| 9. | Professional qualification level | 30,0 | 35,0 |
| 10. | Lack of bad habits | 25,0 | 30,0 |
| 11. | Experience | 20,0 | 30,0 |
| 12. | Average mark for all features, characteristics | 38,2 | 35,9 |
| 13. | Compliance with all possible parameters, % | 76,4 | 71,8 |

Reference: Author's research

Consequently, the main features and characteristics that reflect the various professional and socio-psychological qualities of financial controllers and that determine their competitiveness in the labor market include gender, age, health status, family status and family composition, education, vocational qualification level, work experience, conditions and wages, computer skills, responsibility and other. Also, the results of their sociological assessment by managers, their deputies and employees of accounting (financial controlling services) are different. Most executives and their deputies have set high enough requirements for the qualitative parameters of the financial controllers and their work activities, namely professional qualification level, experience, responsibility, lack of bad habits, education, computer skills in particular. This is evidenced by the high minimum score for each of the above indicators, namely at 40 and the level of compliance with all the possible parameters at 78.2%.

A closer look at the requirements of the managers and their deputies has made it possible to establish the preferences of this group of respondents regarding the requirements for the best job applicant, whom they would prefer when hiring an employee for the financial controlling service. In the opinion of this respondent group, this should be a person of 35-45 years, with a profession and qualifications corresponding to the workplace, with experience in such a position of not less than 10 years, who is responsible for the performance of his duties and does not have bad habits (alcoholism, drug addiction, smoking). Thus, these qualities were considered by the above respondents to deserve almost the maximum number of points.

Additionally, heads of companies and structural units would like the applicant to the workplace to have the appropriate education and computer skills. At the same time, they allow an average state of health and virtually unimportant employment of their family status and requirements for conditions and wages.

However, the requirements of accounting officers (financial controlling services) to their own competitiveness, differ significantly from the respective indicators of managers and their deputies. For subordinate farmers, the following features are among the competitiveness priorities: production conditions and labor price are expressed by the level of remuneration, health status, family status and family composition, age, sex, education, etc. (for each indicator, the average score is not lower than 40).

We believe that removing the disparity between the above-mentioned groups of respondents regarding the priorities of social capital development in the agricultural sphere is possible only if *measures to improve the quality of human resources management of financial controlling services in agricultural companies are implemented* (Figure 2).

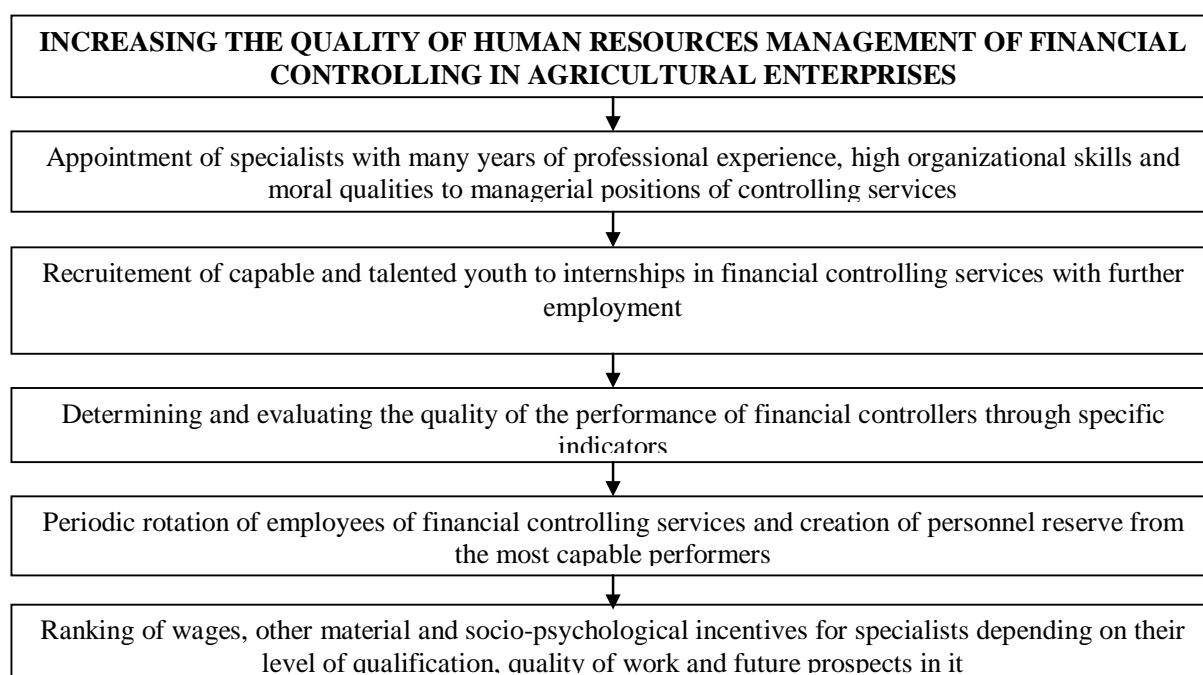


Fig. 2. Implementation scheme of measures to improve the quality of human resources management services of financial controlling in agricultural companies

Reference: Author's research

From the above scheme, it is clear that the implementation of all measures to improve the quality of human resources management of financial controlling services in agricultural companies involves the formation of a professional team with a systematic assessment of the quality of their work and provision of appropriate material and moral incentives for financial controllers. That is, this approach will contribute not only to the employment and effective work of the best specialists, but also to the creation of a personnel reserve of financial controlling services in agricultural companies.

Conclusions. Thus, as a result of our analysis, we have established that the financial controlling service is a subdivision of a business entity that implements its overall stable long-term strategy of effective management of financial and economic activity in the context of the transformation of social and labor relations. Taking into account this interpretation, the human resources management of the financial controlling service has a complex, systematic and purposeful influence by the head of the enterprise on the specialists of this unit (financial controllers) to ensure optimal conditions for their comprehensive work on achieving the objectives of the entity.

In addition, taking into account the above approach, we outlined the main stages of the human resources management of financial controlling services in agricultural companies. Thus, they include the definition of selection criteria for the recruitment of specialists, vocational training and professional development of employees, provision of employment, career development and personnel rotation of specialists at all levels, formation of a personnel reserve of employees for their professional qualification and direction. Also, as a result of the monographic survey, it has been established that there is a significant disparity between the individual groups of respondents regarding the implementation of the above-mentioned stages. Thus, the activities of the heads of agricultural companies and their deputies are aimed at minimizing the costs of staffing, while employees of accounting departments (controlling services) prefer the quality of their own material and social-psychological stimulation at the expense of employers.

In order to avoid the above described disparity, we have identified measures to improve the quality of human resources management of financial controlling services in agricultural companies. This involves the implementation of a professionally oriented recruitment policy by employers in this unit, with a periodic assessment of the quality of work of each financial controller and providing them with appropriate incentives and incentives to work.

We believe that the above-described approach will contribute not only to the attraction of highly qualified specialists to work in the financial controlling of agricultural companies, but also to the integrated development of social capital of the agrarian sector of the economy as a whole.

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