

3. Zhizhin K.S. Some Challenges of Higher Medical Education Integration in the European Space // *The Modern Science Intensive Technologies*. – 2010. – № 9. – P. 117–118;

4. Petrov S.V., Balakhonov A.V., Molitvin M.N., Fionik V. The Modern Challenges of Higher Medical Education // *The Bulletin of the Saint – Petersburg University*. – 2006. – Ser.11, vol. 3. – P. 130–141.

5. http://www.dss-school.ru/aksiologicheskoe_vospitanij_studentov_kak_sostavljyushaj.html.

The work is submitted to the International Scientific Conference «Current problems of education», Greece, October, 15-24, 2013, came to the editorial office on 01.10.2013.

DEVELOPMENT AND INTRODUCTION OF THE TECHNOLOGY OF CONTROLLING IN ORGANIZATIONS IN THE REPUBLIC OF KAZAKHSTAN

¹Zhussupov A.M., ¹Zhussupova K.A.,
²Kabatayeva R.S.

¹*Almaty Humanitarian-Technical University, Almaty, e-mail: info@agtu.kz;*

²*al-Farabi Kazakh National University, Almaty*

The analysis of the evolution of approaches and the application of controlling system in foreign countries are given. There are suggested the ways of improving of the quality of management in organizations of Kazakhstan, based on the implementation in practice of management techniques and innovative management.

In a market circumstances due to business growth, complicating the structure of the organization and the subsequent exacerbation of the existing problems in it, there is a need for a new business model. Controlling development in the enterprises of the Republic of Kazakhstan contributes to the formation of the strategic and operational planning, timely calculation of risks and anticipating the challenges and obstacles, and provides transparency of enterprises. In order to solve all the issues involved the new approaches and implementation of advanced management techniques are required. The use of modern management technology, the introduction of theoretical developments and the best management practices are necessary for companies interested in the successful implementation of industrial and innovative projects that improve business performance.

Organizations management is a complex process of realization of management functions. Adaptation of the organization to the conditions of competitiveness is connected to the necessity of carrying out of analysis of the competitors. It is important to evaluate of own potential relatively to the competitors. In this sense a development of the strategy of competitive behavior of the organization on a market and its realization are of great importance [1, 2]. According to H. Fayol's conception the basis of management is five initial functions: planning, organization, mentoring, coordination, control; and the management process is a sum of

all these functions [3]. For Kazakhstan the problem of creation of the effective system of organizations management in the conditions of management in the market circumstances are important as well as for other countries of the post-soviet area. Borrowing of theoretical and practical experience of world competitiveness and development of corporative leaders often find difficulty because of the uniqueness or privacy, absence of information about effectiveness achievement methods. In addition, there are absent the universal schemes of the competitive behavior on the market.

A problem of the strategic management is a permanent orientation and reorientation of all forms of activity of organization in the directions providing its development and effectiveness. The basis of the strategic planning is a forecasting, which is the embodiment of the strategy of the organization on the market and is based on the analysis of the available information with sequential modeling of the possible variants of development of the situations. The important item at the realizing of the forecasting is an acceptance of the fact of stability of the positive dynamics of organizations activity parameters from one reporting period to another [4].

The Kazakhstani entrepreneurship is today on the stage of awareness of the necessity of creation of new model of functioning in the market circumstances. The existing level of quality in many organizations becomes the basic brake for their further development. There is an influence of an absence of the progressive technologies of management and management staff. This causes a weakness of the strategic planning and insufficient effectiveness of the operational management.

The management elements get complicated with an organization's increase: resources, personnel, motivation, and relations between partners, deliveries, orders, allocation, production, technologies, equipment, technical maintenance, data bases, quality, marketing and responses for change of market and legislation, adjustment of conflicts, interests of different groups and persons and etc. [5, 6, 7]. Consequently, for solution of all of the arising questions the new approaches and implementation of the progressive management technologies are required.

One of the new directions in the theory and practice of management, arisen on the base of the interdisciplinary approach (economical analysis and planning, management accounting and theory of management) is a controlling which is applied now in many foreign countries [5, 6, 7].

An analysis of the sources shows that one can distinguish the basic conceptual approaches:

– a conception, the basis of which is the retrospective and forecasting in the system of accounting and creation on the base of account data the support of the management decisions, connected to the planning and the control of organization activity (it got a development in 1930th); its modern interpretation – budgeting, oriented to result (further – BOR);

– a conception, the basis of which is a creation of the general information system of management, its implementation and optimization of the information flows (it got a development in 1970–1980th);

– a conception of the controlling as an element of the management system: coordination and account of difference between the management system and execution system (1980–1990th) [5, 6, 8].

A doctor of economic science, an auditor of the Chamber of accounts of the Russian Federation S. Ryabukhin notes that «in the scientific literature a conception of «financial controlling» is considered as a set of methodologies directed to reducing of the management practice of structural subdivisions and holdings to a construction which is effective for the specific type of business. Consequently, one needs a mechanism which allows with less expenses optimizing the financial and human resources for achievement of the marked aim» [9]. The BOR as a methodological approach to planning and execution of organization budget «realizes a direct regulation of actions *ex ante* that is a preventing of possible damages [10]» and their non-admission. At the same time «the BOR implies a hardening of the responsibility *ex post* that is when there is a possibility to compare the results obtained» and values of the target parameters of the budget of the organization and also of the expended resources [10, 11].

The analysis carried out in the field of controlling allows expanding of the conceptual approach and formulate the author conception. This author conception is directed to an improvement of the system of organization management and its management professionalism increase with strengthening of the role of planning function and activity control of structural subdivisions of the organization. In the system of organization management (management of management) the function of activity coordination is connected to the development of organization structure, project management, delegation of rights and responsibility and etc. A spacing of accents at this can be different, for example, in dependence on the strategic management aims chosen of, a possibility of flexible response for change of external circumstances in operation regime or accent to characteristics and parameters of the internal circumstances of the organization. Such an approach can be realized in the system of management in Kazakhstani enterprises and organizations.

The modern approaches to management distinguish the controlling as a management conception, which covers all the spheres of activity of the organization: organization management, finances and financial account, business accounting, marketing, personnel, production and etc. But the controlling system does not still become customary for the practice of the Kazakhstani enterprises. The necessity of appearing in the domestic organizations of the controlling system and controllers' service can be explained by the following reasons:

– a non-stability of the external circumstances requires a shift of the accent to the analysis of the future state of the organization (an increase of the reaction rate for the changes of the external circumstances);

– a necessity of planning of the system of actions on providing of anticrisis events and creation of reserves for providing of the financial stability;

– an increase of an information flow, in which it is necessary to distinguish the relevant one, and it is required a construction of the special system of management information providing;

– a tendency to integration of different fields of knowledge and human activity, that is account of management synergy.

The strategic controlling uses such methods and instruments as a financial estimation of the strategic plans, scenario analysis, value analysis, strategic management of expenses and other. The instruments of the operational controlling are GAP-analysis, portfolio analysis, comparative analysis, calculation of marginal benefit, value analysis [11].

In addition, the parameters balanced system (PBS) is also referred to the main instrument of the controlling, including personnel evaluation, budgeting and other. But the PBS does not succeed in functioning without effective operative management and its obeying to achievement of the strategic aims.

Kazakhstan during the last decade demonstrated a stable increase of the economy. Today the accents are shifted to the innovation development. The interest to the controlling in Kazakhstan lately arose in connection with the actuality of the anticrisis management. A doctor of economic science, professor S.D. Tashenova (International business academy, Almaty city) on the example of big Kazakhstani production enterprises of petroleum-gas and electro-energetic field shows the effectiveness of use of the methods and instruments of the controlling [12].

A development of the controlling, an elaboration of the methodology and implementation in the organizations and enterprises of Kazakhstan of the system and technologies of the controlling, allows:

– forming and providing of the functioning of the system of flexible strategic and operative planning with account of the arising risks, in addition allowing forecasting and estimating of the effectiveness from investments into innovations operatively;

– coordinating all management subsystems of the organization (enterprise) with each other, orienting them to achievement of aims;

– realizing an adequate calculation of the risks and forecasting of challenges and obstacles which can interfere to the execution of the global and local aims of the organization;

– providing opportune and adequate information support for individuals making decisions;

Benefits from an implementation of the system of the controlling for Kazakhstani organizations are obvious: for state organizations the successful realization of the industrial-innovation projects and increase of their profitability are im-

portant. Private investors, in turn, are interested in an increase of the effectiveness and transparency of public organizations. The public organizations, big and private companies are interested in an application of the modern innovation technologies of management, implementation of theoretical elaborations and advanced management practices. The higher education institutions, business schools, centers for qualification improvement are interested as well as in a study of the advanced experience of the controlling and also in development of programs of professional education, qualification improvement and management staff certification.

References

1. Richard L. Daft. Menedzhment. Uchebnik. – Per. s angl. – SPb.: Piter, 2001. – 832 p.
2. Ivanov A.P. Menedzhment. Uchebnik. – SPb.: «Izd-stvo Mihajlova V.A.», 2002. – 440 p.
3. Meskon M.H., Al'bert M., Hedouri F. Osnovy menedzhmenta. Per. s angl. – M.: Delo, 1992. – 702 p.
4. Druker P. Upravlenie, nacelennoe na rezul'taty: Per. s angl. – M.: Tehnologicheskaja shkola biznesa, 1994. – 228 p.
5. Kontrolling kak instrument upravlenija predpriatiem / E.A. Anan'kina, S.V. Danilochkin, N.G. Danilochkina i dr.; Pod red. N.G. Danilochkinoj. – M.: Audit, JuNITI, 2001. – 279 p.
6. Petrenko S.N. Kontrolling / Uchebnoe posobie. – K.: Nika-Centr, Jel'ga, 2003. – 328 p.
7. Znoeva A.A. Kontrolling i ego rol' v ekonomike // HI Respublikanskaja nauchno-tehnicheskaja konferencija studentov, magistrantov, aspirantov i molodyh prepodavatelej «Tvorchestvo molodyh innovacionnomu razvitiyu Kazahstana», Ust'-Kamenogorsk, Kazahstan, 21–22 aprelja 2011. – P. 135–136.
8. Suhareva L.A., Petrenko S.N. Kontrolling – osnova upravlenija biznesom. – K.: Jel'ga, Nika-Centr, 2002. – 208 p.
9. URL: www.uptp.ru.
10. URL: www.issras.ru.
11. URL: www.businesscom.biz.
12. Tashenova S.D. Regional'nyj aspekt razvitija kontrollinga v Respublike Kazahstan // Region: jekonomika i sociologija. – 2007. – № 1. – P. 306–309.

The work is submitted to the International Scientific Conference «Implementation of integrated model of educational institutions, implements educational programs different levels of education», Republic of Singapore, December, 10-17, 2013, came to the editorial office on 18.11.2013.