

DOI: <https://doi.org/10.32782/2308-1988/2024-50-6>

УДК 304:331.1:658:005.5

**Tetiana Basiuk**

PhD in Economics, Associate Professor,  
Associate Professor of the Department of Economics and Law,  
National University of Food Technologies  
ORCID: <https://orcid.org/0000-0002-9333-6886>

**Басюк Тетяна Петрівна**

Національний університет харчових технологій

**INTEGRATION OF CORPORATE SOCIAL RESPONSIBILITY  
INTO THE CONTROLLING SYSTEM****ІНТЕГРАЦІЯ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ  
В СИСТЕМУ КОНТРОЛІНГУ**

**Summary.** The article presents the results of research into the trends in the development of controlling as an economic-analytical, coordinating, management information system. The influence of corporate social responsibility on the formation of the controlling system is highlighted as a modern trend. It is proposed to supplement the controlling model with an additional sub-process – social controlling, which is explained by the spread of manifestations of social responsibility in society and business. A modern practical manifestation of social controlling in business is the compliance system. The expediency of the development of social controlling of the enterprise due to the inclusion of work with the territory of presence and ecology, interaction with partners, state authorities, local self-government, and public organizations has been determined.

**Keywords:** controlling, budgeting, planning, forecasting, social controlling, corporate social responsibility, compliance.

**Анотація.** Метою написання статті є визначення сучасних напрямків розвитку теорії і практики контролінгу, серед яких виділено введення соціального контролінгу як елементу єдиної структурної моделі контролінгу на підприємстві під впливом формування і розповсюдження соціальної відповідальності в бізнес-середовищі. У статті представлено результати дослідження тенденцій розвитку контролінгу як економіко-аналітичної, координуючої, управлінської інформаційної системи. В якості сучасного тренду виділено вплив корпоративної соціальної відповідальності на формування контролінгової системи. Описано сучасний погляд теоретиків і практиків на цілісну модель контролінгу, яка поступово набирає нових обрисів: поєднання планування, бюджетування та прогнозування; розділення проектного контролінгу та інвестиційного контролінгу; виділення нового підпроцесу – управління даними; постановка контролюючої функції як другого виміру всіх сформованих підпроцесів. Запропоновано представлену модель контролінгу доповнити додатковим підпроцесом – соціальний котролінг, що пояснюється поширенням у суспільстві і бізнесі проявів соціальної відповідальності. Сучасним практичним проявом соціального контролінгу у бізнесі є система управління відповідністю – комплаєнс, які практично ідентифікуються за змістом і процесами. Опіраючись на Міжнародний стандарт ISO 26000:2010 «Настанова по соціальній відповідальності» виділено напрямки упорядкування на підприємстві діяльності в галузі соціальної відповідальності: організаційне управління; права людини; трудові відносини; довкілля; добросовісні ділові практики; проблеми, пов'язані зі споживачами; соціально-економічний розвиток суспільства. Зокрема запропоновано включити до елементів соціального контролінгу кадровий контролінг; контролінг соціальної роботи з територією присутності; екологічний контролінг; контролінг взаємодії з партнерами, органами державної влади, органами місцевого самоврядування, громадськими організаціями; контролінг якості продукції, робіт, послуг; податковий контролінг.

**Ключові слова:** контролінг, бюджетування, планування, прогнозування, соціальний контролінг, корпоративна соціальна відповідальність, комплаєнс.

**Problem statement.** The emergence of the controlling system is associated with the long-term evolution of the management process, which required constant improvement of its efficiency. The main prerequisite for its creation and rapid spread was the

need for systematic management of the enterprise, that is, management with the integration of all structural elements in the process of achieving a single common goal. The following can be identified as the reasons for the occurrence of controlling:

– constant variability of conditions and characteristics of the external environment, which requires constant tracking of changes and a quick reaction to them;

– uncontrolled growth of the information flow and increasing importance of information support for management decisions;

– the emergence of an urgent need for a practical complex methodical toolkit to support the main functions of enterprise management.

**Analysis of recent research and publications.** Depending on the history of formation, territorial features of the formation of economic relations, traditions of the development of theoretical approaches to the management system at enterprises, two main controlling schools can be distinguished: Anglo-American, which is represented Kaplan R. [11], Hilton R. [8], Young D. and others, and the German one, of which they are the founders Hahn D., Hungenberg H. [7], Mann R., Mayer E. [5; 6], Wassermann H. [13] and others. English-speaking scientists equated and simplified controlling with management accounting, and at the beginning of the 21st century, began to actively include financial controlling in the controlling system and link the efficiency of the enterprise with the quotation of its securities on the stock market, thereby focusing on the external environment. Representatives of the German school have always preferred cost management as a prerequisite for ensuring profit growth and, at the modern stage, business value in a competitive environment.

Studying the theory and practicing controlling of Ukrainian scientists (Yu. Bratishko [1], O. Zorina [3], O. Dobrovolska [2], I. Kaplina [4], O. Prokopenko [10]) and representatives of the business community are trying to use and adapt the best elements of both concepts.

**The purpose of the article.** The relatively long history of the development of controlling as a system that serves as a basis for making management decisions at the enterprise did not lead to the final formation of its theoretical foundations and practical constituent elements. The explanation is the need to make constant adjustments and additions in accordance with the changes and requests of the external environment. In view of this, the purpose of the study is to substantiate the impact of corporate social responsibility on the development of the company's controlling system and the necessity of its inclusion in the structural model of controlling.

**Summary of the main research material.** Despite the English-language origin of the term "controlling", it became widespread mainly in European countries, and the fundamental theoretical concept of controlling was formed precisely in the German school. And according to the new edition Hahn D., Hungenberg H. «PuK – Wertorientierte Controllingkonzepte

Planung und Kontrolle – Planungs- und Kontrollsysteme – Planungs- und Kontrollrechnung» the concept of controlling is considered as a tool of strategic and operational planning for realizing the growth of the enterprise's value [7, p. 14]. Thus, the target orientation of the enterprise and all its systems was changed from profit growth to business value growth. The further development of the controlling concept was connected with the internal improvement of the system itself: functions, methodological tools, subsystem composition, functional responsibilities of controllers at the enterprise, etc.

By creating a theoretical basis and studying the possibilities, problems and advantages of the implementation of the controlling process at enterprises, the International Group of Controlling (IGC) in 2017 formed a general vision of the model of this process [12, p. 8]. The controlling process model 2.0 is the genesis of the previous work of theoreticians and practitioners regarding the improvement of the enterprise management process. It is built on the basis of the following basic standards developed by the International Controlling Group with the involvement in certain aspects of the International Controlling Association (ICV):

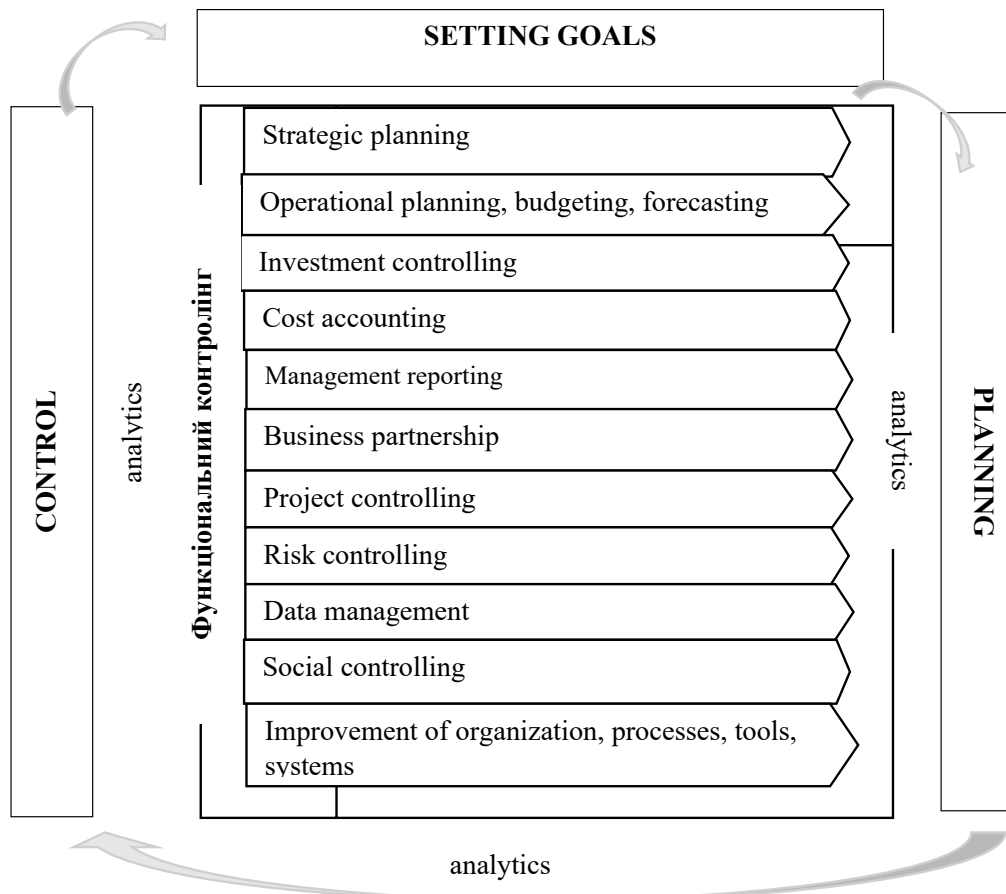
- 1) The Essence of Controlling (IGC & ICV);
- 2) Definitions of controlling (IGC);
- 3) Controller Mission Statement (IGC);
- 4) Quality standards for controlling (IGC & ICV. SPEC 1086);
- 5) Management process model 1.0 (2011).

In the version of the Model 2.0, compared to the previous version, the following changes were made: combination of planning, budgeting and forecasting; separation of project controlling from investment controlling; introduction of a new sub-process – data management; establishing the control function as the second dimension of all formed sub-processes.

Figure 1 presents our updated version of the controlling model described above. It includes a sub-process relevant at the current stage of development – social controlling. The justification of the expediency of social controlling as an independent sub-process within the overall controlling system is based on the active development of social responsibility both in society and in business. Society's demand for the actualization of the solution of various social tasks created the need to involve business in this process as a source of resources

Today, corporate social responsibility is a component of business, regardless of its regionalization, field of activity, size, etc. The international standard ISO 26000:2010 "Guidelines for social responsibility" helps enterprises to organize their activities in the field of social responsibility.

According to this standard, there are two aspects of the enterprise's recognition of its social responsibility. The first aspect is that the company understands



**Figure 1 – Model of the controlling process**

*Source: compiled by author*

how its activities affect others and the environment. The second aspect is that the enterprise is aware of public expectations of its socially responsible behavior. The social responsibility of the enterprise is considered in the following main aspects: organizational management; human rights; labor relations; the environment; fair business practices; problems related to consumers; socio-economic development of society.

In the context of the content of the International Standard, social controlling at the enterprise can be considered as the organization and management of socially responsible activities that contribute to the achievement of the strategic goals of the enterprise along with increasing the scope of its socially responsible behavior. Concepts that constitute the essence of social responsibility reflect society's expectations at a specific moment in time and, therefore, constantly change along with society's problems and its expectations. Social responsibility is based on respect for legal norms and fulfillment of legally stipulated obligations. However, awareness of social responsibility also requires recognition of duties towards other stakeholders, and these duties are not legally defined. These responsibilities may

stem from shared values, beliefs and ethics. Despite the fact that expectations of responsible behavior differ between countries and cultures, business in general and enterprises in particular should recognize and apply universal values. Such values are reflected in international conventions and norms of conduct established in intergovernmental instruments such as the Universal Declaration of Human Rights.

Basically, social controlling should include: personnel controlling; controlling social work with the territory of presence; environmental controlling; controlling interaction with partners, state authorities, local self-government bodies, public organizations; quality controlling of products, works, services; tax controlling. The specified social relations are taken into account during the introduction of a modern management system – compliance – into the practice of enterprises, the goals of which are according to the International Standard ISO 37301 "Compliance Management Systems. Requirements and application guide" are integrity, culture, compliance with norms, reputation, values and business ethics, the principles are conscientious management, reasonableness, transparency, responsibility for results, sustainability, and the main elements are

regulatory documents (codes of conduct, policies, procedures, etc.); training and communication work; control and audit.

In view of the above, there is a belief that the compliance system is a modernized format of social controlling. The similarity also lies in the processes and procedures: from the development of regulatory documents, such as current plans and budgets, to monitoring their compliance and implementation and determining ways to overcome identified critical negative deviations [9].

The multifaceted experience of the Kernel company, the largest producer and exporter of sunflower oil in Ukraine, a key supplier of agricultural products from the Black Sea region to global markets, in the formation of a compliance system includes the development of: Code of Ethics, Code of Interaction with Suppliers, Policy on Conflict of Interest Management and Countering Fraud and of corruption, Policy of equal opportunities and cultural diversity, Policy of anti-discrimination, Policy of freedom of association, Regulation on fight against corruption, Letter to partners, Compliance in Agribusiness. The latter contains a digest of business integrity in Agribusiness and was created on the initiative of Kernel by the All-Ukrainian network of integrity and compliance.

The content of the "Business Ethics and Compliance" section on the website of the Agro-Industrial Holding MHP is somewhat different. The specified section contains the Roadmap for the implementation of the compliance function, the Compliance Declaration, the Code of Ethics, the

Business Partner Code, the Declaration of Integrity, the Conflict of Interest Management Policy, and the Trust Line.

Honesty, openness and accountability are declared elements of the corporate culture of Agropromholding ASTARTA-Kyiv. The company has a Code of Corporate Ethics, an Anti-Corruption Policy. In 2019, ASTARTA developed a compliance control system (Compliance) to comply with the risk management requirements of compliance with legislation, regulations, regulatory acts, norms of industry organizations and codes of conduct, which may lead to legal sanctions against the Company, financial or reputational losses. ASTARTA also has a Compliance Committee, which was established at the management level. The Committee participates in the identification and assessment of risks in such areas as: compliance with laws and regulations; fight against bribery; fraud; environmental protection; data protection; human rights and relations with state and local authorities.

**Conclusions.** Summing up, it should be noted that the company's controlling system is dynamic and adaptive to changes occurring in its external and internal environment. First of all, controlling should reflect the perception of the enterprise as a complete socio-economic system. Secondly, the current controlling mechanism at the enterprise should ensure competitiveness through the use of modern digital technologies. Thirdly, the creation of a controlling system in the composition of all elements at the enterprise takes place in the presence of the necessary resources.

### References:

1. Bratishko Yu., Posylkina O. (2015) Teoretyko-metodolohichni zasady vprovadzhennia sotsialnoho kontrolinhu na farmatsevychnykh pidpriemstvakh [Theoretical and methodological foundations of the implementation of social controlling at pharmaceutical enterprises]. *Upravlinnya, ekonomika ta zabezpechennya yakosti v farmaciyi*, vol. 6(44), pp. 76–83. Available at: <https://dspace.nuph.edu.ua/bitstream/123456789/8777/1/76-84.pdf> (accessed April 25, 2024)
2. Dobrovolska O. V. (2019) Kontrolinh yak zasib stvorennia dovhostrokovykh konkurentnykh perevah na pidpriemstvi [Controlling as a means of creating long-term competitive advantages in the enterprise]. *Problemy systemnogo pidxodu v ekonomici*, vol. 2, pp. 41–47.
3. Zorina O. A. (2010) Mistse kontrolinhu v systemi upravlinnia pidpriemstvom [The place of controlling in the enterprise management system]. *Naukovyy visnyk Nacionalnogo universytetu DPS Ukrayiny (ekonomika, pravo)*, vol. 2(49), pp. 59–66.
4. Kaplina A. I. (2021) Kontrolinh u systemi efektyvnoho upravlinnia pidpriemstvom [Controlling in the system of effective enterprise management]. *Efektivna ekonomika*, vol. 2. Available at: <http://www.economy.nayka.com.ua/?op=1&z=8630>
5. Mann R. Mayer E. (2000) *Controlling for beginners*. Allied Publishers Ltd, New Delhi, USA.
6. Mayer E. (1993) *Controlling-Konzepte. Führung – Strategisches und Operatives Controlling – Franchising – Internationales Controlling*. Gabler, Wiesbaden, Germany.
7. Hahn D., Hungenberg H. (2001) *PuK - Wertorientierte Controllingkonzepte Planung und Kontrolle – Planungs- und Kontrollsysteme – Planungs- und Kontrollrechnung*. Gabler, Wiesbaden, Germany.
8. Hilton R. W. Platt D. E. (2002) *Managerial accounting: creating value in a dynamic business environment*. Thirteenth edition. New York, USA.
9. Paltsun I. M. (2013) Compliance -polityka yak skladova korporatyvnoi kultury pidpriemstva [Compliance policy as a component of the company's corporate culture]. *Torgivlya i rynek Ukrayiny*, vol. 35. pp. 134–141.
10. Prokopenko O. V., Kryvoruchko L. B. (2011) Kontrolinh u systemi upravlinnia pidpriemstvom i pryiniatti upravlinnykh rishen [Controlling in the enterprise management system and management decision-making]. *Visnyk SumDU*.

*Seriia «Ekonomika»*, vol. 4. Available at: [http://nbuv.gov.ua/portal/Soc\\_Gum/Dtr\\_ep/2009\\_7/files/EC709\\_26.pdf](http://nbuv.gov.ua/portal/Soc_Gum/Dtr_ep/2009_7/files/EC709_26.pdf) (accessed April 25, 2024).

11. Kaplan R. S., Anderson S. R. (2007) *Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits*. Harvard Business School Press, Boston, USA.

12. Ulrich P. and Rieg R. (2022) *Digitization in planning, budgeting and forecasting*. Available at: [https://www.igc-controlling.org/fileadmin/pdf/Study\\_Report\\_-\\_Digitization\\_in\\_Planning\\_Budgeting\\_and\\_Forecasting.pdf](https://www.igc-controlling.org/fileadmin/pdf/Study_Report_-_Digitization_in_Planning_Budgeting_and_Forecasting.pdf) (accessed April 25, 2024).

13. Wassermann H. (2011) *Kapitalmarktorientierung in Accounting und Controlling*. Gabler, Wiesbaden, Germany.

### Список використаних джерел:

1. Братішко Ю., Посилкіна О. Теоретико-методологічні засади впровадження соціального контролінгу на фармацевтичних підприємствах. *Управління, економіка та забезпечення якості в фармації*. 2015. № 6(44). С. 76–83. URL: <https://dspace.nuph.edu.ua/bitstream/123456789/8777/1/76-84.pdf>

2. Добровольська О.В. Контролінг як засіб створення довгострокових конкурентних переваг на підприємстві. *Проблеми системного підходу в економіці*. 2019. № 2. С. 41–47.

3. Зоріна О.А. Місце контролінгу в системі управління підприємством. *Науковий вісник Національного університету ДПС України (економіка, право)*. 2010. № 2(49). С. 59–66.

4. Капліна А.І. Контролінг у системі ефективного управління підприємством. *Ефективна економіка*. 2021. № 2. URL: <http://www.economy.nayka.com.ua/?op=1&z=8630>

5. Mann R., Mayer E. *Controlling for Beginners*. New Dalhi. Allied Publishers Ltd, 2000.

6. Mayer E. *Controlling-Konzepte. Führung – Strategisches und Operatives Controlling – Franchising – Internationales Controlling*. Verlag: Gabler. 1993.

7. Hahn D., Hungenberg H. *PuK – Wertorientierte Controllingkonzepte Planung und Kontrolle – Planungs- und Kontrollsysteme – Planungs- und Kontrollrechnung*. Verlag: Gabler. 2001.

8. Hilton R.W., Platt D.E. *Managerial accounting: creating value in a dynamic business environment*. Thirteenth edition. New York. McGraw Hill LLC. 2023.

9. Пальцун І.М. Compliance-політика як складова корпоративної культури підприємства. *Торгівля і ринок України*. 2013. Вип. 35. С. 134–141.

10. Прокопенко О.В., Криворучко Л.Б. Контролінг у системі управління підприємством і прийнятті управлінських рішень. *Вісник СумДУ. Серія «Економіка»*. 2011. № 4. URL: [http://nbuv.gov.ua/portal/Soc\\_Gum/Dtr\\_ep/2009\\_7/files/EC709\\_26.pdf](http://nbuv.gov.ua/portal/Soc_Gum/Dtr_ep/2009_7/files/EC709_26.pdf) (дата звернення: 25.04.2024)

11. Kaplan R.S., Anderson S.R. *Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits*. Boston. Harvard Business School Press. 2007.

12. Ulrich P., Rieg R. *Digitization in planning, budgeting and forecasting*. Edition: Akademia Controllingu Sp. zo.o. URL: [https://www.igccontrolling.org/fileadmin/pdf/Study\\_Report\\_Digitization\\_in\\_Planning\\_Budgeting\\_and\\_Forecasting.pdf](https://www.igccontrolling.org/fileadmin/pdf/Study_Report_Digitization_in_Planning_Budgeting_and_Forecasting.pdf) (дата звернення: 25.04.2024)

13. Wassermann H. *Kapitalmarktorientierung in Accounting und Controlling*. Verlag: Gabler. 2011.

*Стаття надійшла до редакції 24.06.2024*