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Abstract

The results reported here proved the necessity of introducing financial controlling tools into the system of adaptive management of the company's financial security, which is inextricably linked with technology transfer. The object of the study is the movement of technology with the application of any information on ensuring the implementation of financial controlling tools in the process of managing the financial security of enterprises. We analyzed theoretical approaches to adaptive management of financial security of enterprises. The principles, functions, and types of financial controlling were considered. The expediency of researching the financial security of enterprises using financial controlling as a functional system of adaptive management of deviations has been proven. A systematic approach was used to study scientific approaches to adaptive management of financial security based on financial controlling. Considerable attention was paid to the analysis of the functions and tasks of financial controlling under today's unstable conditions of the economic development of enterprises. Using the method of system analysis, theoretical and methodological approaches to understanding the essence of financial controlling in the adaptive management of financial security of enterprises were evaluated. Peculiarities in the scientific approaches of various scientists regarding the essence of the financial security of enterprises have been revealed. The role and significance of adaptive management of the financial security of enterprises with the help of a modern toolkit of financial controlling, which consists of contractual obligations that make it possible to ensure an effective mechanism for making managerial decisions regarding the enterprise and its counterparties or other financial institutions, is revealed. The extended capabilities of the financial controlling toolkit are useful for analysts and enterprise managers to justify and improve the quality of adaptive management of the enterprise's financial security in modern conditions of technology transfer