


МЕНЕДЖМЕНТ ◆ MANAGEMENT

<https://doi.org/10.26565/2524-2547-2025-71-09>

UDC 005.334:005.35

Daria Butenko*

PhD (Economics), Associate Professor

butenko.hneu@gmail.com

<https://orcid.org/0000-0001-7027-7767>

Leonid Konstantynovskiy*

leonid.konstantynovskyy@hneu.net

<https://orcid.org/0000-0002-6896-1997>

*Simon Kuznets Kharkiv National University of Economics,
9a, Nauky Ave., Kharkiv, 61165, Ukraine

CONTROLLING AS A MANAGEMENT TOOL FOR ENTREPRENEURIAL ACTIVITIES ON THE BASIS OF CORPORATE SOCIAL RESPONSIBILITY

Abstract. The purpose of the article is to substantiate the role and determine the significance of controlling as an effective tool for managing entrepreneurial activities in the context of implementing the principles of corporate social responsibility. The paper identifies the main tasks, functions, and types of controlling, analyzing its impact on optimizing business processes, improving economic efficiency, and ensuring sustainable enterprise development. The article examines controlling as a key management tool based on the principles of corporate social responsibility. The research highlights the importance of controlling in supporting managerial decision-making through optimized information flows, improved monitoring, planning, and control. An analysis of the genesis of controlling and its implementation specifics in Ukraine is provided. The article systematizes the tasks, functions, and structure of controlling systems, encompassing goal setting, business process planning, management accounting, deviation analysis, and control. The role of controlling in the realization of corporate social responsibility principles is given particular attention. This includes ensuring the positive impact of enterprises on society, the economy, and the environment. It is noted that controlling can be applied not only as a tool for operational decision-making but also as a mechanism for managing the effectiveness of corporate social responsibility. The article explores the primary types of controlling – strategic, tactical, operational, and dispositional – and emphasizes their importance in achieving both short-term and long-term business goals. Strategic controlling focuses on generating information about potential development directions, tactical controlling addresses the tasks of strategic management, while operational and dispositional controlling coordinates daily business processes. The study also emphasizes the importance of controlling as a tool for assessing energy-saving programs, waste management, community impact, and ensuring ethical business standards.

Keywords: *Entrepreneurial Management, Strategic Controlling, Tactical Controlling, Sustainable Development, Business Processes.*

JEL Classification: M10; M14; M19; L25.

In cites: Butenko, D., & Konstantynovskiy, L. (2025). Controlling as a Management Tool for Entrepreneurial Activities on the Basis of Corporate Social Responsibility. *Social Economics*, 71, 92–102. doi.org/10.26565/2524-2547-2025-71-09

Introduction. In the process of making managerial decisions, an entrepreneur faces the challenge of processing a large volume of information coming from various sources, both external and internal. However, selectivity and prudence in its use are essential conditions. Therefore, the effectiveness of managerial decisions and the soundness of development strategies for entrepreneurial structures depend on the quality of selection, processing, and proper interpretation of the data obtained. In this regard, it is crucial that the information used for managing business processes is rationally limited, clearly structured, and prepared in accordance with the principle of "costs – outcomes – prospects". To address these tasks, controlling systems, which are widely applied in entrepreneurial practices in developed countries, are actively utilized.

In a rapidly changing external environment, entrepreneurs face an urgent need for timely forecasting of economic activities, evaluating their efficiency, analyzing the reasons for deviation of actual expenses from planned ones, and promptly adjusting such deviations. Furthermore, it is important to optimize the balance between costs, production expenses, and performance outcomes, ensuring the effective functioning of the business entity and its divisions.

Controlling and Corporate Social Responsibility (CSR) are closely interconnected and contribute to enhancing the effectiveness of entrepreneurial activities. In the modern business environment, CSR has become not only an element of ethical norms but also an important tool that ensures the sustainable development of companies, maintaining a balance between economic and social interests. Controlling allows for a systematic evaluation not only of the financial performance of the business but also of the effectiveness of implementing social initiatives and various sustainable development programs, which improves the company's image and its interaction with different stakeholders, including local communities, employees, and other interested parties. The synergy between controlling and CSR lies in using controlling methods to monitor the effectiveness of social and environmental measures, assess their impact on financial indicators, and ensure transparency and accountability in management processes. This enables companies to achieve business goals while maintaining high standards of social responsibility.

The purpose of the article is to substantiate the role and determine the

significance of controlling as an effective tool for managing entrepreneurial activities in the context of implementing the principles of corporate social responsibility. To achieve this aim, the following tasks are set:

- to clarify the theoretical and methodological foundations of controlling in entrepreneurial activity;
- to identify the key advantages of applying controlling tools in the implementation of CSR principles;
- to justify the role of controlling in ensuring sustainable development of business entities.

The object of the study is the system of entrepreneurial activity management. The subject of the study is the use of controlling as a management tool in the implementation of corporate social responsibility principles.

Research Methodology. The study employs a range of scientific methods to analyze the relationship between controlling and corporate social responsibility. One of the methods used is the comparison method. It was applied to compare different approaches to controlling and CSR. Another method used is the synthesis method. In the paper, various theoretical approaches and practical recommendations regarding the integration of controlling and CSR were combined. The deductive method was utilized to formulate general conclusions and principles. Based on the general theoretical foundations of controlling and CSR, the specificities of their application at the level of individual enterprises and organizations were identified. The inductive method was used to analyze specific cases of implementing controlling and CSR in companies across various sectors. Based on the analysis conducted, conclusions were drawn about the effectiveness of these tools in management, particularly regarding the achievement of long-term goals, enhancing competitiveness, and supporting sustainable development.

Literature Review. In the context of globalization and intensifying competition, enterprises face the challenge not only of achieving strong financial and economic performance, but also of developing in ways that account for societal needs, the interests of a wide range of stakeholders, and the minimization of environmental impacts. One of the most effective managerial tools that enables the comprehensive integration of strategic and operational business objectives is controlling. Over time, it has evolved from a system of internal monitoring and cost analysis into a multidimensional management concept capable of integrating

financial and non-financial indicators, thereby ensuring corporate stability and competitiveness. At the same time, the concept of corporate social responsibility (CSR) has been gaining increasing importance in international academic and practical discourse. CSR encompasses a wide range of dimensions, from compliance with ethical business standards to the implementation of sustainable development strategies. What was once a voluntary initiative of individual firms has gradually transformed into a systematic management approach.

The integration of controlling and CSR opens new prospects for corporate development. While controlling provides the methodological foundation for planning, monitoring, and evaluating outcomes, CSR establishes strategic benchmarks and shifts the focus from purely economic goals to a balance between financial, social, and environmental dimensions. The interaction of these two concepts makes it possible to design an integrated management system in which key business decisions are grounded not only in economic calculations but also in social consequences and sustainability requirements. Accordingly, it is important to examine the contributions of both international and Ukrainian scholars on this topic.

Rolyana Ferinia conducted a study aimed at determining how the implementation of green controlling can enhance CSR initiatives among employees. Employing a quantitative methodology, she examined the influence of green controlling variables on CSR implementation. Data was collected through a survey of 164 employees of organizations applying green controlling and CSR practices, selected via non-probability sampling methods. A five-point Likert scale questionnaire was distributed via Google Forms over a two-week period. The results indicated that green controlling exerted a significant and positive influence on CSR implementation. A reliable system of sustainability control can facilitate CSR adoption, while managerial oversight is essential for supporting both green controlling and CSR activities. Sustainable development, through compliance with regulatory requirements, is not merely an obligation but also a potential source of profitability and competitiveness (Ferinia, 2024).

Another research group led by Ludmila Dobošová investigated the concept of "green controlling". They define it as forecasting organizational changes, assessing their impact, and proposing adjustments to processes. A key dimension is the growing significance of environmental aspects, which are increasingly

becoming part of every functional area of the enterprise. Green controlling is thus understood as a supporting management function that integrates environmental content into planning, management, and control. Their study focused on how small and medium-sized agricultural enterprises in Slovakia approach environmental issues. Based on questionnaires and interviews, the results revealed that although ecological sustainability is gaining attention, environmental aspects are scarcely integrated into management practices. Many green controlling tools remain unfamiliar, and farmers tend to prioritize economic goals over ecological ones. A limitation of the study is the low level of awareness and the skeptical attitudes of farmers toward environmental issues (Dobošová, Hupková, & Švikruhová, 2021).

Li Zhang and Wunhong Su examined the relationship between CSR, internal control, and financial performance. Using data on publicly listed companies from 2012–2019, they conducted an empirical regression analysis to assess the impact of CSR implementation on internal control and financial outcomes. Their findings demonstrate a positive correlation between CSR and financial performance, showing that CSR initiatives effectively improve corporate financial indicators. Furthermore, the study identifies a partial mediating effect of internal control between CSR implementation and financial results, suggesting that robust internal control promotes CSR adoption, strengthens governance, and enhances financial outcomes (Zhang & Su, 2023).

A research team led by Peter Beusch demonstrated that combining management control systems with sustainable practices is achievable through the alignment of strategic and operational objectives. They emphasize that intensive communication across managerial levels, leadership orientation toward external sustainability drivers, and the active role of executives in shaping organizational values are critical success factors (Beusch, Frisk, Rosén, & Dilla, 2022). Similarly, another team led by Mohamed Adib developed a Sustainable Management Control System (SMCS) model grounded in stakeholder theory. This model enables companies to link material aspects of business activities to strategically significant stakeholder groups, thereby strengthening CSR initiatives and providing a foundation for more equitable and inclusive societal development (Adib, Zhang, Zaid, & Sahyouni, 2020).

Empirical studies confirm that integrating CSR into business strategies has a direct positive impact on organizational

performance. For instance, Rinawiyanti, Huang, and As-Saber, analyzing data from Indonesian manufacturing enterprises, found that the strategic integration of CSR through management control systems enhances social, operational, and financial performance (Rinawiyanti, Huang, & As-Saber, 2020). Similar findings were reported by Guan, Yao, and Zhang, who, studying Chinese firms, confirmed the mutually reinforcing effects of internal control, financial performance, and CSR. Importantly, they discovered that this effect is more pronounced in non-state-owned enterprises, highlighting the role of contextual factors (Guan, Yao, & Zhang, 2023).

Another strand of literature explores the interplay between entrepreneurship and CSR. In a conceptual paper, Chenavaz, Couston, Heichelbech, Pignatelli, and Dimitrov argue that CSR and entrepreneurship are interconnected phenomena, with the integration of social responsibility into entrepreneurial processes opening new opportunities for social entrepreneurship and innovative business models (Chenavaz et al., 2023). In this regard, the concept of Sustainable Corporate Entrepreneurship (SCE), elaborated by Gerlich, Kanbach, and Kraus, deserves particular attention. Based on a systematic literature review, they proposed a framework for SCE that integrates innovation, sustainability, and value creation. They conceptualize SCE as a dynamic organizational capability that transforms sustainability challenges into sources of competitive advantage (Gerlich, Kanbach, & Kraus, 2025).

Given the relevance of the subject, there exists a substantial body of research on both the theoretical foundations of controlling and the practical aspects of CSR implementation. However, most studies treat these phenomena separately, leaving their integration underexplored. This situation underscores the need for critical analysis of existing approaches, identification of common intersections, and the development of new scientific models capable of providing a comprehensive understanding of controlling's role in socially responsible business strategies.

Furthermore, it is worth noting that domestic and international scholars exhibit different levels of maturity in addressing the interconnection between controlling and CSR. While countries with developed market economies have accumulated significant practical experience in sustainability controlling and non-financial reporting, this area is still in its formative stage in Ukraine.

In this context, the literature review not only traces the historical evolution of ideas but also outlines current trends and prospects for their adaptation to national conditions.

Main results. Controlling is a key business management tool that enables entrepreneurs to effectively perform monitoring, planning, and control functions within their operations. Additionally, controlling serves as a distinct functional area of entrepreneurial activity, aimed at supporting executives, managers, and entrepreneurs in the process of making managerial decisions. It should be noted that when clarifying the essence of the concept of "controlling in entrepreneurial activity," it is important to consider the remarks of scholars (Prokopets, 2019), who point out that, in addition to obvious properties and characteristics, there are additional aspects, such as the coordination of activities of business units and managerial accounting. To understand the essence of the concept of "controlling," it is also advisable to consider approaches regarding its origin. Currently, two main semantic approaches to the term exist. The first approach views the origin of "controlling" as derived from the English word "to control" – meaning to manage or control – which, in turn, stems from a French word referring to a "register or checklist." The second approach links the semantics of the term to the French word "contrôler," meaning to control or verify, often associated with the concept of "control." (Kaplina, 2021). Unlike developed countries such as Germany, the United Kingdom, and the United States, interest in controlling in Ukraine began to form only in the late 1990s, when market-based economic principles became firmly established. For instance, during this period, particular attention to controlling was observed in theoretical and practical aspects by banks, which were among the most dynamically growing sectors of the market economy (Butenko, 2018)

Today, scholars identify several reasons that justify the relevance of using controlling in Ukrainian business (Mishchenko & Drugova, 2021): lack of alignment among enterprise managers responsible for economic results (production, financial, marketing departments); inability to obtain accurate data for business decision-making within traditional accounting systems; investor interest in long-term and optimal returns on investments, with a continuous increase in the company's value. The importance of controlling as a tool for managing entrepreneurial activities is revealed through its goals, tasks, and functions, summarized

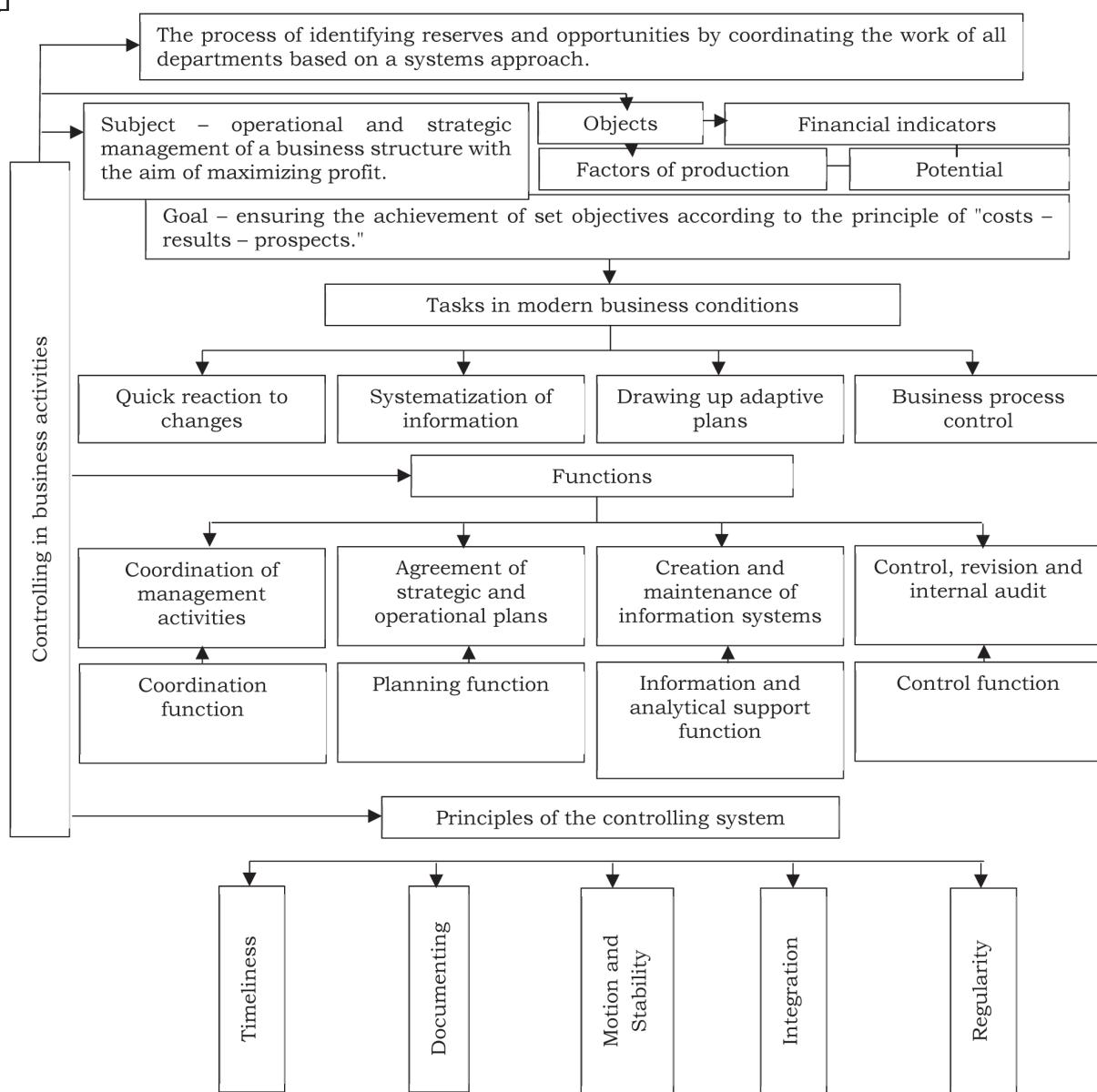


Figure 1. Scientific and methodological aspects of the essence of controlling in entrepreneurial activity

Source: systematized, generalized and grouped by data (Butenko, 2024; Bortnik & Ostapchuk, 2024)

in Figure 1. The implementation of the functions and tasks of the controlling system, as presented in Figure 1, lies in creating the foundation for the future prosperity of the business structure. This includes organization and control in the management of human, material, and financial resources. Additionally, in the scientific literature, structural components of controlling are identified, which include: goal setting; business process planning; management accounting; information flow systems; control and analysis of plans, results, and deviations (Prokopets, 2019).

Thus, controlling in entrepreneurial activity represents an integrated system of cost and income accounting, standardization,

planning, control, and analysis, which allows for the systematization of information for operational management decisions and the coordination of future development issues of business structures.

Of particular importance for business development are the issues related to goal setting within the controlling system, which involve defining qualitative and quantitative goals for entrepreneurial entities and selecting the criteria by which the degree of their achievement can be assessed (Prokopets, 2019). Figure 2 presents the goals of entrepreneurial entities that are formed under the influence of the controlling system.

Depending on the duration of goal achievement, four types of controlling are

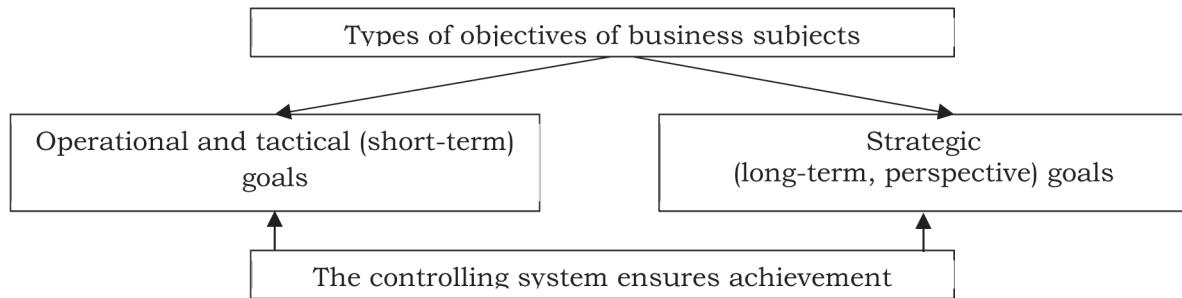


Fig. 2. Setting goals in the controlling system

Source: systematized, summarized and grouped according to data (Prokopets, 2019)

distinguished, namely: strategic, tactical, operational, and dispositive controlling.

Strategic controlling represents a set of functional tasks, tools, and methods for long-term management of costs, value, and risks. It is closely related to the formation of the mission and the establishment of the primary goals of the business structure, as it is oriented toward long-term perspectives—no less than three years. There is also an opinion that the time horizon of strategic controlling is virtually unlimited (Ptashchenko & Serzhanov, 2016). The main goal of strategic controlling can be considered the process of ensuring the formation of information about potential priority directions for the development of the business entity, achieved through the identification of cause-and-effect relationships based on the collection and analysis of data regarding costs, prices, demand, financial status, and other key aspects of activity.

The main directions characterizing the system of strategic controlling are: the search and analysis of external information about competitors; establishing the relationship between the strategic position of the business entity and the use of internal reporting for strategic positioning and ensuring competitive advantages through the analysis of cost reduction methods. It is also worth noting that strategic controlling is closely related to the financial analysis of existing “bottlenecks” in the development process of the business entity, aimed at evaluating existing obligations, controlling cash flows (expenses), and realizing financial potential.

An important aspect that should be the focus of strategic controlling is corporate social responsibility, which is reflected in the interest of modern scientific literature. For example, scientists A.A. Pylypenko and M.V. Tyrinova in their work note that ensuring the positive impact of social improvements on the economic performance of the company is

only possible if the former are considered as elements of the strategic controlling system [8]. To understand the role and importance of controlling in the context of CSR, it is necessary to first clarify the meaning of this term. Based on the research of existing approaches, we have proposed our own interpretation of the term “corporate social responsibility” (Salun & Konstantynovskiy, 2021). CSR is a voluntary activity of an organization, which takes place in accordance with the organization’s compliance with all regulatory legal acts governing its activities. It involves the organization’s responsibility for decisions and activities that have an impact on the environment, economic development, stakeholders, local communities, and/or society as a whole. This activity is based on the organization’s economic welfare and is integrated throughout the organization. CSR adapts to changes in the internal and external environment of the organization and can have both long-term and short-term consequences for both the organization and society.

Nowadays, the development of companies in accordance with sustainable development standards is no longer something new. Rather, it is now a necessity that, on one hand, ensures the competitiveness of the enterprise, and on the other hand, provides advantages to the company’s stakeholders: employees, contractors, local communities, and society in general. With the increasing importance of the concept of CSR, its institutionalization by companies is also taking place. Enterprises are implementing strategies and policies for sustainable development and corporate social responsibility. As a result, an important aspect is understanding the effectiveness of various company activities in the direction of CSR. One of the key tools that contributes to achieving this goal is controlling. Controlling allows not only analyzing key performance indicators (KPIs) of companies, such as profitability, productivity, and the level of

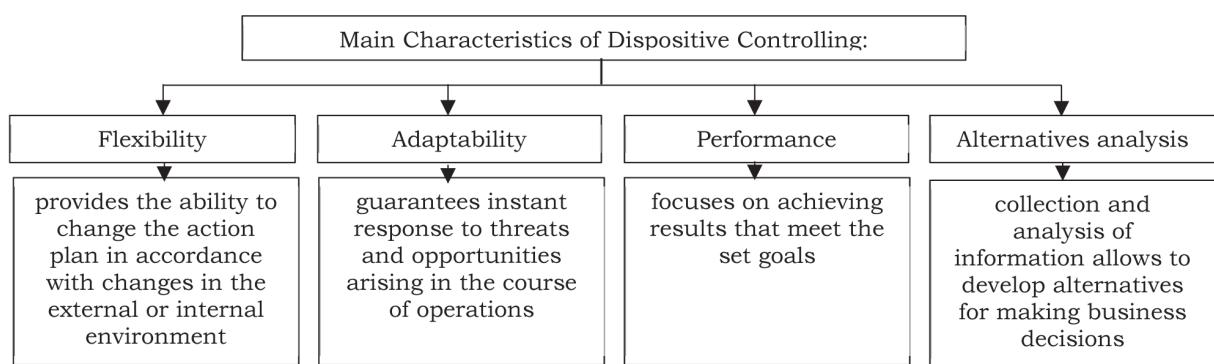


Fig. 3. Key Characteristics of Dispositive Controlling

customer and employee satisfaction, but also analyzing the effectiveness of company activities in the direction of CSR. The combination of controlling and CSR involves implementing mechanisms that promote the simultaneous achievement of economic and social goals. One manifestation of such synergy is the positive impact of CSR on the company's economic KPIs (J. Zhang & Liu, 2023). Furthermore, controlling allows evaluating the effectiveness of the company's resource use, the level of implementation of energy-saving programs, and waste management. With a sufficiently developed organizational structure, the company, with the help of the controlling system, can assess the impact of its operational activities on the local community and employees, as well as identify opportunities to improve working conditions. Moreover, effective corporate controlling ensures compliance with ethical standards, anti-corruption standards, and principles of transparency in business processes.

Tactical controlling is aimed at the step-by-step resolution of strategic management tasks at the intra-industry level, based on the use of tools such as diagnostics, monitoring, and budgeting, with the assessment of the state of intra-industry processes and summary indicators. The main goal of tactical controlling is to ensure the current (projected) profitability and liquidity of the enterprise (Shvydka, 2013). The tasks of tactical controlling include controlling all tactical indicators in accordance with established objectives. This process encompasses the control of the development and implementation of tactical plans, as well as the comparison of planned and actual indicators. Particular attention is paid to analyzing the execution of tactical plans, taking deviations into account, identifying bottlenecks in the tactical management system, and creating and developing informational support for

optimizing tactical management. The main components of tactical controlling include planning, budgeting, internal auditing, analysis, and consulting.

Operational controlling is aimed at achieving short-term results, which makes its tools different from those of strategic controlling. The main goal of operational controlling is to organize an effective management system aimed at achieving the short-term goals of the enterprise (Shvydka, 2013). These goals may be reflected in indicators such as revenue from sales, profit, fixed and variable costs, as well as capital profitability. The target indicators of operational controlling should align with the monetary and non-monetary objectives defined within the framework of strategic controlling.

Monetary goals are those that can be measured in monetary terms, such as marketing aspects (e.g., increasing sales volumes, revenue, and reducing costs), as well as profitability indicators (e.g., increasing profit, overall profitability, return on equity or borrowed capital).

Non-monetary goals are more challenging to quantify but are equally important. For their evaluation and quantitative analysis, expert assessments of relevant data gathered by the controlling service should be used. Non-monetary goals include economic objectives, such as improving product quality, environmental preservation, innovation development, and enhancing customer service. Social goals include improving employee qualifications, ensuring social protection, job satisfaction, social integration, and staff development. Prestigious goals are focused on achieving independence, forming a positive image, strengthening prestige, and ensuring political or societal influence. Thus, monetary and non-monetary goals are closely interconnected and form the comprehensive basis for implementing operational controlling.

According to scholars, the formation of goals should be based on the dominant ideology (beliefs, views, etc.) of the entrepreneur and top management, as this enhances the likelihood of achieving these goals. The culture of the enterprise should also be considered when forming goals (V. Mishchenko et al., 2022). Thus, the key task is to provide practical assistance to the entrepreneur and managers in achieving the planned goals, which are typically expressed in quantitative indicators such as profitability, liquidity, or profit levels. At the same time, the business management system should focus on the "costs – volume – profit" relationship.

A special area deserving attention is dispositive (situational) controlling, which, unlike other types, is implemented throughout the entire functioning period of the controlling system. The main goal of dispositive controlling is to find the best solutions that allow the enterprise to achieve its objectives in a changing external environment (Shvydka, 2013). Its key characteristics are illustrated in Figure 3.

Dispositive Controlling is a business control concept focused on flexibility and adaptability in the decision-making process, based on a systematic approach. It allows an entrepreneur to make decisions and take actions depending on the specific situation, rather than adhering to an existing plan or standard behavior.

In her work, T. M. Ostapenko (Ostapenko, 2013) emphasizes that the effectiveness of business structures depends on the proper selection of methods and tools for controlling. A summarized comparative description of the methods and tools for different types of controlling is presented in Table 1.

Thus, it can be concluded that the presented set of controlling tools and methods will contribute to enhancing the efficiency

of business management. The choice of a specific method and tool should be based on a systematic approach (taking into account the specifics, scale, and industry of the business) and directly influences the implementation of controlling tasks, as a personal aspect of the entrepreneurial structure's activities. This conclusion highlights the importance of selecting the appropriate controlling methods and tools to improve overall management and decision-making processes.

Conclusions. Based on the conducted research, it can be stated that controlling is an essential tool in modern enterprise management. The analysis confirmed that the implementation of controlling allows for improved management efficiency, optimization of business processes, and more balanced decision-making at all levels of entrepreneurial activity. Controlling plays a key role in ensuring the sustainable development of enterprises, particularly through the integration of corporate social responsibility (CSR) principles. Thanks to controlling, it is possible to conduct systematic monitoring of financial and non-financial indicators, evaluate risks, and identify directions for improving operational and strategic activities.

The study also emphasizes that the effective application of controlling requires a clear organizational structure, qualified personnel, and the use of modern digital technologies. Special attention should be paid to adapting controlling to the specific nature of the enterprise and its strategic goals. Thus, controlling is a versatile tool that contributes to increasing the competitiveness of enterprises, improving their economic resilience, and achieving long-term objectives in the dynamic conditions of the modern market.

Table 1. Comparative Characteristics of Methods and Tools for Different Types of Controlling

Type of Controlling	Methods	Tools
Strategic Controlling	SWOT analysis; GAP analysis; PEST analysis; Scenario analysis; Competitor analysis; Goal Balance (BSC)	Strategic maps; Portfolio analysis models (e.g., BCG matrix); Forecast models
Tactical Controlling	Plan-fact analysis; Ratio analysis; Deviation analysis; Benchmarking	Operational budget; KPI system; Balance indicators
Operational Controlling	Operational cost analysis; Regression analysis; Break-even analysis	ABC analysis, XYZ analysis, order volume optimization, CVP analysis, budgeting, financial performance indicators
Dispositive Controlling	Decision alternatives determination; Risk assessment; Optimal management decision making	Decision-making models; Simulation models; Process automation tools (ERP systems)

Source: systematized, summarized, and grouped based on data from sources (Prokopets, 2019; Ostapenko, 2013)

Further research directions include determining the specifics of controlling in Ukraine in the context of the full-scale Russian invasion, as such operating conditions present new challenges and peculiarities that are not typical

for other countries. Additionally, studying the potential use of artificial intelligence, big data, blockchain, and other innovative technologies for automating controlling processes is an important stage for future research.

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Дар'я Сергіїна Бутенко*,
кандидат економічних наук, доцент
butenko.hneu@gmail.com
<https://orcid.org/0000-0001-7027-7767>

Леонід Леонідович Константиновський*,
leonid.konstantynovskyy@hneu.net
<https://orcid.org/0000-0002-6896-1997>

* Харківський національний економічний університет імені Семена Кузнеця,
пр. Науки, 9а, Харків, 61165, Україна

КОНТРОЛІНГ ЯК ІНСТРУМЕНТ УПРАВЛІННЯ ПІДПРИЄМНИЦЬКОЮ ДІЯЛЬНІСТЮ НА ЗАСАДАХ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ

Метою статті є обґрунтування ролі та визначення значення контролінгу як ефективного інструменту управління підприємницькою діяльністю в контексті впровадження принципів корпоративної соціальної відповідальності. У роботі визначено основні завдання, функції та види контролінгу, а також проаналізовано його вплив на оптимізацію бізнес-процесів, підвищення

економічної ефективності та забезпечення сталого розвитку підприємств. У статті розглядається концепція контролінгу як ключового інструменту управління підприємницькою діяльністю на основі принципів корпоративної соціальної відповідальності. В праці приділено увагу важливості контролінгу для підтримки процесу прийняття управлінських рішень шляхом оптимізації інформаційних потоків, підвищення ефективності моніторингу, планування та контролю. Продедено аналіз генези контролінгу та встановлено особливості його провадження в Україні. У роботі систематизовано завдання, функції та структуру системи контролінгу, яка охоплює постановку цілей, планування бізнес-процесів, управлінський облік, аналіз відхилень та контроль. Особлива увага приділяється ролі контролінгу в реалізації принципів корпоративної соціальної відповідальності, яка передбачає забезпечення позитивного впливу підприємства на суспільство, економіку та довкілля. Визначено, що контролінг можна застосовувати не лише як інструмент для прийняття управлінських рішень в операційній діяльності підприємства, а і як інструмент керування ефективністю корпоративної соціальної відповідальності. Розглянуто основні види контролінгу – стратегічний, тактичний, оперативний та диспозитивний – виокремлено їхню важливість для досягнення довгострокових і короткострокових цілей підприємства. Стратегічний контролінг спрямований на формування інформації про потенційні напрями розвитку підприємства, тактичний – на вирішення завдань стратегічного управління, а оперативний та диспозитивний – на координацію щоденних бізнес-процесів. У статті також підкреслюється, що контролінг є важливим інструментом оцінки ефективності програм енергозбереження, управління відходами, впливу на місцеву громаду та забезпечення етичних стандартів у діяльності підприємства.

Ключові слова: управління підприємницькою діяльністю, стратегічний контролінг, тактичний контролінг, стійкий розвиток, бізнес-процеси.

JEL Classification: M10; M14; M19; L25.

■ Внесок авторів: всі автори зробили рівний внесок у цю роботу.
 ■ Конфлікт інтересів: автори повідомляють про відсутність
 конфлікту інтересів

Authors Contribution: All authors have contributed equally to this work
 Conflict of Interest: The authors declare no conflict of interest

■ Стаття надійшла до редакції 20.07.2025 р.
 ■ Стаття рекомендована до друку 28.08.2025 р.
 Опубліковано 30.09.2025

The article was received by the editors 20.07.2025.
 The article is recommended for printing 28.08.2025.
 Published 30.09.2025