

ACCOUNTING SUPPORT FOR CONTROLLING IN THE ACTIVITIES OF BUSINESS ASSOCIATIONS

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The development of the world economy increasingly contributes to the creation of business associations, the benefits of which are the possibility of compensating the weaknesses of some participants by the strengths of other members of the association. It opens up new, more extensive opportunities for such business entities, and also provides a steady position in the global market.

However, issues related to the coordination of all processes and information flows of business associations remain due to the constant expansion of the scale of business associations, increase in their number, diversification of participants, etc. The main role in this situation is given to controlling, which should ensure this coordination.

The purpose of the research is to further develop the theoretical positions regarding the formation and improvement of accounting control in the activities of the merger of enterprises.

In the course of the research, a number of tasks were solved: the essence of the

concept "controlling" was considered; controlling functions are defined and requirements for controlling account in the activities of business associations are formed; The principles of controlling organization to the peculiarities of business associations' activities have been adapted.

Due to the lack of a common opinion regarding the definition of the concept of controlling, the author proposes to determine its essence through functions. Each function of controlling in the activities of business associations should be backed up by appropriate accounting, since controlling is a link that coordinates all processes within a single entity. In order to optimize its implementation, it is necessary to adapt the principles of controlling organization to the peculiarities of business associations

Prospects for further research are the development of practical recommendations for the formation of controlling accounts in the activities of business associations.