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**ON THE PECULIARITIES OF LABOR RELATIONSHIPS OF THE
FINANCIAL CONTROLLER, BUDGET DISTRIBUTORS AND
DIRECTORS OF FUNCTIONS**

Annotation. *Adoption of successful managerial decisions depends on the provision of business with qualitative management information, which can be achieved by building effective relationships between the financial controller and business representatives - budget holders and function directors. A high level of relationships can be achieved by choosing the appropriate style of communicative behavior.*

Keywords: styles of communicative behavior, parity of relationships, business partnership, professionogram.

In view of the high rate of development of the world economy and the growth of uncertainty, the activity of companies is fraught with constant risks: financial, credit, and conjuncture. To minimize and neutralize risks, the companies use various mechanisms, the key ones being the building of internal financial

control and effective business planning, which contributes to the stable growth of the company.

A special role in the implementation of these mechanisms belongs to financial controllers and analysts of the financial planning and analysis department, which provide the business units of the organization with up-to-date management accounting data. Specialists of this field are highly valued in the labor market for the high level of professionalism in the analysis of the company's activities and contribution to its development, in terms of information support for business.

One of the main tasks of the financial controller is to build successful communication with the heads of the controlled units - budget managers and function directors who are business representatives. From the level of effectiveness of this communication will determine the level of management decisions made by users of management accounts.

In view of the fact that today information is a key resource of business, the problem of optimizing communications seems to be especially urgent, since the construction of an effective level of the latter directly determines the effectiveness of any activity.

The level of theoretical study of this issue is extremely low among both Russian and foreign authors, mainly it is only a description of the job description of the financial controller, the key characteristics of the business partnership between the financial controller and the heads of the controlled units are not available.

Nevertheless, it is worth noting the theoretical illumination of this problem in the related profession - a number of Russian authors represented by Kamordzhanova NA, Mislavskaya NA, Raizberg BA. attract the attention of the scientific community to the psychological aspects of accounting.

Functional duties of the financial controller are ranged from purely technical ones, which are a check of the correctness of the budget code and the period of the

operation, to analytical ones, including evaluation of the processes built in the organization, making proposals for their completion, providing a plan-fact analysis on the budget of the controlled unit. With the development of information technologies and their widespread implementation in the process of management and financial accounting in companies, the number of technical functions of the financial controller significantly decreased against the background of a noticeable increase in the number of analytical and communicative functions. Communicative functions are understood as the ability to effectively interact with business partners in the person of budget administrators and function directors, to choose the appropriate type of behavior appropriate to various social situations.

Successful fulfillment of the professional duties of the financial controller is ensured by the availability of the following set of skills, which is an integral part of the professional profile of a specialist in the finance department:

1 - highly developed mathematical and analytical abilities necessary for the analysis and structuring of a large amount of data;

2 - high level of conceptual thinking necessary for a financier for effective verbal communication using conceptual expressions and logical constructions [4];

3 - communicative abilities used to ensure effective interaction and building mutual understanding between participants in various, including financial, processes in the company;

4 - highly developed attentional abilities, that is, the ability to both a long focus on a specific issue, and a quick shift of attention from one problem to another.

According to the study [12] conducted by the consulting company Ernst & Young among financial controllers, the most significant qualities for this profession are effective communication skills, business acumen and leadership qualities (in descending order of importance). It should be noted that the technical skills of the financial controller are estimated only as the fifth most important skill for this profession according to the evaluation of its representatives.

The presence of the above capabilities of the financial controller is a key condition for the successful professional activity of a specialist in this profession and determines the possible styles of communicative behavior for communicating with business partners, the choice of which depends on the scenario of each particular social situation. Possible styles of communicative behavior of the financial controller include closed, protective and restrained styles, each of which will be considered later when analyzing the communication of the representative of the profession in question with its key business partners - the budget manager and the director of the function.

Depending on the size of the organization, the responsibilities of the financial controller vary, but information support from the financial department of the heads of various departments in the company remains integral. Heads of units or business units, depending on their level, make managerial decisions both within the development of their department and the whole company. To effectively manage the company, its owners entrust the budget to the heads of departments (budget administrators), which can be directed both to the internal needs of the company (employee training, business trips, office rental, etc.), and to external (marketing costs, tax consulting and etc.).

It should be noted that the heads of the units are professionals in their field, with specific skills and knowledge typical of the positions he holds, often without economic education. The task of the financial controller in building communication with the budget manager is to support the financial steward's understanding of the financial glossary and maintain a high level of awareness of the budget manager about the state of the budget of his unit.

We propose to introduce the definition of a budget manager on the basis of his duties: a budget manager is a company employee who is responsible for the budget of a separate unit entrusted to him by the company's owners, whose manager directly or indirectly is he.

Undoubtedly, only company employees can be budget managers in the company, moreover, they must occupy a leading position and be responsible for the activities of one or several departments - this is a necessary condition for the status of a budget manager. It is worth emphasizing that this condition is not sufficient, since not all department heads can have their own budget, that is, they are budget administrators.

The most appropriate style of communicative behavior of the financial controller with the budget manager is the restrained style, which predetermines a moderate level of openness and feedback between business partners. This style of communication is determined by a parity and active exchange of information through various channels between colleagues [8].

Responsibility for the implementation of the overall budget of the organization is the executive or financial director, who delegate this responsibility to individual directors of functions. For example, the marketing director is the director of the marketing function as a set of marketing cost centers, each of which is subject to a separate budget manager.

The functional director, or the director of the function, is the employee of the company responsible for the effective execution of the budget and the activity of the set of cost centers, for each of which the budget administrator is responsible.

The style of communicative communication between the financial controller and the director of the function differs from the communicator's style of communication with the budget manager in view of the higher position of the function director in the hierarchical structure of the organization, often on the Board of Directors of the company. In our opinion, the most acceptable styles of communication are closed and defensive styles that determine the low level of openness and emotionality in communication and high or low level of feedback depending on the social scenario [8].

The empirical experience of communication of the financial controller with budget managers and directors of functions testifies to the presence of some features that are transformed into problems in case of incorrectly constructed communication.

First, the relationship of the financial controller with the budget manager and the director of the function is based on the business partnership, that is, the parity interaction of professionals. On the one hand, the lack of formal subordination positively affects the climate of social communication between business partners. On the other hand, in practice, there may be a gap between the position of a specialist in the finance department and the managerial position of the budget manager, since the level in the hierarchical structure of the company of the financial controller is lower than the position of the head of the department. Such a gap can contribute to a deterioration in the level of communication, which will lead to a decrease in the quality of management decisions. In addition, often, the financial controller is a business partner of about 15 budget administrators and no more than 5 function directors. Such a number of business partners excludes the possibility of formal subordination of the financial controller to budget administrators or functional directors. An exception is the relationship between the controller and the manager of the financial planning and analysis department, which is the direct supervisor of this controller.

In order to avoid the problem of possible non-parity interaction between the budget manager and the functional director, we propose the following solutions:

1 - to maintain a parity relationship, the financial controller should have such a set of socio-psychological characteristics of the individual as: highly developed volitional qualities, independence and consciousness, determination and perseverance.

2 - it is necessary to clearly delineate the areas of responsibility of the financial controller and the budget manager by transferring the corresponding responsibilities in the budget methodology in such a way that these duties are not

crossed, but complement each other. For example, in the company's internal policy it can be clarified that the budget manager is responsible for protecting his budget before the function director, while the financial controller provides technical and information support to the manager in this matter.

The second peculiarity of the relationship between the controller and the manager is that the financial controller must have specific knowledge in the area under his control to determine the production need for a particular purchase. For example, the financial controller of the R & D department is required to confirm the purchase of the server, which requires knowledge of the activities of the controlled department. In order to understand the business processes of the subdivisions under control and for an effective business partnership, the financial controller needs to build a symmetric level of communication, assuming, on the one hand, the transfer of financial information from the controller to the manager, on the other hand, an expert description and assessment of the budget manager about the need for that or other budget item. The most difficult part in constructing a feedback channel from a budget manager to a supervisor is a section of R & D and information technology. Often, it is at these sites that the financial controller has inadequate expertise in determining the business need. The high level of communicative skills of the financial controller in these cases is extremely necessary for building feedback with the budget manager.

In our opinion, this problem requires further study by the scientific community in view of its special significance and low illumination. It was revealed that the key factors in the effective relationship of the financial controller with the budget manager and the directors of functions are the following:

1 - choice of the style of communicative communication, an adequate situation - closed, protective and restrained styles are preferred for the profession in question;

2 - the availability of a special set of abilities, skills and qualities necessary for the effective performance of the various responsibilities of the controller, both technical and analytical, as well as communicative;

3 - communicative, strong-willed personality qualities, which are especially significant social and psychological properties that a representative of the profession in question should have to maintain a parity interaction with business partners.

The singling out of the communicative features of the interaction of the financial controller, the budget manager and the director of the function will lead to an improvement in the quality of the information requested, on the basis of which business representatives in companies make managerial decisions.

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