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APPROACHES TO DEFINING ESSENCE OF CONTROL
IN PUBLIC ADMINISTRATION THEORY

Problem statement. By lapse of time, the process of governing a state grows more and more complicated. The system of public authorities turns to be more ramified. At the same time, new standardized methods of administration come into being, expanding worldwide due to globalization. To be able to confirm their qualification, modern specialists should have expertise and a standard set of tools for fulfillment of their professional tasks, and be skillful in manipulating the relevant terms in order to present their findings adequately.

Recent research and publications analysis. The analysis of the term of ‘control’ has been conducted by such scientists as O. Akentieva, O. Aleksandrovych, V. Derii, L. Dikan, N. Fomitska, L. Hutsalenko, Z. Khaliullina, M. Kotsupatrii, O. Kurnykina, N. Myronova, L. Naboka, V. Shevchuk and many other scholars.

The paper objective is analysis of the definitions and content of ‘control’ and ‘financial control’ concepts in the works by different authors, aimed to generalize the scientists’ experience and find similarities and differences in their ideas.

The paper main body. The management theory considers control as a phenomenon, function, process, and system.

As a phenomenon, control means accounting, review of accounts and reports, supervision for inspection of the place where accounts are reviewed. That is control as a phenomenon means the way to describe this kind of activity without having specialized or additional knowledge about the subject matter of that activity.
Control is an obligatory function of public administration i.e. a special kind of activity aimed at accomplishment of the goals of a management object by way of a continuous monitoring on behalf of the subject of management of the object’s activity in order to eliminate deviations in the course of goal achievement.

The process of control is the activity of control subjects associated within a certain structure (control bodies, leaders, supervisors, public organizations), striving to achieve the set objectives in the most efficient manner through arrangement of certain tasks and application of the relevant principles, methods, technical means, and control technologies.

Due to analysis of research works on the subject, it is possible to suggest that a system of control is represented by a set of elements that are involved in the control process directly.

The object of control is an economic entity running operations to achieve its goals. A control subject is an authorized person exercising the process of control. Both of them cooperate to achieve a common goal: the object tends to guard against errors on the way to achievement of the operating results, while the subject of control, in order to ensure meeting the goals of the object, finds errors in an effort to correct them. As a result of pursuing a common goal, subject-object relations are formed. The object determines what should be controlled, and the subject – how it should be done. All the elements are interrelated and affect one another.

Financial control is a notion narrower than control, covering only the part that is responsible for financial relations. The state financial control as well as control, is considered as a function, a system, and as a kind of activity of the government and financial control bodies.

Having analyzed assertions of scientists, it has been determined that they speak of financial control as of activity, which the control subject is authorized to perform. This can be either a state or non-state representative, who performs the function of financial control.
Despite abundance of ideas as to defining the concept of state financial control, it is a variety of financial control, which in turn is a narrower link of control.

**Conclusions.** A definition of the notion of control has been analyzed as a phenomenon, functions, process, and system. In the course of researching the phenomenon, a control system scheme was developed in a general way. The concept of state financial control has been analyzed as a variety of financial control, and a narrower link of control.