

METHODOLOGY OF THE SYSTEM RESEARCH FINANCIAL CONTROLLING OF JOINT ACTIVITIES IN THE FIELD OF BUSINESS

Introduction. Conducting scientific research as a process of cognitive cognition of the peculiarities of the functioning of various objects, their essence, properties and specific features of emergence and development also requires the construction of an effective system for the implementation of new research, the formulation of basic rules by which such research should be carried out, the allocation of specific stages and expected results from the analysis of individual objects under study. It should be noted that, in general, any process of cognition takes place according to specific rules, which, on the one hand, are universal for all such actions and processes, and, on the other hand, depend on the specific nature of the object of cognition itself.

The study of the system of financial controlling of joint activities requires the development of new provisions for a more detailed analysis of the peculiarities of the functioning of such a system, the establishment of methodological principles for assessing its current state in different conditions of joint activities. Thus, the main attention will be focused on the development of the main methodological provisions of the study of the above system.

Research methodology. Our research will begin with specifying the essence of the methodology, its functions and basic provisions as a science. This will allow us to clearly identify the basic elements, the development of which should form the methodological study of the financial controlling system of joint activities.

Thus, it can be argued that methodology is a science of science, as it studies the conceptual foundations of the implementation of scientific research in general. Let us consider some approaches to the essence of methodology. In particular, Ospishchev V.I. and Krivoshey V.V. note that the methodology of scientific research analyzes mainly the methods and means of knowledge used by scientists at both the empirical and theoretical stages of scientific research [3, p. 84]. Vankovych D.V. argues that methodology is a system of theoretical provisions that within the theory reveal philosophical and substantive worldview provisions by formulating the principles, methods and tools of cognitive, educational and pragmatic activities on the object of the real world in order to identify scientific facts, generalize them into empirical laws and laws that describe it as a phenomenon [1, p. 13-14]. Dubyna M.V. states that methodology should be considered as a science about the system of principles, methods, norms of cognition that are created and substantiated in order to use them to identify the patterns of origin, functioning and development of phenomena, processes and objects of the real world [2, p. 221].

Thus, analyzing scientific approaches to the interpretation of the essence of methodology, it should be noted that most scientists are inclined to believe that the methodology is a set of methods, concepts of realization of the process of cognition of the phenomena of objective reality, which a person constantly faces in his activities. We fully agree with the opinion of Revak I.O., who notes that the basis of any scientific research is the process of cognition, which requires a conceptual approach in accordance with the proposed methodology. Obtaining the necessary result directly depends on the initial theoretical position, the fundamental approach to the problem statement and the definition of the trajectory of scientific research. The issues of organizing the process of cognition, the choice of specific methods of scientific cognition are in the plane of theoretical and practical perception of reality - the methodology of scientific research [4, p. 90]. The author proposes to consider the methodology as follows: the methodology of scientific cognition is a kind of doctrine about the system of proven principles, norms and methods of scientific and cognitive activity, about the forms, structure and functions of scientific cognition and involves the development of methods, research techniques in a particular field of knowledge [4, p. 90].

Thus, taking into account the concepts of methodology presented above, several conclusions can be drawn. First of all, methodology is an integral part of the research of any object, including economic processes, phenomena and systems. Secondly, for the effective conduct of scientific research, an important role is played by the correctly described methodology of its conduct, the definition of the principles that will be followed in the implementation of the analysis of such an object, the identification and description of the specific features of the application of both general and specific methods of its cognition. As for special methods of research, we note that their totality is determined by the very nature of the systems under study.

The system of financial controlling of joint activities as a specific object of study also requires the development of an appropriate methodological research platform. It should be noted that the specific features and properties of such a system play a significant role in its creation. However, from the point of view of the formation of a new system of research of its functioning, it should be noted that it is also advisable to take into account the following specific features of such a system, both in terms of emergence and development: 1) dynamic nature of development - the system of financial controlling of joint activity has the ability to change in time quite quickly, which requires the use of appropriate methods; 2) the system is based on the interaction of the joint efforts of the two objects, and, therefore, for its study it is also advisable to use methods for assessing the current state of the owners of the joint activity; 3) the system of financial controlling of joint activity is an abstract object of study, which can only be imagined, and the peculiarities of its functioning can be realized cognitively; 4) the system of financial controlling of joint activity is an infrastructural element of ensuring the development of a particular economic entity, and therefore its study should also be carried out through the analysis of its changes as a result of the impact of such a system.

The figure shows a model of the methodological design of the study of the financial controlling system of joint activities in the field of business. Thus, analyzing the data of the figure, it should be noted that the presented methodological design in its structure contains distinct scientific approaches, principles and methods of cognition. Their selection, research and specification will constitute the basic model for the implementation of the study of the financial controlling system of joint activities. Let us consider the individual components of the presented methodological structure in more detail.

Conclusions. Thus, the outlined basic approaches to analyzing the essence of the financial controlling system of joint activities are the main ways to deepen knowledge in the field of determining the features of the functioning of such a system, its impact on other economic processes and phenomena, specific features of its interaction with the external environment. Also, a thorough analysis of the development of the outlined system within the endogenous-exogenous environment makes it possible to identify those components of the specified system, individual factors that affect it, the consideration of which in the development of applied measures to improve the efficiency of financial controlling in the implementation of joint activities, allows to obtain the greatest effect for the development of individual economic entities.

Literature:

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