

The offered cost decomposition gives the possibility to realize the process-focused approach to cost controlling, it makes possible the analytical processing by orders, by types of repair, by production processes, by subprocesses, by job specialization, by workplaces and executors.

Today implementation of the process organization of management in different forms takes place at Public Corporation “Novorossiysk ship-repair factory”, Federal State Unitary Enterprise “Admiralteyskiye verfy”, Public Corporation SRK “Sevmorsudoremont”. The employees of

all above-stated enterprises noted positive administrative effect, but it is necessary to say that management techniques used at these factories, are focused, mainly, on optimization of processes, improvement of their quality. The cost management is considered as auxiliary, derivative function. Within the offered process-focused approach, conversely the main objective is first of all the production cost management, and the process decomposition is the basis of this system allowing achieving more effectively of assigned administrative tasks.

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## PRINCIPLES AND METHODS OF CONSTRUCTION AND FUNCTIONING OF SERVICE ENTERPRISE'S MANAGEMENT SYSTEM IN MARKET CONDITIONS

*Principles of construction and functioning of management system by the enterprise of service sphere in conditions of the market, are considered. The model of relationships between causes and effects, reflecting influence the administrative actions on business-processes, that maintenances the appeal of firm's services is presented. The technique of estimation of quality of management system by the service firm is resulted.*

*Keywords: management system, services, quality, principles.*

Development of integration processes in the economy and interconnections between the territories implies a high level of services and trade as a link economic mechanism. The prospects of growth of volumes of services make this sector very attractive for investment and the application of entrepreneurial activity. Obviously, the businesses which whose services are consistent with international quality standards and have high value to consumers, the benefits of its acquisition will reach this market and build on it the positions.

Analysis of the problems of improving the system of enterprise management services showed that, firstly, the needs of formation and development of quality management on aggregate characteristics are currently neglected. Secondly, existing approaches to understanding the quality of company management is not fully focused on particular services. As a result, enterprise management services often fail to ensure the receipt of the required result – services that meets the requirements of consumers in all components. In the end, when the current high level of competition in the consumer market, reduce business risk or lose the main competitive advantage – the quality of services offered. Third, when evaluating and designing management systems company does not take into account the effect of quality management on service quality which makes following conversion of resources in the process of outlet to receive services demanded by consumers, as at present, as well as strategically.

It should be noted that much attention in research and publications are focused on such areas of knowledge, as an

efficient and competitive management, quality control, while the quality of the management system note only a few scientists. At the same time, considering the dependence of the quality of the nature of management processes, it may be noted that not all areas were adequately covered in the research.

Analysis of existing approaches to improve the management showed that they did not fully take into account the need for quality control as a condition for improving services, reducing the possibility of designing an integrated management system in the context of three dimensions: efficiency, competitiveness and quality. Developed methodical, organizational and economic approaches in order to improve the enterprise management services that improve quality, must take into account the specific characteristics of the management object and provide better services and more fully satisfy the demand.

To solve the above-mentioned problems should be developed theoretical and methodological position to improve governance, to reflect better the characteristics of service industries and the need to improve the quality of services offered on the market. This led to the relevance of research performed, the object of which were service industries, operating in market conditions. Subject of study – management relations arising in the functioning and development of service industries.

The existing conditions of service are aiming to improve the quality of management in improving the business management system that is essential to increase the quality of the services market to the changing needs of clients. Achieving

these characteristics of quality control depends on how they are integrated into the service industries and set out in the work rules. Improving the management of enterprise services and the development of its quality is ensured implementation of the principles of management, revealing its specifics.

Generalization of existing management principles [1; 2], as well as an efficient, competitive management in the service economy in contemporary conditions allowed the author to highlight the most relevant in today's economy characteristics of quality, based on the necessity of building management.

Taking into account the specifics of the service industries, the nature of the influence of various factors on the quality of services (tab. 1), further analysis has allowed the author to formulate specific guidelines relevant to a concept of quality business management services and to ensure a given quality of service:

1. Principle of balance improved governance. Approval of changes in enterprise management services to the parameters of quality, efficiency and competitiveness.

2. The principle of synchronicity of change. Alignment speed external and internal changes, willingness to change. Involves predicting changes in the market of consumer services, identify opportunities, conduct timely adjustments, including the rejection of uneconomic activities, overcoming the stereotypes of thinking.

3. The principle of recognition and enrichment of the means in accordance with changing customer needs. Includes the need to integrate the features and components of the

service, as a result of the activities and management, their interaction in the design of technology management, as well as the fullest use of communications with the customer service (since the delivery of services and consumption are related and often occur simultaneously).

The presented guidelines are in addition to the existing rules of construction and operation of the system of enterprise management services, which opens up new opportunities for improved technology management on the proposed features of its quality, providing accounting and impact on quality of service factors.

Model of causality, reflecting the impact of managerial influence on business processes to ensure the attractiveness of services business.

The nature, direction and strength of the impact of managerial influence on the creation of bases for the implementation of market strategy and achieving business goals. Part of the strategy is not implemented because management can not properly form the existing capacity for implementation of strategic objectives. This applies in particular to improve the quality of services.

Providing management system to improve the quality of services is mediated through effects on internal business processes. Improving the management of its quality characteristics affect the financial results through the chain of cause and effect relationships (fig. 1).

Special importance managerial transformation acquires in achieving compliance with the market strategy of the enterprise.

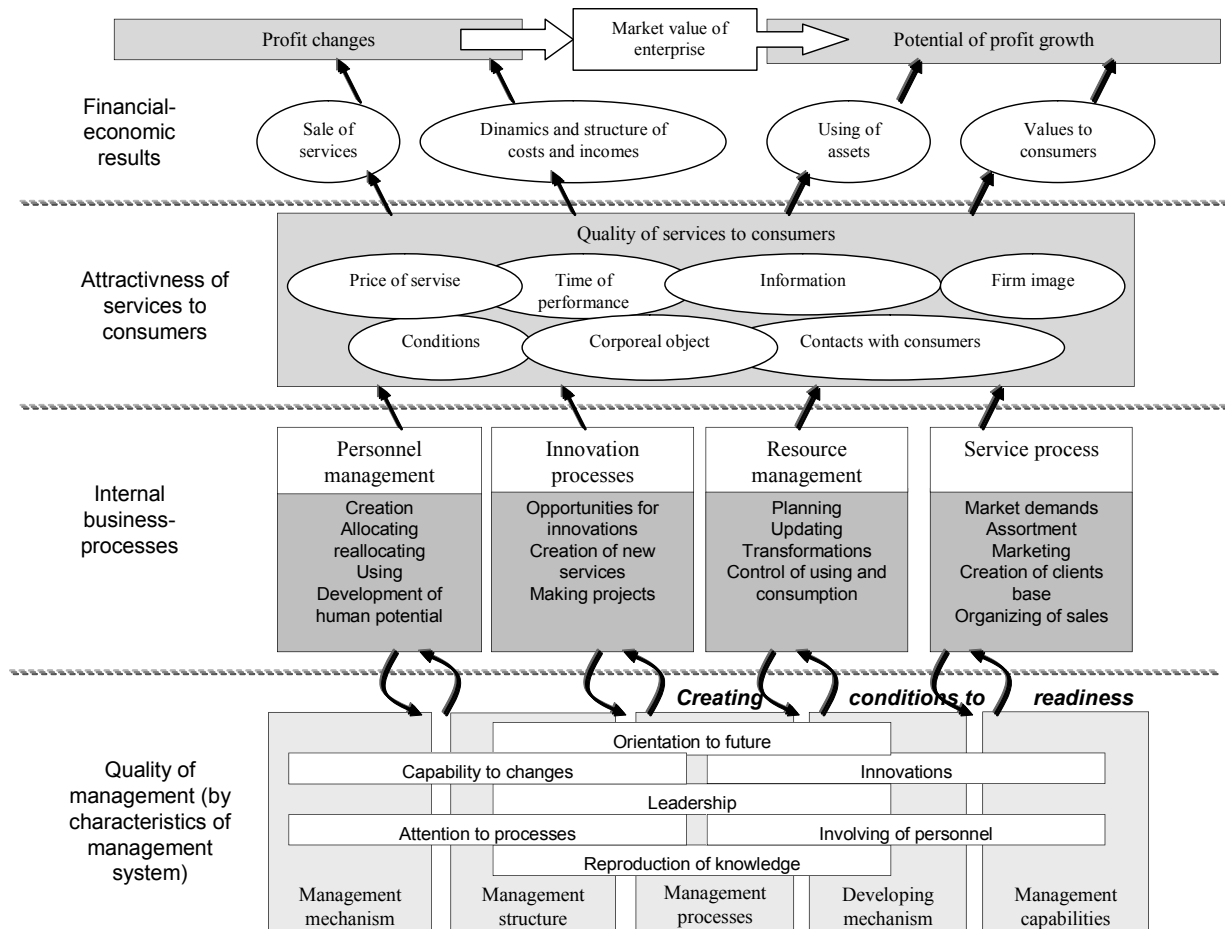


Fig. 1. The model of causality, reflecting the impact of managerial influence on business processes to ensure the attractiveness of services business

In the same time, improved management is primarily for the organization of potential, but not market value. Internal processes, such as personnel management, resourcing, organizing the sale of services needed to transform the potential value of improving the quality of governance in the quality of services, increase sales (URL: <http://www.bscol.com>). To do this they should be directed to the use-value proposal to the client or financial improvement.

Services offer which meets consumer requirements for all components in this case – a condition when the quality of management makes the quality of services. Continuous line of actions and offer opportunities of use-value customers is a decisive factor in implementation the strategy into practice.

Aims to improve the quality of services and quality control related to each other cause effect relationship. Financial results can be obtained only if satisfied with the target group of customers. The proposal describes the use-value customers, how to increase sales and win the loyalty of target customers. Internal processes create and provide a customer this proposal. Finally, the control system has an impact on internal processes and factors of service quality, integrating all the components, as part of market strategy.

Thus, the presented model is a complementary tool in designing programs to achieve the required level of services quality to consumers. Building management system, which has the characteristics of quality, creates the necessary preconditions for successful implementation of strategic

changes in the organization of services that transform it into a state in which it will be ready for the strategy.

Forming of enterprise management services' quality should be based on special diagnosis of the management system's state, its impact on factors of service quality, hence the need to develop an appropriate assessment methodology (fig. 2).

The quality assessment of enterprise management services should be conducted in two ways:

- assessing the existence and degree of quality management's characteristics display – focus on the future leadership, innovation, staff involvement, attention to processes, reproduction of knowledge, ability to change;
- assessing the result for consumers by component services – the material component, the price, the time and conditions for the provision, information support, the company's image and direct services.

To do this, the author proposes to compile the relevant matrix:

1. Matrix analysis of the quality control characteristics: the rows specified elements of the system management, and the columns – the characteristics of quality control.

2. Matrix analysis of the ability to provide the result for consumers: the rows specified elements of the system management, and the columns – components of the service as a result of management.

In the fields of matrixes formed by the total score on these two indicators in the figure, each of which is 0.5 points.

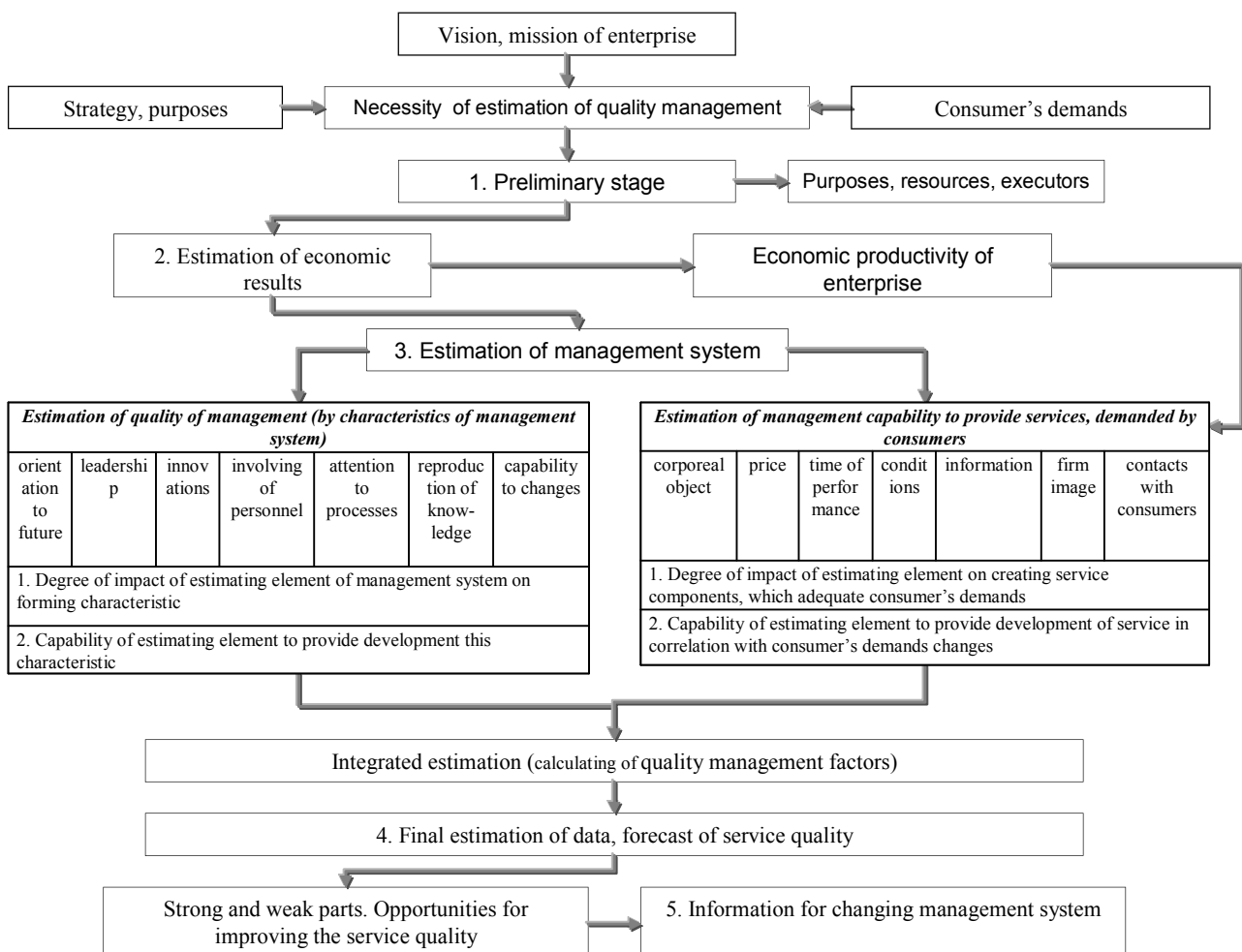


Fig. 2. Stages of the methodology for assessing the quality of enterprise management services

The number of investigated elements as control system is defined by the objectives of the assessment.

In rows is calculated the total number of points, which scored a particular control element in assessing the properties of ( $Es$ ) and the results of management ( $Er$ ).

On the basis of expert evaluations carried out the calculation of coefficients of control quality.

1. The coefficients of management quality ( $MQc$ ):

1.1. As elements of management

$$MQ_i = \frac{Es_i}{7},$$

where  $Es$  – the total number of points, which scored a particular control element in the evaluation of quality characteristics.

1.2. In general, for control system

$$\overline{MQ} = \frac{\sum_{i=1}^n MQ_i}{n}.$$

The coefficients indicate to what extent the control elements have the quality characteristics.

2. Management ability coefficients in order to obtain results in line with market requirements ( $MQr$ ).

2.1. According to elements of management

$$MQr_i = \frac{Er_i}{7},$$

where  $Er$  – the total number of points, which scored a particular control element in assessing the management ability to ensure the desired result.

2.2. In general for control system

$$\overline{MQr} = \frac{\sum_{i=1}^n MQr_i}{n}.$$

Coefficients represent how the effect of control system leads to results – for their services.

3. Coefficient of quality control forms an overall assessment of the elements and in general to control systems.

3.1. According to elements of management

$$MQQ_i = \frac{MQc_i + MQr_i}{2}.$$

3.2. In general for the control system:

$$MQQ = \frac{\overline{MQc} + \overline{MQr}}{2}.$$

Changing of structure and dynamics of the coefficient of quality control shows positive (increasing to 1) or negative vibrations in the internal processes of the enterprise.

Thus, the presented method integrates the existing methods of diagnosis, reflecting the sequence of study, the relationship stages, importance of each of them. This allows to monitor assessing individual processes and projects, identify problems in management, leading to a change in service quality and economic results of enterprises. As a result of forming information of high significance for the development and monitoring of project execution and strategy development firm in the market, measuring the goals to improve governance. We can conclude that this variant of this technique may become part of the main analytical tools of business [3] used in selecting and designing management techniques. Presented performance indicators can be used to identify the needs of strategic changes in management services, as well as for internal audit management, including the functional area.

Application of activity and enterprise management services provided by teaching the provisions in the quality of management, operation and development management system in accordance with the principles and characteristics of quality management form the impact such a way that affects the quality of service and improve the economic and financial performance on the market.

Application of a comprehensive assessment of the enterprise service indicators for assessing the quality of management makes it possible to improve the accuracy and efficiency of goal-setting, strategic planning and monitoring to improve the management system.

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