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## **EFFECTIVENESS OF CONTROLLING TOOLS IN MANAGING THE STRATEGIC-TRANSFORMATIONAL DEVELOPMENT OF ENTERPRISES**

The article considers theoretical, methodological and applied aspects of assessing the effectiveness of controlling tools in managing the strategic and transformational development of entrepreneurship. The relevance of the study is due to the functioning of modern entrepreneurship in conditions of increased instability of the external environment, increasing competition and active digitalization of the economy, which requires the implementation of new approaches to management. It is determined that controlling in modern conditions is transformed from a financial control tool into a complex integrated system that ensures coordination of planning, analysis, monitoring and management decision-making processes.

The approach to forming a system of controlling tools is substantiated based on their classification by management levels, functional purpose and degree of digitalization. It is established that the effectiveness of controlling tools depends on their compliance with the stage of the enterprise's life cycle, industry specifics and the level of digital maturity. The features of the application of controlling in various industries are summarized, which made it possible to determine the key areas of its adaptation to the conditions of the functioning of enterprises.

It has been proven that the systematic use of controlling tools ensures an increase in the validity of management decisions, contributes to the timely detection of deviations, optimization of resources and support of strategic transformations. The results obtained can be used by enterprises to increase management efficiency, ensure the sustainability of activities and form competitive advantages in the long term. long-term development, and form competitive advantages in modern economic conditions.

**Keywords:** controlling, effectiveness of tools, strategic and transformational development, entrepreneurship, management, digitalization, enterprise life cycle.