





(Behavioral Controlling) –

«

»

[1, . 139].

( )

. 1 [2, . 127].

1.

		-
		,
		,
		-
		-
		-
		,

2. ( [3, .50])

(moral hazard),

	/	
	(adverse selection)	
	; /	
	(self-selection).	
	(moral hazard)	(hold up)

2

--	--	--	--



— , ;  
 — .  
 ,

[4, . 26; 3, . 47]:

— ( , );  
 — , ( , );  
 — , ( ).

( , )

: **1.** , 2013. — 406 . **2.** . 8. — 2005. — . 123–140, . 127. **3.** Picot, A., Reichwald, R. & Wigand, R. (2008).

Information, Organization and Management. Berlin Heidelberg: Springer Verlag. 4.

: . 08.00.12 «

» /

– ., 2012. – 53 .

5. Chapman C., Hopwood A. & Shields, M. (2007). Handbooks of Management Accounting Research. Kidlington: Elsevier Science.

**Bibliography (transliterated):** 1. Teresch'enko O. O., Babyak N. D. Fi'nansoviy kontroli'ng: Navch. posi'bnik. – Kyev: KNEU, 2013. – 406 . 2. Libman, A. V. Teoreticheskie aspekty' agentskoy problemy' v korporacii. Vestnik SpbGU. Ser. 8. – 2005. – . 123–140, . 127. 3. Picot, A., Reichwald, R. & Wigand, R. (2008). Information, Organization and Management. Berlin Heidelberg: Springer Verlag. 4. Voronova E. YU. Institucional'ny'e aspekty' upravlencheskogo ucheta : avtoref. na zdobuttya nauk. stupenya dokt. ekon. nauk : spec. 08.00.12 «Buhgalterskiy uchet, statistika» – Moscow, 2012. – 53 p. 5. Chapman C., Hopwood A. & Shields, M. (2007). Handbooks of Management Accounting Research. Kidlington: Elsevier Science.

(received) 25.06.2014

350.5.

. . , . « »;  
. . , , « »

[6].

2013 .

119-

134-

. 2010–  
2009-

( )

– 139-