

Prof. Henryk Dźwigoł, PhD., Eng.
Silesian University of Technology, Poland

Assoc. Prof. Oleksii Bezchasnyi, PhD
State University of Infrastructure and Technologies, Ukraine

Abstract: The aim of the article is the analysis of controlling in relation to the management of a contemporary enterprise. Against this background, the essence and concept of controlling, its classification and importance for the development of the company were presented.

The scope of controlling applications in enterprises' operations depends mainly on the needs of management staff and their managerial awareness. The fact that the views concerning him are not unambiguous, they do not have a universal form, equally understood terms and tasks, strictly defined and assigned actions or methods, is of great significance.

The area with which controlling is related applies to all areas of the company's operations. Support for business management takes place in the area of the entire organization. Controlling with its instruments reaches everywhere, coordinates management in all company's cells. Presented premises in the scope of organization of controlling in enterprises, allow to state that the smaller enterprise, the more often controlling appears as a linear cell or a group of cells located in the linear hierarchy. In addition, they indicate that the time of implementation of controlling in the case of large enterprises (in this case also state-owned) is longer than in enterprises from the SME sector (most often private), which is mainly related to the reluctant attitude to changes of employees and management of these organizations, and their internal adjustments.

Keywords: control functions, control analysis, implementation of controlling

INTRODUCTION

The analysis of the state of controlling in Poland is of interest to many authors. In this respect, research was carried out by, among others: Goliszewski (2015), Radzikowski and Wierzbiński (1999), Janczyk-Strzała (2008), or Chomuszko (2015). In Poland, controlling appeared in the early 90's of the last century. Initially, it was immersed in large business entities, however, over time, as in other European countries, it became the standard of effective management in all types of organizations (Major, 1998).

In addition, in recent years the role of the controlling system in the process of enterprise management has been increasing all the time. It results, as noted by Chojnacka-Komorowska (2017), thanks to the ever-growing amount of data and information, the need for multi-faceted looking at the company, market pressure and the need to make decisions on time.

In managerial environments, controlling is slowly becoming a synonym for an effective management system in the fight against the crisis, inflation, competition and growing variability of the environment. Among practitioners and theoreticians, he is perceived as a professional way of managing a company that has been subject to numerous transformations and modifications since its inception to the present time, adapting to the requirements of the market economy.

Thus, controlling is the company's response to changes occurring in its environment. Both the increase in dynamics and the complexity of the environment creates the need to coordinate management decisions and support them with the economic calculation. Without proper support from controlling, it is difficult to talk about effective management today.

In the system of organization and business management on the principles of controlling, the mentioned functions must be properly integrated and coordinated, because only then the whole system is able to function effectively and support the decision process taking into account all signals from the inside and from the environment of the organization. The full use of the controlling method in the process of enterprise restructuring must also take into account the human capital in the enterprise, which, if properly informed and active, can ensure the implementation of all the previously described controlling functions. Activation of employees around common goals is possible thanks to appropriate incentive systems. It primarily ensures employee participation in defining and implementing company tasks (Dźwigoł, 2015a; Dźwigoł, 2015b).

Considering the above, the aim of the article is the analysis of controlling in relation to the management of a contemporary enterprise. Against this background, the essence and concept of controlling will be presented, its classification and importance for the development of the company. In addition, the reasons for the implementation of controlling will be presented, including the results of own research in terms of the time of implementing changes in the area of controlling for private and state enterprises. The entire study will be topped with conclusions.

The author has extensive experience in developing and implementing controlling in enterprises and Public Finance Sector Units.

1. THE ESSENCE AND PLACE OF CONTROLLING IN BUSINESS MANAGEMENT

1.1. The concept and the essence of controlling

There are many definitions of controlling in Polish and foreign literature on the subject (Chomuszko, 2015). When reviewing them, S. Olech states that "(...) it is difficult to define phenomena that were invented by business practice, not by the world of science." A synthetic overview of the most important controlling definitions in the literature is presented in Table 1.

When analyzing table 1, it can be noticed that the definition of controlling itself is variously specified, therefore it is difficult to define this concept clearly. Controlling is understood both as a management function (eg in the definition of Weber), a management instrument (eg in the definition of Vollmuth), a concept/management method (among others: in the definition of Bieńkowska), or the control process (including in the definition of Strużycki).

Chomuszko (2015) in his deliberations, he notes that it is right to accept the definition of Piontek (1995), modified for the introduction of goals, not one goal and supplemented by an element from the definition of Błoch (1992), which concerns the process of including a business organization. Researcher (Chomuszko, 2015) proposed the following definition of controlling, namely: "controlling is a management tool that supports planning, controlling and guiding functions through a well-developed information system that enables achievement of assumed goals and co-ordinating the real social and material processes within individual company functions and between them".

It can be seen that proposed by Chomuszko (2015) the controlling approach contains all the elements that appear in most of the definitions quoted and can constitute a comprehensive approach to controlling.

Table 1
Selected controlling definitions

Author	Definition of controlling
A. Bieńkowska [2015]	Management method supporting mainly the planning and control area and implementing such functions as: information provisioning, coordination, monitoring and participation in management. Controlling enables managers to rationally (and accurately) make decisions and achieve organizational goals.
A. Kostrzewa [2007]	A new philosophy of the organization's operation.
A.G. Coenenberg [2006]	"The philosophy of thinking, the aim of which is the proper management of the enterprise".
M. Strużycki [2002]	The management process taking place in the enterprise and leading to the connection of planning and control with the information processing system in order to increase the enterprise's economic efficiency.
K. Wierzbicki [2000]	Organizes and coordinates specific activities in the field of planning, controlling, gathering and processing information. In addition, it has the information and knowledge necessary to provide feedback on the company's current activities and indicate future. Therefore, controlling performs organizational and consulting functions, but without executive functions.
H.J. Vollmuth [2000]	An over-functional management instrument that supports the company's management as well as the board's employees in making decisions.
J. Piontek [1995]	An over-functional management instrument that supports the management of the enterprise as well as employees of the management management tool, which through the use of such instruments as: planning, control / analysis, management and developed information system allows to achieve the assumed goal when making decisions.
J. Weber [1995]	Function within the management system in enterprises in which the executive system (traffic) is coordinated through plans.
H. Błoch [1992]	Advising, coordinating, recognizing and implementing the enterprise knowledge system, preparing and providing the management with methods, techniques, instruments, models, interpretative schemes and information that feeds planning, coordinating the course of real socio-material processes within individual company functions.

Source: Own elaboration based on (Bieńkowska, 2015; Kostrzewa, 2007; Coenenberg, 2006; Nowak, 2015; Strużycki, 2002; Wierzbicki, 2000; Vollmuth, 2000; Piontek, 1995; Weber, 1995; Błoch, 1992).

In this context, it should also be noted that collected by Brzezina and Dziewiątkowski (Table 2) (2001). Controlling interpretations that do not fully coincide with the definitions presented in the literature (Table 2).

Table 2
The meaning of controlling

Meaning	Interpretation
Epistemology	Management, control, regulation, but also control.
Philosophy and management method	Revaluation of the entity's goals for profit: adoption of an economic account (management accounting) as a basis for making decisions.
Field of management sciences	Taking into account the coordination function of planning, control and power processes into information, which makes it possible to control the company from the point of view of the goals set.
Management subsystem	Coordination of planning, control and control through the use of management accounting, which is aimed at monetary goals.
Targeting method	Use of the category of valuable economic accounts for planning and control.
Management process	Measurement of retrospective quantities according to the principles of management accounting, using methods of retro-and prospective and the schedule of unjust and unrealistic planned assumptions.
Control system	By means of the results account and the company's financial management rules.
Support system	Securing the information system coordinating planning and control.
Action	Coordinating various management subsystems and the entire system for profit.

Source: (Brzezina and Dziewiątkowski, 2001).

Comparing the controlling definitions presented in Table 1 and a combination of Brzezina and Dziwiątkowski (2001) (Table 2), it can be pointed out that the presented definitions do not involve controlling with activities that are aimed at profit, in contrast to Brzezina and Dziwiątkowski (2001), who combine controlling with focus on profit and monetary purpose three times (Philosophy and management method, Management process, Operation). An adequate justification for the position presented by the authors of the definition of controlling is the statement of Chomuszek (2015), which believes that lacking in the definitions of controlling profitability reflects the contemporary approach to the basic purpose of the existence of the enterprise.

Summing up, the presented definitions illustrate how controlling is widely and variously understood. Eschenbach (1996) claims that "everyone has their own ideas about what controlling means and what it should mean".

1.2. The goals and functions of controlling

In 1931, the Controllers Institute of America created (Radzikowski and Wierzbinski, 1999) a full catalog of controlling functions, within which the development of general plans, control of plans, internal reporting regarding the achievement of objectives, external reporting and observation of tax-related factors, observing external factors affecting the enterprise and supervising the resources of the enterprise were identified. The mentioned functions illustrate controlling as a tool that supports the management of the company in managing it (Chomuszek, 2015), what Vollmuth (2000) he presented in detail in the form of assumptions for controlling:

- focus on objectives – formulation by the management and the management of the company of the goals to be achieved in the coming year,
- orientation for the future –it is necessary to both develop and implement new concepts, instruments and tools that provide precise information on the future development of the company,
- orientation on bottlenecks – the bottleneck is the weakest link in the enterprise (...), if we do not remove it, then the development of the enterprise may be difficult,
- market orientation – rapidly changing environmental conditions must be reflected in the cost and performance account,
- customer orientation – enterprises should assume that their goal is to achieve optimal customer satisfaction.

Analyzing the controlling functions created by the Controllers Institute of America (Radzikowski and Wierzbinski, 1999) through the prism of assumptions, it can be stated in accordance with the concept of R. Horvath that "controlling is used to secure and maintain the ability of coordination, response and adaptation by the management of the enterprise, which in turn is a sine qua non condition for achieving the company's goals".

Also Czubakowska (1994) announces a similar position, claiming that "the controlling objectives are implemented as part of the business management function".

In turn Major (1998) claims that "the purpose of controlling can be derived from the company's goals".

A summary of the functions and assumptions of controlling and business management functions, which are presented in Table 3, discloses the synchronization of the cited characteristics.

Table 3
Summary of functions, assumptions and goals of controlling

Functions	Assumptions	Functions of business development
development of general plans	- target orientation - future orientation - customer orientation	- planning of production processes and investment securing the development of the enterprise; - regulating basic economic processes in the company, in relation to and focus on internal and external goals
control of plans		- control of the execution of economic flows in the relation plan - execution
internal reporting regarding the achievement of goals		- providing information on economic processes taking place in the enterprise
external reporting and observation of the evolution of taxogenic factors		- providing information on economic processes taking place in the enterprise
observing external factors affecting the enterprise	- market orientation	- regulating basic economic processes in the enterprise, in the implementation and focus on internal and external goals
overseeing company resources		- securing the company's activity, economy, revitalization of development and an appropriate level of profit
	-bottleneck orientation	- coordination of the company's activities in all spheres of activity - control of economic processes using the best and state-of-the-art management techniques

Source: (Chomuszko, 2015).

Analyzing the above considerations it can be concluded that the presented characteristics are consistent with each other. However, their re-enactment is carried out through controlling tasks, of which the basic ones are (Major, 1998): ensuring conditions for long-term existence of the enterprise and guaranteeing employment stability, which is achieved by creating appropriate internal structures in the enterprise, as well as integration of objectives with the planning system and the information system.

2. THE PRACTICE OF IMPLEMENTING CONTROLLING IN THE ENTERPRISE – THE CONTROLLING ORGANIZATION

This part of the article presents the organization of controlling and the results of own research regarding the time of implementation of changes in this area. The author of the study as a consultant for the implementation of controlling in organizations, in 2014-2016, analyzed the time of implementation of changes in the area of strategic controlling of private enterprises and state enterprises from the mining services sector. The main research method serving the purpose of the study was participatory observation. There were 11 organizations examined, including 5 state-owned enterprises (having the status of a large enterprise) and 6 private enterprises (all of the examined entities were included in the SME sector).

The location of the unit that is responsible for the implementation of controlling tasks in an enterprise depends on a number of factors, among others. Particularly noteworthy is the size of the enterprise, measured, for example, by the number of employees, the value of turnover or the amount of share capital. Economic practices and practical experience of the author indicate the development trend of organizational structures of enterprises to make them more flexible, in order to increase the company's ability to react quickly to changes taking place in the environment.

The linear structure of the controlling location allows direct contact with the basic executive cells on a partnership basis and creates conditions for the current impact on the correctness of their decisions as shown in Figure 1.

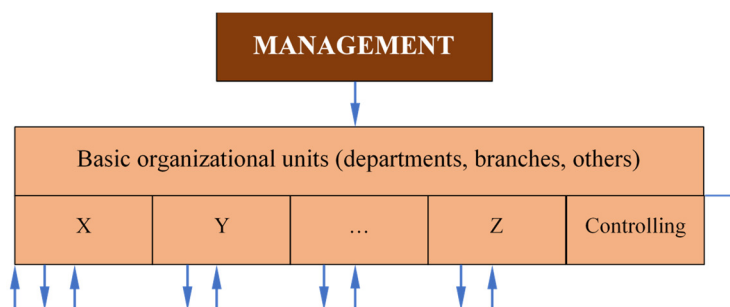


Fig. 1. The place of controlling in a linear structure

Source: (Wierzbicki, 1994).

Controlling in Figure 1 is in an equivalent position to the other organizational units. This solution is used in most German enterprises, however in small enterprises the controlling cell can be combined with accounting. Recognizing that the introduction of an independent controller's position from the economic point of view is unjustified, these functions are also performed by the president of the unit or the financial director, if the division is so extensive (Gemza, 1998). Financial controlling, covering all the functions of the company with particular emphasis on financial functions and to a limited extent taking into account the environment: responsible for creating instruments for setting goals, planning and controlling the income force of the enterprise (Dźwigoł, 2011).

In medium-sized enterprises, a model is used, which is referred to as the controlling staffing item (Figure 2).

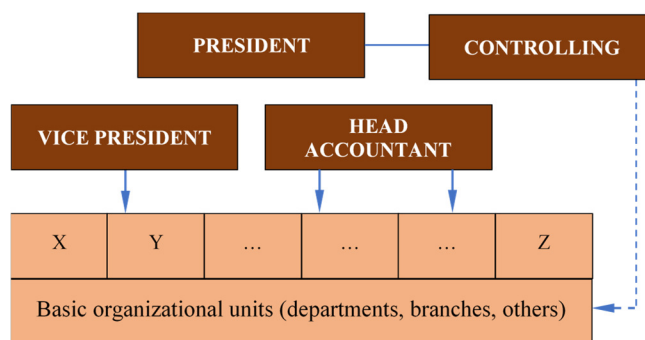


Fig. 2. The place of controlling in the structure of the staff

Source: (Wierzbicki, 1994).

The controlling department in Figure 2 assumes the form of a staff, is at a high level of the organizational hierarchy and reports directly to the management of the enterprise.

An important disadvantage of this solution is the thinking of the controlling department with the categories of its own department. This can lead to a fight for funds between individual cells (Dźwigoł, 2011).

In turn, the division structure presents the decentralization of the controlling department, as well as material and disciplinary subordination to management (Figure 3).

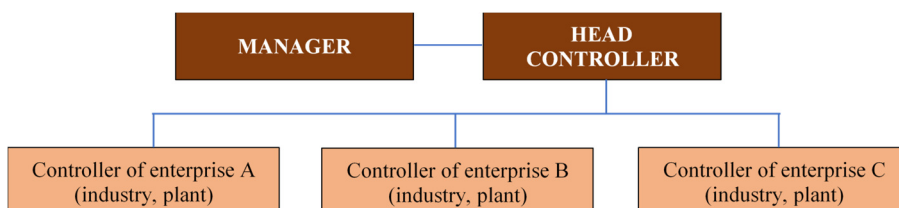


Fig. 3. The place of controlling in the division structure

Source: (Jędralska and Woźniak-Sobczak, 2000).

Analyzing the above situation, it can be stated that the central controller has the right to information, in particular to: reconcile the company's strategy and division, control and control, operationalization of strategic plans and projects, coordination of the use of central resources; division reports in accordance with the guidelines; disposition and coordination of methods and procedures; establishing settlement prices (internal, transfer).

The last, matrix structure, is related to the principle of double subordination, as shown in Figure 4.

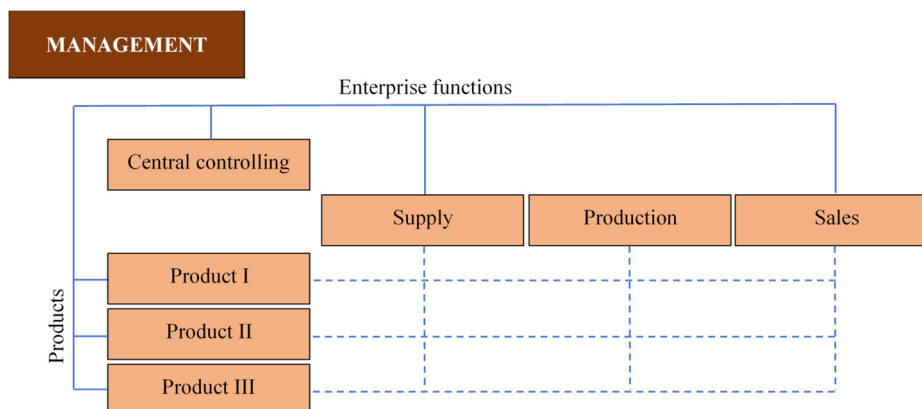


Fig. 4. The place of controlling in the matrix structure

Source: (Bramseman, 1993).

The above structure is used when the environment exerts strong pressure on the organization, eg through intense external competition or the processing of large amounts of information, i.e. the creation of horizontal connections using the matrix is an effective way to increase the organization's ability to process information.

The presented organizational solutions of controlling in the enterprise are conventional: the smaller the enterprise, the more often controlling appears as a linear cell or a group of cells located in the linear hierarchy. This is confirmed by the results of the study obtained by the author of the study (Figure 5), based on which it can be concluded that the smaller enterprise, and thus the less complicated procedures and organizational structure, the time of implementation of changes in these enterprises is shorter compared to the time of implementation of changes in large (state) enterprises.

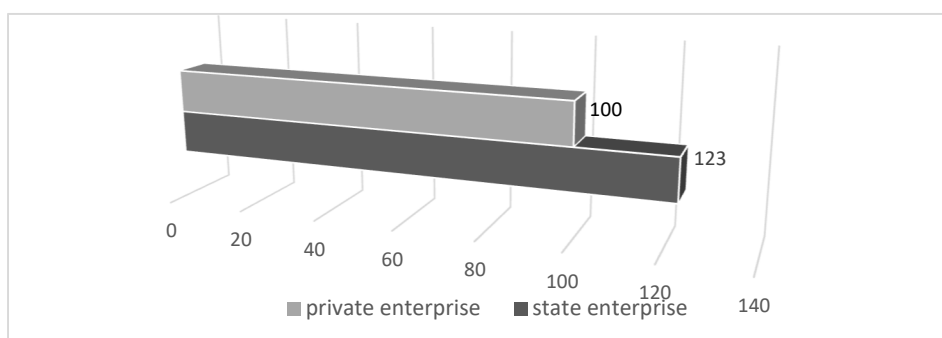


Fig. 5. Time of implementing changes in the area of controlling state-owned and private enterprises

What's more, it can be pointed out that private enterprises are making planned changes in strategic controlling in the set time, while state-owned enterprises need 23% more time than originally assumed. This is most often due to the complex internal procedures of these organizations and the high resistance of employees to implement changes.

It should also be emphasized that the implementation of the controlling system should be supported instrumentally – through a properly designed IT system that will take into account the information needs of the organization (Bieńkowska and Zabłocka-Kluczka, 2016). As Goliszewski states (2015), implementation of a reporting system without IT support in today's reality is not practically impossible.

CONCLUSION

The scope of controlling applications in enterprises' operations depends mainly on the needs of management staff and their managerial awareness. The fact that the views concerning him are not unambiguous, they do not have a universal form, equally understood terms and tasks, strictly defined and assigned actions or methods, is of great significance.

The importance of controlling, taking into account the essence of controlling, takes on the fact that the area with which it is related applies to all areas of the company's operations. Support for business management takes place in the area of the entire organization. Controlling with its instruments reaches everywhere, coordinates management in all company's cells and with its help it is possible to implement the set goals of the company's operations.

Presented premises in the scope of organization of controlling in enterprises, allow to state that the smaller enterprise, the more often controlling appears as a linear cell or a group of cells located in the linear hierarchy. In addition, they indicate that the time of implementation of controlling in the case of large enterprises (in this case also state-owned) is longer than in enterprises from the SME sector (most often private), which is mainly related to the reluctant attitude to changes of employees and management of these organizations, and their internal adjustments.

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