NEGATIVE ATTITUDES TO CONTROL(-LING) – A LONG-TERM STUDY

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ABSTRACT

Controlling is one of the basic functions of management, but this term is also used in the German business economy. Despite its importance for the functioning of businesses, it is often perceived very negatively, especially when someone is exposed to control. This may be due to the overall negative approach to control, or to the negative connotations associated with the term control. Through three questionnaire surveys conducted over the last six years, we analyze negative attitudes to control over the long term, using both quantitative and qualitative answers from respondents. The results indicate a high proportion of negative attitudes, especially among micro-entrepreneurs, with the main reasons being the overall negative relationship, bureaucracy and loss of time, and external control bodies.

Key Words: controlling, management function, negative attitudes, negative approach, connotations

INTRODUCTION

For nearly ten years, we have been researching the management control function. As is the case with many academics, it was not easy for us to find a suitable core topic that we wanted to explore in the context of the issue. Over time, we have discovered more fundamental differences between Western and Eastern approaches, with Eastern countries accentuating formal control and Western rather emphasizing the responsibility of subordinates. The focus of our research proceeded from control by external institutions, to trends in control in management, to the search for differences and similarities between the functions of manager and controller.

However, during our research, we still encountered one finding – many people simply do not like control. It is certainly not surprising; as many authors point out that the word control has negative connotations. In addition, we live in a country that had a communist regime, where control played an important role in maintaining a high degree of discipline. What was surprising, however, was that, despite these assumptions, negative attitudes were not dominant for managers or key employees. Therefore, after the first questionnaire survey, we decided to carry out a second, two years later. By confirming the results, we were assured that the view on control is changing, and even in a post-communist country, where most managers have experienced the former regime, control is not a monster. In addition, the share of negative attitudes decreased. Therefore, we decided to carry out a third round of the survey. According to the results presented in this paper, the share of negative attitudes has decreased once again. Our current assumption is that these two declines are due to the very good condition of the Slovak economy, which has been experiencing relatively strong economic growth in recent years.

The aim of this paper is to analyze the negative attitudes to control in quantitative and qualitative terms, based on the results of the three questionnaire surveys conducted over the

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last six years. We examine attitudes to controlling in all three questionnaires from the perspectives of when the manager is controlled by a senior manager, or by an external entity.

THEORY OF CONTROL(-LING)

Controlling is an ongoing process of designing standards, measuring performance, comparing the performance with standards, and implementing corrective actions to ensure effective and efficient running of an organization's activities. Through controlling, every manager aims to increase the predictability of future developments and results. "Controlling" represents the management function, "control" is a one-time act.

Daft and Macintosh (1984) consider controlling as a convergence point between accounting, business policy and management theory. Its essence is the regulation of the work of subordinates (Tyler and Blader, 2006); it is critical for organizational success (Merchant, 1982) and, whether conscious or unconscious, controlling has always a purpose – to regulate a system according to someone's purposes (Green and Welsh, 1988). Although controlling is only one of the management functions, it has the greatest impact on improving organizational performance (Carenys, 2010). In agency theory, "principals often use control and incentive devices to eliminate agents' most opportunistic actions" (Falk and Kosfeld, 2006, p.1611).

At the beginning of the 1970s, organization and management scholars could not answer questions like: How do managers control organizations? When managers develop new organizational goals and strategies, how do they evaluate the organization's subsequent behavior and performance? Or, How do managers know whether plans are used and goals are achieved? (Daft and Macintosh, 1984). Moreover, in the second half of the 1970s the management functions of organizing and controlling were not sufficiently differentiated in theory (Ouchi, 1977), and in the 1990s we still lacked an integrated conceptual framework to understand, visualize, and analyze control issues (Flamholtz, 1996). One of the main reasons might be that to analyze control is difficult, since "usually it is embedded in a variety of systems and often it is coupled with other organizational processes" (Green and Welsh, 1988, p.297). "It is there, but not described as control in a direct way" (Bredmar, 2016, p. 24). In today's organizations, controls are seen as infinitely subtler, reaching the very core of each employee's sense of selfhood and identity (Gabriel, 1999).

Trust represents "a substitute for control, reflecting a positive attitude about another's motives" (Rousseau et al., 1998, p.399). When adequate trust is not present, control comes into play.

Anything can be under control even though no perceivable decisions are made (Perrow, 1976; Kotz, 1978; Mizruchi, 1983). The prerequisite, however, is the ability to control premises that are used to make choices among alternatives and thus create boundaries within which decisions can be made. The benefits are not only less decision-making for the superior, but also the motivation of the subordinate, since he/she gains a certain degree of responsibility.

The peculiar term "Control(-ling)"

The literature that deals with the management function of control is full of terms that are used interchangeably (Chenhall, 2003; Brenner, 2009). So why we need to introduce another peculiar term? Unfortunately, there are two concepts of controlling, one in Anglo-American management and the other in the German business economics.

Given this fact and the unfamiliarity of many authors with the issue (Misun and Misunova Hudakova, 2018), a great deal of confusing literature is starting to appear. "Clearly, terminology can cause confusion if not defined precisely" (Simons, 1995, p.5). We want to address this issue in our next research project, and we hope that in a few years we will not have to use this term anymore.

Negative approach to control

The negative approach to control can be found in older but also newer Czech and Slovak literature (e.g. Majtan et al., 2003; Kracmar et al., 2013; Simo and Mura, 2015). These countries are part of the Eastern approach to control, which includes countries from the former East Germany to China, and has a common, primarily communist, history. Other approaches include regulatory, information, professional or educational.

In the negative approach to control, deviations from the set standard are considered to be always negative and the responsible person has to be punished. Positive deviations, often hiding opportunities for the organization, are overlooked and considered an insignificant exception. Ultimately, control activity (as a tool for detecting errors, strengthening discipline and applying sanctions) leads to negative opinions on the whole management function. People exposed to such an approach seek to minimize sanctions against themselves and therefore do not admit to misconduct, thus causing far-reaching consequent effects for the organization.

Negative connotations in management

Connotations play an important role in management, as every superior needs to communicate verbally with his/her subordinates. In this communication, managers must pay attention not only to the dictionary meaning of the words used (denotation), but also to associations, feelings, and judgments that accompany these words (connotations). Connotations add personal, social, and cultural meanings to dictionary definitions (McKee, 2012). "Semantics, the study of the meanings of words, confirms that words may possess different meanings for different people." (Plunkett et al., 2008, p.368).

The best-known examples of words with negative connotations in management include "power", "authority", "bureaucracy", "discipline", "conflict", and "control". Their combinations also cause problems. As Bateman (2013) states, "some managers will not even use the term bureaucratic control because of its potentially negative connotation," (p.545) and points out that the control itself is not a problem, but how control is carried out. In a similar vein, Kessler (2010) defends "power" because it is a tool that can be used to benefit an organization, but also abused for personal interests. The main reasons for the negative connotation of "bureaucracy" are delays (Merchant and Van der Stede, 2007), even though it has a huge advantage: "everyone gets equal treatment, and everyone knows what the rules are." (Daft and Marcic, 2009, p.32).

Hutzschenreuter (2009) blames the negative connotations for being one of the main reasons for academics' lack of interest in exploring controlling. "There may be some reluctance among many business school writers to discuss control, in order to avoid embarrassment for their sponsors in positions of corporate power" (Child, 2005, p.112).

Tannenbaum (1962, p.240) argues, "control also has a special psychological meaning or significance to the individuals involved" and demonstrates that the word may imply feelings of superiority, inferiority, dominance, submission, guidance, help, criticism, reprimand. Also, Flamholtz (1996, p.5) warns that "the concept of control is not merely technical, but has psychological overtones as well." Schermerhorn (2013) compares "control" and "power" and also emphasizes that how control is exercised is essential. Having things "under control" is generally good and something "out of control" is considered to be bad. In a similar way, Morales and Sponem (2009) mention positive and negative meaning of controls. The positive meaning is experience, mastery, and command. Negative meanings are associated mostly with the passive form ("to be controlled") and might suggest pressure to conform, surveillance, and coercion. Brivot et al. (2017) conclude that "the meaning of control is all the more unsettled and dynamic as connotations, emotions, and interests attached to this word vary significantly"

(p.5). Regarding the notion of power, Marquis and Huston (2012) draw attention to women who have often been socialized to perceive power in a different way to men.

Mullins and Christy (2016) also highlight the negative connotation of control, since it suggests "direction or command by the giving of orders" (p.470). Punishment, authoritative management, experiencing pressure or forced discipline might appear in the minds of subordinates. These authors even point out that some other authors (e.g. Salaman, 1981) suggest that control can be perceived as exploitation of employees. Langfred (2004) argues that the negative connotation of the related words, monitoring and surveillance, together with the negative effects they have on motivation, can prevent team members from even suggesting the use of monitoring at all. Collier (2005, p.324) lists more than 20 synonyms for control, and notes that "without exception these reinforcements are the negative connotation of control which is restraining rather than enabling."

Even "performance management" is not entirely without negative connotations, as Buchner (2007, p.61) notes: "performance management carries a somewhat negative connotation when considered from the performer's perspective – as something done to people." However, as can be seen again, the reason is the imbalance of power between the superior and the subordinate. Also, "empowerment", a recurring theme in management literature (Appelo, 2011), raises doubts, because the word suggests that the subordinates are "disempowered" and need to get power from the superior (Lewin and Regine, 2001). In the case of the concept of conflict, according to Kreitner (2009), negative connotations (evoking words such as opposition, anger, aggression, and violence) can be prevented by distinguishing competitive (destructive) from cooperative (constructive) conflict.

If we consider the German word "Kontrolle" to be the equivalent of the English word "control", we also find a number of statements suggesting negative connotations for the word. Behringer (2018) points out that control, despite the negative connotations associated with it, is extremely important for doing business, since the very existence of a control instance or the announcement of a control increases the performance effort of subordinates. Binder (2006) perceives the negative connotations of the word "Kontrolle" as an obstacle to the implementation of German "Controlling" into business practice. Schwarz (2002) explains that the term control had a negative police-state connotation until the second half of the twentieth century, especially because of Napoleon and Metternich. In our view, the communist regime in Central and Eastern Europe also contributed to this perception. And Schäffer (2001, p.vi) hopes "that it will be possible to change the negative connotation of the construct of control in a sustainable way!"

On the other hand, we have to point out that many German authors do not want to regard the words "Kontrolle" and "control" as equivalents. "'Kontrolle', it seems, is caught between its obvious relevance to controlling and its implicit or explicit denial in theory and practice" (Weber and Schäffer, 2001, p.122).

METHODOLOGY

The results presented in this paper come from three different questionnaire surveys. Each was carried out at the turn of the years(2014/2015, 2016/2017 and 2018/2019) and the data collection took about four months. We sent questionnaires to approximately 1,200 companies operating in the Slovak Republic and the rate of return has increased over time, as can be seen in the samples of individual questionnaires. While the first questionnaire was sent by post, the other were sent electronically and filled in by respondents via Google Forms.

We must point out that the research samples are not identical, consisting of different companies and respondents. Also, the research samples are not representative for the Slovak Republic, despite our high efforts. It should also be noted that our other papers have slightly

different research samples, since they deal with companies, while in the attitudes to control more respondents can be from the same company.

The overall focus of the questionnaire survey changed in every round. Nevertheless, we have tried to keep questions about attitudes to control unchanged in order to maintain compatibility. We asked the respondents what their attitude to control was in a situation of being controlled by someone else. While a positive-neutral-negative scale was used in the first two questionnaires, the third questionnaire had a six-degree scale, which was subsequently converted to the original scale (1+2=negative, 3+4=neutral, 5+6=positive attitude). Standard scientific methods in evaluating and interpreting the results of our questionnaire surveys were used. Selected characteristics of our research samples are shown in Table 1, with the other characteristics being the name, seat and legal form of the company, sales, economic result, higher territorial unit of the Slovak Republic, object of activity.

Table 1. Description of the research samples

	Questionnaire		
	2014/2015 (n=284)	**2016/2017 (n=376)**	**2018/2019 (n=395)**
	Number of employees		
micro-enterprises	130	115	138
small	86	96	81
medium	37	62	81
large	31	103	95
	Management level of the respondent		
higher	115	120	120
middle	30	62	83
lower	74	147	102
informed employees[3]	65	47	90

Source: own work.

The questionnaires (in all cases) also consisted of questions on subjects other than attitudes to control. However, the interesting parts for analysis are the qualitative items, in which the respondents justified their individual answers. Table 2 gives examples of such justifications.

Table 2. Examples of justifications of negative attitudes to a situation when the respondent is being controlled

Round	Justification	Respondent
2014/2015	The controller performs proficiency tests and is fully responsible for the outcome of the control.	controlling officer, large water supply company
2014/2015	As long as the company is private and complies with all legal regulations, there is no reason to control the owner and his practices in the company.	owner, small transport company
2014/2015	Unwillingness to receive opinions and explanations from control bodies.	head of economic department, large healthcare provider
2016/2017	Controls are looking for shortcomings that I do not consider to be essential. We have always been able to remedy or eliminate them in a short time. I see	CEO, small roofing work company

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[3] Respondents working as accountants, with control tasks and with access to important business information.

|	it as unnecessary and exaggerated for entrepreneurs who try to find employment on the labor market with self-help and employ people in their field.	
2016/2017	I believe that control is important; however, I perceive control by state institutions – based on my own experience – negatively.	owner, other retail micro-enterprise
2016/2017	It is always unpleasant from the client and the consequences for the inconsistency of employees are borne by the owner/manager as the only responsible person.	owner, agricultural micro-enterprise
2018/2019	Controls, in particular from state institutions, often depend on the individual approach of the inspector.	CEO, retail micro-enterprise
2018/2019	I do not like to be controlled because I am an inconspicuous type of person, and not everyone may like it.	chief of sales, small winemaking company
2018/2019	Nobody likes being controlled. I prefer trust.	financial director, medium-sized telecommunications company

Source: own work.

FINDINGS AND DISCUSSION

Since there are some limitations due to different research samples, we will analyze individual results from individual questionnaires and we compare the data only in the final part.

First of all, however, we would like to analyze the overall results of the survey of respondents' attitudes to controlling, in a situation of being controlled by a senior manager or an external control body. As can be seen in Figure 1, the number of negative responses had a downward trend. The share of negative attitudes fell from an initial 11.97% (2014/2015) to 8.51% two years later and then to 6.08% in the last survey. Neutral attitudes had also a downward trend. From the initial share of 50.35%, they fell to 40.16% in the second and 36.71% in the third round of the survey.

Positive attitudes were rising, from 37.68% in the first, to 51.33% in the second, to 57.22% in the last round. There are several reasons why positive attitudes to control are increasing. Based on the indications in the justifications, we assume one of the most important is certainly the good condition of the Slovak economy, which achieved high growth after the economic crisis. However, to confirm our assumption of linking positive approaches to the state of the economy, we need to obtain data at a time of slowing down or recession of the economy. Other reasons might include: (a) constraints arising from the sample (managers also perform control, which increases their understanding of its importance); (b) the respondents got used to the high intensity of external control in Slovakia; (c) improved education of managers.

Figure 1. Attitudes to controlling in the situation of being controlled
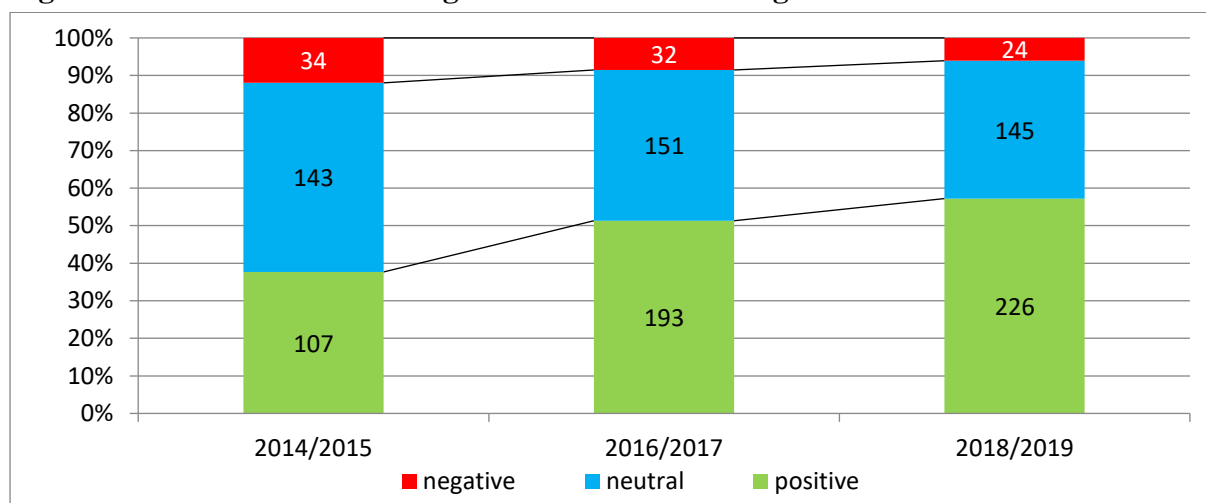
Source: own work.

Negative attitudes in 2014/2015

As indicated above, in the first round, the share of negative responses reached the highest value (11.97%). Our assumption is, above all, that this result was due to the ending economic crisis in our territory. Slovakia has an extremely open economy, largely dependent on exports (especially cars, their parts and electronics) and household consumption has only started to boost economic growth in recent years. Another reason is the activity of external control bodies, which have tried to prevent tax evasion and other infringements. However, we can provide a better insight through the analysis of quantitative and qualitative answers.

In the quantitative analysis, 19 respondents belonged to micro-enterprises, 25 companies were limited liability companies (LLC), and reported profit in the previous year (27). A high proportion of negative responses was measured in the region of Banska Bystrica (8) and from businesses engaged in trade (wholesale and retail trade) (14).

Perhaps the most interesting characteristic is the hierarchical position in management. Informed employees dominate in this respect (14), followed by top managers (12). However, of these top managers, up to 12 belong to the category of micro-entrepreneurs.

In case of qualitative answers, out of a total of 34 negative attitudes, 24 respondents provided direct justifications. Through content relatedness we can create multiple categories from these responses. In nine responses, we found a direct negative relationship to control when respondents used terms such as "stress", "fear/worries", "unpleasant", "annoying", "dislike", or "naturally negative". The other three categories: (a) concerning bureaucracy and waste of time; (b) emphasizing responsibility for errors; and (c) the feeling of injustice being controlled and punished, each comprise four answers. The three remaining answers could not be categorized.

Negative attitudes in 2016/2017

In the second round, 32 respondents expressed a negative attitude, but due to the better return rate (n=376), the share decreased to 8.51%. The condition of the Slovak economy was considerably better, but companies began to feel a lack of labor.

In quantitative terms, micro-enterprises (22) again dominated, small (4) and medium-sized enterprises (4) followed. Also, LLCs had the most negative answers (21), followed by

self-employed persons (8). There were 18 profitable companies and businesses from the capital Bratislava and surrounding districts (13) were dominant. From the management level perspective, most respondents belonged to the group of top managers (20; with 17 micro-entrepreneurs). The second largest group was lower management (9).

Every single respondent with a negative attitude provided a justification and in this round the answers were more homogeneous, which allowed us to create four categories: a) explicitly mentioned control subject as the reason (12); fear of consequences of control (6); time requirements and bureaucracy (7); and generally poor attitude to controlling (7).

Negative attitudes in 2018/2019

The third round of the survey had the best return rate (n=395) and also the lowest number of negative attitudes (24). At the turn of 2018 and 2019, the Slovak economy showed good growth, and only later the first signs of slowing down appeared.

Most negative attitudes were recorded from micro-enterprises (11), followed by medium-sized enterprises (6); by legal form for LLCs (17) and joint stock companies (6); and with a reported profit (16); by region from Bratislava (11). In terms of management position, ten respondents were top managers (8 micro-entrepreneurs), six belonged to lower management and five were middle managers.

All the respondents provided a justification. Although there was slight variation, we created four categories of response: a) generally poor attitude to controlling (12); b) the assumption of respondents that they are not controlled (5); c) experience with external control (4); and d) time requirements and bureaucracy (2).

Comparison of results and possible trends

The results are compared according to two characteristics of the samples as well as the categories of qualitative responses. As can be seen in Figure 2, it is not possible to identify a clear trend in negative attitudes by size of enterprises. In some years and categories, negative attitudes are rising, in others they are falling, which may result from the restriction that samples are not identical. We see relatively stable shares in the last two rounds in the medium and large enterprise categories.

### Figure 2. Negative attitudes by company size
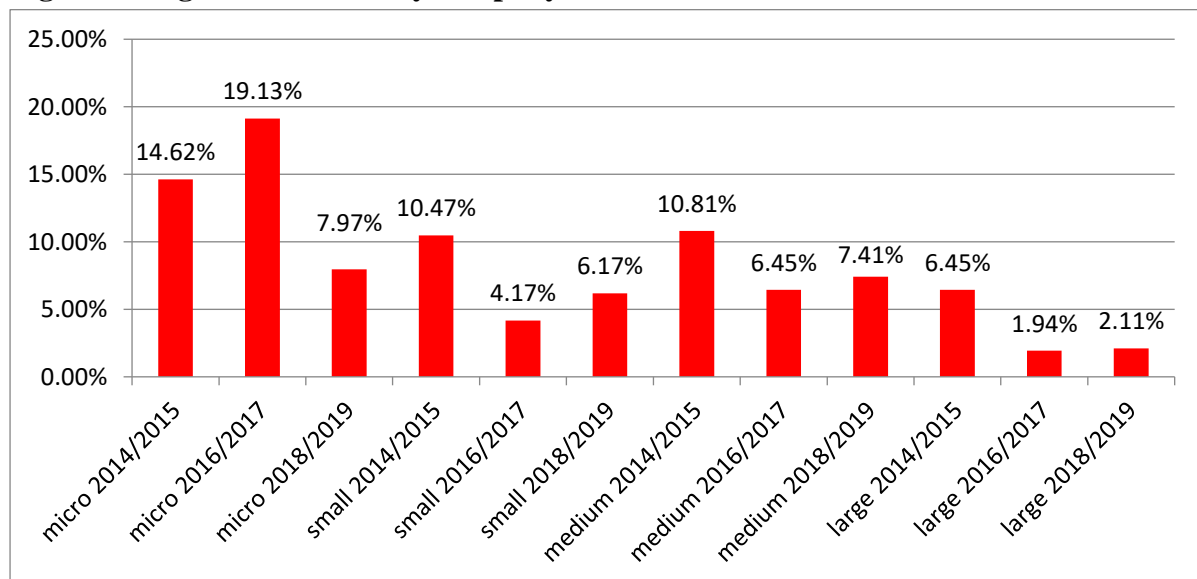
Source: own work.

In the case of management level, interesting facts emerge (Figure 3). The most interesting is certainly a significant drop in negative responses in the case of informed employees. This

decline is attributed to the increased activity of external control bodies in the post-crisis period. As mentioned above, the share in the top-management category is caused by the opinions of micro-entrepreneurs. We assume several reasons: (a) micro-enterprises (with little/no staff) perform limited control by themselves; (b) they like to be the masters of the situation; (c) they are least concerned with private external control entities (different approach to the controlled person).

Figure 3. Negative attitudes by management level
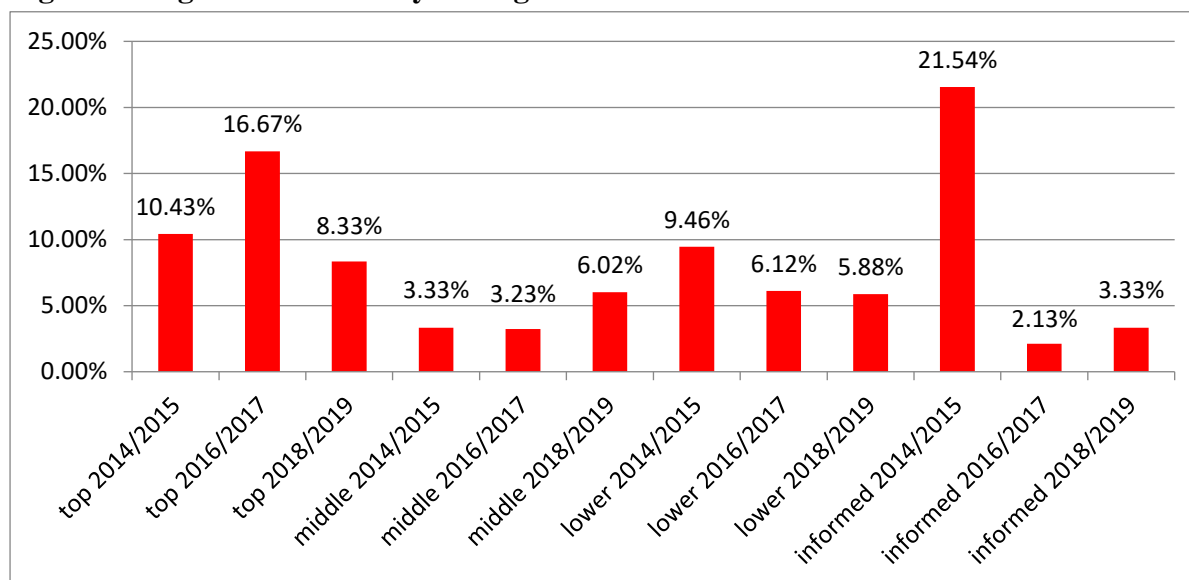
Source: own work.

When comparing qualitative responses, we cannot unequivocally conclude that negative attitudes are due to a negative relationship to control in general. Although they were the most numerous in the first round, in the second, negative attitudes were more caused by external control bodies, only to become the most important again in the third round. Bureaucracy and a waste of time are also a recurring theme.

CONCLUSION

Control is likely to remain an important part of managerial work, although managers will increasingly be assisted by controllers and later by artificial intelligence. From the theoretical point of view, an important topic in the future must be whether the term controlling should be used as the main term or should be replaced by another. The reason is its increasingly widespread use in the German business economy. Another important issue is the positive understanding of control, which should be highlighted. As we pointed out in the paper, many authors emphasize the negative understanding; however, from the superior's point of view, the connotation should be positive.

The overall results of negative attitudes to control over the past six years need to be understood in a broader context, that is, (a) they have a decreasing tendency; (b) are closely linked to the smallest entrepreneurs; (c) their main reason is not an overall poor relationship to control; (d) these results reflect the attitudes of post-communist country managers. In addition, it should be noted that positive attitudes have an increasing tendency, at the expense of both the negative and the neutral attitudes to control.

We want to continue our research on attitudes and, above all, to find out to what extent they are related to the phases of economic growth and decline.

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