

RELATIONSHIP BETWEEN CHANGES IN BUSINESS ENVIRONMENT AND INTRODUCING NEW METHODS, TOOLS AND PROCEDURES OF CONTROL(-LING)

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Abstract: Businesses and their managers are able to face changes from the internal and external environment through the management function of controlling. They have a variety of methods, tools, and procedures at their disposal that already are or can be implemented in their organizations. Through the questionnaire method, at the turn of 2016 and 2017, we examined, among other things, whether companies operating in the Slovak Republic experienced changes related to controlling and also whether they introduced new methods, tools and procedures within controlling. Control(-ling), as a specific term, is used to highlight the difference to the German controlling theory. The aim is to determine the relationship between the perceived changes in business environment and introducing new methods, tools and procedures into this process in companies. In evaluation of the questionnaires, we used statistical methods (Phi Coefficient, Cramers'V and Goodman and Kruskal Lambda). In the result, there is no statistically significant correlation.

Keywords: Control, Controlling, Management function, Changes, Methods of controlling.

1 Introduction

The business environment is subject to constant change. It doesn't matter what kind of industry it is, even a relatively stable industry like the automotive industry appears to be turbulent currently (Diesel Gate, electric drives). These changes may come from innovations, legislative activity, due to customer and supplier demand, etc. While researching potential changes should be the work of analysts or planners, the response to change should be fully in the competence of managers at different levels of the organization.

How to respond to changes coming from external and internal environment? Well, the answer of this question is the basic function of management – controlling. It is the last in the management cycle, after planning, organizing, staffing and leading and is designed to ensure efficiency and effectiveness. If something goes wrong and is not in line with the plan, or as someone imagines it, the manager has the task of bringing it back to the track. It is irrelevant whether the manager has learned to perform this function at the university, since "knowledge what is crucial and what has minor or minimal effect on business success comes with experience." (Hanák, 2015)

It is precisely the case of controlling, in which we find methods, tools and procedures that can, on the one hand, help us in identifying possible changes and, on the other hand, can be helpful in responding to these changes. Yet, the „contemporary theory of management is overwhelmed by various ideas, trends, methods, techniques, or recommendations.“ (Jankelová et al., 2019)

2 Theoretical aspects of control(-ling)

The term *controlling* is used to describe the management function or the last step in the management process in dozens and dozens of basic management textbooks written in English (e.g. Certo & Certo, 2016; Griffin, 2016; Robins & Coulter, 2018). From our point of view, controlling is a constantly ongoing process of designing standards, measuring performance, comparing the performance with standards, and implementing corrective actions to ensure effective and efficient running of the organization's activities. Through controlling, every manager aims to increase the predictability of future developments and

results. Unfortunately, in the latitudes of Central and Eastern Europe (CEE), "controlling" is also used as an incorrect translation of the *German term controlling*. There are several reasons for this situation: a) older generation of CEE authors in CEE has a better knowledge of German language than English; b) mostly, publications in CEE have only title and abstract in English; c) Internet translators presume "controlling" is an English word and therefore offer the identical translation; d) "controlling" is widely represented in English written textbooks, but not that much in scientific papers. (Mišún & Mišunová Hudáková, 2019) To address this issue, we use the term *control(-ling)* in our paper titles. The term *control* denotes an activity, while the term *controlling* refers to the alignment of these activities to a system or to the continuous performance of the activity.

In the context, forty years ago, Harold Koontz (1980) mentioned the problem with semantics in management with examples like *organization, line and staff, authority, responsibility, and policies*. Unfortunately, such a problem in controlling persists and creates its own theory jungle in a relatively lacking of the main term. Chenhall (2003) or Brenner (2009) mention the differences between *management control, management control systems, management accounting and management accounting systems*, which are used interchangeably. However, in fact, there is much more. Management control and *managerial control* are used as synonyms, but obtain different meanings; German controlling is most often translated as *Management Accounting* in the names of university departments (Mišún & Paprskárová, 2018), while another term is *organizational control*, some authors want to use *performance management* (Otley, 2003), etc. We add the another term – control(-ling), but we hope, only for a short time, till the Central and Eastern European authors assume the current German practice. We hope to solve this problem in our proposed research project in 2020/2021.

An important distinction has to be made between control done by a manager and a person without *decision-making authority*. Without the ability to decide on corrective action, the possibility of "having something under control" is eliminated. Although many members of an organization can assist in the control process (setting highly competent standards, measuring performance very accurately, comparing standards with performance using sophisticated methods, *proposing* tailor-made corrective actions), the manager needs to decide from his/her position on corrective action, which is then supported by his/her power and authority. Another important fact is that the manager mostly bears personal responsibility for the decision. Primary characteristics of controlling are *feedback* and *corrective action* and without controlling, there can be no management. (Eilon, 1971) The ability to act should be considered as the essence of control. (Coates et al., 1993) While McKenna et al. (2010) accept that the modern organizational world is built on *trust* and *empowerment*, they admit, this creates new fears about the loss of control and management without control is impossible.

Despite frequent views on controlling (especially formal controls) as harmful to innovation (e.g. Burns and Stalker; 1961; Quinn 1980; Mintzberg 1994; Bonner et al., 2002), some authors argue that it can increase capacity of an organization to derive benefits from innovation (Chenhall and Morris 1995; Simons 1995; Bisbe and Otley, 2004; Jørgensen and Messner, 2009).

Particularly very important are some terms used in this paper, since we distinguish between the Western and Eastern theory of control (Mišún & Mišunová Hudáková, 2019). In the Eastern theory *subject* refers to the entity, which controls and the term *object* to the person, group, organization, etc. being controlled. From the perspective of these elements, we distinguish *internal control* (both, subject and object, are part of one system) and *external control* (e.g. Zhang, 2014, p. 45) (mostly the subject is from another system, whether from public administration, other

commercial entities or the third sector). Each of these terms takes on a different meaning in Western theory of controlling.

Methods represent ways to achieve a predetermined goal through purposeful and planned action. (Kráčmar et al., 2013) In controlling, methods are important for: a) obtaining information (mostly for the measurement step) and b) comparing (standards with measured results). Both “provide managers with the type and amount of information they need to measure and monitor performance.” (Benowitz, 2001, p. 172) The first group is used in controlling for clarification of the facts about the object of control and includes, for example, analysis and synthesis, comparison, deduction and induction, abstraction, historical knowledge, statistics, and others. (Kráčmar et al., 2013). In their essence, they are identical to scientific methods of knowledge. The second group of methods is often subdivided into traditional/old and modern methods (Majtán et al., 2016; Tripathi & Reddy, 2012); whether they are budget-based or not (quantitative and qualitative techniques) (DuBrin, 2012); in which area they are applied (Benowitz, 2001). To the countless examples of controlling techniques we can include: budgets, financial statements, ratio analysis, financial audits, Balanced Scorecard (Kaplan, Norton, 1996), benchmarking, quality control techniques (control chart, sampling, Six Sigma), tools for project management (Gantt Chart, Critical Path Method/ Program Evaluation and Review Technique – CPM/PERT); inventory control methods (economic order form, Just-In-Time system), break-even point, etc.

Changes in the environment, we examine in this paper, are closely related to changes in controlling. These changes are linked to the new trends we are researching at in the current VEGA project. During more than two years of research, we have so far discovered the following trends in the literature: a) responding to new business organization, new organizational structures, higher employee responsibility, and the use of coordination rather than control; b) increasing the involvement of employees instead of controlling them; c) using the theory of targeting or motivation; d) better use of information technology for control, including international branches; e) adapting control to cultural differences between international and multinational companies; f) the need for increased employee monitoring to prevent productivity, financial and other losses; g) increasing aggressiveness in the workplace; h) controlling customer interactions; i) adapted corporate governance. Our own findings include: a) convergence of Western and Eastern approach to control; b) continuous monitoring through modern technology; c) struggle over the term “controlling”; d) flood of data for controlling purposes; e) excessive accent on quantitative data in a world becoming more complex.

2 Materials and Methods

The main goal of the paper is to determinate the relationship between the perceived changes in business environment and introducing new methods, tools and procedures into this process in companies.

The presented research results were obtained through a questionnaire survey that took place at the end of 2016 and beginning 2017. The questionnaire was filled in by respondents who were given URL, i.e. the survey was not accessible to the wider public. Data was collected via electronic questionnaire on the Google website (tool Google Forms). The final research sample had 395 respondents, although for further processing were used 331. We excluded several respondents, which were from the same companies and few questionnaires with errors. Our research sample has following characteristics (n=331):

- size of company (according to EU recommendation 2003/361), (employees in 2015): 115 microenterprises, 90 small, 56 medium-large, 70 large companies;
- respondent's management level: 120 top-management, 52 middle, 116 lower management level, 43 informed employees (although not managers, they have access to rare business information: accounting officers, economists,

employees responsible for control, without being managers);

- most frequently represented sections according to the SK-NACE classification: 69 industrial production, 66 wholesale and retail trade and repair of motor vehicles, 46 professional scientific and technical activities, 25 information and communication, 21 accommodation and catering services;
- higher territorial unit (TU) of Slovak Republic: 174 Bratislava (capital city and surrounding districts), 33 Trnava, 24 Nitra, 23 Trenčín, 30 Žilina, 17 Banská Bystrica, 22 Prešov, 8 Košice;
- legal form: 222 private limited liability companies, 66 joint-stock companies, 30 self-employed individuals, 5 branches of foreign enterprises, 4 cooperatives, 4 other legal forms;
- economic result in 2015: 254 profit, 52 loss, 20 balanced, 3 companies founded in 2016, 2 n/a;
- turnover (according to EU recommendation 2003/361) in 2015: 164 $\leq$ 2M Euro, 43 2M $\leq$ 10M Euro, 60 10M $\leq$ 50M Euro, 50 $\geq$ 50M Euro, 14 n/a.

Besides basic scientific methods, in evaluation of the questionnaires we used statistical methods and tools such as Phi Coefficient, Cramers'V and Goodman and Kruskal Lambda. These methods are used to determine association and dependence between two variables or statistical test based on comparison observed variables. In addition to quantitative responses, we have gained a deeper insight into the issues through voluntary qualitative responses (justifications).

As this paper focuses only on a small part of the results of the questionnaire survey, we would like to point out some interesting facts from our findings: - more than four-fifths of businesses consider the management function of controlling to be important, two-fifths to very important; - up to 69 percent of respondents had to increase their control efforts over the previous year; - more than 46 percent of respondents experienced an increase in the intensity with which they are controlled by another subject. In addition, at the respondent level (n = 376; from 331 organizations), more than three quarters of respondents (75.27%) had a positive attitude to controlling when they were performing it and more than half (51.33%) had a positive attitude in situations they have been exposed to controls.

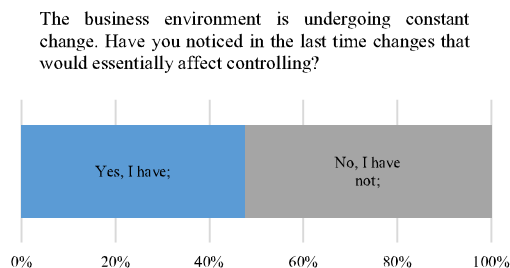
3 Results and Discussion

Respondents to our question about changes in the business environment affecting the control process answered mostly negatively (174; 52.57%). Although the respondents noticed changes in the business environment, none of those that would cause changes in controlling. Nearly half of the respondents (76; 43.68%) used the opportunity to give us also a qualitative answer. The overwhelming majority of respondents said that changes in controlling did not happen mainly because of the effective of controlling, so they do not see the need to change what works and deliver the desired results. Respondents considered regular checks with a clearly defined object and subject to control for a properly set up controlling. One of the respondents also reported very good economic results because of which they see no reason to make any changes in controlling when the current system yields results. Several respondents said they planned to introduce changes in controlling in the future, especially because of automation of selected business processes and increasing external control (especially by the tax office).

Respondents (157; 47.43%) responded positively to this question. Almost all respondents added a qualitative answer to this question (153; 97.45%). Both results are shown in Figure 1. The most frequently mentioned changes in controlling were the extension of the object and subject of control and the introduction of new forms of control due to legislative changes, more frequent inspections from external entities or increasing the efficiency of individual business processes. An interesting factor influencing the changes in control was also the increasing quality and demandingness of customers, which was mentioned

as a reason for changes in controlling by several respondents. Few respondents stated that the control requirements were reduced due to the strict initial setting of the control process (in the case of multinational companies, where the Slovak branch was significantly smaller or with a lower number of employees) or due to the time-consuming of current control process.

Figure 1 Changes in business environment



Source: Own Work

We choose some interesting qualitative answers (justifications) from respondents from Slovak businesses to declare and confirm our findings in table 1.

Table 1 Chosen changes in controlling in Slovak businesses

	Changes	Justification	Respondent description
1	Yes	Higher demands of customers on quality of products.	CEO, small wholesale company, Bratislava TU
2	No	The company has been thriving recently and has good results. The last control has found some shortcomings, and after they were removed, everything works as it should.	Manager, large electronics manufacturer, Zilina TU
3	Yes	Increasingly less skilled employees with smaller motivation who require more strict control and supervision.	CSO manager, large retail company with electronics, Bratislava TU
4	No	We have implemented the QMS system since 2005 and we only improve it.	Quality manager, medium large manufacturer, Bratislava TU
5	Yes	Control is a continuous process, what means changes and new opportunities come constantly.	CEO, small real estate company, Zilina TU
6	No	The control system has evolved since the establishment of company. But it is already working very well for our needs.	Owner, small wholesale company, Trnava TU
7	Yes	Mainly legislative changes. As a result of the changes, we have necessarily entered into a contract with a law firm to actually eliminate the risks of changing legislation.	Owner, small wholesale company, Banská Bystrica TU

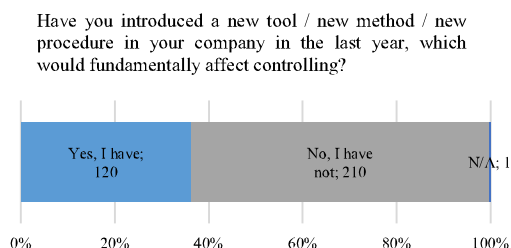
Source: Own Work

In our research, we also focused on finding out whether businesses were introducing new methods, tools for procedures in the past year into controlling. Up to 210 respondents (63.44%) said they did not introduce any new tools, methods and procedures in the controlling in the past year. Of these respondents supplemented their reply by a qualitative answer 104 respondents (49.52%). Most often, businesses have put in place, as a reason for not introducing new methods, tools and procedures, an effectively set up controlling in past that does not need to intervene, the introduction of new tools, methods or procedures two to four years ago and no changes in the business environment that would require such methods to be implemented.

As can be seen in Figure 2, more than a third of respondents (120; 36.25%) reported that in the last year they introduced new methods, tools and procedures in controlling. Of these respondents, 119 (99.17%) provided qualitative answers. The most frequently introduced methods, tools and procedures into businesses were new applications and other information and

communication tools and new methods and tools for controlling quality and costs. One respondent did not provide an answer to this question, as he is no longer than few months in company and cannot adequately and truthfully answer the question.

Figure 2 New methods and tools in controlling



Source: Own Work

We rate the measured share of positive responses as relatively high. The reason is the good development of the economy during the years of research, which does not work in favor to controlling, but rather greater freedom/empowerment of subordinates and increasing of their empowerment. On the other hand, the growth of the economy is associated with the recruitment of new employees who need increased control at the beginning.

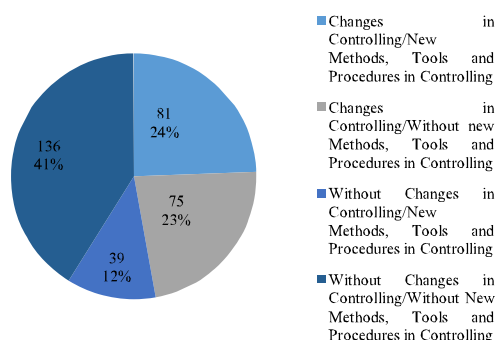
Figure 3 presents the relationship between the first and second respondents' responses. Up to 41% of the surveyed companies (136 respondents) did not notice any changes in the business environment that would affect controlling and at the same time did not introduce any new method, tool or procedure into the controlling during the last year. According to qualitative responses, this attitude of businesses was due to the effective setting of the controlling in past periods, as well as the introduction of new tools or interventions in the controlling in past years or none significant changes of the industry.

Respondents in 24% (81) said they have noticed changes in controlling and were introducing new methods, procedures and tools for control as well. New positions for controllers or auditors were created, companies automated selected business processes and started to use information-communication tools in control (e.g. CRM, SCM) and incorporated quality management systems (ISO) into the controlling.

Respondents perceived changes in controlling, but did not introduce new methods, tools and procedures (75; 23%). In their qualitative responses, respondents said that despite changes in the business environment, they did not see any importance in introducing new methods, procedures and tools, as they introduced them earlier into controlling, for example, after the economic crisis or after ISO certification.

The smallest group of respondents (39; 12%) did not notice any changes in the business environment related to controlling, but nevertheless introduced new methods, tools and procedures into the controlling. These changes were not caused by changes in the business environment, but by continuous improvement and of controlling in some businesses. Managers introduced stricter employee controls and controls of work performance, started to use more frequently CCTV and other monitoring systems, increased frequency of controlling or extended subject and object of control.

Figure 3 Relationship between changes in business environment affecting controlling and introducing new methods, tools and procedures in controlling



Source: Own Work

In the context of the presented findings, we have determined whether there is any correlation between the introduction of new tools, methods and procedures into control and awareness of changes in the business environment that affect controlling. The relationship between the two nominal variables was determined by Kramer V, the coefficient Phi and Goodman and Kruskal lambda. One of respondents was excluded due to his unanswered question (n = 330).

Both the Phi and Cramer V coefficients are 0.31 (Table 2). Thus, the coefficient is not negligible, but rather small, which means that the link between the two variables exists, but is not too strong.

Goodman and Kruskal lambda is $\lambda = 0.05$, $p = 0.10$ (Table 3). Since the lambda value is also very low and not statistically significant, since p is greater than 0.05, we can conclude that no statistically significant causal relationship has been found. The perception of a change in the business environment affecting controlling does not mean that the company will introduce new methods, tools or procedures to control.

Table 2 Crammer's V and Phi Coefficient

Symmetric measures.					
Category	Statistic	Value	Asymp. Std. Error	Approx. T	Approx. Sig.
Nominal by Nominal	Phi	,31			
	Cramer's V	,31			
N of Valid Cases		330			

Source: Own Work

Table 3 Goodman and Kruskal lambda

Directional measures.					
Category	Statistic	Type	Value	Asymp. Std. Error	Approx. T
Nominal by Nominal	Lambda	Symmetric	,17	,234	,721
		ChangesInProcessOfControl Dependent	,27	,06	3,92
		NewMethodsInControl Dependent	,05	,10	,48
Goodman and Kruskal tau		ChangesInProcessOfControl Dependent	,09		
		NewMethodsInControl Dependent	,09		

Source: Own Work

5 Conclusion

Using multiple statistical methods, we found that there is no statistically significant correlation between the introduction of new tools, methods and procedures into controlling and awareness of changes in the business environment that affect this management function. Managers and informed employees, who noticed changes in the business environment affecting the controlling, think the most important changes in business environment are more emphasis on quality of products and services, different customers' behavior, changes in legislation and opportunities arising from the development and availability of information and communication technologies. These changes also involve the introduction of new tools, methods and procedures into controlling, which are mainly focused on creating new on control specialized job positions (controllers or auditors), companies automated selected business processes and started to use information-communication tools in controlling (e.g. CRM, SCM) and incorporated quality management systems (ISO) into the controlling. Other part of managers doesn't see importance of changes in business environment and don't see

reason to implement new methods, tools or procedures into process of control as well. They claim that controlling in their company have been evolved since the establishment of company and process of control is already working very well for their needs.

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