



Vývoj controllingu v Polsku

Evolution of Controlling in Poland

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Abstract:

Purpose of the article: The contemporary research has shown that controlling as a method of management support is gradually becoming more and more popular and recognised in Polish enterprises. This article focuses on the features of the Polish concept of controlling at each stage of its development.

Methodology/methods: The paper is based on the conceptual analysis and conclusions drawn from the literature on the general review of controlling-related papers. It demonstrates the authors' own view on the problem included at each stage of controlling development in Poland.

Scientific aim: The aim of the paper is – first of all – to present the evolution of controlling in Poland and to point out the stages of its development.. The intention of the authors is also to discuss both in theory and in practice the emerging new trends of this modern method of management support.

Findings: The paper presents the evolution of controlling in Poland. The beginnings of controlling in Poland (1989–1994), growing academic and practical interest in controlling (1995–2005) and the start of the 21st century – the golden age of controlling (from 2006 till now) were distinguished as the main stages of controlling development in Poland. Moreover, the paper points to the differences among the Polish and German and American ideas of controlling.

Conclusions: It should be emphasised that the trend of Polish intensive development of controlling theory and practice still continues. Controlling has become one of the most popular modern methods of management support in Poland. Despite this, there are few empirical studies into the effectiveness of controlling in Poland. Conducting this research is necessary to identify the best practices in the field of controlling in Poland.

Keywords: controlling, controllership, management method, Poland

JEL Classification: M10, M40

Introduction

Objectively speaking, controlling is clearly one of many contemporary management methods. In an extremely simplified and general sense one might even say that its application is as valuable to organizations as any other method. Of course controlling differs from other conceptions of management: it is based on other premises, has other aims, is defined by certain specific characteristics, ways of acting and tools used, but – like other methods – it helps managers in their daily managerial work.

Conversely, further attempting to weaken the definition of controlling enables one to state that, in contrast to other methods, controlling gives rise to extreme emotions and its premises are still the subject of academic dispute: the method has its zealous supporters, yet likewise many adversaries. The bone of contention between the two groups is precisely the relationship between controlling and management. Thus scholars specializing in praxeology accuse controlling's advocates of the unjustified replacement of management with controlling. In practice, this takes the form of controllers' taking over managers' managerial tasks; in particular within the fields of planning and control. Advocates, fending off these attacks, claim that controlling does not replace management, but rather facilitates it (Goliszewski, 1991). Furthermore, they claim that in the mindset of the latest trends in the development of controlling, it is actually management that is replacing controlling, in creating so-called conceptions of autocontrolling – in which managers autonomously, using the methodology of controlling, conduct analyses and formulate preventative or corrective plans of action, which up to now have been the domain of comptrollers. Opponents of controlling moreover state that defining controlling as a method which aids management assumes a priori that management – as dysfunctional – is in permanent need of aid. This presumption, in turn, cannot be accepted as true. On the contrary, proponents claim that there has been no question of accepting assumptions about the “weakness” of management, and that the aim of controlling should instead rightly be seen as increasing the effectiveness of management.

Worldwide, there has been ongoing academic discussion on the topic of controlling for a total of 120 years. In Poland, this history is decidedly shorter. Here, controlling has had a probation period of a mere (or perhaps as many as) 25 years. Hence it has only been a quarter of a century since we have started experiencing the dispute concerning the validity of the implementation of controlling in busi-

ness. What is interesting is that the above-mentioned discussion is conducted mainly among management theorists, while bypassing economic practice. Controlling, a concept that emerged from a practical basis and is still deeply rooted in practice, emerges from academic debates unscathed. Managerial staff of companies effectively makes decisions about implementing controlling in organizations without further discussion. Controlling's strong position in economic practice is simultaneously affirmed by the results of empirical research which show that in Poland, controlling has become one of the most frequently implemented management methods (Bieńkowska and Zgrzywa-Ziemak, 2011).

In light of the above it is worth having a closer look at the 25-year history of controlling in Poland. The aim of the paper is – first of all – to present the evolution of controlling in Poland and to point out the stages of its development. Moreover, the aim is to present the characteristics of the Polish concept of controlling, especially in relation to the idea of German and American controlling. The intention of the author is also to discuss new trends of this modern method of management support, emerging both in theory and in practice. In doing so, the author of the dissertation below presents her own point of view regarding the above-mentioned issue (Bieńkowska, 2012a).

1. The beginnings of controlling in Poland (1989–1994)

The beginnings of controlling worldwide (known in the USA as controllership) basically dates back to 1778, when the notion of a comptroller, meaning an administrative position sharing responsibility for maintaining a national balanced budget, arose in the USA. Nevertheless, some researchers identify 1880 as the starting point of modern controlling, when one of the American railway companies (Atchinson, Topeka and Santa Fe Railroad Company) introduced the position of a comptroller, who supervised the company's finances, in particular matters related to the profitability of manufacturing. In the postwar period, as a result of the establishment of subsidiaries of American companies, controlling came to European countries. Its biggest growth spurt was noted in Germany in the mid-1960s. It was in fact in Germany that the term “controlling” was coined – it is attributed to A. Deyhle, who used the term for the first time in 1976 in the title of his book “Management – und Controllingbrevier” (Chachuła, 2009). Likewise in Germany controlling solutions were

included in practice in the operating conditions of European economies, and successfully implemented in these economies – and thus here, too, powerful academic centres arose, where within a theoretical framework, a new conception of controlling was developed, differing significantly from the American conception (more on this topic amongst others in the paper (Weber *et al.*, 1997) .

In Poland the concept of controlling emerged only after 1989, during the transformation period. The introduction of market economy principles made the expansion of western investors to the Polish market possible. For the Polish economy, this ensured not only an influx of capital, but also new technologies and management solutions. Controlling came to Poland via Germany, and hence the Polish understanding of controlling rather resembles the German than the American conception. The first period of the functioning of controlling falls – in the author's opinion – within the first 5 years of controlling's existence in Poland. The distinguishing features of this period consisted in people's becoming familiar with the German conception of this contemporary method of management support, the first implementations of controlling in businesses operating in Poland, Polish-language reprints of German literature, and likewise the first Polish publications within the field of controlling (Bieńkowska, 2012a).

It is telling that the absolute pioneers within the field of controlling in Poland were the management of businesses – the subsidiaries of Western European organisations established in Poland during the transformation period. It was precisely in these companies that controlling solutions were implemented in the first place. An example described in the literature is the enterprises of Schöller Polska – Artykuły Spożywcze (Consumables) in Namysłów (Major, 1998). The company started its operations in Poland in 1992, with 100% German capital. In 1994 the company opened an ice-cream factory in Namysłów. As A. Major states, controlling was used in the company practically from its inception, although it was only institutionalised when the ice-cream factory in Namysłów was opened. The position of Financial Controller was then created and during the initial phase occupied by a delegate from the parent company (Major, 1998).

A somewhat different example of pioneering implementation of controlling can be found in ABB DOLMEL Ltd. in Wrocław. Dolnośląskie Zakłady Wytwórcze Maszyn Elektrycznych (Lower Silesian Electrical Machine Manufacturers) DOLMEL was founded in 1947. Until 1989 it functioned as a state-owned enterprise. In 1990 it was transformed into

a joint venture company and its name changed to ABB DOLMEL Ltd. The alliance of DOLMEL and the world energy leader – the Swedish-Swiss concern ABB – started with the organisation of important transformations within the field of management (Major, 1998). A. Major writes that “one of the first elements of this process was the creation of the position of Financial Controller and the beginnings of creating a system of controlling within the company (...) which, as a component of the management system, was at that time a completely unknown phenomenon in Poland” (Major, 1998).

Also in businesses with no foreign capital controlling solutions were implemented with greater or lesser success, to a greater or lesser extent. Selected controlling solutions were implemented at that time in, amongst others, Zakłady Przemysłu Odzieżowego (Clothing Industry Enterprises) “Intermoda” S.A., JTT Computer S.A. (Major, 1998), in Warszawskie Zakłady Mechaniczne (Warsaw Mechanical Enterprises) “PZL-WZM” (Marciniak, Żmijewski, 1996), and in Zakład Produkcji Energii “Stomil-Olsztyn” S.A. (Czop, 1996) and WSW “Andoria” in Andrychów (Piotrowska and Zadora, 1996). The difference between these businesses and those with foreign capital lay in the fact that here managers in the first place had to acquire knowledge about controlling itself, so that the implementation of controlling had to be preceded by several months of training of managerial staff within this field. For example, in Intermoda S.A., the training procedure, involving higher- and middle-management staff, took almost two years and involved 26 people (Major, 1998). A large role in these kinds of implementations was played by specialised consulting firms, i.e. the Academia Controllingu (Controlling Academy) in Gdańsk (Ośrodek Doradztwa i Treningu Kierowniczego/ Consulting and Management Training Centre) as well as the Szkoła Controllingu (Controlling School) in Katowice, which popularised the notion of controlling practically from the very start of its existence in Poland (Bieńkowska, 2012a).

During the first five years of the application of controlling in Poland the first theoretical works within the discussed field likewise appeared. They were primarily translations of German works: a book by E. Mayer and R. Mann entitled “Controlling in your firm”, published in Poland in 1991 (Mayer, Mann, 1991), a book written by H.J. Vollmuth entitled “Controlling. Planning, Control, Management” published in 1993 (Vollmuth, 1993), and a work by H. Stiegler and R. Hofmeister entitled “Controlling. Część I: Podstawy i planowanie” (Controlling. Part 1: Basics and planning) published in 1994 (Stiegler and Hofmeister, 1994).

The earliest works by Polish authors were primarily articles and conference papers. One of the first works concerning controlling was an article from 1989 by H. Błoch H. and B.R. Kuc "Co nowego w kontroli?" (What is new in control?) (Błoch, Kuc, 1989). Without a doubt, special attention is likewise merited by the work of the pioneers of controlling in Poland: a series of publications by J. Goliszewski (Goliszewski, 1990; Goliszewski, 1990a; Goliszewski, 1990b; Goliszewski, 1991). K. Wierzbicki (Wierzbicki, 1991, 1994), S. Olech (Olech, 1990, 1991) S. Nowosielski (Nowosielski, 1994), E. Nowaka (Rachunkowość, 1993) (Accounting...) and M. Haładryj (Haładryj, 1991). It should be noted here that some of the pioneers of Polish controlling possessed professional knowledge gained abroad. J. Goliszewski studied under P. Horwath at the university in Stuttgart. S. Olech (founder of the Akademia Controllingu/Controlling Academy in Gdańsk) as well as H. Błoch (founder of the Szkoła Controllingu/Controlling School in Katowice) were participants at the Controller Akademie in Gauting near Munich, under the direction of A. Deyhle. This would appear to be a harbinger of the later German development of Polish controlling (Bieńkowska, 2012a).

Polish works of this period refer primarily to the essentials of the discussed managerial method. The authors positioned themselves in relation to the notion of controlling itself. Many controversies arose at this time around the correct understanding of the notion of controlling. It is telling that many definitions of the discussed phenomenon were presented. Controlling was accordingly understood by J. Goliszewski as a management subsystem that coordinates the processes of planning, control and information supply, thereby enabling steering from the perspective of the set objectives (Goliszewski, 1991), and by K. Wierzbicki as a system of coordinating tasks in the area of management; in particular within the processes of planning, control and collecting of information, as well as – to a certain extent – in the area of recruiting and personnel training (Wierzbicki, 1994), whereas M. Haładryj took it to be an instrument of management that assures congruent work of all areas in the organization, as well as striving for optimal results by properly customising information and the control system (Haładryj, 1991).

2. Growing academic and practical interest in controlling in Poland (1995–2005)

The next developmental stage of controlling in Poland can be called a decade of escalating interest of

the discussed method of management support. Controlling solutions were implemented in an increasingly large number of Polish businesses. The journal *Controlling i Rachunkowość Zarządcza* (Controlling and Managerial Accounting) was founded. Cyclic conferences devoted to controlling were organised (and still are, to this day). Research centres focussed on controlling started to strengthen their position in Poland and worldwide (Bieńkowska, 2012a).

The dynamic development of controlling can nonetheless be observed very clearly in Polish literature within the field of management. At the end of the 1990s in the columns of Polish journals and books increasing lively discussions took place on the topic of the notion and essentials of controlling. Polish authors understood controlling as a:

- steering process/system (Bieniok, 1997),
- system of management (Zarządzanie, 1996),
- subsystem of management (Dobija, 1997),
- method of management (Haus and Nowosielski, 1995),
- tool of management (Nowosielski, 1996).

The variety of definitions which emerged mainly from misunderstandings and imprecisions in interpretations of controlling solutions meant that the use of the term "controlling" carried no guarantee of unambiguity, which is so important for a correct understanding of the term. It is accordingly hard to agree with the position of Z. Sekuła, who observes that "the unclearly drawn contours of controlling give greater freedom in practice and do not give rise to discord with academic theory" (Sekuła, 1999). In literature on the subject chaos arose, which made correct understanding of the essentials of controlling impossible. Excerpted definitions were often mutually exclusive and, even worse, positioned the notion of controlling in opposition to management (Bieńkowska, 2012a).

As an example one could look at the rather controversial interpretation of controlling by H. Błoch, who on one hand assumes that it is obvious that "administering control is the task of the manager" (Błoch, 1991), while on the other hand observing that "controlling entails (remaining at the disposition of comptrollers – ed. A.B.) numerous instruments of managerial accounting" (Błoch, 1991). In this way she emphasises that controlling is practiced as much by managers as by comptrollers, being at the same time the result of their mutual cooperation. (Błoch, 1991). Such an ambiguous understanding of controlling gave rise to problems of interpretation regarding the discussed notion. And of course no meritorious justification was provided for replacing

the notion “management” with the term “controlling”. P. Horvath claims that “it is hard to discern the usefulness in equating management with controlling either in practice or in theory (Weber *et al.*, 1997); it is merely necessary to distinguish new conceptions of management, taking into consideration controlling solutions, from classical solutions. “Controlling thus understood should have an accompanying nature (parallel to managerial processes) (it is fully entailed by the work performed by comptrollers, who are its main executors – ed. A.B.) and fulfil a consulting function. It aids the director-manager in the decision-making process on different levels of management, but does not eliminate him from the process of making these decisions” (Nowosielski, 1998). Controlling “thus does not replace management, but in aiding, judging and advising, makes management possible” (Goliszewski, 1991). In this way the lines are clearly drawn between controlling and management (comp. (Brzezina, 2000). These differences are aptly emphasised by L. Martan and J. Wilimowski in their work (Martan and Wilimowski, 1997).

One minor caveat remains. B. Haus observes that “(...) it is misleading to approach controlling as a subsystem supporting system of management. This would be justified, were the business management system itself flawed and in need of support in all of its functions. (...) A comptroller, as some would consign him, cannot be the manager’s advisor in fulfilling all functions of management” (Haus, 1999).

The doubts expressed above formed the mere tip of the iceberg. Delineations of the components of controlling likewise turned out to be controversial. A demarcation the basic scopes of interest (components) of controlling has been attempted by, amongst others, K. Wierzbicki, J. Goliszewski, K. Czubakowska as well as F. Hulsberg and J. Wróbel. These authors denoted the direct reference of controlling to the following elements of business management: organisational systems, planning and control, staff recruitment and training, information (Wierzbicki, 1994); systems of planning, controlling, discretionary and information feeds (Goliszewski, 1990); planning, directing, control and information (Czubakowska, 1998), and also planning and control and procurement of information (Hulsberg and Wróbel, 1995).

It proved similarly impossible at that time unambiguously to denote the function of controlling. Authors spoke of judgement and advising (Zarządzanie, 1996), coordination and integration (Sekula, 1999), coordination and information feeds (Goliszewski, 1990), and also of coordination, supervision, consulting, methodological help, proposing managerial

resources, inspiration and denoting foreign experiences (Wierzbicki, 1994) as its basic tasks. Only K. Wierzbicki specified simply two functions of controlling: coordinatory-supervisory and inspirational-advisory (Wierzbicki, 1994). In certain texts (Hulsberg and Wróbel, 1995; Błoch, 1991) under the heading of controlling the authors understand planning, control and/or directing. W. Brzezina added measurement and documentation, planning, prognosis and advice, pre-emptive direction and control to the functions of controlling (Brzezina, 2000). In particular the latter conceptions once again blurred the lines between management and controlling (Bieńkowska, 2012a).

After 2000 the situation started – it would seem – to stabilise. Views on the essence of controlling became relatively fixed. Of course there were dissenting voices, but in Polish academic literature it was accepted that controlling refers to a method of management support. The most important function of controlling is coordination. Next to it we find, amongst other things, supervision and monitoring. The most important area of interest of controlling is direction. Of course planning and control are added to these spheres. The pillars on which the concept under discussion rests, though, are its three basic characteristics, as identified by H. Stiegler and R. Hofmeister. This includes orientation towards goals, the future and “bottlenecks” (Stiegler and Hofmeister, 1994).

During the discussed period, the stabilization regarding how the essence of controlling was viewed allowed for an intensive development of controlling on the basis of books engaging in a complex manner with the topic of controlling. Here precursors were E. Nowak and a work entitled “Podstawy controllingu” (The Basics of Controlling) (Podstawy, 1996), Hulsberg F. and Wróbel J. and a book entitled. “Controlling” (Hulsberg, Wróbel, 1995), and also Z. Leszczyński and T. Wnuk and a work called “Controlling” (Leszczyński and Wnuk, 1999).

This stabilization also allowed for an engagement with the task of forming specific guidelines regarding the implementation of controlling in businesses. These guidelines applied specifically to the creation of functional solutions (goals, functions and tasks of controlling, as well as its components and conceptions), organisational solutions (positioning the comptroller within the organisational structure of a business as well as assigning him appropriate tasks, rights and responsibilities, and also designing divisions of businesses into centres of responsibility) as well as instrumental solutions (designing a set of tools used in controlling, i.e. amongst other things

controlling of accounts of costs, results, controlling budgets and informational-reporting systems).

In the literature we find the first mentions of so-called functional controlling, which constitutes evidence of the ongoing specialisation of controlling and the increasing sophistication of its many variants both in practice and in theory. Functional controlling, in contrast to business controlling (central, hierarchical and general), is focussed on selected functional areas, and not the entire organisation (Bieńkowska, *et.al.*, 2003). The first areas for which controlling solutions were proposed were the area of production management (Nowosielski, 1996), the area of human resources management (Sekula, 1999), and quality management (Bieńkowska, 2002).

Ultimately it should be emphasised that already during the period of intensive growth of controlling texts started to appear in which authors sought to identify its developmental tendencies (comp. Olech, 1999; Ayyoub, 1997). These publications constitute an expression of the interest of researchers in the further fate of this method, which in the 1990s would surprise them with its tumultuous expansion.

3. The start of the 21st century – the golden age of controlling in Poland (from 2006 till now)

Without a doubt interest in controlling, in theory as well as in practice, is still not diminishing. This is evinced on one hand by the results of empirical research which prove controlling to be one of the most frequently implemented managerial methods in Polish businesses, and on the other by the growing number of scholars representing the so-called young generation, engaging with the topic of controlling, patterning their work not only on that of American or German theorists, but also drawing on the experience of the Polish pioneers of controlling. This topic is currently strongly diversified and concerns practically every sphere of the functioning of controlling in business. Moreover, the topic is still dynamically changing, just as controlling itself is changing – a method characterised by a very dynamic nature, given its deep rootedness in economic practice. Thus, just like controlling itself, the academic topic of controlling is sensitive to changes occurring in the milieu of modern businesses (Bieńkowska, 2012a).

The start of the 21st century abounds in the first place in empirical research within the field of controlling, carried out among businesses operating in Poland. It is worth paying special attention to the re-

search of J.M. Lichtarski and K. Nowosielski. These authors tested the state of advance of controlling in businesses operating in Poland (Lichtarski and Nowosielski, 2006). J. Lichtarski and S. Nowosielski in turn carried out research concerning controlling in small and medium enterprises (78 organisations took part in the research), the results of which showed, amongst other things, that the causes of the introduction of controlling in these organisations were necessity of prognosis and planning, and also a need for analysis of the milieu. In light of these research results, planning and control, conducting of analyses and management consulting should be added to the basic tasks of controlling (Lichtarski and Nowosielski, 2005).

J. Dynowska on the other hand conducted research among 21 companies, which had created a distinct controlling division within the structure of the organisation. Her research shows that the tasks of comptrollers in the surveyed companies consist in procurement, processing, profiling and presenting information which makes it easier for management to make appropriate decisions, ensuring that the intended goals are reached and the value of the business increased. According to the author, however, there are no unambiguous standards describing the number of people employed in controlling divisions relative to the number of employees (Dynowska, 2008). D. Chachuła in turn, on the basis of surveys carried out in 40 organisations (181 people answered her questions), distinguishes 4 phases in the development of controlling: controlling oriented towards costs (for businesses which are only becoming familiar with the notion of controlling), controlling oriented towards costs and budgets (for organisations where controlling had been implemented for about a year), controlling oriented towards the business, taking into consideration the specifics of the market and clients (for organisations where had been implemented 2–3 years earlier) and strategic controlling (after 4–5 years following the creation of specialised controlling divisions) (Chachuła, 2009a).

A group from the Department of Management and Marketing Systems at Wrocław Technical University under the direction of M. Hopej conducted research concerning the application of modern management methods (167 businesses participated in the research). With respect to controlling, in light of the results of the research, it could be stated that, amongst other things, controlling is the most frequently used method in the surveyed organisations. Nearly 49 % of respondents declared that they have implemented controlling. In small businesses with up to 50 employees, only 25.0 % declared the

use of controlling. In medium-sized organisations (employing 51–250 people), over 40% of respondents declared that they use controlling. In large (number of employees: 251–500) and very large organisations (employing over 500 people), however, over 70 % of surveyed entities make use of controlling (Bieńkowska and Zgrzywa-Ziemak, 2011).

Finally, research conducted by A. Bieńkowska, Z. Kral and A. Zabłocka engages in a complex manner in identification of widely understood functional, organisational and instrumental controlling solutions in businesses operating in Poland. Their research involved 306 organisations. In analysing the results of the research in terms of accepted conceptions of controlling, one can see that the dominating (the most common and considered by Polish organisations as the most appropriate) conception is that of controlling understood as management coordination. Its implementation was declared by over 35 % of surveyed organisations which declared the use of controlling. The second place as regards frequency of use is occupied by controlling seen as informational management support (nearly 30% of indications). The remaining two conceptions are significantly less common and rather rarely chosen – their implementation was declared by a total of roughly one third of the surveyed organisations. Moreover, in nearly every (97.28 % of surveyed businesses, where controlling has been implemented) surveyed business, the tasks entailed by controlling are carried out by at least one person. Around 20 % of respondents indicate that it is exactly one person, yet usually – considering the size of the surveyed businesses – the division responsible for carrying out controlling tasks contains a significantly larger number (76.87 % of indications). On average 5 people are employed to carry out controlling assignments (Bieńkowska *et al.*, 2011). The ascertainments above, however, constitute only a small segment of the results obtained by A. Bieńkowska, Z. Kral and A. Zabłocka-Kluczka.

Modern theoretical considerations on the topic of controlling abound, in turn, in new problems connected with its functioning. It is, however, hard to enumerate all the directions taken by Polish research work in this regard. Still, it is worth paying attention to two of them which – as it would seem – delineate the spheres of the most current research within the field of controlling in Poland. This includes studies conducted with regard to functional controlling and its related controlling tools, as well as research connected with self-controlling.

The branching off of specialized forms of controlling, i.e. functional controlling, is seen as a result of

the natural development of the system of controlling. H.J. Vollmuth namely states that “controlling has in many businesses been divided into single, specialized areas“, in this way ensuring “in the face of aggressive competition, better and faster planning, control and direction of single areas of the business“ (Vollmuth, 2000). A precondition for the branching off of functional controlling is thus a need to coordinate the realisation of complicated tasks in particular functional areas. It should, however, be emphasised, that the branching off of functional controlling is justified primarily in large organisations, where processes occurring in individual functional areas are more complicated and where the work of managers in this regard requires significant support (Bieńkowska *et al.*, 2003). Taking as criterium the vertical division of functions in a business, one can then distinguish supply controlling, production controlling, marketing and sales controlling as well as research and development controlling. Making use of the criterium of horizontal functions in turn enables one to enumerate financial controlling, investment controlling, quality controlling, knowledge controlling, operations controlling and also personal and logistics controlling.

Contemporary controlling especially emphasizes the need to identify and analyze the processes within the organization, as well as the reorganization of company in this regard. When controlling refers to all internal processes of organization, and the coordination of internal responsibility centers in the value chain, one can talk about the process controlling – as the one of the functional types of controlling.

All of the above-mentioned types of functional controlling, together with its wide range of methodological tools (moving decidedly beyond a financial perspective) are currently the subject of exhaustive academic description.

The issue of controlling instrumentation has been controversial since the beginnings of using this methods in the practice of Polish enterprises. Characteristic in this respect is the fact that since the beginning of its existence, controlling has not been equipped with its own, innovative instrumentation. It has always made use of the achievements of other disciplines such as management accounting or strategic management. It has transformed, and adjusted to its own needs, the instruments offered by these disciplines, thereby creating a new quality.

The primary controlling instrumentation box was beyond any doubt management accounting. It had at its disposal basic and accompanying instruments. Basic instruments included the controlling account of costs and results, budgeting. Accompanying instruments encompasses various types of analysis, in-

cluding, for example, the ratio analysis of costs and the analysis of the deviation of the obtained values from the planned values.

For many years, management accounting was a domain of controlling, however, along with the significant change in the scope of the tasks realised by controlling, the type of instruments used in controlling started to change. The experts on these issues started to distinguish three blocks of controlling instruments. Next to the traditional block of management accounting, they distinguished the planning block and the block of management through objectives (Olech, 1999; Nahotko, 2000; Vereš, Bondareva, 2009). Thus the main planning instruments were the principles and methods of strategic and operational planning (among others, the principles of continuity, flexibility, variants; the portfolio method, the analysis of bottlenecks in enterprise development), activity budgeting methods as well as the planning ratios, the accounts and measures of plan realisation assessment. The instrumentation box of management through objectives encompassed the identification and integration of management personnel's and staff's objectives with the enterprise's objectives, the account of cost and result responsibility and motivation systems (Nahotko, 2000).

The real boom in terms of the presentation of new instruments defined as controlling occurred at the same time when the specialised types of controlling were distinguished. Particular authors were collecting the sets of instruments for personal controlling, quality controlling, marketing controlling, logistic controlling, financial controlling etc., making use of the experiences of management in the above-mentioned fields of organisation's activity.

One of the latest developmental trends within the field of the conceptualisation of controlling is distinguishing "self-controlling" (Weber, 2001), also known as "autocontrolling" (Vollmuth, 2000). In reality it leads to the assignment of controlling tasks (understood as meta-management) to managers, without the participation of comptrollers. J. Weber writes: "Too long have comptrollers used these methods (economic, controlling – add. A.B.) to perform exorcisms and practise them on the live examples of their directors, too long have comptrollers merely sent through numbers, instead of clarifying them to their clients; the basics of such controlling is too simple (...). In this place the director starts to compete with the client (Weber, 2001). P. Skrzyniarz in turn notes that "Managers are starting to an increasingly large extent directly to apply the techniques and tools of controlling without the intermediary of departments and people called up specifically to perform this task.

They are likewise acquiring the capabilities characteristic of fulfilling the function of a comptroller. Everything is done so as to maximally shorten the decision-making process" (Skrzyniarz, 2009). This means that perhaps in the near future managers will autonomously perform all tasks in which they were previously supported by comptrollers. The question remains, however, whether such an approach to controlling does not lead to a complete disappearance of the discussed concept (Bieńkowska, 2012a).

4. What next with controlling in Poland?

Those who think that there can be nothing new in controlling may be wrong. Along with the increase in the environment growth, the requirements of modern enterprises related to modern management change, as well. This, in turn, translates into the necessity to make changes in controlling itself. It seems that one of the most current issues connected with controlling is the assessment of controlling functioning effectiveness. Modern managers (especially those functioning in the conditions of the crisis) look for the answer to the question of how much the solutions used in an enterprise contribute to the increase of management effectiveness and therefore how they are beneficial for achieving the objectives of an organisation as a whole.

This brings us finally to the problems of controlling effectiveness (as well as of controlling quality and efficiency) and the related concept of the universality of the problems connected with controlling.

The issue of the examination of efficiency may relate to practically all spheres of organisation functioning and this issue is certainly not an easy one (Milichovský *et.al.*, 2011; Urbancová *et.al.*, 2012). Activity efficiency is one of the measures of activity results and the expenditures incurred within this activity. So, it can be understood very widely as a combination of benefits and expenditures connected with a given activity. A special concept is obviously economic efficiency which involves the result of the activity, which – in turn – is a result of the relation between the effects achieved and the expenditures incurred, most frequently expressed in a value manner. Efficiency, understood in this way, is connected with effectiveness, understood as achieving the planned objectives. From the praxeological perspective, effectiveness along with efficiency determines the efficiency of a given activity.

Under the notion of the effectiveness of controlling we understand "the achievement of the greatest results of the implementation and functioning

of controlling in organisations, paired with the lowest cost of said implementation and functioning (Bieńkowska, 2012). Effectiveness of controlling thus understood, as opposed to its efficiency (where efficiency is understood as the achievement in an economically beneficial way of targets set during the process of implementation and functioning of controlling) and efficaciousness (in a certain sense dependent on the “quality” of the definition of the targets of controlling, and assessed relatively), enables one to assess the results of the introduction of controlling (in terms of benefits and costs) in an approach that is complex and independent from the goals set by the discussed method of management support (Bieńkowska, 2012).

Determining the objectives for controlling arouses many controversies. At present, the main objective of controlling is the support of “clear determination of objectives as well as faster verification of problem areas” (Major, 1998). In this way, it was made possible to provide long-lasting existence of an organisation (Sierpińska and Niedbała, 2003). Moreover, in the literature (not only in the Polish sources), the following premises of controlling implementation are considered superior:

- providing organisation functioning continuity and development (Bea *et al.*, 2009; Chachula, 2009);
- improving effectiveness and competition of the activity of an organisation as a whole (Nowosielski, 2001; Marciniak 2008),
- guaranteeing the achievement of organisation’s economic effectiveness (profitability) and financial liquidity (Hahn, Hungenberg, 2009; Chachula, 2009),
- increasing the efficiency and management effectiveness and improving the adjustment to the changes occurring inside and outside the organisation (Weber, 2003), as well as proving management rationality (Płóciennik-Napierałowa, 2001).

Interpreting the objectives set in such a way, one can get the impression and they constitute the objectives of an organisation as a whole and are not related only to controlling. It is difficult to make solely controlling responsible for their attainment. There is no unambiguous empirical evidence which confirms the thesis about the influence of controlling on the achievement of the objectives set in this way. Nevertheless, it seems that controlling can have an influence on both providing long-lasting existence of an organisation as well as providing the continuity of its functioning and achieving both economic effectiveness and financial liquidity by the organisation. This will, however, be an indirect influence. Therefore, it seems that in the case of constructing

the objectives of controlling it would be more appropriate to use the term “providing support...” and to formulate explicitly fragmentary objectives, the achievement of which is directly influenced by controlling, which is, among others, empirically proven (Bieńkowska, 2010).

The condition which provides controlling with effectiveness is to meet all the prerequisites which determine the correct implementation of controlling and its functioning in an organisation. The entirety of the prerequisites can be divided basically into two groups. The first one includes the original prerequisites and the other – the secondary ones.

Then, it is assumed that for controlling to be properly implemented, and then to function, it is necessary to, first of all, compensate the original prerequisites. The following aspects are original prerequisites: determining the proper way of management, supporting it with appropriate management techniques, modifying the organisational structure in terms of the future needs and requirements of controlling as well as transforming accounting (bookkeeping) into a useful one from the point of view of controlling (Vollmuth, 2000).

The effective functioning of controlling in an organisation also (or – perhaps – most of all) requires fulfilling all the original prerequisites such as its implementation, preparing and implementation of the three groups of controlling-related solutions. Here, the detailed functional, institutional (organisation) and instrumental solutions of controlling are meant. Devising controlling solutions constitutes an essence of fulfilling the original prerequisites.

Thus taking into consideration both the results of the implementation and functioning of controlling in an organisation, and also taking into consideration the conditions for achieving the outlined results, one can attempt to formulate certain universal guidelines for the creation of controlling solutions in a given group of businesses (and in a sense creating models of best practice). Under the notion of model configurations of organisational, functional and instrumental controlling solutions (models of controlling and controlling solutions) we understand solutions which are adequate to the given operating conditions and profile of an organisation, and perhaps even optimal solutions for the given conditions. One can moreover accept that the implementation of model controlling solutions should on one hand ensure the proper introduction of controlling in an organisation, and on the other in fact predict the effectiveness of its functioning (Bieńkowska, 2012).

In Polish literature on the subject, however, a complex model solution with respect to this method

of managerial support has not yet been formulated. Anyhow, it is clear that only properly introduced and applied controlling – and moreover using solutions adequately selected for the operating conditions of the company as well as its profile – can enable an organisation to attain measurable benefits.

Conclusions

Modern theory of organisation and management is saturated with new concepts whose basic aspiration is, as B. Haus states, the improvement of business management in order to reach its current or long-term goals (Haus, 1999). It is telling that differences between modern conceptions concern not only “meritorious content” and basic assumptions, but also their character. Some modern conceptions hence fit the classic framework of the function of management, whereas others have a more many-faceted and universal character. Some are unchanging and loyal towards once-accepted principles, whereas others permanently change and improve, seeking ever-better tools that will be better suited to new conditions of competition. And ultimately some conceptions are the product of theoretical solutions, while others in turn exist in a symbiotic relationship with practice, being “tailored suits” for businesses and the realities in which those businesses operate (Bieńkowska, 2012a).

J. Weber claims that “controlling may justly be seen as colourful and relatively divisive, yet at the same time very important for the practice of specialised business economy” (Weber, 2001). Controlling’s above-mentioned unconventionality and ambiguity have the result that particularly in theory one finds serious accusations levelled against this concept. They expand, as J. Weber writes, “the proverbial “old wine in a new bottle” almost into “omniscience” regarding controlling and complete identification of controlling and management” (Weber, 2001).

Controlling is also (and perhaps primarily) characterised by an extremely dynamic nature. It is worth paying attention to the fact that the cause of controlling’s dynamic nature should be sought precisely in the fact that throughout its existence, controlling has been and still is connected with practice, and in fact dependent upon practice. Consequently, controlling reacts very fast to all changes that occur in economic reality, constantly working out new solutions, being able to facilitate business management increasingly well, and thus creating effective possibilities to ensure its continued existence. And – as it would seem – in this dynamic nature lies the basic source of controlling’s success. Basic, because it would seem that

one can identify one more condition that supports the development of controlling. Since its inception, this method has developed best in times of crisis. It is worth remembering that the intensive growth of controlling in the United States overlapped with the inter-war period (the 1920s and 1930s) and was directly connected with the global crisis. That economic situation forced American businesspeople intensively to seek new methods of management support as well as a detailed approach to matters of production and sales. It demanded that questions be asked in business regarding which products or services bring financial gain and which result in losses. Controlling, thanks to its use of a widely understood range of tools of managerial accounting and planning facilitation in business, enabled “clear delineation of goals and fast verification of ailing spheres (Major, 1998). Similarly even now, businesses – in reaction to the current economic crisis – often draw upon the tools of controlling, which allow in an effective way for rational decision-making in organisations, thus increasing their chances of survival as well as sustained development. In this way Polish history can in no way be seen as closed.

Finally, it is worth giving the answer to the question posed at the beginning. How much does Polish controlling differ from its American and German original models? It seems that Polish controlling is closer to the German models than to the solutions implemented in American enterprises. One can see it on the example of the definition of controlling. The similarity between Polish controlling to the idea of management support and not to the assumptions of management accounting corresponds more to the German concept of the method under discussion. On the other hand, Polish controllers use mainly the traditional instruments of controlling, which are closer to the instruments of management accounting, and this indicates a shift of the central focus towards the American solutions. Finally, it is necessary to stress that Polish controlling is different, which can be noticed primarily in the individual and independent determination of controlling tasks in an organisation or in the determination of the scope of responsibility of particular units responsible for controlling. It seems that the Polish research centers involved in this method of management support aspire to create a Polish version of controlling. Similarly, in Polish enterprises the concept of controlling is always adjusted to Polish condition of competition and that makes it different from the concept of controlling in German or American companies. Can thus the above indicate that Polish controlling solutions are – in a sense – different or can we speak about the Polish school of controlling in organisations?

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