

Agnieszka Bieńkowska, Zygmunt Kral, Anna Zabłocka-Kluczka
Wrocław University of Technology

ORGANISATION MANAGEMENT TAKING CONTROLLING INTO CONSIDERATION AS THE WAY OF ORGANIZATION RENEWAL

Summary: The aim of this paper is to present controlling as a management improvement and renewal tool, the essence of management function taking into account controlling requirements as well as the benefits resulting from taking into account the controlling rules in organisation management. Taking into consideration especially benefits obtained thanks to the application of this method, controlling may be viewed as a method of support and – at the same time – improvement and renewal of management in its important areas.

Keywords: controlling, management improvement, organizational renewal.

1. Introduction

Controlling, from a modern perspective, gained popularity during the period of the Great Economic Crisis at the beginning of the twentieth century. Then it turned out to be an interesting solution for organisations engulfed by this crisis. The reconstruction and management of an organisation in accordance with controlling requirements helped many business entities to go through this difficult period. With time, the controlling solutions turned out to be attractive not only for the organisations in crisis but also for large business entities functioning in the conditions of a dynamically changeable environment. On the one hand, controlling – due to its specific orientation towards the future – gave a change to recognise threats relatively early and to react fast. On the other hand, however, it allowed for increasing economic efficiency even when the existence of the organisation did not seem to be endangered. Soon, the benefits of controlling implementation were also noticed by smaller organisations and the great dynamics of the environment stopped to be the only stimulus to make decisions about controlling implementation.

Controlling implementation brings about the necessity to introduce organisational changes. These transformations, depending on the adopted philosophy of controlling implementation, can be of purely technical character and can refer to the adopted technical solutions (e.g. accounting, computer etc.) or they can become the basis for organisation improvement. In the case of the former, the results which are achieved

quite fast are usually spectacular and they manifest themselves in the economic sphere of an organisation's functioning, for instance, in the form of at least a short-term improvement of economic results. In the case of the latter, however, it is possible to achieve also long-term economic and other benefits, which facilitates "providing conditions for long-term existence of an organisation and guaranteeing employment stability" [Olech 1991, p. 28; after Sierpińska and Niedbała 2003]. However, it requires making changes in all organisation employees' way of thinking. In this context, this article presents the specific manner of organisation management, taking into account controlling requirements. In particular, the aim of this paper is to present controlling as a management improvement tool and a way of organization renewal, the essence of management function taking into account controlling requirements as well as the benefits resulting from taking into account the controlling rules in organisation management.

2. Controlling as a method of management improvement and the way of organizational renewal

A wide array of the interpretations, descriptions and definitions of the concept of controlling shows various fields and functions of controlling and illustrates various ways of understanding controlling both by management theoreticians and practitioners [Bieńkowska et al. 2010a]. As a result, "(...) each of them has their own perception of what controlling is and what it should be but everybody thinks something else" [Preizler 1998, p. 12]; and adopting one coherent definition of controlling seems impossible. And despite the fact that there is no universal definition of controlling, it is perceived, above all, as a management process support tool [Roehl-Anderson and Bragg 2005, p. 3], but the scope in which it supports management functions is different. It manifests itself in various concepts of controlling and is undoubtedly connected with the conditioning of the functioning of particular organisations. In small organisations which function in a stable environment, the aim of controlling is usually "the orientation of financial accounting combined with cost accounting to planning, control and steering of enterprise activity in order to provide financial liquidity and profitability" [Sierpińska and Niedbała 2003, p. 25]. Along with the increase in organisation's size and environment dynamics, other possibilities offered by controlling are accentuated and they include, among others, generating and providing information for management in an organisation or co-ordinating particular processes in an organisation, supervising and monitoring the course of performing particular managerial tasks as well as participating in their performance, mainly in the field of planning, control and steering. The last ones are essential particularly in the organisations which tend to grow and to autonomise the selected functional areas, which at the same time, brings about the complication of managerial processes. In such conditions, the activities connected with the processes of planning, control, steering as well as those connected with the co-ordination

of performing the aforementioned activities become more difficult. It pertains mostly to the horizontal co-ordination which is the integration of managerial tasks belonging to different functional areas. The tasks of this type, which occur at the joint of different functional areas, create special difficulties for managerial staff of modern organisations. Irrespective of this, the synchronisation of the performance of managerial tasks with environment requirements and among particular functional areas inside an organisation requires appropriate information. This information should constitute a full basis for making decisions in the process of organisation management. The aforementioned circumstances suggest the appropriateness or even necessity of supporting the managerial activities in organisations. Hence, the co-ordinating oversight over the functioning and development of an organisation, which is the characteristic of controlling, as well as appropriate information protection seem particularly important [Bieńkowska et al. 2010a].

The detailed tools adopted in controlling undoubtedly facilitate management. The characteristic features of controlling such as orientation towards goals, the future and “narrow throats”, considered in an organisation through the prism of the so-called responsibility centres, running cost and profit and loss accounting which is different from the traditional one, task performance in a specially designed organisational structure (in controlling organisational structure) also influence the improvement of organisational solutions. Moreover, the controllers’ active participation in the constant observation of the selected activities and areas of organisation activity as well as of the defined segments of the environment helps to obtain information which is used to anticipate the future state of the present situation, whereas the comparison of the anticipated future state to the defined strategic objectives enables to show deviations, to carry out the analysis of these deviations and to introduce the preventive measures early enough. The controllers’ participation in the deviation analysis, which is carried out cyclically in an organisation, in the examination of deviation causes and making corrective decisions, in particular from the point of view of the future organisation states, frequently contributes to the creation of new innovative solutions. What should be emphasised here is that the controllers as the performers of controlling tasks do not help managers in the execution of managerial activities but support those activities, and by this, the quality of management and its effectiveness increase. When this remark is taken into consideration, controlling should be viewed as a method of support and – at the same time – improvement of management in its important areas.

Controlling, depending on the philosophy of its implementation, can also become a source of organization renewal. If not only just a fad is behind the decision to implement the controlling, but first of all the desire to cope with the observed decline in performance efficiency; and the controlling implementation process itself is preceded by a thorough verification of the preconditions for its functioning [Vollmuth 2000, p. 79], formulated proposals for implementation controlling in the management system of the organization are often a fundamental change. Controlling

philosophy based on the involvement of managers at all the levels of management and its implementation through the creation of specific reference systems, burdened with the responsibility for achieving the purposes of organizations, forces to modify the competence of their members, and thus to transform the organization, thereby encouraging a fuller and better use of its key resources. This approach is consistent with a narrower understanding of the strategic renewal process¹.

3. The idea and functions of management organisation which takes controlling into consideration

As emerges from the previous discussion, controlling is inseparably connected with the system of organisation management. As a result of performing its tasks, it influences directly and/or indirectly the fulfilment of management function. This influence is so strong that it results in the gradual adoption – by classic management – of the controlling way of thinking and of controlling characteristic features. Therefore, we might speak about forming a new concept of management, which is called controlling concept of management [Lichtarski 1999, p. 15], controlling management [Bienkowska et al. 1998, p. 292; Chaberek 2000, p. 123], management by controlling [Bieniok 1997, pp. 286-287], and herein referred to as management taking controlling into consideration.

Management which takes controlling into consideration should be understood as “(...) fulfilling traditional functions of management in its basic organisational structures, with the use (in this process) of the solutions present in controlling and with supporting the performance of management tasks with the functions performed in the new structures – the organisational structures of controlling (added by A.B., Z.K., A.Z.-K.)” [Bienkowska et al. 1998, p. 292]. Elaborating on the quoted definition, it should be stated that the managerial tasks taking controlling into consideration performed in various places of the organisational structure, concern all management functions, such as planning, organising, motivating and control. However, this reference of controlling to planning and control is direct, whereas to organising and motivating it is indirect. From this perspective, planning and control are the elements of controlling to which its functions – above all co-ordination, monitoring and participation – refer. The controllers co-ordinate and monitor the performance of planning and control tasks. They can also participate in this performance. It is particularly present in large organisations which function in a changeable or turbulent environment, when particularly co-ordinating processes become complex and when supporting the managers (as persons responsible for decisions and execution) in this

¹ Hart and Berger define strategic renewal as a change of fundamental importance for the organization and an important influence on the efficiency of the company, closely associated with the relationship between environment, systems, structures, configuration technology, human resources and decision making [Hart and Berger 1994, p. 25; after Dolata 2010, p. 515].

respect is appropriate. However, in the frameworks of the two remaining management functions – organising and motivation – what should only be done is creating the conditions for the appropriate performance of planning and control tasks taking controlling into consideration. A different character of the tasks and solutions of organising and motivating that takes controlling into consideration suggests treating its reference to the two management functions under discussion only as indirect but it does not mean that they are inessential, because adopting the organisational solutions which are appropriate from the controlling perspective as well as those referring to motivating constitute the basis for the effective performance of planning and control tasks. Therefore, in particular, the controllers' participation in the performance of the specific tasks of organising and motivating is recommended. The support given by a controller or by controllers to management functions fulfilled in traditional organisational structures causes that the tasks present in those functions are considered in two systems: traditional and controlling (in controlling organisational structures). It motivates the employees of line and staff units to appropriately perform the tasks. So, there arises the question about the fundamental content of particular functions of management taking controlling into consideration and what this peculiarity is about.

To the main features of planning and control taking controlling into consideration – as closely connected management functions – belong, like in controlling, orientation towards goals, the future and “narrow throats” [Stiegler and Hofmeister 1994, p. 5]. The orientation towards goals, from the controlling point of view, means that within planning and control the aims of the organisations should be in mind. It does not mean that the remaining elements of planning and control – tasks, resources, ways of acting – are unimportant. However, until the goals of the organisation are achieved, the aforementioned elements fade into the background. And by this, the precise definition of the goals at different levels of executive management allows for measuring the real level of their achievement, taking appropriate preventive actions in order to eliminate the emerging deviations as well as correcting the very goals. Next, the orientation towards the future assumes a particular emphasis on the category of the future in the executive decisions – above all – the continual observation of the environment and defining the activities which adjust organisation development to the changes taking place in the environment. At the same time, this allows for determining the correct direction of activity in the future, to prevent the deviations from the accepted patterns early enough in the future. It also does not mean that the future is of no importance to executive management activities. However, only those deviations connected with the future which may bring about the non-achievement of the goals in the future should be the subject of particular common interest of managers and controllers. Finally, the orientation towards “the narrow throats” requires the identification of the weakest chains in organisation activity and, most of all, the concentration of managers' and controllers' main efforts on them.

As regards the range of planning tasks which are of particular interest to controllers, the supporting tasks (taking the aforementioned controlling functions into consideration) should be enumerated:

- creating and updating the system of planning and control; it pertains to, for example, defining the types of the generated plans and the types of the conducted controls, the suppliers of information for planning and control, the organisational forms of planning and control, methods, techniques and tools of planning and control, the schedule of planning and control works; the knowledge of the solutions connected with the above aspects facilitates the process of performing the current activities of planning and control;
- searching, recognising and defining the organisation's goals; here it refers primarily to long-term goals connected with organisation development which involves the entirety of internal and external conditions;
- formulating organisation strategy; in particular, what should be emphasised is defining the strategic tasks, resources, strategy variants as well as striving to prepare the strategic plans but also – to some extent – the operational ones; in this process, it concerns both preparing material plans and financial plans – mainly profit and loss account from the controlling and budget perspectives; within budgeting, preparing strategic budgets as budgets which are especially important nowadays albeit difficult to define should be emphasised [on the basis of Bienkowska et al. 1998, pp. 289-290].

On the other hand, there are characteristic control tasks which are both under managers as well as controllers – they come down to answering the following essential questions:

- Is the actual change of the environment consistent with the forecast of its change?
- Do the adopted strategic goals refer to the acknowledged actual change of the environment?
- Is the performance of the strategic goals consistent with the adopted strategic plan and does it lead to the achievement of the strategic goals?
- Is the performance of the current activities consistent with the operational plan and does it lead to the achievement of the operational goals?
- What corrective decisions should be made in connection with the existing deviations related both to the environment, strategic goals as well as operational goals? [on the basis of Kral 2010].

The aforementioned questions, present in the process of control, concern both the environment as well as the organisation; they refer to the future and to the past; they are connected with the strategic and operational goals. Finally, they are used for carrying out various analyses of deviation, making corrective decisions and performing the activities implementing those decisions. From the traditional perspective, these three tasks constitute the content of widely understood control and from the controlling perspective, they are isolated from control and included in steering as the third – after planning and control – element of controlling. And it is

they that should constitute particular common interest for managers and controllers [Bragg 2005, pp. 11-12].

The performance of the selected tasks of planning and control taking the controlling requirements into consideration takes place both in traditional organisational structures (beyond controlling) as well as in controlling organisation structures. As a result, such doubling of the defined efforts gives a chance to work out more efficient managerial decisions. At the same time, it becomes easier to use, in the decision-making process, the specific current methods in controlling, in a type of variable cost account or in profit and loss account from the controlling perspective. This, additionally, rationalises the decision-making process.

The subject of particular common interest of managers and controllers with reference to organising and motivating as management functions, used for creating proper conditions of planning and control task performance, and therefore not constituting the direct field of controlling influence, is, above all, isolating in the organisation the so-called responsibility centres (management centres) and adopting the defined principles of employee's remuneration for them. With reference to the responsibility centres, it requires their organisational isolation, indicating the types of particular centres, defining their goals, tasks, scope of independence and responsibility as well as the principles and mode of assessing the centres. As a result – as an outcome of this assessment – there emerges a more detailed information stream which concerns not only the organisation as a whole or its relatively aggregated internal units but also the basic reference systems. However, in the process of establishing the principles of remuneration in the responsibility centres, the adoption of the defined assessment measures and the manner of connecting remunerations with the values obtained within the measures should belong to managers and controllers' common tasks.

It might be stated that adoption, taking the generally defined methodological frameworks into consideration, of the organisational solutions and the solutions of motivating stimulate "(...) the planned performance of material tasks and the rational use of production factors, facilitating at the same time economy. The assessment of particular responsibly centres and the competition among them influence the quality and character of the obtained results and the work results directly translated into the obtained employee benefits (e.g. remuneration) fulfil the motivating function" [Bieńkowska et al. 1998, p. 293].

4. The benefits obtained by taking controlling rules into consideration in organisation management

In the context of the considerations on the fulfilment of management function taking the controlling requirements into consideration, it might be stated that the implementation of this method in an organisation undoubtedly entails the changes

both in the scope of management as well as in the organisation itself. However, when we want to assess the qualities of these changes – so to state whether, by the implementation of controlling, there is an improvement of the organisation and whether controlling can be really considered to be a method of management improvement and renewal – we need to take a look at the benefits obtained thanks to the application of the method under analysis in an organisation.

The starting point for the considerations about the benefits of implementing controlling should be the expectations connected with the implementation of this method of management, expressed in the form of its general and partial objectives. Weber is of the opinion that the overriding assumption of implementing controlling is “(...) increasing (...) management efficiency” [Weber 1995, p. 15]. Płóciennik-Napierałowa, on the other hand, emphasises most of all the economic issues, considering “the increase of profitability and economy efficiency as well as the effective limitation of the economic risk” [Płóciennik-Napierałowa 2001, p. 362] as the main goal of the method under discussion. According to Olech, the basic task of controlling is “providing conditions for long-term existence of an organisation and guaranteeing employment stability” [Olech 1991, p. 28; after Sierpińska and Niedbała 2003].

The overriding objectives, indicated earlier and formulated, of course, in a rather synthetic way, are decomposed into partial objectives which can be achieved directly thanks to the implementation of controlling in the organisation. The objectives of controlling implementation which are most often specified in the literature are as follows:

- guaranteeing the co-ordination of management system which is obtained through creating appropriate internal structures in an enterprise and integrating the system of goals with the system of planning and the information system [Nowak 1996, pp. 26-27];
- creating the system of the co-ordination of various organisation fields which is to define the rules of making decisions [Skowronek-Mielczarek and Leszczyński 2007, p. 68];
- facilitating the creation of a rational arrangement of competences and responsibilities at various levels of management;
- increasing decentralisation and by this the decision-making independence of the managers of autonomic organisational units [Sierpińska and Niedbała 2003, p. 7];
- working out an objective and reliable information system [Bieniok 1997, p. 286; Sierpińska and Niedbała 2003, p. 7];
- connecting employees’ remuneration with the performance results;
- removing “narrow throats” and barriers in organisation development.

The objectives described above should – as a result of the functioning of controlling in the organisation – be turned into real benefits resulting from its implementation. However, the confrontation of the objectives and benefits of controlling implementation requires carrying out empirical research in this area.

In the period 2008-2009, the authors of the present study conducted wide-scale research into controlling in organisations functioning in Poland [Bieńkowska et al. 2010, pp. 48-59; Bieńkowska et al. 2009, pp. 35-57; Bieńkowska et al. 2009a, pp. 387-394; Bieńkowska et al. 2008, pp. 12-18; Bieńkowska et al. 2008a, pp. 65-71].

The research was carried out by means of a survey technique. The questionnaire contained four parts which were devoted to functional solutions, organisational solutions and instrumental solutions and the assessment and improvement of those solutions. There were 32 questions and the specification. A person responsible for the implementation and functioning of controlling in an organisation was asked to fill in the questions and if controlling had not been implemented, the head of financial/management accounting department or the representative of general management was asked to do so [Bieńkowska et al. 2010b, pp. 48-59].

As a result of surveying, 328 filled-in questionnaires were returned, and – after eliminating the questionnaires which did not meet the formal requirements – 306 questionnaires filled in by medium-size and large enterprises of various sectors were accepted. 164 organisations from this group had implemented controlling (which is approximately 54% of the organisations under investigation). These organisations participated in the opinion poll on the benefits which the implementation of controlling brought.

With reference to the analysis of the benefits connected with the implementation of controlling, the respondents were asked to circle any number of responses from among the suggested list. Into the main benefits resulting from the objectives of controlling, the authors included the following:

- facilitating the processes of planning, control, steering and providing information;
- greater employees' motivation to perform the tasks consistent with the goals of the organisation;
- more effective organisation goal attainment;
- easier inter-organisation communication;
- easier communication with the environment;
- more accurate decision in the process of management;
- better information-decision process.

The respondents were also given the possibility of indicating the answer “no benefits obtained” as well as the possibility of indicating “other benefits obtained” as a result of the implementation of the management support method under discussion.

It turns out that the highest percentage of the respondents – as many as 87.2% – showed the improvement of the processes of planning, control, steering and providing information. Over three fourths of those surveyed (76.2%) pointed to a better information-accounting system and more than a half – more accurate decisions in the process of management (58.5%) as well as more effective attainment of organisation

goals (51.2%). The research also shows that, according to the respondents, controlling poorly affects easier communication with the environment (this benefit was indicated only by 20.1% of the respondents), on average, however, it affects greater employees' motivation to perform the tasks consistent with the goals of the organisation (37.2% of the indications) as well as easier inter-organisation communication (45.1%). No respondent replied that controlling had brought no benefits in the organisation in which it had been implemented.

The results show that the changes caused by the implementation of controlling should be regarded as positive – serving the improvement of management quality. In this context, management which takes controlling into consideration should be viewed in the category of organisation improvement and development.

5. Conclusions

Implementing controlling undoubtedly requires the transformation of an organisation. These changes, at first glance, might seem small. They, first of all, pertain to the “infrastructure” – that is the tool level of management: controlling cost account and profit and loss account are implemented, the information-reporting system is redesigned or budgeting is modified.

A closer look at the organisation which has implemented controlling allows for seeing its real improvement. The management method under discussion has a big influence on organisation management. It causes the adoption by classic management of the controlling way of thinking and the characteristic features of controlling. It leads to forming a new concept of management, which is known here as management taking controlling into consideration.

Management taking the controlling rules into consideration forces the improvement of the organisational structure with explicitly defining, in its frameworks, the tasks, responsibilities and rights as well as the manner of transferring information to the controller who performs the controlling tasks and the manner of transferring of his reports to particular management levels. Such management takes into account decentralisation, including the division of the organisation into responsibility centres. Furthermore, in controlling management, the change of the way of thinking and the change of the philosophy accepted in the organisation are necessary. It is necessary to use a team style of management supported with numerous controlling support techniques, that is, management by goals, considering deviations or motivating. The changes in the organisation are therefore relatively deep and concern both management tools as well as its “soft” elements.

Attention should also be paid to the fact that controlling management in no way rejects the traditional concept of management but only facilitates it by offering particular system, ordered and consistently applied controlling tools. It therefore is, as if, a fuller and improved realisation of classic management. The evolution of the concept of management in the changing reality is a natural thing which leads

to achieving better results since – as claimed by Steinmann and Schreyögg, “more and more frequently traditional frameworks turn out to be too tight to encompass the complexity of management” [Steinmann and Schreyögg 1995, p. 14], in the changing environment. Thus, management taking controlling into consideration is becoming more and more popular not only among theoreticians but, most of all, among practitioners.

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ZARZĄDZANIE Z UWZGLĘDNIENIEM WYMAGAŃ CONTROLLINGU JAKO SPOSÓB NA ODNOWĘ ORGANIZACJI

Streszczenie: Celem artykułu jest prezentacja controllingu jako instrumentu doskonalenia zarządzania oraz przedstawienie istoty zarządzania z uwzględnieniem wymagań controllingu (zarządzania controllingowego). Biorąc pod uwagę korzyści płynące z jego aplikacji w praktyce controlling może być bowiem uznany za narzędzie wspomaganie, doskonalenia i odnowy organizacji.