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INFORMATION SOURCES FOR EFFICIENT OPERATION OF CONTROLLING FUNCTION IN THE COMPANY

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Abstract

Controlling in the company should be primarily the most important source of information used for successful business operations. In addition, controlling should be also a place of planning and analysis, business decision consultant, and coordinator and integrator of business functions. It is all based on the information it possesses. What is the main source of the information it needs? This paper attempts to show the most important sources of information received by controlling from departments of finance and accounting, sales, planning and analysis, production, marketing, procurement and information gathered from the business environment of the company. The survey covered 157 respondents working in 14 companies operating in the beverage industry and grouped in two sub-samples: in the first sub-sample companies were grouped based on their ownership structure, in the second based on their size. Only companies grouped according to their size, i.e. the number of employees will be discussed in this paper given that results obtained in the research referring to companies which were grouped according to their ownership structure have shown low statistical significance.

Key words: Controlling, Information, Company.

Introduction

Managers in the direct decision-making process use information received from controlling as input data. Before using the information in decision-making, it is necessary to determine the reliability of the information coming from controlling, which is used as a means of finding the right conclusion to specific business problems (Schäffer, 2008). The validity and reliability of information available to controlling can also be determined based on the source of information. Controlling draws information from all of the company's functions, and both from the external and internal environment. Before making a decision,

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it is necessary to determine what information is needed for its successful operation (Schäffer, 2008). The business environment of many companies dynamically requires that they monitor and organize their business in real time in order to proactively respond to challenges and use sensitive business decisions in a timely manner. The ability to predict and timely interpret the changes in the business environment resulting from clients' needs requires the company's controlling function to obtaining quick and informed decisions based on which the management can take action (Schiefer and Seufert, 2006). One of the main goals that employers face is to present their stakeholders with information on which they base their business decisions. In this way, the controlling function of the company should choose the type of information systems and information that they want to use to provide the management with an adequate information needed for conducting a successful business (Ariely, 2000). Papers dedicated to this problem and controlling itself are scarce, except for those coming from Germany. In addition, there is a small number of papers dealing with information used by the controlling function in order to inform managers to make the right decisions. Decisions coming from the internal and external environment are equally important for making the right business decisions. However, not all decisions are of the same importance for the decision-making process. The authors of this paper tried to identify the decisions that are more important than the others (based on statistical data processing) in the beverage industry, primarily in the production of beer, juices, and water that were the subject of this research. Statistical data processing method developed by Milan Dolga has been used n the research.

Methodology

Periods of economic crisis often require investing additional efforts to address some business difficulties induced by external or internal factors. It is this capability of controlling which contributes the achievement of the highest business efficiency as its primary function (Christopher, 2005; Schäffer and Margolin, 2013). As a result of market globalization during the last few decades, significant turning points in the operation of companies occurred. This is especially the case in the beverage industry which is engaged in the production of alcoholic and non-alcoholic drinks, sweets, coffee, etc. Consumer needs become increasingly demanding in terms of price and quality (Dörnhöfer and Günthner, 2017). Market saturation with goods and services available in unlimited quantities has led to a turning point in the way of managing and adapting business strategies. Under such conditions supply becomes higher than demand, which results in a need to find new ways of attracting the increasingly requiring customer. These changes forced companies operating in the beverage industry to start introducing new disciplines in their business, such as controlling (Küpper et al., 2013). Companies in the process industry consolidated, primarily through the acquisition of smaller companies by larger companies. The consolidation has led to problems in tracking the business of the entire company, as well as with the decreasing compliance of individual

organizational units. These growing companies are becoming more and more difficult to manage.

Conventional categorizations, such as "threats" and "opportunities", suggest that management sees problems and opportunities independently of one another, preserving with this concept their efforts in making the best possible decisions in assessing strategic issues (Dutton and Ottensmeyer, 1987). However, managers tend to simplify the decision-making process due to the limited information processing capabilities (Hsu et al., 2013). It is, therefore, necessary to make the information as useful and as reliable as possible.

Specific to products of the beverage industry is that their shelf life is short but the demand for them is high. How to meet the demands that come from the market at any moment without burdening stocks with finished products, and avoid spending additional money (Jelicic and Bojanic, 2015). This issue should be resolved by the controlling function within the company itself, which would be organizationally positioned in all companies and departments of the given company (e.g. logistic controlling, project controlling, financial controlling, etc.) (Roso et al., 2003). How can controlling contribute the management to make the right decision? Having valid information at the right time, controlling becomes the place of planning and analysis, and a consultant and coordinator of management in the decision-making process. Where does controlling draw the necessary information?

Bearing in mind the above problem encountered by companies in the process industry, the question arises as to how and in which way controlling can help? What information controlling needs to collect, process, and analyze assisting thereby the management to make a timely and good decision that help the company to operate successfully. Examining how and what information strategically affects the company business requires applying the heuristic-systemic model of information processing (Yuan et al., 2017). Based on this, there is a possibility for companies to define their ability to integrate resources in order to respond to all changes coming from the internal and external environment (Griffith et al., 2010).

This paper deals with the research on the needs of the controlling function in companies operating in the beverage industry. The model of controlling needed by these companies also stemmed from the research. The entire research was conducted in 20 thematic units. The difference between the ownership of the company and the size of the company in relation to the overall evaluation of respondents was analyzed. Here, the authors will present only one thematic unit: to determine the difference between the size of the company in relation to the respondents' evaluation of the sources of information necessary for the efficient operation of controlling in the company. The paper presents the numerical and percentual presence of modalities of the analyzed parameters as a function of the size of the company, as well as the differences between the size of companies in this regard in order to evaluate the obtained results and the purpose of their consideration. The paper defines the characteristics of each group of companies that are grouped based on their size according to the

specific distance and homogeneity between them, which are graphically presented.

Results

The analysis was carried out based on the respondents' evaluation of the sources of information necessary for the effective operation of the controlling function in the company, more specifically, sources of information that controlling derives from: planning and analysis, marketing, procurement, production, sales, accounting and finances, and information gathered from the business environment. Companies were divided into three groups based on their size: companies with 180 employees (small companies), companies with 190 to 400 employees (medium-sized companies), companies with over 400 employees (large companies). Each evaluation of the information source has four modalities: *completely disagree*, *disagree*, *partially agree*, and *mainly agree*.

Review of presence of the respondents' evaluation of the source of information as a function of the company size

Respondents, i.e. employees working in the controlling function of companies, were asked whether information coming from the accounting and finance department is essential for the operation of controlling in their companies. The answers they provided showed that information received from the accounting and finance department had no statistical significance as a function of the respondents' company size (Giacosa et al., 2015). The same was the case with the question of information coming from the sales department and the procurement department, as well as with those coming from the business environment. These correlations between the two variables are insignificant when the absolute value of their Pearson coefficient of correlation is higher, while a correlation between the two variables exist in the case when the absolute value is about 0 (Tzamalis et al., 2016).

Controlling has been developed in the German economy and still dominates it along with the countries that have the same or similar development strategy, while countries with a highly developed planning function are dominated by the department of planning and analysis. From the aspect of management, departments of planning and analysis are equivalent to the controlling function, while in developing countries, controlling and its functions in the company are still poorly understood. In addition to planning and analysis, each company should track all its business performances and know their business results and obtained goals at any moment (Gunasekaran and Kobu, 2007).

Analyzing the data obtained in the research it can be noted that respondents from large companies believe that the information collected from the department of planning and analysis, which is the basis of successful operation

of the controlling, are indispensable (100%). Respondents coming from companies with 180 and 400 employees *partially agree* (31.1%) or *mainly agree* (26.2%) that this information is important for the operation of controlling, while 39.3% of them *disagree* with this. Respondents from small companies, or companies with up to 180 employees, generally believe that information from the department of planning and analysis is unnecessary for the operation of controlling. Based on the research it can be concluded that the controlling function in small and medium sized companies does not exist, and employees are not familiar with the role of controlling for the successful operation of the company. The controlling interest of large companies covered by this research is owned by foreign companies with controlling present in their organizational structure, especially companies from the German speaking region (countries where the Nippon-Rheinland model of corporate governance is present).

Table 1. Numerical (n) and percentual (%) presence of evaluation of sources of information from the department of planning and analysis as a function of the size of company

	Completely disagree		**Disagree**		**Partially agree**		**Mainly agree**	
	n	%	n	%	n	%	n	%
Companies with up to 180	29.	55.8*	22.	42.3*	0.	.0"	1.	1.9
Companies with 190-400	2.	3.3	24.	39.3"	19.	31.1*	16.	26.2"
Companies with over 400	0.	.0	0.	.0	0.	.0	44.	100.0*

Source: Authors

The next question was related to the importance of information coming from the production department for the operation of controlling in the company. The analysis of data has shown that there is a statistical significance that relates to information received from the production department as a function of the company size for the successful operation of the controlling function. The results were similar to those obtained for the previous question. Employees from companies with over 400 employees mainly agree that information received from the production department is necessary for the operation of controlling (77.3%). Regarding companies with 180 to 400 employees, most of the respondents disagreed (39.3%) and partially agreed (37.7%) with this. Small companies, that is companies with up to 180 employees, think that information received from the production department is unnecessary for the operation of controlling (the answer completely disagree is given by 86.5% of the respondents). The explanation of these results is the same as for the previously discussed question.

Table 2. Numerical (n) and percentual (%) presence of evaluation of sources of information from the production department as a function of size of the company

	Completely disagree		Disagree		Partially agree		Mainly agree	
	n	%	n	%	n	%	n	%
Companies with up to 180	45.	86.5*	6.	11.5	0.	.0	1.	1.9
Companies with 190-400	0.	.0"	24.	39.3*	23.	37.7*	14.	23.0"
Companies with over 400	0.	.0	6.	13.6	4.	9.1"	34.	77.3*

Source: Authors

Marketing as one of the essential business functions of the company was also the subject of this research. Information that comes from the marketing department is important for the function of controlling both from the aspect of production planning and sales, as well as from the aspect of tracking the achieved results. Thus, 77.3% of the respondents from the observed companies with over 400 employees mainly agree that marketing as a source of information is important for the operation of controlling, while respondents from companies with up to 180 employees and companies with 180 to 400 workers believe that marketing-related information is unlikely most important for company controlling function. In addition, 90.4% of the respondents from small companies, those with up to 180 employees, completely disagree with the statement that marketing information is important for the successful operation of controlling, while in companies with 180 to 400 employees the disagree answer to this statement prevails with 57.4%.

Table 3. Numerical (n) and percentual (%) presence of evaluation of sources of information from the marketing department as a function of size of the company

	Completely disagree		Disagree		Partially agree		Mainly agree	
	n	%	n	%	n	%	n	%
Companies with up to 180	47.	90.4*	4.	7.7"	0.	.0	1.	1.9
Companies with 190-400	0.	.0"	35.	57.4*	9.	14.8"	17.	27.9"
Companies with over 400	0.	.0	0.	.0	10.	22.7*	34.	77.3*

Source: Authors

Analysis of differences between the respondents' company size as a function of the evaluation of sources of information

The authors of this paper attempted to prove the claim that there is a significant difference between the respondents' company size, relative to the evaluation of sources of information for the successful operation of controlling.

Table 4. Significance of the difference between the respondents' company size relative to the evaluation of sources of information for the successful operation of controlling

Analysis	n	F	p
MANOVA	7	108.888	.000
Discriminatory	7	210.415	.000

Source: Authors

Based on the value of p = .000 (MANOVA analysis) (Koehler and Selcuk, 1990) and p = .000 (discriminatory analysis), the hypothesis of this research is accepted, meaning that there are a difference and a clearly defined boundary between the respondents' company size relative to the question of usefulness of the source of information for successful business controlling.

Table 5. Significance of the difference between the respondents' company size relative to the evaluation of sources of information (Note: k.dsk is the coefficient of discrimination)

	χ	R	F	p	k.dsk
Finance and accounting	.555	.666	61.513	.000	.056
Sales	.697	.971	1287.916	.000	10.936
Planning and analysis	.713	.841	186.415	.000	.780
Production	.725	.911	374.361	.000	.062
Marketing	.740	.934	524.417	.000	.591
Procurement	.638	.815	151.995	.000	.333
Information from the environment	.669	.850	200.383	.000	.149

Source: Authors

As p < 1, this means that there is a significant difference between some respondents' company size regarding the source of information coming from the planning and analysis department (.000), production department (.000), and marketing department (.000). As indicated by the coefficient of discrimination, the greatest contribution to discrimination between the respondents' company size relative to the evaluation of the source of information (i.e. the difference is the largest) for sources of information from sales (10,936), planning and analysis (.780), marketing (.591), procurement .333), information from the environment (.149), production (.062), finance and accounting (.056).

Characteristics and homogeneity of the respondents' company size in relation to the evaluation of sources of information necessary for successful operation of controlling

Based on the previous considerations and sample analysis in accordance with the applied methodology, the characteristics and homogeneity of each company size and the distance between them have been determined.

The fact that p = .000, discriminatory analysis, means that there is a clearly defined boundary between the respondents' company size and that it is possible to determine the characteristics of each company size depending on the evaluation of the source of information.

Table 6. Characteristics and homogeneity of respondents' company size in relation to the evaluation of the source of information (Note: hmg - homogeneity; dpr% - contribution of features to characteristics)

	Up to 180	**From 190 to 400**	**Over 400**	**dpr %**
Sales	disagree	partially agree; disagree	partially agree	84.729
Planning and analysis	completely disagree; disagree; partially agree	partially agree; disagree; mainly agree	mainly agree	6.043
Marketing	completely disagree; disagree	disagree; completely disagree; partially agree	partially agree; mainly agree	4.579
Procurement	completely disagree; partially agree; disagree	disagree; completely disagree; mainly agree	mainly agree	2.580
Information from the environment	completely disagree; disagree	partially agree; completely disagree; disagree	mainly agree	1.154
Production	completely disagree	disagree; partially agree; completely disagree	mainly agree; partially agree	.480
Finance and accounting	partially agree	partially agree; mainly agree	mainly agree	.434
n/m	50/52	45/61	44/44	
%	96.15	73.77	100.00	

Source: Authors

The property of each sub-sample of company size mostly defines sources of information coming from the sales department because the contribution of

features is 84.73%, followed by sources of information that controlling receives from the planning and analysis department (6.04%) and sources of information from marketing (4.58%). The homogeneity of companies with up to 180 employees is 96.15%, companies with 190 to 400 employees are 73.77%, and those with over 400 employees is 100.00%. Based on the above, it can be said that 50 out of 52 respondents share the characteristics of companies with up to 180 employees, homogeneity is 96.2%, which means that two respondents have other characteristics than those of their group. The characteristics of companies with 190 to 400 employees are shared by 45 out of 61 respondents, so homogeneity is 73.8%, while 16 respondents have different characteristics. The characteristics of companies with over 400 employees are shared by 44 out of 44 respondents, showing that homogeneity is 100.0%, and no respondent has any other characteristics. This means that the characteristics of respondents similar to characteristics of respondents coming from companies with up to 180 employees, and their belonging to a specific company size is unknown, can be expected with a confidence of 96.2%, meaning that it is possible to make a forecast with a certain degree of reliability. The characteristics and homogeneity of companies are shown in Table 6, based on which one can see the properties of each group of companies that are included in the survey.

Table 7. Distance (Mahalanobis) between the respondents by the size of their company in relation to the evaluation of sources of information necessary for the successful operation of controlling

	Companies with up to 180	**Companies with 190-400**	**Companies with over 400**
Companies with up to 180	.00	9.18	9.42
Companies with 190-400	9.18	.00	2.31
Companies with over 400	9.42	2.31	.00

Source: Authors

By calculating the Mahalanobis distance (Duda et al., 2012) between the respondents' company size, another indicator of similarity or difference is obtained. The distance between different spaces can be compared. Distances presented in the table indicate that the lowest distance is the distance between companies with over 400 and from 190 to 400 employees (2.31), while the largest distance is that between companies with over 400 and up to 180 employees (9.42).

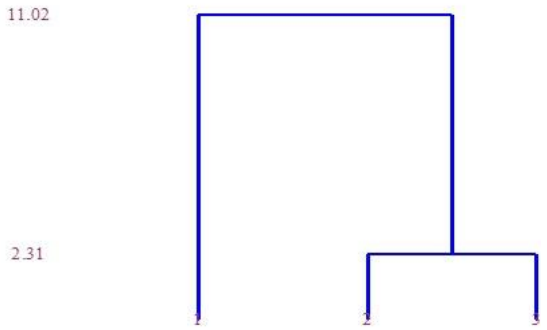
Table 8. Grouping of respondents by their company size in relation to the evaluation of sources of information

Level	**Closeness**
Enterprises with 190 to 400 with enterprises over 400 employees	2.31
Companies with over 180 with companies with 190 do 400 employees	11.02

Source: Authors

Based on the presented dendrogram, it can be seen that the smallest distance is the distance between the group with 190 to 400 and the group with over 400 employees (distance 2.31), while the largest distance is the distance between the group with up to 180 and 190 to 400 employees (distance 11.02).

Figure 1. Dendrogram of interdependence (Note: 2) companies with 190 to 400 employees; 3) companies with over 400 employees)

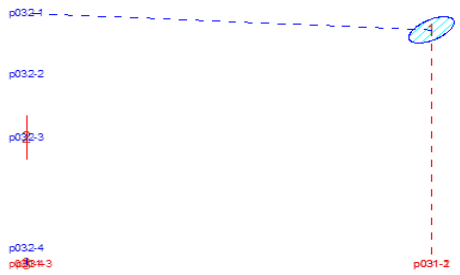


Source: Authors

Graphic presentation of the position and characteristics of the respondents' company size as a function of the most discriminating evaluation

The ellipses show the relationship and characteristics of each company size (companies with up to 180 (1), companies with 190 to 400 (2), companies with over 400 employees (3)) in relation to the three most discriminating features of sources of information necessary for the successful operation of the controlling function: sales (p031), planning and analysis (p032), marketing (p034).

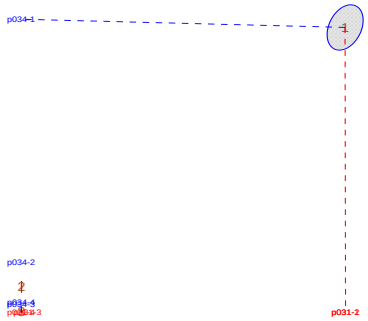
Chart 1. Ellipses of the respondents' company size in relation to the evaluation of sources of information from the sales department and sources of information from the planning and analysis department



Source: Authors

The abscissa (horizontal axis) represents the source of information from the sales department (p031), while the ordinate (vertical axis) is the source of information from the planning and analysis department (p032) presented with a quadruple scale of evaluation. By looking at Chart 1, it can be noticed that, in relation to the axis *sources of information from sales*, the most represented evaluation for the sub-sample of companies with over 400 employees (3) is *mainly agree*, while for the sub-sample of up to 180 employees (1) the most present evaluation is *agree*. In relation to the axis *sources of information from planning and analysis*, the most represented evaluation for the sub-sample of companies with over 400 employees (3) is *mainly agree*, while for companies with up to 180 employees (1) the dominating evaluation is *completely disagree*.

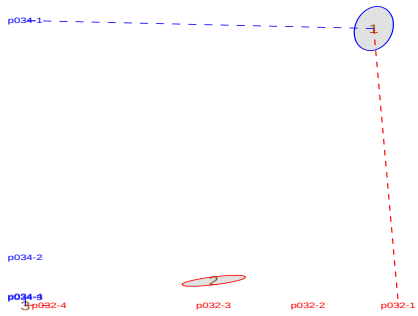
Chart 2. Ellipses of respondents' company size relative to the evaluation of sources of information from sales and sources of information from marketing



Source: Authors

The abscissa represents the source of information from sales (p031), while the ordinate represents the sources of information from marketing (p034) presented with a quadruple scale of evaluation. By looking at Chart 2, it can be seen that, in relation to the axis *sources of information from sales*, for the sub-sample of companies with over 400 employees (3) the most represented evaluation is *mainly agree*, while for the sub-sample of companies with up to 180 employees (1) *disagree* is the most prevailing evaluation. In relation to the axis *sources of information from marketing*, the sub-sample of companies with over 400 employees (3) is dominated by the evaluation *partially agree*, while for the sub-sample of companies with up to 180 employees (1) the prevailing evaluation is *completely disagree*.

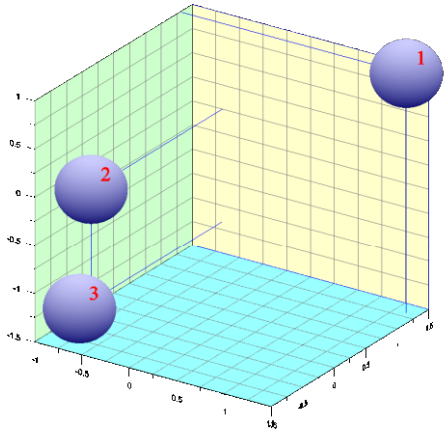
Chart 3. Ellipses of the respondents' company size in relation to the evaluation of sources of information from the planning and analysis department and sources of information from marketing



Source: Authors

The abscissa represents the sources of information from planning and analysis (p032), while the ordinate is the sources of information from marketing (p034) presented with a quadruple scale of evaluation. By looking at Chart 3, it can be noticed that in relation to the axis *sources of information from planning and the analysis*, the most represented evaluation for the sub-sample of companies with over 400 employees (3) is *mainly agree*, while for the sub-sample of companies with up to 180 employees (1) *completely disagree* is the most represented evaluation. In relation to the axis *sources of information from marketing*, the sub-sample of companies with over 400 employees (3) is dominated by the evaluation *partially agree*, while the prevailing evaluation for the sub-sample of companies with up to 180 employees (1) is completely disagree.

Chart 4. Graphic presentation of position and characteristics of the respondents' company size in relation to the most discriminating estimates

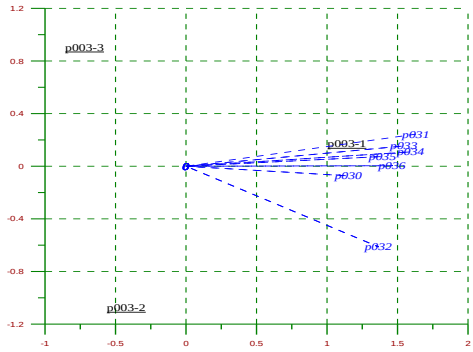


Source: Authors

Graphic presentation of the respondents' company size as a function of the respondents' evaluation of the sources of information needed for the successful operation of controlling

The derived characteristics, the company sizes in relation to the respondents' evaluation of the sources of information necessary for the successful operation of controlling can be graphically presented with a star diagram.

Graph 5. Characteristics of company sizes in relation to the respondents' evaluation of sources of information

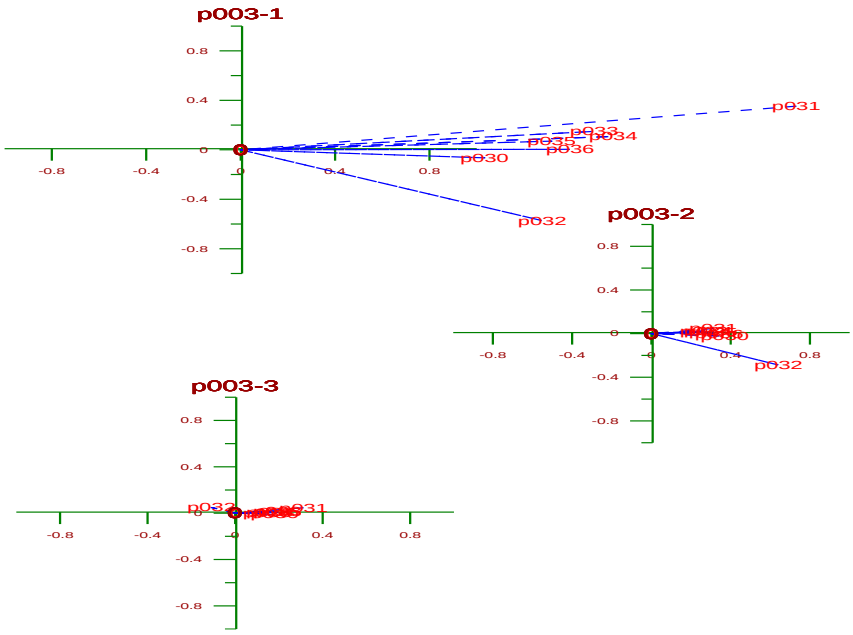


Source: Authors

In most of the observed features, a more even distribution of frequency of sub-samples modalities is perceived compared to other sub-samples on the basis of the distance of the sub-sample from the center of the coordinate system. A significant deviation in frequency between the modalities has been found for companies with 190 to 400 employees with distance 1.16, followed by companies with up to 180 employees with a distance of 1.15, and companies with over 400 employees with a distance of 1.15. A more even distribution of frequency of modes of all sub-samples by properties has been found on the basis of the distance from the center of the coordinate system. A more significant deviation of frequency between the modes has been found in the source of information coming from the sales department with a distance of 1.65, followed by the marketing (1.60), production (1.55), planning and analysis (1.50), information from the environment (1.46), procurement (1.40), and finance and accounting (1.15). The characteristics of the sub-sample of companies with up to 180 employees are defined by sources of information from sales (1.65), production (1.55), marketing (1.60), procurement (1.40), and information from the environment (1.46).

Chart 6. Characteristics of each company size as a function of the respondents' evaluation

of the source of information



Source: Authors

Conclusion

Controlling in the company represents the awareness of management, i.e. the source of information based on which the company management can make timely and correct decisions. What is the source of all necessary information in order to help management in the decision-making process? Controlling is the source of information for making right decisions, but at the same time, it is also the user of information coming from other organizational units in the company. This paper represents an attempt to show what information is important for controlling from the point of view of employees working in the company's controlling and finance functions. The research was carried out on a sub-sample of companies that were grouped based on their size, i.e. the number of employees. The information that controlling receives from the planning and analysis, production and marketing departments were found to have the highest statistical significance for the respondents. It is known that companies with a higher number of employees are more complex and consequently have a wider product range, which makes decision making a more difficult task, and requires deeper and more reliable information. As a result, large companies, in this case, companies with over 400 employees, have broader controlling or they are planning to implement controlling soon. They *partially agree* or *mainly agree* with the statement that information coming from the planning and analysis,

production and marketing departments are necessary for successful operation. Small companies participating in this research, companies with up to 180 employees (they lack any controlling functions and based on this research it can be assumed that they are not planning to introduce them) disagree or mainly disagree with the statement that information from these departments is necessary for successful operation of controlling function. It can be assumed that these companies do not even know how controlling works, so they are unlikely to respond to these questions. Finally, it can be said that it is necessary to implement controlling in all companies, regardless of their size and that any information, no matter where it comes from, is necessary for successful operation of both the controlling function and the entire company. Today, it is difficult to achieve competitive advantage and realize a value added in the market; therefore, companies should take advantage of all available instruments of strategic and operational controlling.

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IZVORI INFORMACIJA ZA EFIKASNO DELOVANJE FUNKCIJE KONTROLINGA U PREDUZEĆU

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Apstrakt

Kontroling u preduzeću trebao bi biti prvenstveno najvažniji izvor informacija za uspešno poslovanje. Osim toga, kontroling bi trebao biti i mesto planiranja i analize, savetnik za poslovne odluke te koordinator i integrator poslovnih funkcija. Sve se temelji na informacijama koje poseduje. Koji je glavni izvor informacija koje su mu potrebne? Ovim radom nastoje se prikazati najvažniji izvori informacija koje kontroling dobija iz odela finansija i računovodstva, prodaje, planiranja i analize, proizvodnje, marketinga, nabavke, te informacija prikupljenih iz poslovnog okruženja poduzeća. Istraživanjem je obuhvaćeno 157 ispitanika zaposlenih u 14 kompanija koje posluju u industriji pića i grupisanih u dva poduzorka: u prvom poduzorku kompanije su grupisane prema vlasničkoj strukturi, a u drugom prema veličini. U ovom radu biće reči samo o kompanijama grupisanim prema veličini, odnosno broju zaposlenih s obzirom da su rezultati istraživanja koji se odnose na kompanije grupisane prema vlasničkoj strukturi pokazali nisku statističku značajnost.

Ključne reči: Kontroling, informacija, preduzeće.

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