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CONTROLLING IN EMPLOYEES' OPINIONS IN SMALL AND MEDIUM ENTERPRISES

KONTROLOWANIE W OPINII PRACOWNIKÓW MAŁYCH I ŚREDNICH PRZEDSIĘBIORSTW

Abstract: Every active organisation tries to achieve its goals smoothly and effectively. To be able to assess if the objectives pursued have been achieved, organisations shall carry out a regular control. Controlling is not only the final function of management but it is also

depended on every other management functions. It is the final step and a kind of test that shows if all the intermediary functions met the objectives, tasks and duties, which have been defined at the stage of planning. This article concerns the controlling process in small and medium enterprises. Authors discuss theoretical issues connected with controlling in an enterprise. Moreover, the article presents results of a self-study carried out among employees in small and medium enterprises, which run their activity in Silesian Voivodship. The aim of this article is to assess controlling in the view of employees in small and medium enterprises.

Keywords: controlling, control, management, small and medium enterprises

Streszczenie: Każda z funkcjonujących organizacji stara się sprawnie i skutecznie osiągać swoje cele. Aby móc ocenić, czy zamierzone cele zostały osiągnięte, organizacje powinny przeprowadzać systematyczną kontrolę. Kontrolowanie jest nie tylko końcową funkcją zarządzania, ale jest ściśle uzależnione od wszystkich funkcji zarządzania. To ostatnie ogniwo i swego rodzaju sprawdzian, czy wszystkie pośredniczące funkcje zapewniły realizację celów, zadań i obowiązków, które zostały określone na poziomie funkcji planowania. Prezentowany artykuł dotyczy procesu kontrolowania w małych i średnich przedsiębiorstwach. Autorki omawiają kwestie teoretyczne związane z kontrolą w przedsiębiorstwie. Dodatkowo w artykule zaprezentowane zostały wyniki badań własnych przeprowadzonych wśród pracowników małych i średnich przedsiębiorstw działających na terenie województwa śląskiego. Celem niniejszego artykułu, poza określeniem teoretycznych podstaw z zakresu kontrolowania w organizacjach, jest zbadanie procesu kontrolowania w śląskich małych i średnich przedsiębiorstwach w ocenie pracowników.

Słowa kluczowe: kontrolowanie, kontrola, zarządzanie, małe i średnie przedsiębiorstwa

Introduction

There are four functions of management: planning, organising, leading and control. Control is strictly depended on all the other functions. It is the final step and sort of a test that shows if all the intermediary functions met the objectives, tasks and duties, which have been defined at the stage of planning. A manager, who carries out the control, should remember to prepare it in a correct way and in accordance with the guidance. Otherwise, the control may cause dissatisfaction and resistance among subordinates. It is important to remember that the objective of the control is to help to carry out tasks and to analyse, together with an employee, causes of their failures and not to look for someone to blame or punish¹.

1. The essence of controlling in organisations

Controlling is the last phase of management and means monitoring the progress of the organisation in meeting its objectives. Management should perform

¹ L.H. Haber, *Management. Zarys zarządzania małą firmą*, Wydawnictwo Profesjonalnej Szkoły Biznesu, Kraków 1998, p. 172, 174.

continuous monitoring if it aims at achieving the objectives. The aim of the control is to offer the managers a possibility to evaluate the position of the organisation in comparison to its targets. The monitoring is performed in a chosen moment with the use of one or more measures².

In a wider sense, controlling consists of all manager's action, which involve determining and correcting all deviations from the standards. This means that controlling includes correcting and regulatory actions, which are taken up in scope of the other functions of management³.

Robert J. Mockler presented a definition of management control where he points out to the elements of control by claiming that "management control can be defined as a systematic effort by business management to compare performance to predetermined standards, plans, or objectives in order to determine whether performance is in line with these standards and presumably in order to take any remedial action required to see that human and other corporate resources are being used in the most effective and efficient way possible in achieving corporate objectives"⁴. Mockler divides the process of control to four steps, such as:

- establishing of standards and methods of effectiveness,
- measurement of actual performance
- comparing actual performance with standards.
- taking remedial action, if necessary⁵.

The essence of controlling can also be presented through identification of the functions, which it should provide. According to Koźmiński, these are the following functions: informative, instructional, stimulating and preventative. The informative function's aim is to provide to the subjects all the necessary information on the condition, course and effects of actions, which determine taking up appropriate decisions. Instructional function can be expressed in providing advice, instructing and in providing appropriate help to the controlled subject. Stimulating function is realized with the use of stimulators that increase the level of motivation of the controlled subject to take up actions that are more efficient. The essence of preventive function is to provide the exposure to unfavourable phenomena prevention⁶.

² R.W. Griffin, *Podstawy zarządzania organizacjami*, Wydawnictwo Naukowe PWN, Warszawa 2000, p. 44, 586.

³ B. Koźuch (red.), *Zarządzanie. Podstawowe zasady*, Wydawnictwo Akademickie, Warszawa 2001, p. 152.

⁴ R.J. Mockler, *The Management Control Process*, Prentice-Hall, Englewood Cliffs, N.J. 1984, p. 2 [w:] J.A.F. Stoner, R.E. Freeman, D.R. Gilbert, Jr., *Kierowanie*, PWE, Warszawa 1998, p. 538.

⁵ J.A.F. Stoner, R.E. Freeman, D.R. Gilbert, Jr., *Kierowanie...*, p. 538-539.

⁶ A.K. Koźmiński, W. Piotrowski (red.), *Zarządzanie. Teoria i praktyka*, Wydawnictwo Naukowe PWN, Warszawa 2002, p. 213-214.

2. Types and forms of control

There are different types of control. Looking at the control on a traditional basis, there is prospective, current and retrospective control. Prospective control is a type of control prior to the process of goods production. It covers the monitoring of the correctness of determining models of actions. Its course of action is related to the assessment of particular stages of plan of action and organisational structure development. Current control is exercised during the process of goods production and it involves observation of the installation procedure. Specific organisational units provide information on the course and results of executive actions, which are processed in units helping the policy makers and then compared to the information included in the model. Therefore, controlling is a feedback for planning, organising and motivating functions. Retrospective control is a control carried out at the end of the production process. It involves comparison of the achieved results and assumed objectives⁷.

Controlling in organisations can concentrate on any area, i.e. on resources or on particular level. In case of the resources, control on financial, material, human or informative resources can be considered. Control of material resources involves most of all stock management and control of the quality and equipment. Control of human resources involves actions in scope of selection and staffing, the training of staff, staff development, and evaluation of the efforts and the level of rewarding. Regarding the control of informative resources, it is mostly based on forecasting of sales and marketing, environment analysis, public relations, production schedules and economic forecasting. Financial resources are an independent element of enterprise's resources; however, they are also related to the control of all the other resources. Therefore, these resources cut across most of actions related to the controlling⁸. It is also possible to come across to a broader extent of a content of this criterion, which is subject control criterion. Here we can identify control of resources, action and organisation⁹.

In case if the controlling subject is beyond the structure of an enterprise, it is considered as an external. On the other hand, internal control is carried out in every level of organisation management by specific control units or independent posts¹⁰. If supervisory boards and audit committees carry out the control, it is considered as

⁷ B. Koźuch (red.), *Zarządzanie. Podstawowe zasady*, Wydawnictwo Akademickie, Warszawa 2001, p. 152-153.

⁸ Koźuch, M. Cywoniuk, *Wstęp do organizacji i zarządzania*, Wydawnictwo Wyższej Szkoły Ekonomicznej w Białymstoku, Białystok 2005, p. 151-152.

⁹ R.W. Griffin, *Podstawy zarządzania organizacjami*, Wydawnictwo Naukowe PWN, Warszawa 2000, p. 586-587.

¹⁰ A. Chrisidu-Budnik, J. Korczak, A. Pakuła, J. Supernat, *Nauka organizacji i zarządzania*, Kolonia Limited, Wrocław 2005, p. 464.

¹¹ B. Koźuch, A. Koźuch, B. Pławgo, *Podstawy zarządzania organizacjami*, Fundacja Współczesne Zarządzanie, Kraków 2005, p. 127.

a statutory control. Social control occurs when carried out by authorized organisations (for example trade unions). In addition, a professional control can be distinguished. Professional control inspectors carry out this one¹¹.

On the other sense, in a broader sense the following types of control can be distinguished:

- preliminary control, which is aimed at determining before taking up any action, if all the necessary resources have been planned,
- steering control, which is carried out in order to ensure appropriate production process,
- approving or disapproving control, which is carried in order to the necessity of ensuring that the conditions, without which the production process would not be continued, have been met and also in order to adopt necessary procedures,
- final control, which is carried out in order to identify causes of deviations from the plan or standards, based on measured results of the ended action¹².

3. Methodology of the Research

The presented results have been obtained throughout the course of the project titled *Elementy procesu zarządzania personelem (Elements of the human resources management process)*¹³. The analysis carried out for the needs of this task aimed most of all to help in answering the following questions:

- what are the standards of human resources management used in the enterprise?
- how is the process of staff finding, development, evaluation and rewarding realised?

The investigations have been carried out by the questionnaire method. Additionally, in case of chosen subjects, a pilot direct interview has been carried out. This enabled to specify the initially prepared survey. Adopting such techniques enabled gathering statistic data (quantitative and economical data) as well as qualitative data (perception, value judgements, and opinions, views, and facts awareness). The analysis was conducted in the period of August - October 2016 on a group of small and medium enterprises of Silesian Voivodship. The tool used to carry out the research was a questionnaire consisting mostly of closed questions. The questionnaire has been sent to 80 small and medium enterprises with a request to be filled by the employees. 190 complete and properly filled in questionnaires has been accepted for

¹¹ C. Paczuła, *Kontrola wewnętrzna w zarządzaniu jednostką gospodarczą*, Difin, Warszawa 1998, p. 35.

¹² H. Steinmann, A.G. Scherer, *Strategiczny i operatywny controlling. Propozycja metodycznego określenia pojęć*, "Organizacja i Kierowanie" 1996, nr 1, p. 457-463.

¹³ Projekt był realizowany przez pracowników Instytutu Zarządzania i Ekonomii w 2016 roku w ramach badań statutowych Wyższej Szkoły Humanitas ze środków Ministerstwa Nauki i Szkolnictwa Wyższego.

the purposes of this analysis. The study results presented in this elaboration are only a part of the surveys carried out.

A total of 190 employees of small and medium enterprises of Silesian Voivodship voluntary took part in this research. Among these, 35,79% were women and 64,21% were men. Employees aged 36-41 (41 %) and aged 26-35 (nearly 33%) were the most numerous group of respondents (table 1). In terms of respondents' education, the most numerous group was the one with vocational education (slightly more than 34% of all respondents) and with a university degree (slightly more than 24% of all respondents). In terms of the professional experience of respondents, the most numerous were these up to 5 years (nearly 39%) and those between 5 and 10 years (38,43%). Among the respondents, the largest group were physical workers (34,74%) and officers (33,16%).

Table 1 shows the characteristics of a surveyed population as regards age, education, professional experience and the position.

Table 1. Surveyed population characteristics in terms of age, education, seniority and position

Tabela 1. Charakterystyka badanej zbiorowości pod względem wieku, wykształcenia, stażu pracy i zajmowanego stanowiska

Feature	Structure in %				
Age	up to 25 years	26 to 35 years	36 to 45 years	46 to 55 years	over 55 years
	13,69	32,63	41,05	5,26	7,37
Education	primary	vocational	secondary	Post - secondary	university degree
	7,37	34,21	20,00	14,21	24,21
Seniority	up to 5 years	5 to 10 years	11 to 20 years	21 to 30 years	over 30 years
	38,95	38,42	16,31	6,32	0,00
Position	physical worker	customer service	officer	upper management	management
	34,74	8,95	33,16	11,05	12,10

Source: self-study based on the research.

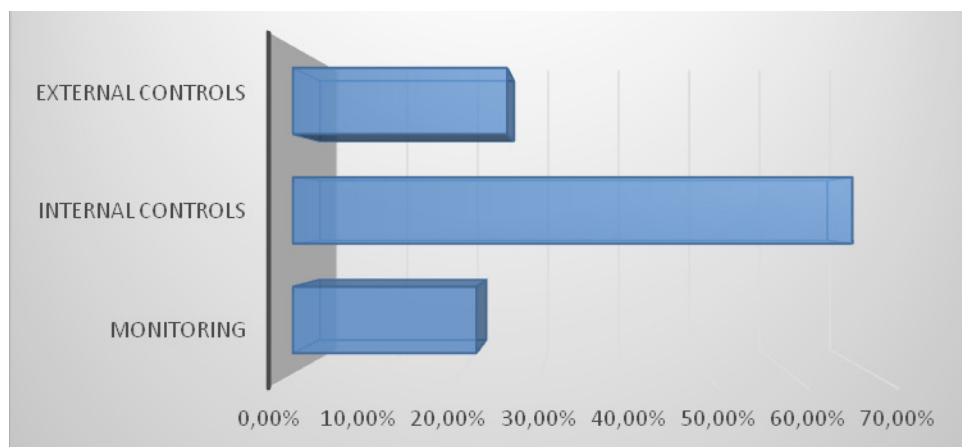
Among the respondents, 24% started their employment for the first time, and for 76% the job was their another employment.

4. Control in terms of surveys

The examined enterprises apply different forms of control (figure 1). The most popular control method is an internal control, as it applies to 67,37% of the respondents. External control has been pointed out by 25,79% of respondents, and 22,10% mentioned monitoring.

Figure 1. Forms of control applied in the investigated enterprises

Rysunek 1. Formy kontroli stosowane w badanych przedsiębiorstwach

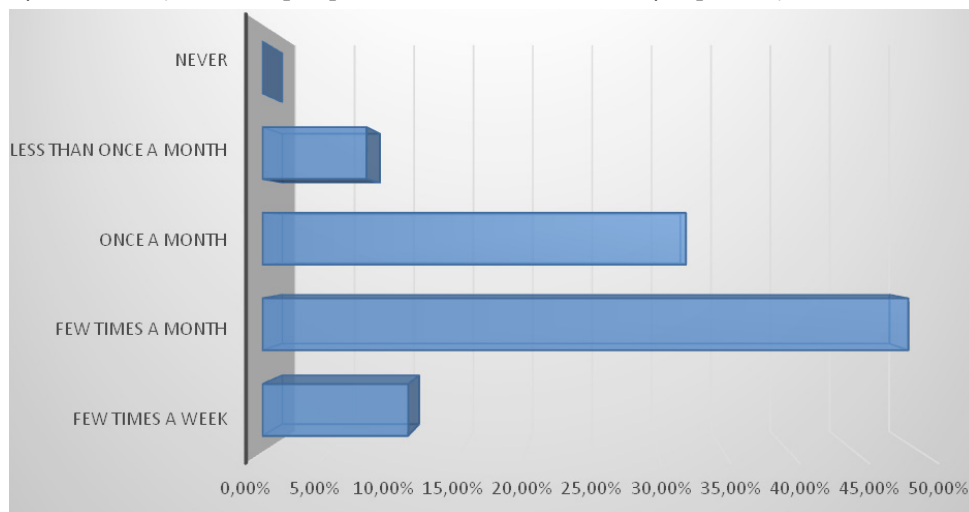


Source: self-study based on the research.

Each enterprise carries out controls with a different frequency (figure 2). Surveys show that 48,96% of the enterprises carry out a control few times a month and 32,10% once a month. Only in case of 11,05% of the enterprises the control is carried out few times a week and in case of 7,89% - less than once a month. 56,32% of respondents admitted that they do not find the controls to be stressful and 43,68% mentioned they are. It can be stated that in the cases of small and medium enterprises investigated, where controls are not stressful for the employees, they are carried out in an appropriate manner in relation to the employees.

Figure 2. Frequency of the controls in investigated enterprises

Rysunek 2. Częstotliwość przeprowadzania kontroli w badanych przedsiębiorstwach



Source: self-study based on the research.

Slightly more than 61% of respondents admit that controls influence the productivity of employees and nearly 39% stated that this fact does not have any influence on their effectiveness. 74,21% of surveyed population think that the forms of control applied are appropriate, however 25,79% think that it is necessary to implement changes in the forms of control applied. This research confirms a fact that enterprises do not develop their system of control (70,53% of respondents points out to this fact and 29,47% do not). It is satisfying that the employees feel that they evaluation made by their supervisors is fair (64,74% of the respondents), however some of respondents are of a completely different opinion (35,26%).

Summary

Every active organisation tries to achieve its goals smoothly and effectively. Efficient control systems may contribute to an increase in enterprise's effectiveness. To make it a fact, a well-designed control system is necessary¹⁴. Control is strictly related to all the other management functions. Therefore, control of a particular employee can be treated as a control of managers themselves, by checking how effectively they apply all the other management functions. A good manager should consider control as a professional duty, but also as an instrument for motivating,

¹⁴ P.P. Robbins, D.A. DeCenzo, *Podstawy zarządzania*, Polskie Wydawnictwo Ekonomiczne, Warszawa 2002, p. 559.

overcoming difficulties and improving skills and qualifications of employees, as well as own professional experience¹⁵.

The research points out to that the control processes have been carried out in an appropriate manner, as in most cases they are not stressful for the employees. At the same time, they bring relevant effects, as the employees feel that they are fairly assessed by their supervisors and this has a positive influence on their work productivity. It is important to mention, that the aim of this research was not to determine if the control brings appropriate effects, for example in financial terms, but to examine employees' opinions on the control.

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¹⁵ L.H. Haber, *Management. Zarys zarządzania małą firmą*, Wydawnictwo Profesjonalnej Szkoły Biznesu, Kraków 1998, p. 175.

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