

RELATIONSHIP BETWEEN PERCEIVED IMPORTANCE OF CONTROL(-LING) IN ORGANIZATIONS AND ATTITUDES TO CONTROL(-LING)

^aJURAJ MIŠÚN, ^bPAULÍNA PAPRSKÁROVÁ, ^cIVANA MIŠÚNOVÁ-HUDÁKOVÁ

University of Economics in Bratislava, Faculty of Business Management, Dolnozemska cesta 1, 852 35 Bratislava
email: ^ajuraj.misun@euba.sk, ^bpaulina.paprskarova@euba.sk, ^civana.misunova@euba.sk

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Abstract: The business environment has been very turbulent in recent years and businesses need to be able to respond flexibly to different changes and situations in this environment. It is particularly important to streamline business processes and their control. At the turn of 2016 and 2017 we examined changes in the managerial function of controlling in companies operating in the Slovak republic. Aim of the research was find out which new methods, tools and procedures were introduced into controlling in chosen companies. The aim of this article is to determine the relationship between the perceived importance of controlling allocated to it by the respondents considering their attitude to controlling when they are in the situations of performing controlling and being exposed to control by a higher situated entity.

Keywords: Control, Controlling, Management Accounting, Management function.

1 Introduction

Controlling has become increasingly important over the last decade, as many businesses and managers have begun to see control as a way to streamline business processes, but also to maintain or increase market value in a highly competitive business environment. Companies that wanted to maintain or increase their market value were forced to allocate and use their resources efficiently, so they needed to identify the reserves and shortcomings of the individual business processes and subsequently address these shortcomings.

Gradually, not only business owners, but also managers themselves see the importance of controlling in the business, whereas it gives them greater insight into the work performance of their subordinates and the progress of individual business processes and the achievement of business objectives. Attitudes of managers (and key employees) to control when they are controlled by another entity (the object of control in the Eastern approach) are also gradually changing and are beginning to see control as an opportunity to transfer responsibility for their own work performance and quality to their supervisor, thus working under less pressure.

Similarly, the requirements for the competencies of managers have changed (with changes in the last sequential management function). Managers should know the business processes they want to control, they should also have sufficient competence to design and implement corrective actions. In the context of increasing pressure from the state and other institutions from the external environment of the organization in external controls (another Eastern approach term: subject and object of control coming from different systems) and their scope, organizations seek to minimize the risk of negative external control outcomes by introducing various forms of internal control (both subject and object are from the same system).

2 Theoretical aspects of controlling

"There is a mess in control theory," Mike C. Jackson, one of the keynote speakers, told us at the Strategica conference held in October 2019 in Bucharest, Romania. We presented a paper on current theoretical problems of control. From the meta-level, it may seem that control theory is settled. The chapters on control in internationally recognized textbooks on management (e.g. Boddy, 2017; Schermerhorn & Bachrach, 2018; Bateman, Snell & Konopaske, 2019; Jones & George, 2019; Kinicki, & Williams, 2019) do not differ significantly from each other.

However, if we carry out a deeper analysis, we find that in many areas, even after a century of history, there are many controversial issues. In 1916, Henri Fayol, "formulated his experiences in a pathbreaking text on organization: Administration Industrielle et Générale (Hofstede, 1994)." This was the year when we first met the five management functions, but it lasted until 1949, when the work was translated into English and gained the status it has today. Although there have been efforts to replace his model of management functions with other models (Mintzberg, 1973; Kotter, 1982; Hales, 1986), ultimately Fayol has passed the test of time (Fells, 2000). Currently, almost every textbook that prepares students for managerial positions is structured according to management functions.

If certain theoretical foundations can survive for more than a century, how can there be a mess? Well, the answer is simple: there is still no global understanding, and many countries not only add their own color, but also come up with incompatible elements. Unfortunately, the world has become small, to which the Internet has contributed, as has the rapid emergence of English as a global language. The world's leading scientists no longer consider in what language to publish their works, and the same applies to aspiring followers.

We mentioned above the Eastern approach to control (Mišún, 2017), which we consider to be a legacy of many countries where control played – and in some cases still plays – a key role in maintaining discipline. Compared to the Western approach, there are significant differences and a great emphasis on formal control. This can also contribute to the mess. The same could be said about the term control(-ling) in the title. Which author would not like to have his/her own technical term in addition to his/her own definition? However, we hope that our term, which serves to highlight the fact that there is no difference between control and controlling, will really be only temporary.

The mess began to develop much earlier than the Fayol's control function theory itself emerged. Essentially, it concerns the very concept of control. Our research in recent years (Mišún & Mišúnová Hudáková, 2018) shows that the concept of control has varied considerably in the past. The meaning of control is closely linked to two different directions: to perform control and to have control. While in the first case, any deviation between the desired and actual state may end in simply providing information to someone else, in the second case there is a direct corrective action in response to the deviation. A simple example is a car service and vehicle driver. The service station checks the technical condition of the vehicle and informs the owner that a particular part needs to be replaced. The corrective action is the responsibility of the vehicle owner. In the case of the driver, the situation is different, he controls his car. As soon as he encounters an obstacle on his road, he takes a corrective action and prevents a collision.

The same applies to management. While a large number of employees may be involved in the control process (determining of standards, measuring actual performance, comparing the standards and performance, suggesting possible corrective actions), the manager is in charge of deciding on important corrective activities. Simply put, employees often perform control, while they do not have the controlled object under control. In other words, "control (...) is always purposive; that is, it regulates a system so that the system fulfills some purpose, conscious or unconscious (Green & Welsh, 1988)."

The above-mentioned two directions as well as various historical developments associated with the word control also caused the development of two controlling terms. One is Anglo-American and refers to the management function (e.g. Leung & Kleiner, 2004) and the other comes from German speaking countries and refers to a management subsystem (e.g. Guenther, 2013). Our

current survey conducted through the professional network for scientists and researchers (Mišún, 2019) shows that there is a great consensus among German-speaking scientists that German controlling is not translated into English as controlling. What is more interesting, however, is that the reason why it is not translated this way is mostly unknown. Our assumption, which we want to examine in the near future, is that the position of management theory (Unternehmensführung) in Germany is not at the same level as in the US or the UK and only fulfills a subordinate role to the business economics.

It is due the German theory of controlling that we need to temporarily use the term control(-ling). In its literature, it is very common to state that the German term "Kontrolle" cannot be equated with the term "Controlling" (e.g. Schierenbeck, 1995; Brockhoff K. 2002; Buchholz, 2013). Although the meaning of the German word "Kontrolle" has changed and approached the English word "control" (Schwarz, 2002), the technical meaning of "Kontrolle" does not reflect this change. Central and Eastern European authors, mostly with a very good knowledge of German language, are very fond of taking this phrase, but when translating into English they do not consider the fact that "control" and "controlling" are synonyms in English and the meaning of these word has not changed significantly since the rule of Tudors in the late 15th century. Here we have to return to the problem that English has become the global language of science. The German word controlling is of English origin (Binder, 2006), but as mentioned above, German-speaking authors translate controlling into English differently, most often "management accounting and control". However, as the authors do not address this problem in their publications, we are starting to grow a lot of confusing literature.

With this mess, we are only at the beginning, when confusing resources are mainly in journals that have only started to be published in the last decade. However, there are already papers in WoS and Scopus indexed journals. In addition, English-language study programs are on the rise in many countries, aggravating the problem, as students will be taught one theory, while practice will expect skills in another.

In our understanding, controlling is a constantly ongoing process by which every manager aims to increase the predictability of future developments and results. The process consists of designing standards, measuring performance, comparing the performance with standards, and implementing corrective actions to ensure effective and efficient running of the organization's activities. Controlling might be considered as a convergence point between accounting, business policy and management theory (Daft & Macintosh, 1984).

In the context of our paper, it is certainly necessary to define the concepts of subject and object of controlling, as they are used differently in the Eastern and Western approaches. The term of control subject simply answers the question "who performs control?" With the advance of artificial intelligence the question might also be "what is performing control?". By conducting relevant control activities and employing specific control techniques, "control subjects execute control in an organizational setting (Hutzschenreuter, 2009, pp. 27-28)." In management, the subject of control has the competence to decide on corrective actions.

Object of control answers the question "who or what is being controlled," whereas the Eastern approach has no problem using the term object for human beings. It is crucial, especially in management, that the subject has the prerequisites to influence the object in setting and modifying its objectives. In the Eastern approach to control we distinguish internal and external subjects of controlling, based on their relationship. Subsystems of a system are the objects of internal control, while an external subject is outside of a given system. External controls ensure the necessary balance between different systems.

3 Materials and Methods

The aim of this paper is to determine the relationship between the importance of controlling allocated to it by the respondents considering their attitude to controlling when they are the subject or object of control.

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

- size of company (EU recommendation 2003/361), (employees in 2015): 115 microenterprises, 90 small, 56 medium-large, 70 large companies;
- respondent's management level: 43 informed employees (staff members responsible for control related activities or employees with valuable information about the organization), 116 lower level managers, 52 middle level managers and 120 top level managers;
- most frequently represented sections according to the SK-NACE classification: 69 industrial production, 66 wholesale and retail trade and repair of motor vehicles, 46 professional scientific and technical activities, 25 information and communication, 21 accommodation and catering services;
- higher territorial unit of Slovak Republic: 174 Bratislava (capital city and surrounding districts), 33 Trnava, 24 Nitra, 23 Trenčín, 30 Žilina, 17 Banská Bystrica, 22 Prešov, 8 Košice;
- legal form: 222 private limited liability companies, 66 joint-stock companies, 30 self-employed individuals, 5 branches of foreign enterprises, 4 cooperatives, 4 other legal forms;
- economic result in 2015: 254 profit, 52 loss, 20 balanced, 3 companies founded in 2016, 2 n/a;
- turnover (EU recommendation 2003/361) in 2015: 164 ≤2M Euro, 43 2M≤10M Euro, 60 10M≤50M Euro, 50 ≥50M Euro, 14 n/a.

Besides basic scientific methods, in evaluation of the questionnaires we used mathematical-statistical methods and tools, such as Kolmogorov Smirnov test of normality of data distribution. We also used Kendall tau, Spearman Correlation, Pearson's R and Eta coefficient. These methods are used to determine the relationship and its strength between two ordinal variables. The quantitative questions were supplemented by explanatory qualitative questions (justifications) that serve to better understand the results of research or the point of view of individual respondents. There were two rating scales: one was from 1 to 5 and the second rating scale was from 1 to 3. Lowest number represented negative or low values and the highest number (3 or 5 depending on rating scale) represented positive or high values.

In this paper, we focus on selected aspects of our research, yet we would like to point out some interesting findings and facts from our findings so far. Almost half of our respondents (46%) experienced an increase in intensity of control by another subject (i.e. tax office or their supervisor) and almost 69% of respondents had increased their efforts in controlling over the previous year. We also found out that the perception of a change in the business environment affecting controlling does not mean that the organization will introduce new methods, tools or procedures in control. Therefore, there is no correlation between these two variables, only 81 respondents (24%) had seen changes in environment and also introduced new methods and tools into controlling.

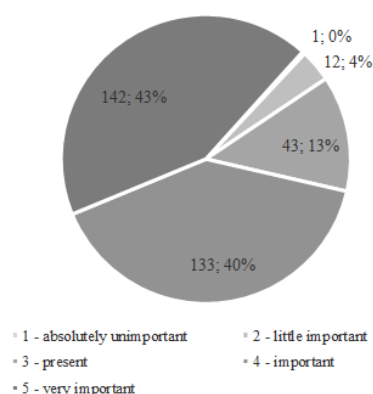
4 Results and Discussion

As part of our research, we analyzed a number of questions from different areas of controlling. Respondents rated the importance of control on a scale of 1 to 5, where 1 meaning absolutely unnecessary and 5 meaning very important.

Only one respondent (0.3%) assigned the importance 1. The reasoning behind this assessment is that the organization is a small family company and does not consider having a special job position for control to be necessary. The director or deputy director solve any defects and problems in production. However, the problem with this justification is that the respondent does not understand he is actually doing control by having things under control. In the Eastern theory of control we call this a professional approach. Its problem is that "control is personified, which means that the term is not understood as its content – control activity, but as a specialist or an institution (Kráčmar et al., 2013, p. 15)."

A further 12 respondents (3.72%) assigned a value of 2 (little needed) to controlling. Our respondents stated that they consider control to be a formal process; they prefer to use self-control by each of their subordinates and the professional approach has reappeared. Many of respondents cited the size of the company and the associated lower number of employees or the fact that they had no subordinates in the company as a reason for the low level of importance of control. Up to 43 respondents (13%) assigned importance to control 3 (present). Often the reason was that they were aware of the importance of control, but at the same time had high trust in their subordinates and that control was carried out just to the necessary extent due to cost; or it would be difficult to control so many and complicated processes. In addition, an opinion emerged that control is rather a supportive than the main function of management in the organization. 133 respondents (40.28%) attributed the importance 4 (important) to controlling. It was believed that control helps in managing and improving of business processes. The manager is responsible for the controlled activity and for taking corrective action and has the duty for achieving results and adhering to rules, so it is also necessary for him/her to perform control. The remaining 142 respondents (43%) assigned the highest importance (5 – very important) to controlling. The reasons mentioned were the size of the organization; the large number of employees; the business sector in which a thorough control is needed.

Figure 1: Importance of controlling



Source: Own Work

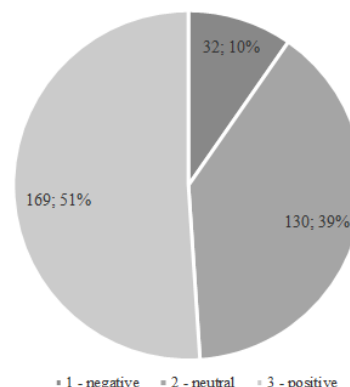
The average value assigned to the importance of controlling was 4.22 point. 275 respondents assigned higher values of importance (4 and 5), which is 83.1% of the research sample. The perceived importance of control in companies in the Slovak Republic can be therefore considered as undeniable.

Another area examined in our research was differences in attitudes to control when a manager or an informed employee is a subject or object of control. Respondents rated their attitude on

a scale of 1 to 3, with the value 1 expressing a negative attitude, 2 being a neutral attitude and 3 denoting a positive attitude to control.

In the situation a manager or an informed employee was controlled, the least represented category was a negative attitude to control (32 respondents; 9.67%). They explained their position by over-strict control by their superiors, exaggerated control, and lack of competence of superiors or disregarding quality and qualitative information in controlling. Another category was respondents with a neutral attitude to control (130 respondents; 39.27%). Respondents declared that while they do not feel comfortable to be controlled, they understand the reasons why control is necessary. In many cases, they do not have a more positive attitude towards control, also because control is often impersonal and does not control every step of controlled process, but only the result itself and its quantitative characteristics. 169 respondents (51.06%) stated that they have a positive attitude to control even in situations they are controlled by a hierarchically higher-ranked entity. There were several reasons for their attitude. Among them, supervisors' control helps professional growth, competence improvement and constructive feedback is important in the work process. In addition, control helps to those who perceive control as a "warning" of what they do wrong or to those who wants to be better and improve their performance. The one who perceives control as criticism is stagnant. However, too much control can be annoying. Therefore, control has to be balanced considering the needs of both managers and subordinates.

Figure 2: Attitude to control when the respondent is the object of control



Source: Own Work

The average attitude of managers and informed employees in the role of object of control was 2.41. Our primary assumption was that managers and employees feel bad when they are controlled, but the results of our research have shown that the opposite is true. Feelings during the exposure to control may be bad, but ultimately the high degree of responsibility wins and results in a positive attitude to control. This means, control is seen as a beneficial feedback and source for further growth.

Table 1: Kendall's tau-b, Kendall's tau-c, Spearman Correlation, Pearson's R

Category	Statistic	Value	Asymp. Std. Error	Approx. T
Ordinal by Ordinal	Kendall's tau-b	,16	,05	3,16
	Kendall's tau-c	,15	,05	3,16
	Spearman Correlation	,18	,05	3,32
Interval by Interval	Pearson's R	,19	,06	3,50
N of Valid Cases		331		

Source: Own Work

The importance that respondents assign to control is only slightly related to their attitude to control when they are controlled (Kendall's tau $c = 0.15$).

Table 2: Eta coefficient

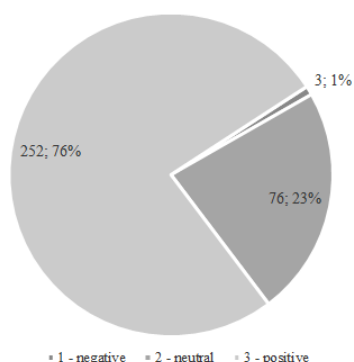
Category	Statistic	Type	Value
Nominal by	Eta	Importance of Control	,19
Interval		Dependent	
		Object of Control	,23
		Dependent	

Source: Own Work

Given the results of the Eta coefficient, only 3.6% of the assigned importance depends on the attitude to control when respondents are in the role of objects of control.

Only three respondents (0.9%) perceive control negatively in the situation they are the subjects of control. They explained that control takes too much of their time or is used for constant searching and correction of mistakes of other employees. 76 respondents (22.92%) have a neutral attitude to control when they control others. They consider control as a tool by which they can improve the quality of work processes and outputs and avoid errors. In addition, they stated that they did not pay much attention to control of their subordinates or perceived it as necessary yet not that important. The remaining 252 respondents (76.18%) said their attitude to performing control was positive. They consider the main benefits of controlling to be the following: increasing the quality and effectiveness of the work of their subordinates, reduction of errors and related complaints, ensuring the smooth running of the business.

Figure 3: Attitude to control when the respondent is the subject of control



Source: Own Work

The average attitude towards control when the manager or informed employee was the subject of control is 2.75, a positive attitude to control.

Table 3: Kendall's tau-b, Kendall's tau-c, Spearman Correlation, Pearson's R

Category	Statistic	Value	Asymp. Std. error	Approx. T
Ordinal by Ordinal	Kendall's tau-b	,28	,05	5,29
	Kendall's tau-c	,20	,04	5,29
	Spearman Correlation	,30	,05	5,70
Interval by Interval	Pearson's R	,32	,06	6,17
N of Valid Cases		331		

Source: Own Work

The importance attached to control by respondents is related to their attitude to control when they are controlling subordinates only slightly (Kendall's tau $c = 0.20$).

Table 4: Eta coefficient

Category	Statistic	Type	Value
Nominal by	Eta	Importance of Control	,34
Interval		Dependent	
		Subject of Control	,33
		Dependent	

Source: Own Work

Given the results of the eta coefficient, only 11,56% of the assigned importance depends on the attitude to control when respondents are subjects of control.

The attitude to control did not change depending on whether or not the respondent was a control subject in 197 cases (59.51%) and thus remained the same in both cases. Most respondents remained the same positive attitude (151 respondents; 45.62%), the neutral attitude remained the same for 45 respondents (13.59%) and the negative attitude remained the same for one respondent (0.3%). The attitude to control was worse if the respondent was the subject of control for 20 respondents (6.04%), while from negative to positive attitude it improved for two respondents (0.06%) and from neutral to positive for 18 respondents (5%). The attitude to control was better when the respondent was the subject of control altogether for 119 respondents (35.95%), while from positive to negative attitude deteriorated for 18 respondents (5.4%), from positive to neutral attitude for 83 respondents. (25.07%) and from neutral to negative attitude for 18 respondents (5.4%).

5 Conclusion

The mess in control theory is likely to persist for a few more years. It is often the case that we lose perspective in a broader context when dealing with very specific partial problems. Many scientists are currently relying on the fact that control theory is stable and does not see local differences not being invisible any longer. The basic term and its definition are becoming unclear. Is controlling one of the basic functions of a manager? Is it the management subsystem in which the controller plays an irreplaceable role? Is it cooperation between manager and controller? If we answer positively to the last two questions, why are we still teaching future managers that a positive answer should only be to the first question?

In this paper we dealt with controlling as understood by Anglo-American management authors, therefore it is necessary to take its results in this context. Using mathematical-statistical methods and tools, we have found that there is a slight relationship between the importance that respondents have given to control and their attitude to control, depending on whether they are an object or subject of control. A stronger relationship is between the importance assigned to control and the attitude to control when the manager or the informed employee is the object of control, however the relationship is still slight.

An interesting finding is that around 83% of our respondents consider controls to be very important or important. Managers are aware of the important role of control in the business. Many of them realize that they can monitor the performance of their subordinates or business processes through controlling, motivate and improve the performance of their subordinates through constructive feedback, while eliminating or minimizing errors in their work performance. However, control should not be excessive, costly and unnecessarily burden employees. At the same time, the manager should have sufficient competence to perform control.

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