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NEW TRENDS IN CONTROL(-LING): QUALITATIVE ANALYSIS OF RESULTS

Abstract:

Internal controlling represents all control activities, which are performed within a certain system. In addition to this approach, there is also an approach relates to the motivation of the individual and the popular practical financial approach, designed to provide reasonable assurance regarding the achievement of objectives. Since three meanings of one term may be counterproductive, we will recommend a slight change. Controlling might be influenced by accounting, social control and cybernetics, yet it is still the least researched function of management. During the expansion of the economy, this function of management can hide, but it is very well prepared to intervene if the economic cycle turns into a recession or any kind of crisis appears on the horizon. In Europe, control was associated with investigation, accusation and subsequent punishment and therefore it has negative associations. This paper does not use the term controlling in the German meaning that understands it as a subsystem of management and considers the participation of a controller as a key factor.

Based on a questionnaire survey from the turn of 2016 and 2017 we are determining new trends in internal controlling. In addition to quantitative responses, we have analyzed in previous papers, we conclude this research with the analysis of qualitative responses. As these data offer a deeper insight into the issues of individual questions, the aim of this paper is to evaluate them. Additionally, in various parts of the paper, we indicate new knowledge about the management function of controlling.

Keywords:

Controlling, management function, management accounting, internal control, new trends

JEL Classification: M10, M19