

**JURAJ MISUN**

University of Economics in Bratislava, Slovak Republic

**IVANA MISUNOVA HUDAKOVA**

University of Economics in Bratislava, Slovak Republic

## **TWO CONTROLLING TERMS: HALF A CENTURY OF QUIET COEXISTENCE**

### **Abstract:**

The word control originates from Latin and is currently a popular expression in all European languages. During its development, it gained different meanings. In some cases, the key aspect was comparison, in other corrective action. The German term “controlling” was put into use in early seventies in business economy, which marks the date of birth of the parallel use of the two terms of controlling. Due to certain conditions, this problem has been hidden. Currently the translation of the German term into English can cause problems. The aim of this conceptual paper is to highlight the issue of using the term controlling in Europe by analyzing the available literature and to propose a possible solution of the problem.

### **Keywords:**

Controlling, management function, management accounting, management control

**JEL Classification:** M10, M19, M20