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## **USE OF CONTROLLING IN SMES MANAGEMENT**

### **Abstract:**

Over the last thirty years, controlling has become so established in corporate management that it occupies a leading position in the management of modern companies. The paper deals with the use of controlling tools in corporate governance in a selected region of Slovakia on the basis of a questionnaire survey on the current state in management in small and medium enterprises. The results show that mostly in small companies there are no separate controlling departments. Based on the results the conditions for the implementation of controlling into business practice were defined, which can contribute to the development of the business.

### **Keywords:**

Controlling tools, Enterprise management, Questionnaire research, Slovakia

**JEL Classification:** D23, G32, M20