



AGNIESZKA BIEŃKOWSKA
ZYGMUNT KRAL
ANNA ZABŁOCKA-KLUCZKA

**Selected functional
solutions of strategic
controlling in
organisations operating
in Poland**

1. Introduction

Nowadays, strategic controlling is considered a significant method of strategic management support. This results from the fact that one of its basic characteristics is focus on the future, and strategic management tasks, as we all know, come down to solving diverse problems relating to the anticipation of the future, in which the organisation will operate (Krupski 2001, p. 14). Therefore, strategic controlling supports the broadly understood formulation of the organisation's strategy and prevention of larger irregularities in the course of its implementation. Additionally, the aforementioned processes should be implemented continuously, which requires not only development of a long-term strategy of changes, but also its constant assessment and modification if needed. These processes become more laborious and complicated the more variable the environment where the organisation operates and the larger the organisation. Large variability of the environment means that frequent changes should be introduced in the organisation itself.

Prof. DSC. Agnieszka Bieńkowska
Wrocław University of Science
and Technology
Faculty of Computer Science
and Management
Department of Management
and Organization Development

Prof. DSC. Zygmunt Kral
General Tadeusz Kościuszko Military
University of Land Forces
Faculty of Management
Department of Management

Anna Zabłocka-Kluczka, Ph.D. Eng.
Wrocław University of Science
and Technology
Faculty of Computer Science
and Management
Department of Management
and Organization Development

At the same time, changes adapting the organisation to the environment on the basis of prior deliberation over changes occurring therein are often insufficient. In the opinion of J. Skalik (2006, pp. 45 – 46), changes in the organisation in this case need to be made on the basis of prior predictions of changes in the environment, or even changes in the organisation anticipating changes in the environment. This simultaneously means that all works related to the development of the organisation's strategy should begin in great advance in relation to the forecasted changes in the environment. On the other hand, the organisation's size, as the second cause of difficulties in formulation and modification of the organisation's strategy, results from the complexity of organisational structures and, as a result, complication of coordination activities.

Organisational structures of large organisations are characterised by a large management spread at each level of management. This increases the number of interactions both on particular levels, and between levels. In such a case, managers in the organisation are not always able to face the requirements aiming at directing of the organisation's activities towards the assumed goals. Therefore, the management of the organisation in this case may be aided by controllers – executors of strategic controlling tasks. It should be emphasised that correct execution of strategic controlling tasks depends on the quality of the adopted solutions of this controlling. This applies to all aspects of these solutions – functional, organisational and instrumental.

Currently, the solutions of strategic controlling are known. The specified contribution in this respect is also provided by the author's partnership in this study. This applies to various aspects of strategic controlling solutions, and examples of solutions of the considered controlling include the works of (Bieńkowska, Kral, Zabłocka-Kluczka 2006; 2014; Kral 2012). However, that which applies to the knowledge of the theoretical forms of strategic controlling solutions cannot be nowadays applied to the knowledge of implementation solutions of the abovementioned controlling in organisations operating in Poland. There is a lack of comprehensively conducted research with regard to these solutions. Research conducted so far was related mainly to controlling in general or only to selected aspects of strategic controlling solutions, and sometimes did not even concern the aforementioned solutions despite this type of suggestions (see: (Chachuła 2009 after: Goliszewski 2015, pp. 49 – 50; Goliszewski 2015, p. 42; Radzikowski, Wierzbicki 1999, pp. 132 – 152 after: Goliszewski 2015, p. 43). Relatively the most interesting research with regard to strategic controlling, on the sample of 266 organisations, was carried out by J. Nesterak, M. Kowalski and B. Czerniachowicz (2016). Unfortunately,

the area of research interests covered a limited number of strategic controlling instruments and did not include functional and organisational solutions of strategic controlling. In consequence, the conducted research provided a very limited view on the solutions of strategic controlling applied in practice.

The insufficiency of the previously conducted research on strategic controlling was caused by the implementation of own research. It has been referred to all solutions of this controlling – functional, organisational and instrumental. Some of the obtained results were already published.

They concerned the condition, barriers of and premises for the implementation of strategic controlling in organisations operating in Poland (Bieńkowska, Kral, Zabłocka-Kluczka 2017b), organisational solutions of strategic controlling (Bieńkowska, Kral, Zabłocka-Kluczka 2014), as well as strategic controlling tools (Bieńkowska, Kral, Zabłocka-Kluczka, 2017a). This paper presents research findings pertaining to selected functional solutions of strategic controlling used in practice by organisations operating in Poland, the concept of this controlling and the tasks executed therein. This is the main purpose of the article. However, this requires prior presentation of the research methodology.

2. Research methodology

With regard to the matter studied in this paper, namely selected functional solutions of strategic controlling, the following detailed research hypotheses have been formulated:

- the dominant concept of strategic controlling in the examined organisations is the coordination concept of this controlling.
- substantive tasks related to strategic planning and strategic control in the examined organisations are provided by managers to a greater extent, whereas tasks concerning the supply of strategic information and strategic steering – controllers.

The study was conducted by means of the survey technique. The part of the survey questionnaire that directly concerned strategic controlling solutions was filled in by organisations who had implemented this type of controlling, by people responsible for the implementation and functioning of controlling in the examined organisations.

The research survey was sent out to 1960 medium-sized and large organisations operating in Poland and registered in the REGON system

on 30.06.2016, excluding their specific types. It was done both by mail and electronically, with repeated requests for filling in and sending the surveys. The survey itself was conducted in the period of September – October of 2016. Correctly filled questionnaires were sent back by 68 organisations, which constitutes 3.5% of all examined organisations. Only 23 organisations from among the examined ones that sent back the questionnaire declared the implementation of strategic controlling. The low response rate could have been caused by the low degree of implementation of strategic controlling in the examined organisations as well as the relative complexity of the research survey and its extensiveness. It should be added that research sample, which was too small, meant that the obtained results could not be applied to the entire population of the surveyed organizations, but only to the research sample itself. It was clearly shown in the assessment of the obtained results. At the same time, it prevented the use of a statistical test concerning the significance of differences in the obtained results due to the detailed assessment criteria from the metrics. Despite this, the obtained results provide – as it seems – some image of strategic controlling solutions in organisations operating in Poland.

The research findings considered in this part of the paper are presented only in the cross-section concerning the organisation's size and the type of environment where they operate. These are the most important criteria determining the use of strategic controlling. Distribution of the examined organisations in terms of the listed criteria is presented in table 1.

Table 1. Distribution of examined organisations with respect to their size and type of environment

Criteria for the classification of the surveyed organisations applying strategic controlling		The whole research sample (N=23)	
		n	%
size (numer of employees)	up to 50	0	0.0
	51 - 250	7	30.4
	251 - 500	2	8.7
	over 500	14	60.9
	Total	23	100.0

type of environment	stable	4	17.4
	relatively stable	8	34.8
	changing	9	39.2
	turbulent	1	4.3
	no data	1	4.3
	Total	23	100.0

n – numer of organisations

Source: own research

3. Concepts of strategic controlling

The conducted tests assumed the presence of four concepts of strategic controlling as:

- expanded financial accounting for the use of strategic management,
- informational support of strategic management (managerial accounting),
- coordination of strategic management,
- particular form of strategic management.

Strategic controlling, as extended financial accounting for the use of strategic management, is associated with the need to solve peculiar tasks of this management, going beyond the traditional financial accounting. This concerns tasks of the managerial accounting type, for the implementation of which it is difficult to appoint an additional organisational unit in small organisations. Therefore, the tasks of financial accounting expanded by specific tasks of strategic managerial accounting, without significant organisational changes, are treated as issues within strategic controlling compliant with the presented concept.

It may be stated that the concept of strategic controlling as informational support of strategic management constitutes an evolved form of the abovementioned controlling. It is particularly valid in large organisations, especially those functioning in a variable environment, where the issues of managerial accounting are growing, and they thus need to be separated. According to the definition of controlling of F. Hoffman (1972, p. 85) and A. Heigl (1989, p. 3), after: J. Weber (2001, pp. 19-20), interpreted as a function of access to information, it should be assumed that the main tasks of the analysed concept

of strategic controlling come down to a more comprehensive and system-based informational support of strategic management. This means acquisition of strategic data, their processing with the use of managerial accounting instruments and transfer of the obtained information to the management staff as the basis for decision-making. This, in turn, requires planning, control and coordination of tasks in the aforementioned scope.

In the concept of strategic controlling as coordination of strategic management, the support of this management attributed to controlling is expanded by this function referred to planning, control and provision of access to information (Horvath 1978, pp. 194 – 208, after: Weber 2001, pp. 24-25) in the strategic aspect and in the strategic steering aspect. The coordination function in this case applies to focusing activities on specific objectives at the meeting point between the organisation and the environment, between the listed reference areas of strategic controlling and inside those areas.

And finally, in the concept of strategic controlling as a particular form of strategic management, both the aforementioned terms are practically levelled. This means that controllers practically take over certain substantive tasks from managers, related to planning, control, steering, and supplying information (Dellman 1992, p. 115, after: Weber 2001, pp. 23-24) in the process of developing the concept of organisational development. Therefore, controllers solve various substantive tasks that are up-to-date in strategic management, with the greatest – among all concepts of strategic controlling – possibility of impacting decisions.

Table 2 shows that, among all examined organisations, the most often used concept of strategic controlling is the idea of informational support of strategic management. This is claimed by 43.5% of all respondents. The second place is taken by the concept of strategic controlling coordination (26.1% of respondents). The respondents relatively rarely indicated the concept of strategic controlling as expanded financial accounting for the use of strategic management (17.4% of all surveyed organisations). The least frequently indicated was the concept of the examined controlling as a particular form of strategic management (4.3% of respondents). One organisation also indicated a „different” concept of strategic controlling, but without providing its details.

The obtained results are a little surprising. One could expect that the most often indicated concept of strategic controlling would be the coordination concept, usually indicated in the literature as the main one. Apparently, in the age of the rapidly changing environment (as suggested by table 1, the vast majority of the examined organisations operates in such an environment), informational support of strategic controlling is particularly significant. The

abovementioned trend is also present in 2 out of 3 size types of organisations (with the employment size of 51 – 250 people and more than 500 people). Only all organisations employing 251 – 500 people apply the concept of controlling as expanded financial accounting for the use of strategic management. However, this range included only 2 organisations, which may influence the obtained result in the discussed respect. When it comes to other concepts of strategic controlling, for organisations employing 51 – 250 people, they were present with the same frequency (in each case 14.3%).

On the other hand, for organisations with the employment size of more than 500 people, the respondents indicated the coordination concept at the second place, while the remaining 2 received one vote each. Therefore, regardless of the organisation's size (apart from organisations with the employment size of 251 -500 persons), the least frequently used are concepts of strategic controlling as expanded financial accounting for the use of strategic management and as a particular form of this management. Considering the above, it should be stated that the example of the examined organisations did not confirm the hypothesis on the dominant role of the coordination concept of strategic controlling, regardless of the size of the organisation.

Table 2. Concepts of strategic controlling in the examined organisations with respect to their size

Type of strategic controlling concept	Organisations applying strategic controlling							
	Size of the organisation							
	51-250 people		251-500 people		over 500 people		Total	
	n	%	n	%	n	%	n	%
expanded financial accounting for the use of strategic management	1	14.3	2	100.0	1	7.1	4	17.4
informational support of strategic management (managerial accounting)	3	42.7	0	0.0	7	50.0	10	43.5
coordination of strategic management	1	14.3	0	0.0	5	35.7	6	26.1
particular form of strategic management	1	14.3	0	0.0	1	7.1	2	8.7

other concept	1	14.3	0	0.0	0	0.0	1	4.3
Total	7	100.0	2	100.0	14	100.0	23	100.0

n - numer of organisations

Source: own research

As indicated by the research results with regard to the use of the concepts of strategic controlling according to the type of environment (table 3), the vast majority of organisations (17) operate in a changing and relatively stable environment. With regard to those organisations, the dominant concept of strategic controlling is also the concept of informational support of strategic management. It is indicated by 3 organisations within each of the aforementioned types of environment, which - with regard to organisations operating in a relatively stable environment - constitutes 37.5% of these organisations, while with regard to those operating in a changing environment - 33.5%. The picture in the aforementioned respect is a little disturbed by all 4 organisations operating in a stable environment, which indicate the same concept of strategic controlling. Perhaps the diagnosis of the survey participants concerning the types of environment was not completely correct, or the concept of the examined controlling is truly the dominant one nowadays, regardless of the type of environment where the organisations operate.

The second concept of strategic controlling in the case of organisations operating in a changing environment is the coordination concept of this controlling (33.3% of respondents). The situation is similar in the case of a relatively stable environment, but the respondents indicated two concepts at the second place: coordination of strategic management and expanded financial accounting for the use of strategic management - with percentage of organisations in their analysed group at the level of 25% for each type of concept. The concept of strategic controlling as a particular form of strategic management is of small importance for organisations operating in a changing environment and a relatively stable environment. Turbulent environment was indicated only by 1 organisation and, as a result, it is difficult to draw any conclusions on this basis. A „different” concept of strategic controlling (attributed to a changing environment) was indicated by 1 organisation, although without specifying the concept. Furthermore, 1 organisation out of those that had implemented strategic controlling did not provide the required data, which slightly changed the general results as compared to those contained in table 2.

Table 3. Concepts of strategic controlling in the examined organisations with respect to the type of environment

Type of strategic controlling concept	Organisations applying strategic controlling									
	Type of environment									
	stable		relatively stable		changing		turbulent		Total	
	n	%	n	%	n	%	n	%	n	%
expanded financial accounting for the use of strategic management	0	0.0	2	25.0	1	11.1	1	100.0	4	18.2
informational support of strategic management (managerial accounting)	4	100.0	3	37.5	3	33.5	0	0.0	10	45.5
coordination of strategic management	0	0.0	2	25.0	3	33.5	0	0.0	5	22.7
particular form of strategic management	0	0.0	1	12.5	1	11.1	0	0.0	2	9.1
other concept	0	0.0	0	0.0	1	11.1	0	0.0	1	4.5
Total	4	100.0	8	100.0	9	100.0	1	100.0	22	100.0

n – number of organisations

Source: own research

4. Tasks of strategic controlling

Particular concepts of strategic controlling are accompanied by corresponding tasks. This section of the study considers the participation of controllers and, for comparison, managers in the implementation of substantive tasks of strategic management. They correspond to the greatest extent to two concepts of strategic controlling – as a particular form of strategic management and as informational support of this management (strategic controlling as extended financial accounting is an extreme form and is thus omitted in the concerned aspect of the study).

The controllers' support of the implementation of strategic management tasks, valid in the aforementioned concepts, may mean their fullest responsibility for

the development of the organisation among all concepts of strategic controlling. The participation of controllers in the implementation of the main tasks related to the concept of coordination of strategic controlling constitutes a separate part of the study, not included in the article due to the extensiveness of both scopes of research and the difficulty in fitting the up-to-date results under their scope in one article. Most of all, these are tasks related to designing a comprehensive strategic management system, constituting the basis for the implementation of substantive tasks of strategic management, assurance of consistency between parts (subsystems) of this system by adapting them to each other and to the changes taking place in the organisation's environment. These tasks also refer to coordination of substantive activities between components of strategic management (its reference areas), inside these components and at the meeting point of organisations with regard to strategic management and environment.

The tasks of strategic controlling adopted in the study were considered within different components of this controlling: strategic planning, strategic control, supply of strategic information, and strategic steering. Strategic planning is understood as a process where "...rational analysis of the present situation as well as the future possibilities and dangers leads to determination of (...) a strategy..." (Kreikebaum 1996, p. 28) and the measures for its implementation. Strategic control, accompanying strategic planning, is narrowly understood as determination of the present and the anticipated deviations from strategies planned during the implementation. The second part of the broadly understood strategic control, covering analysis and assessment of the present and the potential deviations as well as making decisions correcting these deviations, constitutes the main content of strategic steering.

Implementation of tasks within the aforementioned reference areas requires supply of relevant strategic information. This supply is related to the design and use of the information and reporting system of strategic controlling and to the collection and processing of data on the environment on its basis. The information obtained in this way is used as the basis for strategic decision-making.

Table 4 presents general results of the research concerning the participation of controllers and managers in organisations in the implementation of tasks of strategic controlling. The point was to identify the degree of participation of these two kinds of positions in performing the aforementioned tasks.

On the basis of the obtained results, it can be concluded that managers participate much more in the implementation of tasks of strategic planning than controllers. The disproportion in this case is greater with respect to determining the vision,

mission, strategic objectives, and strategies of the organisation (it reaches more than 80.0%), and smaller with respect to the comprehensively understood strategic analysis (17.5% - 30.5%). However, the controllers' participation in the conduct of strategic analyses is still high (at the level of around 50.0%).

Table 4. Participation degree of positions in the examined organisations in the implementation of strategic controlling tasks

Type of task	Manager		Controller	
	n	%	n	%
• in the field of strategic planning				
1. strategic analysis of the environment	16	69.6	12	52.2
2. strategic analysis of the organisation's potential	17	73.9	12	52.2
3. situational analysis - determination of the strategic position of the organisation (e.g. SWOT analysis, comparative analysis of the competition)	18	78.3	11	47.8
4. determination of the vision and mission of the organisation	21	91.3	4	17.4
5. formulation of strategic objectives of the organisation	22	95.7	4	17.4
6. determination of variants of the organisation's strategy, their assessment and selection of the organisation's strategy variant	19	82.6	11	47.8
7. decomposition of the strategic plan into operative plans	14	60.9	14	60.9
8. other tasks, what kinds?...	0	0.0	1	4.4
• in the field of strategic control				
9. testing of the actual compliance of the change in the environment with its forecast	6	26.1	16	69.6
10. testing of the compliance of strategic goals with the actual change in the environment	10	43.5	14	60.9
11. testing of the degree of achievement of the strategic objectives as a result of implementing strategic (operative) tasks	11	47.8	17	73.9
12. testing of the compliance of strategic (operative) objectives with the strategic (operative) plan	10	43.5	17	73.9
13. other tasks, what kinds?...	1	4.4	1	4.4

• in the field of strategic information providing				
14. initiation of information acquisition processes	15	65.2	10	43.5
15. preparation and/or selection of instruments used for information collection	13	56.5	15	65.2
16. preparation of early warning systems alerting of the state of socio-economic phenomena or processes significant from the point of view of the shaping of the organisation's strategy	11	47.8	14	60.9
17. acquisition of information for the use of strategic management	8	34.8	16	69.6
18. other tasks, what kinds?...	1	4.4	1	4.4
• in the field of strategic steering				
19. analysis and assessment of the causes of potential deviations in the implementation of the organisation's strategy	16	69.6	17	73.9
20. suggestion of activities preventing potential deviations in the implementation of the organisation's strategy	18	78.3	14	60.9
21. analysis and assessment of reasons of arisen deviations in the implementation of the organisation's strategy	15	65.2	17	73.9
22. suggestion of actions correcting the arisen deviations in the implementation of the organisation's strategy	17	73.9	15	65.2
23. implementation and execution of corrective and preventive programmes concerning deviations in the implementation of the organisation's strategy	18	78.3	14	60.9
24. other tasks, what kinds?...	0	0.0	0	0.0
Total	23	100.0	23	100.0

n – numer of organisations

Source: own research

On the whole, the obtained results confirm the adopted hypothesis concerning the degree of participation of controllers and managers in the implementation of tasks of strategic planning. On the other hand, the hypothesis concerning greater participation of managers in the implementation of strategic control tasks was not confirmed. The difference in this case in favour of controllers is smaller with regard to testing of the achievement of strategic objectives and the correctness of implementation of strategic tasks (it actually amounts to less than 30.0%), and

greater with respect to tasks connected with the environment (it reaches the level of slightly above 40%). The latter result is consistent with the relatively high degree of participation of controllers in the implementation of tasks involving the conduct of strategic analyses.

The research results also confirm the greater degree of participation of controllers in the implementation of three out of four tasks concerning supply of strategic information. This applies to the development of information acquisition instruments, early warning systems and the very acquisition of information for the use of strategic management. In this case, the controllers' degree of participation amounts to 60.9% - 69.6%, while the managers' participation - 34.8%-56.5%. Only the initiation of strategic information acquisition processes is the domain of managers, with their participation amounting to 65.2%, with the participation of controllers at the level of 43.5%. Therefore, the hypothesis was confirmed in the presented respect, albeit not fully.

On the other hand, a hypothesis confirmed to a greater extent - although also not fully - was the hypothesis concerning greater participation of controllers than managers in the implementation of strategic steering tasks. This applies to the conduct of deviations analyses regarding the implementation of strategies (both present and potential deviations), and it amounts to 73.9%, whereas the participation of managers in these analyses - 65.2% and 69.6%. In terms of suggesting activities both correcting the arising deviations as well as preventing potential deviations regarding the implementation of strategies, the managers are the dominant group. Their degree of participation in these tasks amounts to 78.3%, whereas controllers - 60.9%. This is rather inconsistent with the expectations. It might have been assumed that, although controllers - according to the theory - will not rather make decisions, they will still propose specific variants of decisions in the aforementioned respect.

Relatively uninteresting results concerning the participation of managers and controllers in the implementation of strategic controlling tasks were obtained for organisations of various sizes. Except for tasks concerning strategic steering, the participation of managers and controllers in most tasks reaches a level without clear trends. With respect to managers, the participation in implementing strategic steering tasks actually increases along with the increase in the size of the organisation, while with regard to controllers - it decreases in each type of tasks. The presented trend may be explained by a more expansive management apparatus in large organisations, greater knowledge of the problems of strategic management, and consequently the capability of managers to take on the participation in the implementation of strategic steering tasks to a greater extent.

The only issue that remains is the presentation and assessment of the degree of participation of managers and controllers in the implementation of strategic controlling tasks depending on the degree of variability of the environment where the examined organisations operate.

Even without taking into account the turbulent environment, where only 1 organisation operates, and when analysing extreme types of the environment from among the three remaining types - the stable and the variable environment, the clearest tendency in the discussed respect can be seen in the degree of participation of managers and controllers in the implementation of strategic control tasks. With regard to this kind of tasks, we can notice a growth in the degree of participation of managers (in this case, for each type of environment) and a decrease in the participation of controllers. A similar trend can be seen in the degree of participation of managers and controllers in the implementation of strategic planning tasks, though in this case, it is not as obvious (especially with regard to managers). The presented trends seem understandable.

Both considered components of strategic controlling concern substantive activities, which can be performed to a greater extent with the participation of managers, and smaller - with controllers. Other trends may be noticed in the two remaining components of strategic controlling - strategic steering and the supply of strategic information. In the latter component, we may identify an increase in the degree of participation of both managers and controllers in the implementation tasks belonging to these components. This seems to be determined by the essence of this kind of tasks, related to conducting various kinds of analyses and making, taking into consideration the results of these analyses, particular decisions. The least clear trend concerning the degree of participation of managers and controllers in the implementation of strategic controlling tasks can be seen in the tasks involving supply of strategic information. In this case, it is actually difficult to pinpoint any trend.

5. Conclusion

As it has already been stated, the obtained results have been references only to the surveyed organizations, due to a small research sample. It also meant that there was no possibility of a statistical inference concerning the significance of differences between general and specific results due to the adopted detailed assessment criteria. Taking into account the aforementioned limitations, the obtained research results concerning the considered solutions of strategic controlling are not always in line with expectations and adopted hypotheses.

The obtained research results concerning the adopted solutions of strategic controlling are consistent with the expectations and the adopted hypotheses in each case.

With regard to the application of the concept of strategic controlling, it could have been assumed, according to the theoretical assumptions, that the coordination concept of this controlling is the dominant one. However, it turned out that the examined organisations definitely more often apply the concept of informational support of strategic management. It is adopted by 43.5% of the analysed organisations as compared to only 26.1% of organisations with the implemented concept of strategic management coordination. At the same time, the percentage of organisations applying the aforementioned concepts of strategic controlling increases along with the increase in the size of the organisation. However, this is not valid for the increase in the degree of variability of the environment. In this case, it could have been particularly assumed that the percentage of the examined organisations with the implemented concept of informational support of strategic management would increase along with growth in variability of the environment. This results from the particular demand for information of organisations operating in the variable or the turbulent environment.

When it comes to the participation of managers and controllers in the implementation of strategic controlling tasks, the hypothesis adopted in this respect was essentially confirmed for three out of four components of strategic controlling: strategic planning and steering as well as supply of strategic information. With regard to carrying out tasks within the first component, a greater degree of participation of managers than controllers was assumed, and with respect to the two remaining ones - the other way around: a greater degree of participation of controllers than managers, which was proven by the results of the study. It was assumed that, with regard to the implementation of strategic control tasks, there will also be a greater participation degree of managers than controllers, but the study results proved otherwise.

On the basis of the obtained results, no clear trend was found concerning the degree of participation of managers and controllers in the implementation of strategic controlling tasks along with growth in the organisation's size and the environment's variability. Only with regard to strategic steering tasks does the participation of managers grow along with the growth in the size of the organisation, and the participation of controllers decreases, which means that much attention is paid to the implementation of this kind of tasks by managers. On the other hand, when it comes to the participation of managers and controllers in the implementation of strategic controlling tasks depending

on the environment's variability, a clearer trend was noticed only in the case of strategic control. In this case, the participation degree of managers grows along with the growth in the environment's variability, and the participation of controllers decreases.

The obtained research results are primarily practical. They may indicate to the managers in organisations the scope and manner of improvement of their adopted functional solutions of strategic controlling. They may also suggest to the management theoreticians the need for and the directions of improvement of this type of solutions.

Abstract

Selected functional solutions of strategic controlling in organisations operating in Poland

The purpose of the article is to present partial results of the nationwide research with regard to selected functional solutions of strategic controlling. They concern the concept and tasks of this controlling. The paper characterises theoretical aspects of the aforementioned issues as the basis for the interpretation of the obtained results. It presents the research methodology. It presents the obtained research results both in the general perspective, as well as with respect to detailed criteria, namely the organisation's size and the type of environment. On the other hand, with respect to strategic controlling tasks, they were also presented with consideration of controllers and managers in the implementation of these tasks. The obtained research results are primarily practical. They may indicate to the managers in organisations the scope and manner of improvement in the functional solutions of strategic controlling. They may also suggest to the management theoreticians the need for and the directions of improvement of this type of solutions.

Key words: *strategic management, strategic controlling, concepts of strategic controlling, strategic controlling tasks, organisation.*

Streszczenie

Wybrane rozwiązania funkcjonalne controllingu strategicznego w organizacjach działających w Polsce

Celem artykułu jest zaprezentowanie częściowych wyników badań

ogólnopolskich w zakresie wybranych rozwiązań funkcjonalnych controllingu strategicznego. Dotyczą one koncepcji i zadań tego controllingu. Scharakteryzowano teoretyczne aspekty wymienionych zagadnień jako podstawa interpretacji uzyskanych wyników. Przedstawiono metodykę badawczą. Przytoczono uzyskane wyniki badań zarówno w ujęciu ogólnym, jak i z względu na szczegółowe kryteria, którymi były wielkość organizacji i typ otoczenia. W odniesieniu zaś do zadań controllingu strategicznego przytoczono je również z uwzględnieniem w realizacji tych zadań controllerów i menedżerów. Uzyskane wyniki badań mają przede wszystkim znaczenie praktyczne. Mogą wskazać menedżerom w organizacjach zakres i sposób doskonalenia rozwiązań funkcjonalnych controllingu strategicznego. Mogą sugerować także teoretykom zarządzania potrzebę i kierunki doskonalenia tego typu rozwiązań.

Słowa

kluczowe: *zarządzanie strategiczne, controlling strategiczny, koncepcje controllingu strategicznego, zadania controllingu strategicznego, organizacja.*

JEL

Classification: M20, M21

References

1. Bieńkowska A., Kral Z., Zabłocka- Kluczka A. (2014), *Aspekty organizacyjne controllingu strategicznego z uwzględnieniem strategicznej karty wyników*, „*Ekonomika i Organizacja Przedsiębiorstwa*”, No. 7, pp. 3-15.
2. Bieńkowska A., Kral Z., Zabłocka- Kluczka A. (2017a), *IT tools used in the strategic controlling process - Polish national study results*, [in:] *Prospectives of Business and Entrepreneurship Development in Digital Age. Economic, Management, Finance and System Engineering from the Academic and Practitioners Views*, Proceeding of selected papers, 16th International Scientific Conference, September 20-22, 2017, Brno University of Technology, Faculty of Business and Management, Brno, Czech Republic.
3. Bieńkowska A., Kral Z., Zabłocka- Kluczka A. (2006), *Kontroling strategiczny jako szczególna forma zarządzania strategicznego*. *Problemi Teorii ta Metodologii Buhgalters'kogo Obliku, Kontrolju i Analizu - Miznarodnij Zbirnik Naukovich Prac*, Seria: Buhgalters'kij Oblik, Kontrol i Analiz, vip.1, pp.238-250.

4. Bieńkowska A., Kral Z., Zabłocka- Kluczka A. (2017b), *Stan, bariery i przesłanki wdrożenia controllingu strategicznego - wyniki badań ogólnopolskich*, [in:] *Rachunkowość a controlling*, (eds.) E. Nowak, M. Kowalewski, M. Nieplowicz, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław, pp. 46-60.
5. Chachuła D. (2009), *Fazy rozwoju controllingu- wyniki badań*, „Controlling i rachunkowość zarządcza”, No. 4, pp. 29-32.
6. Dellmann K. (1992), *Eine Systematisierung der Grundlagen des Controlling*, [in:] *Controlling, Grundlagen Informationssysteme - Anwendungen*, Ed. K. Spremann, E. Zur, Wiesbaden, pp. 113-140.
7. Goliszewski J. (2015), *Controlling. Koncepcja, zastosowanie, wdrożenie*, Oficyna Wolters Kluwer business, Warszawa.
8. Heigl A. (1989), *Controlling - Interne Revision*, wyd.3, Stuttgart, New York.
9. Hoffman F. (1972), *Merkmale der Führungsorganisation amerikanischer Unternehmen- Auszüge aus den Ergebnissen einer Forschungsreise 1970*, „Zeitschrift für Organization”, No. 41, pp. 85-89.
10. Horvath P. (1978), *Entwicklung und Stand einer Konzeption zur Lösung der Adaptions und Koordinations probleme der Fuhrung*, „Zeitschrift für Betriebswirtschaft”, nr 48, p. 194- 208.
11. Kral Z. (2012), *Controlling strategiczny z uwzględnieniem strategicznej karty wyników*, [in:] *Zmiana warunkiem sukcesu. Zarządcze instrumenty doskonalenia i rozwoju organizacji*, red. J. Skalik, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław, pp. 66-78.
12. Kreikebaum H. (1996), *Strategiczne planowanie w przedsiębiorstwie*, Wydawnictwo Naukowe PWN, Warszawa.
13. Nesterak J., Kowalski Michał J., Czerniachowicz B. (2016), *Controlling strategiczny w praktyce przedsiębiorstw działających w Polsce*, Stowarzyszenie Krakowska Szkoła Controllingu, Kraków.
14. Radzikowski W., Wierzbicki J. (1999), *Controlling*, Toruńska Szkoła Zarządzania, Toruń.
15. Skalik J. (2006), *Problemy dynamiki zmian w zarządzaniu współczesnymi organizacjami*, [in:] *Zmiana warunkiem sukcesu. Dynamika zmian w organizacji - ewolucja czy rewolucja*, red. J. Skalik, Wydawnictwo Akademii Ekonomicznej we Wrocławiu, Wrocław, pp. 42-47.
16. Weber J. (2001), *Wprowadzenie do controllingu*, Oficyna Controllingu Profit, Katowice.
17. Krupski R. (ed.), (2001), *Zarządzanie strategiczne. Koncepcje. Metody*, Wydawnictwo Akademii Ekonomicznej we Wrocławiu, Wrocław.