

ВОЗМОЖНОСТИ РАЗВИТИЯ СИСТЕМЫ КОНТРОЛЛИНГА В ЛИТВЕ

D. Tamulevičienė

Vilnius University, Lithuania

Instability of financial-economic environment, high level of competition, complicated technological processes, necessity to solve problems in short time, and other factors influence the decisions of companies' managers when considering the opportunity of installing innovative management control systems. One of such systems – widely applied in foreign practice, however less familiar in Lithuania – is controlling. Controlling ensures that there is efficient utilization of organizational resources so as to achieve the planned goals. Controlling measures the deviation of actual performance from planned indicators of company's activity, discovers the causes of such deviations and helps in taking corrective actions.

The concept of controlling, its evolution, the structure of its elements, the problems of its introduction and application in organizations have been widely reviewed in the works of German, Austrian, American, Russian authors such as A. Becker, A. Deyhle, D. Hahn, M. Hauser, P. Horvát, H. Hungenberg, H. Küpper, R. Mann, E. Mayer, G. Pietsch, T. Reichman, U. Schaferr, E. Scherm, H. Vollmuth, J. Weber, Н. Данилочкина, А. Карминский, С. Фалько and others. However their ideas are not widely studied in Lithuania, their works are not translated into Lithuanian, so spread of the concept of controlling is insufficient. In general, the term controlling is seldom used both in scientific and in practical fields. And though the number of scientists who study the concept of controlling is growing, those are only fragmentary and discrete studies. L. Jasūdienė in 1997 was one of the first to introduce the organisational aspects of controlling. In her following studies she analysed controlling from conceptual and systematic standpoint as integration of planning and control (2000), efficient management control system (2005, 2006), info-base when creating the company's value (2008). V. Lakis (2007), V. Lakis, J. Mackevičius, L. Gaižauskas (2010) analysed the concept of controlling more at length and more widely. The input of E. Gimžauskienė (2009) when analysing the development of controlling system realization in Lithuanian companies is also significant, as well as the study of J. Staliūnienė (2008) when she was trying to define the importance of controlling from the viewpoint of independent audit. These were the only studies in this field of importance. When analysing the spread of controlling system in Lithuanian companies it can be stated that there are no data of companies installing across-the-board and complex tools of controlling. And even though separate elements of operational and strategic controlling may be found in every company, they mostly function as instruments of management accounting,

Lingering spread of controlling system may be associated with the fact that 25 years ago, when Lithuania was moving from planned economy to market economy and adopting the Western countries experience, it was mostly referred to English sources of scientific and practical literature in which dominated ideas of separate fields, such as management accounting, audit, control, activity measurement and performance

theories and their appliance in practice, without connecting them into the whole. The term "controlling" was seldom used in English literature, and even if it was, the context was parallel to that of "management accounting" without emphasising controlling as a system which is aimed to ensure the synthesis of all the activity fields elements providing the managers with information needed to make strategic and operational decisions. As Guenther [1] remarks: "as the Anglo-American literature written in English dominates the normative as well as the empirical management accounting research, it is no surprise that the above frameworks are widespread and used by management accounting scholars all over the world".

Meanwhile the concept of controlling *was* and *is* more widely spread in German-speaking countries. Even though the beginning of controlling system's implementation in those countries is considered to be around the year 1950-1955, yet many elements of the system like cost accounting and budgeting, had already been used in practice for decades. Despite the fact that the term „controlling“ was derived from Anglo – American traits, the theoretical foundation of controlling conceptualisations in German – speaking countries developed totally separately from Anglo – American stream of research [1]. Yet the practice of these countries was not widely applied in other countries because the controlling system was introduced and analysed solely in German scientific and practical literature. It impeded its spread in other countries. Only at the beginning of the 21st century the ideas of the German concept of controlling were initiated to be translated into foreign languages more widely. This gave more opportunities for them to be spread in Lithuania and in other countries.

Surely, it was not the only aspect which had impact on the rise of the controlling idea and its development in Lithuania. The need for new systems was also triggered by the changes in economic environment. Considering this, four main elements of controlling system development can be distinguished (figure 1) that are closely connected to economic cycles.

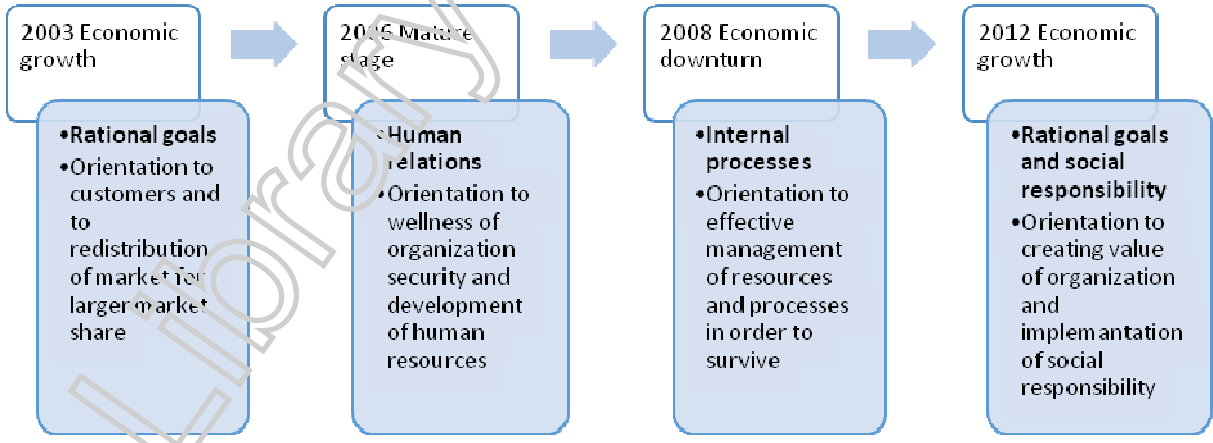


Figure 1 – Development of controlling concept in Lithuania

First three stages were distinguished by Gimžauskienė [2]. According to the author, the first time period (2003) marks the starting year of economics growth after the

Russian crisis impact and orientation to external opportunities while attempting to get a large market share, to attract customers and ensuring the development and growth of organization. Rational goals used to prevail over organizations activity. To achieve them the organization tried to apply a great number of different controlling tools from one side, but part of them were left at conceptual level. It is essential to note that this period is considered as the beginning of Balanced Scorecard and Activity Based systems in Lithuanian companies.

The second stage – which begins at 2006 and continues until 2008 – may be named as the mature stage. Though companies' managers still aim at rational purposes and business processes, they realize that in order to achieve the desired results the internal environment of the company has to be sustained, i.e. as much attention needs to be drawn to the employees and their motivation as possible. Controlling system became less complicated and more balanced. It was time of improvement and harmonization of the system when experience of systems application grew up, the most informative and useful controlling tools were accepted and inadequate ones were rejected.

According to Gimžauskienė [2], the third stage begins at 2008 and marks the starting point of the economic downturn. The organization itself had prepared to react to indefinite external conditions. The decline of economy made Lithuanian companies' managers realize that they would survive only if their companies would become flexible, dynamic and would keep looking for new opportunities. That is why efficient management control became the main object of managers' attention. To ensure efficient management control, managers intensively use various controlling instruments which determine making of right decisions.

The first three stages diverge in the sense that even though the ideas of controlling were already familiar, yet the concept was being used not as a system, but as separate elements. Also, the concept of controlling remained misunderstood because most of managers conceived controlling not as an efficient and self-sufficient system, but as a function of management accounting and/or audit.

The period between 2012 and present day can be named as the fourth stage when economic recovery has been perceived and companies again has started concentrating on rational goals. Nonetheless, during this period a tendency not to only aim at developing the organization and attracting new customers, but also at realizing social responsibility and human capital as a key company resource development has been noticed. Thus emerged the need for new innovative accounting and management systems and instruments. On the other hand, during this period particular attention has been paid to integration of organization's strategic and operational purposes and their realization when seeking for growth in organization's value. Thus discrete instruments of management accounting or controlling lose their significance and a need for systematic management of organization comprising various aspects or organization activity to a whole in order to complexly solve problems arising in a company.

Exactly in this stage objective and subjective assumptions of German controlling system's spread started to develop. In order to evaluate the possibilities of hastening this process, a pilot survey was accomplished in 2013. It was aimed at finding out

the current state of controlling system's elements appliance in Lithuanian companies and to distinguish the group of companies that have the most auspicious environment for strategic and operational controlling installation. Considering that during the first three stages of the development of controlling system in Lithuanian companies, the concept of controlling was mostly realized and implemented through separate elements, so during the survey it was being researched what instruments of controlling do companies apply. The results were analysed and assessed according to two criteria: the size of the company and the type of activity.

General population of the survey was composed of companies operating in Vilnius City municipality. Such choice was determined by a few reasons. First of all, according to the data of Statistics Lithuania [3] in 01 January 2013 in Vilnius City municipality operated total of 27,533 legal entities. It is 32% of total companies registered in Lithuania. Second of all, in terms of activity format Vilnius City municipality and Republic of Lithuania has a similar distribution of companies. The survey is representative because evaluated sample of the survey is based on statistics which determine that in order to get 95% probability results with a 5% margin of error, the data has to be collected from at least 379 companies [4]. Among the 379 companies that took part in the survey 15 were considered large, 76 medium-sized and 288 small. The distribution based on activity was as follows: 17 manufacturing, 250 service, 74 trading, 29 construction and 9 mixed-activity enterprises.

The economy subjects that took part in the questionnaire were asked in which field of activity and what kind of instruments are used. Such fields of activity (objects of controlling) were distinguished in the survey as marketing management, inventory management, production management, financial management, investment management, budgeting. In each question of this part respondents could choose one or a few controlling elements that were given and described. Table 1 shows the results of the controlling instruments' appliance in Lithuanian companies according to the size of the companies.

As the table 1 shows various instruments of controlling are mostly used in large and medium-sized enterprises. Meanwhile exceptionally small enterprises do not use a single controlling instrument. Only production management group of instruments is an exception in which besides the small enterprises, a fragment of large and medium-sized enterprises also answered the same. After performing the analysis based on the types of activity it was determined that trading and service companies do not use such instruments despite of their size. Estimating the results it can be stated that small enterprises still make decisions intuitively and appliance of controlling instruments – not to mention appliance of the whole system – would not be efficient because it would take more time to make decisions.

Another aspect arose after performing a more detailed analysis of respondents who answered that they use controlling instruments in their activity. Controlling instruments are not only used more widely in large and medium-sized enterprises, but the major part of these legal entities operate several instruments in the fields of marketing, inventory, production, financial, investment management and preparation of

budgets. Meanwhile small enterprises which had stated that they use controlling instruments generally indicated only one instrument in every group. This once again proves the fact that employees of small enterprises make decisions based on their experience and intuition rather than on complicated yet efficient procedures of controlling instruments appliance.

Table 1 – Controlling tools application level according to controlling objects in the Lithuanian enterprises

Controlling objects	Controlling tools application level				
	Usable (N)	Not usable (N)			
		Total	Including		
		Large	Medium-sized	Small	
Marketing management	260.	119	0	0	119
Inventory management	257	122	0	2	120
Production management	36	343	12	62	269
Financial management	360	19	0	0	19
Investment management	153	226	0	0	226
Budgeting	356	23	0	0	23

N – number of enterprises (of 379 surveyed) which indicated that at least one of the listed and described tools of the controlling object group is used or not used in any business activity.

Another aim of the survey was to determine who performs functions of controlling in enterprises, i.e. what kind of employees are responsible for realization of controlling means listed and described in the survey. Summarized results of the survey are shown in Figure 2.

The major part of respondents responded that various calculations needed to make decisions are made by a director or an accountant of a company. However after more detailed analysis it was determined that only exceptionally small enterprises responses like this. Meanwhile in large enterprises some of the controlling functions are performed by managers (all of the large enterprises that took part in the survey denoted it) and some by departments of auditing (14 out of 15 large enterprises that took part in the survey responded like this). Those enterprises also chosen the option "other" and denoted that some of the functions are performed by consulting companies. The results of medium-sized companies diverged in the sense that functions of controlling systems instruments appliance are ascribed to different departments, i.e. there is no unanimous opinion on who actually has to perform them. 75 out of 76 medium-sized enterprises

that took part in the survey noted that these functions are performed by managers, 62 of them also mentioned the department of auditing, 5 enterprises noted the department of accounting, the option "other" was chosen 32 times.

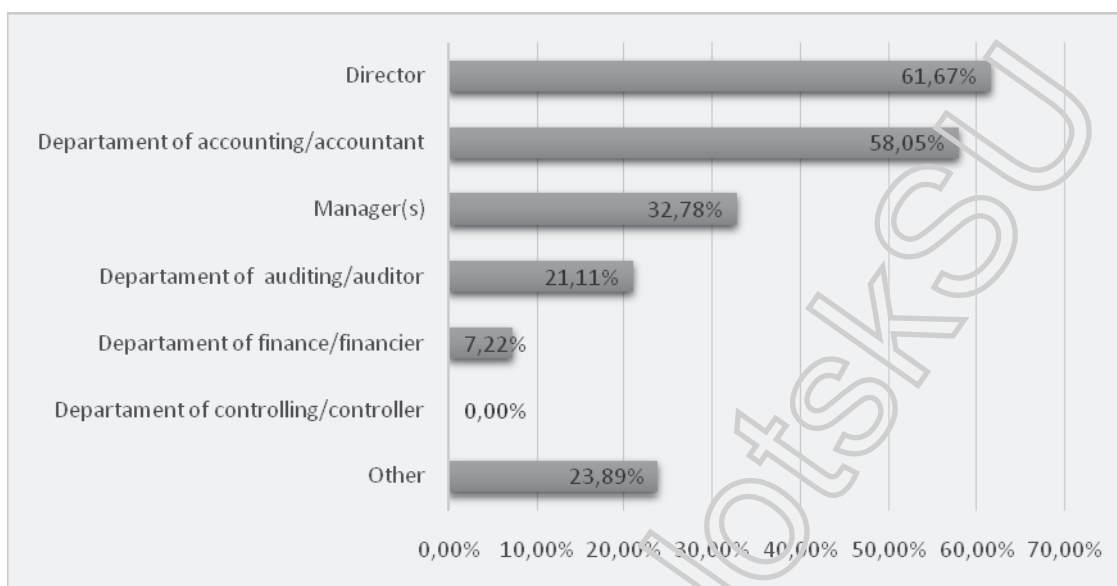


Figure 2 – Distribution of controlling instruments functions appliance among the company's employees

It is important to note that not a single enterprise mentioned the department of controlling/controller. It shows that this system is not very well-known in Lithuania.

Summarizing the results of the survey it can be stated that judging on one controlling system aspect of the survey (appliance of controlling instruments), assumptions of controlling system introduction are formed solely in large and medium-sized Lithuanian enterprises. Various tools of controlling are already being used in those enterprises, however a system that would help to apply them complexly is needed. However it is primarily important to introduce controlling system in medium-sized enterprises. They face the same internal and external conditions of environmental change as the large ones, however their resources for evaluating the influence of these change alterations on the results, are limited. Controlling system is appropriate to complexly solve the problems of medium-sized enterprises and to ensure their success under competitive conditions.

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РЕЗЕРВЫ КАК КАТЕГОРИЯ БУХГАЛТЕРСКОГО УЧЕТА

С.Л. Шатров, канд. экон. наук, доц.; А.В. Кравченко

УО «Белорусский государственный университет транспорта», Беларусь

Деятельность организаций в условиях рыночной экономики сопряжено с различными видами рисков. Объективные и субъективные причины, влияющие на принятие управленческих решений, не могут быть соизмеримыми с какой-то определенной степенью риска, и соответственно, предприятия нуждаются в системе защитных мер. Защита финансовых интересов обусловлена не только наличием достаточного размера капитала у организации, оптимального соотношения собственных и заемных источников формирования активов, но и системой резервов, обеспечивающих возможность сокращения рисков и сохранения финансового состояния.

Характеристика категории «резервирование» была дана зарубежными и отечественными учеными в экономической специальной литературе несколько десятков лет тому назад. Но и сегодня в литературе нет единой трактовки понятие «резерв» и ведется дискуссия о необходимости формирования резервов, методах их создания и раскрытия в отчетности.

Резерв – понятие, часто употребляемое в научных экономических и учетных изданиях. Это слово несет значительную смысловую нагрузку. Каждый автор научной работы, статьи пытается раскрыть смысл слова «резервы» в соответствии со спецификой своей отрасли исследования в процессе формирования новых специальных значений. В Большой Советской энциклопедии, резерв – это запас чего-либо на случай надобности; источник, откуда черпаются необходимые новые ресурсы. Экономическая энциклопедия по ред. Л.И. Абалкина уточняет это понятие, указывая, что резерв – это запас товаров, денежных средств, иностранной валюты и т.д. на случай надобности; источник, из которого черпаются специально сохраняемые ресурсы в случае острой необходимости их использования.

С.Б. Барнгольц отмечает, что резервы – неиспользованные возможности повышения эффективности производства, усиления действия факторов, способствующих росту эффективности хозяйствования, и устранения отрицательного влияния других факторов». М.И. Баканов, А.Д. Шеремет подчеркивают, что «под резервами следует понимать неиспользованные возможности снижения те-