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## CONTROLLING OF OBJECT MAINTENANCE AND MANAGEMENT

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### Abstract EN:

Controlling ensures effective collection, classification, processing and distribution of information and in particular the preparation of information for the decision-making processes where variable solutions are sought after. Controlling designed in such way is based on application of analysis and management tools, methods and techniques. It concerns formation of information resources and system communication among individual organizational units.

**Abstract SK:** *Controllingová činnosť zabezpečuje efektívnu prácu s informáciami s ich zberom, triedením, spracovaním, distribúciou a predovšetkým s ich prípravou pre procesy rozhodovania, kde sa hľadajú variantné riešenia. Takto koncipovaný controlling je založený na aplikácií nástrojov, metód, techník analýzy a riadenia. Je o systémovom vytváraní informačných zdrojov a systémovej komunikácií medzi jednotlivými organizačnými útvartmi.*

**Keywords EN:** *to control, lead, manage, regulate, command, administer, operate, check, innovation, implementation, plan, resources, management.*

**Keywords SK:** *kontrolovať, viest', riadiť, regulovať, vládnúť, spravovať, obsluhovať, kontrolovať inovácia, zavedenie, plán, zdroje, riadenie.*

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### Introduction

Controlling represents a tool that allows to keep the right direction for clearly defined visions. Sometimes it is perceived as management support and unification. It is an integral part of key decision-making processes within the conditions of market economy. Thus, its main task is to prepare adequate environment for decision making, quality information in real time with high informative value for managers of organizations.

Need for justification of the decisions increases with the growth of roles and responsibilities of organization's facility management. Consequently, an increasing requirement for information as the set of indicators, reliability, details and most of all the quality of information. At the same time, use of computers and their interconnection when working with information is also very important. Management of organization evaluates the decision-making processes based on the following:

**Information usefulness**, information processing is based on the analysis of the organization's requirements for information.

**Information effectiveness**, effective facility management processes, mainly the information that are necessary for high-quality fulfilment of the organization's obligations.

**Information differentiation**, individual levels, functions and posts of management require differentiated aggregated information in order to perform their tasks.



**Information up-to-datedness**, it is necessary to ensure up-to-date information for the management in real time.

**Information efficiency**, information is suitable for decision-making process, which means it is factual.

There is no definition that clearly and comprehensively corresponds to the nature of the information. The term information means a report, announcement or notice of a fact, phenomenon or activity that reduce ignorance of the intended recipient.

### **Information and object management**

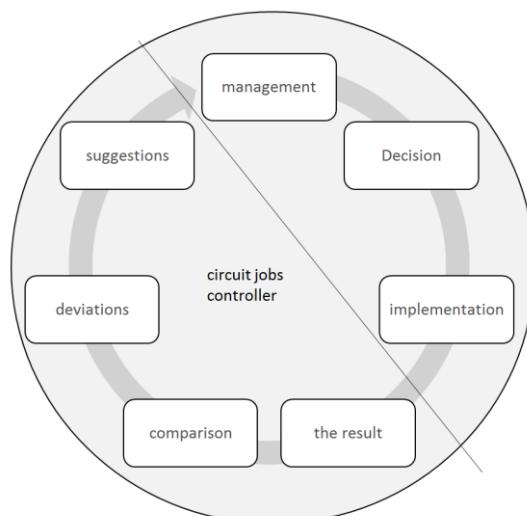
A modern organization requires a lot of various information. Given the complexity of the processes and interactions with other systems, individual information has different meanings. Hence, we need to classify information within organizations and distinguish different types of them. Certain information may be distinguished regardless of its specific features. In terms of processes, information can be divided into:

**Economic information** – express the economic reality. Such information contains quantitative characteristics, value rate of individual economic indicators. Therefore, regarding the system of economic information, one is focused on collection and processing of indicators.

**Non-economic indicators** – are formed within organizations or enter organizations from the outside. Non-economic information form a relevant and important basis for the organization management, especially in innovation and modernization processes. In terms of time, non-economic information is divided into operational, strategic and tactical.

It is the operational information which is essential within organizations. Without their regular supply, the given management system of the organization would not function. Lack of strategic information impairs the effectiveness of organizational processes. Tactical information is important for the system functioning since it has impact on the effectiveness of organizations. In a dynamic and competitive environment, correct and timely information is the basis for the success of management of each business unit.

Regarding the work with information, new technologies are developing rapidly and it is necessary to have a constant supply of high-quality information. Information is considered the capital which is obtained, processed, evaluated and used for strategic objectives of the organization management.

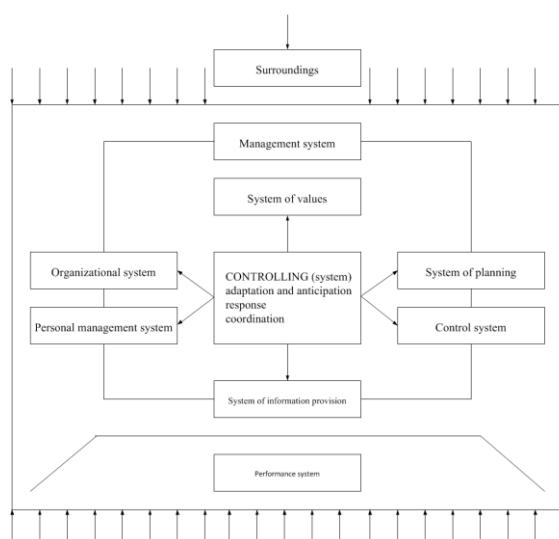




## Relation between management and controlling

Organization in a market economy is under constant competitive pressure. Therefore, it is forced to continually improve its internal processes and management systems. It has to respond to new situations and new features of management and methods which allow the organization to evaluate how to meet the company's planned objectives. It is also necessary to identify the risks, draw attention to imminent and real deviations from the desired development. Moreover, we have to analyse and evaluate the effects of business activities and decisions as well as to plan and program the development of organizations in aggregated and analytical indicators. Management of the organization shall be inspired to discover new business activities that would bring economic effect.

Controlling is understood as a subsystem of the management system. Controlling workers help achieve the organization's objectives. Controlling is functionally and cross-cutting in nature and it is primarily seen as a management tool that supports business processes.



**Fig. 1 Controlling within the system of organization management**

Controlling prepares information for solution of planned, decision-making, implementation and monitoring tasks, as shown in Fig. 1.1.

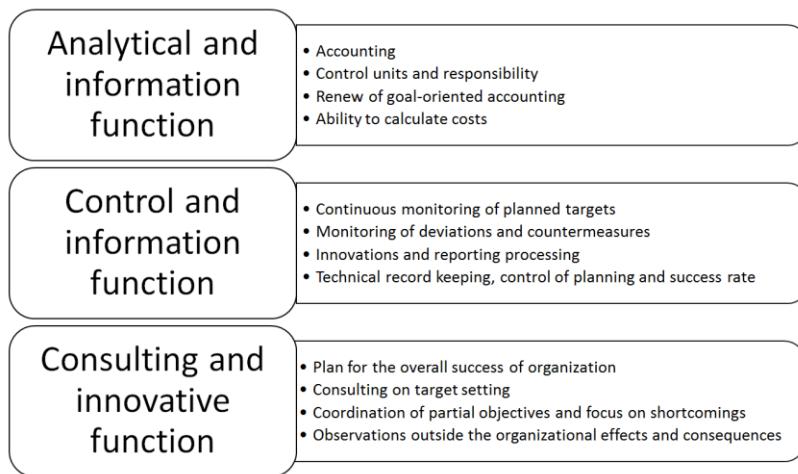
Conceptually, controlling is effective only in organizations the managements of which are focused on coordination using plans. This is a typical, ideal aspect; in practice, however, all three types of coordination (financial, information, management) are used at the simultaneously. At the same time, it should be acknowledged that controlling is feasible only if there are actions capable of management of organizations based on planning and control.

## **Basic functions and tasks of controlling**

The task of controlling is to classify individual components, verify their applicability, to complete and forward them to the organization's management system. At the same time, we can say that controlling focuses on support of planning and organization's target setting. It acquires and processes ongoing information to support decision-making. It is a tool used to increase the effectiveness of inspections, focusing on analysis of deviations. The task of controlling is to process information within transparent reports. Last but not least, controlling is involved in the selection and training of managers.



### Basic functions of controlling mostly include:



Calculation is one of the information tools of organizational controlling used to assess the relationship between costs and performances. It represents an activity resulting in the determination of expenses on performance, while in certain structures, it also results in showing the expenses on performance. In

conjunction with the company's accounting and budget, it compares planned and actual costs on performance. In decision-making process, the calculation tasks are divided into elements which act as tools for managing the economy and efficiency of performances carried out. The main task of calculations is a comparison and analysis of similar production of the competition. It is also the basis for pricing of services provided. In order to make a correct decision in the management process it is necessary to select an adequate kind of calculation and calculation method.

### Implementation of Controlling

Controlling can be applied in practice only if suitable conditions are formed enabling its further implementation. Therefore, there are two levels that one shall focus on in practice. Firstly, it is necessary to interconnect basic information resources. Accounting and information. Consequently, controlling shall be applied in the particular organizational unit. Factors that influence the choice of suitable organizational integration of controlling in the company also include specifics of production, attributes of the market and the nature of organization. Controlling requires special expertise and methodological knowledge of the given company which cannot be predicted from external sources.

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