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## **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

## 1 Introduction

The word control was created sometimes in ancient Rome and in the Latin language, and brought together the words contra and roll. Contra rotulus was at that time a scroll proving the possession of certain assets. The word control has since spread across all European languages, in which it became a very popular expression. Unfortunately, during its development, it also gained different meanings. While in some cases, the key aspect of control was the comparison, in other cases the most important aspect was corrective action.

To overcome this problem, the term “controlling” was put into use in Germany at the beginning of the seventies in the area of business economy. This date marks the birth of the parallel use of the two terms of controlling. It was mistakenly assumed that English authors do not use it as a professional term in economy. However, at that time, the term has been used in management for more than fifteen years (Koontz and O'Donnel, 1955) to describe one of the management functions.

This problem has long been hidden, since internationalization, globalization and Americanization were not at today's level. In recent years, it became more visible. English has become a standard language in the scientific sphere. However, does it mean that when we speak English, we must use the English meaning? Well, in Europe it is problematic.

Meanwhile, the German meaning spread beyond the German-speaking countries. Thanks to the fall of the Iron Curtain, researchers in the former Warsaw Bloc adopted controlling as a solid part of their business economy and the German controlling theory became a semi-continental one. Another factor highlighting the German meaning was foreign investment from German, Austria and Switzerland, which has affected the practice of emerging market economies in Central and Eastern Europe.

Interestingly, however, this problem does not concern German-speaking countries. In the case of their authors, we mostly find a different translation of the term “controlling” into English. The identical translation concerns mainly the representatives of Central and Eastern Europe. As a possible problem, we see, in particular, the fact that the German literature itself highlights that it has taken the English word for describing something new.

We would not have to be in the current situation at all, if:

- a) the discussion between Goodwin (1960a) and Urwick in 1960 did not end with the relative victory of Urwick (1960), who declined the renaming of management function from control to surveillance;
- b) the general management literature would sufficiently deal with the manager-controller relationship and would not leave this question just to authors in the field of management accounting and German controlling;

- c) the German naming in the early seventies would be based on a sufficient examination of the use of this term in the world and in other areas;
- d) the German word “Kontrolle” finally gained in professional publications the meaning it has in common life.

## 2 Theoretical background

In this part of the paper we will point to the concept of controlling in management and German business economy. In management, we will focus mainly on the control process, which forms the core of controlling. In German business economy, we will describe the birth of the term controlling, the discussion on its retention or replacement, and we will highlight the main reason why this term had to emerge. The key part is an analysis of the historical development of the German word Kontrolle.

### 2.1 Controlling in management

The term controlling appeared in the management literature in 1955 (Koontz and O'Donnel) and began to serve as a description of management function of control, which belonged to the first management functions as suggested by Henri Fayol (1916).

Controlling is used for describing the managerial function for example by Ahmad et al. (2009), Batemann & Snell (2015), Benowitz (2001), Boddy (2008), Certo & Certo (2012), Colley et al. (2007), Daft (2008), Dessler & Phillips (2008), DuBrin (2012), Gomez-Mejia & Balkin (2012), Griffin (2013, 2016), Hartley (2011), Havinal (2009), Hill & McShane (2008), Hitt, Black & Porter (2012), Jones & George (2018), Kinicki & Williams (2016), Kreitner (2009), Montana & Charnov (2000), Nelson & Economy (2005), Robbins & Coulter (2018), Schermerhorn (2012), Tripathi & Reddy (2012), Van Fleet, Van Fleet & Seperich (2014), Williams (2017).

These examples represent only basic textbooks (especially about management). Each of them is written in English and many of them appeared in several editions<sup>1</sup>. These are the reasons why their impact in science and practice is relatively high.

The management control function is based on a process that begins with setting standards (which may, but do not must be in the form of plans), continues with measuring performance, then with comparing standards with performance, and completes with the corrective action. This action is at least in the form of a positive feedback or in the form of correction of deficiency in performance or standard. The control process is shown in Figure 1.

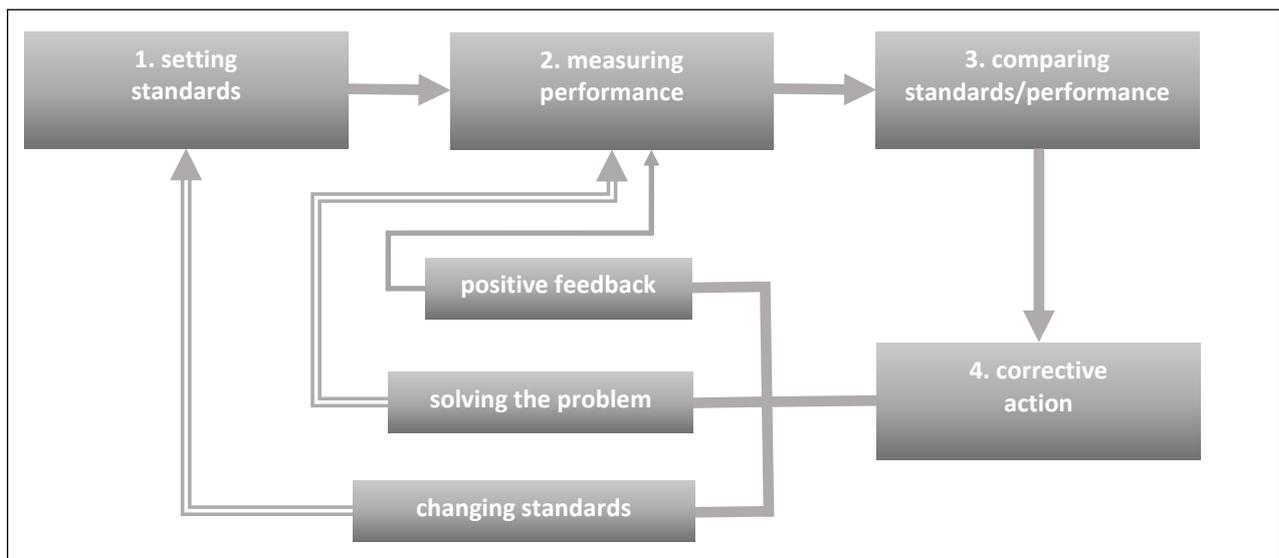
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<sup>1</sup> In 2018, Stephen P. Robbins and Mary Coulter released the 14<sup>th</sup> edition of their Management textbook. The textbook Modern Management: Concepts and Skills by Samuel C. Certo and S. Trevis Certo has currently 15 editions.

“Decisions regarding corrective action draw heavily on a manager’s analytic and diagnostic skills.” (Griffin, 2013, p. 575) Corrective actions may involve changing certain conditions, such as changing a particular machine, finding more reliable suppliers, improving customer service, improving preventive maintenance, etc. Sometimes reasons for deviations can be hidden in ineffective supervision of employees, lack of adequate technical expertise, interpersonal conflicts, intergroup competition, etc. Those actions may include training, workplace change, transfer to another job, organizational arrangements in terms of authority and responsibility, and interaction patterns. (Agarwal, 1982)

The control process may have three phases when performance standards already exist. This means that the first phase of the four-phase control process was carried out during the planning process, which must necessarily precede the application of the control process. Another possibility is that the standards or targets have been determined by a technical standard or came, for example, to a particular department from a higher unit. Such control process can be found in many books on management by Robbins (2012, 2018).

**Figure 1: The process of control**



*Source: own processing based on the general control process*

Sometimes controlling is also referred to as the terminal management function; because it takes place after other functions have been completed and it helps to measure how well planning, organizing, and leading have been performed. (DuBrin, 2012)

While it may appear to be the last phase of the management process, in reality it does not correspond to reality. It is a truly dynamic function and is linked with other management functions. It includes corrective action based on the analysis of deviations. A corrective action may include a review of goals, strategies, procedures, plans,

organizational structure and so on. This aspect of control establishes the interaction relationship between it and other management functions. (Agarwal, 1982)

## 2.2 Controlling in German business economy

In the German business economy, the term controlling was introduced at the beginning of the seventies by Albrecht Deyhle. "Well, we got the word or the term controller from the US. The word controlling is not as common in the US as far as I know. If you mean the ensemble, then they mostly talk about controllership. It was probably myself. I did it as a twin sister to marketing. Marketing from the customer view and controlling from view of the results." (Binder, 2006, p. 100) "Deyhle was the founder of the 'Controller Akademie', an important private institution for educating controllers in German-speaking countries." (Messner et al., 2008, p. 136)

At the time when Deyhle introduced the term into German theory and practice, two important facts emerged:

- a) the term controlling has been used for at least fifteen years in management; and
- b) he also could not guess that over time one of the premises, on which the logic of argumentation is based, would change.

"The practice has invented a variety of informal terms for the controller. One speaks of the 'number manager', the 'gray eminence of the management' or of the 'notorious know-it-all'. These descriptions indicate, among others: Controlling is not translatable." (Bramseman, 1980, p. 19)

In the first decades of development, the debate on controlling in Germany was really very widespread. In 1985 Zünd warned that the term controlling has become a stimulus word. Due to its dazzling use, he recommended not to use it anymore in the scientific discussion. (p. 28)

Even today, some German authors argue that the term controlling does not appear in English-written literature. (Thommen et al., 2017, Horváth, 2001, Kück, 2009) What, however, is the problem with such analyzes, mostly are compared books from a narrow field.

According to Varnholt et al. (2012), there have been attempts, in German-speaking countries, to avoid the Anglicism "controlling" and instead to speak of planning and control [Planung und Kontrolle; PuK], or planning and control accounting [Planungs- und Kontrollrechnung]. "Unfortunately, these and other German-language conceptualizations have not prevailed and currently it is common in literature and practice to work with the term controlling." (p. 2)

While in English there is a consensus on the use of the terms control(-ling), controller and controllership, difficulties appeared according to Ulrich et al. (2014) in taking over the concept of controller and with him associated tasks (controllership) from the US to the

German-speaking area in the fifties of the last century. At first, there were attempts to find suitable German equivalents for the position of the controller, and amongst the proposals appeared, for example, "Führungsrechner" or "Wirtschaftlichkeitsprüfer". Since no suitable German word has been found, the controller was accepted into the German language and is currently also included to the Duden dictionary.

The same problem arose with the word controllership. Here, too, numerous German equivalents were discussed (Harber, 1982, p. 36), however, without an agreement on a concept. "Ultimately, instead of the original term Controllership for the task spectrum of the controller in German-speaking countries, the misleading term controlling was naturalized. The distinction in the Anglo-American area between controlling as a management function and controllership as a supporting function for management was thus not maintained in German-speaking countries, but at least linguistically blurred." (Ulrich et al., 2014, non-paged e-book, section 1.1)

On the other hand, as we shall later point out, German-speaking authors do only rarely translate the German term controlling into English as controlling.

"Controlling means the target-related support of management tasks serving the system-based procurement of information and the information processing for the drawing up of plans, co-ordination and control; it is therefore a systematology improving the quality of decisions on each management level of the company." (Reichmann, 1997, p. 12)

"Basically, controlling can be understood as a system that provides the management with the necessary tools and information to enable them to monitor and steer the ongoing business, to compare action alternatives and to make informed decisions." (Schultz, 2011, p. 183)

There have been attempts to compare the meaning of the term controlling in Germany and in USA. Yet (for example) Roso et al. (2003) did not choose any basic textbook on management in their textbook analysis. Since the authors compared textbooks on management accounting and management control systems with the German controlling textbooks, they could not discover the widest meaning of the term in the English language. "However, the basic misunderstanding lies in the fact that the common 'German' term 'Controlling' can mean either 'Controllership' or the perception of 'Control'." (Horváth, 2012, p. 18)

The problem of the parallel existence of the two concepts of controlling is very closely related to the German term "Kontrolle". Mainly due its former and present meaning and perception.

"The relationship between 'Kontrolle' and controlling is largely unclarified, normative statements dominate the (rarely led) discussion." (Weber, Schäffer, 2001, p. 122) Unfortunately, the situation has not changed significantly since the publication of this

statement. Furthermore “the German-language controlling literature seems to have a rather disturbed relationship to Kontrolle.” (Schäffer, 2009, p. 47)

### **2.3 History of the word “Kontrolle”**

The German word “Kontrolle” was borrowed from the French “contrôle” or “contrerolle” (middle French) in the 18<sup>th</sup> century, however, the original French meaning “counter register for confirming the information from an original register” acquired the German meaning “Supervision, (re)examination, oversight”. The very negative police state connotation of the German and French word stems from the reign of Napoleon and Metternich. (Pfeifer, 1993) In the case of the verb “kontrollieren” the origin is the French word “controller”, the German language began to use it around 1600, and the meaning here is, in addition to verification, also domination [beherrschen]. (Duden - das Herkunftswörterbuch: Etymologie der deutschen Sprache)

A quite different development took place in the English language. Based on Goodwin's research (1960b), the French word was adopted into English in 1475. Twenty years later, it obtained the active meaning of regulation, domination and direction, mainly due to the power struggles for thrones in England.

It lasted until the 20<sup>th</sup> century till a similar meaning as in English was adopted in Germany (Schwarz, 2002). Unfortunately, many German authors did not reflect this fact in their publications.

Kraus and Baumgartner (2011) offer in their dictionary a very good overview of the translation of the word control into “Kontrolle”. We can find a lot German words “Griff” [Handle, Grip] in their translations though. A good example is: “With this monitoring system, you have full control of your process [mit diesem Überwachungssystem haben Sie Ihren Prozess voll unter Kontrolle/sicher im Griff].” (p. 121) The English word controlling is translated to German as “Controlling”, however, with the following English explanation: “Controlling is the procedure or process by which management ensures operative performance which corresponds with plans.” (p. 122) This explanation leads directly to the management function of control.

In explaining the relationship between the German word “Kontrolle” and the English word “Control”, we also find the following statements: “Control' means steering and directing the business and goes beyond the often falsely linked 'Kontrolle'”. (Günther, 2004, p. 38) Unfortunately, such an understanding of the verb “to control” does not leave a lot of room for the verb “to manage”.

## **3 Methodology**

For our conceptual paper, we used basic scientific methods of analysis, synthesis, or comparison. We paid special attention to choosing the right sources:

- in the case of management, we used only basic textbooks, since the management control function theory is relatively stable;
- in the area of German controlling, a great variety of sources was used, ranging from textbooks, through dissertations, monographs to papers in scientific journals.

In all these sources, we did not concentrate on the whole theory, but above all on the foundations on which it is built.

When searching for the most appropriate translation of the German term controlling into English, we chose a relatively simple and fast method. From the website WHU – Otto Beisheim School of Management (2018), we took the list of Chairs of controlling in Germany, Austria and Switzerland. We then searched for official translations of their names into the English language.

There are some limitation based on our position. Since both authors are active in the field of management rather than the business economy, it can affect our findings, even if we try to maximize our objectivity.

Another limitation of this paper is that it can not sufficiently deal with the German terms “Revision” and “Überwachung”, as those may be closely related to the issue. In this limitation, we see the opportunity for further research.

## **4 Discussion**

In this part of the paper, we will draw attention to some problematic areas on which the theory of German controlling is based. They will relate to the historical understanding of the word “Kontrolle”, its strongly negative perception by some current authors, or problems with little compatibility with the general use of that word. We will also point out how German university departments on controlling translate this German term into English.

### **4.1 “Kontrolle” as a simple comparison (at best with analysis)**

Wall (1999) highlights that uniformly; the comparison is regarded as an essential characteristic of “Kontrolle”. Different views prevail, however, with regard to the variables used for comparison. Other problems of “Kontrolle” include, that it is often only used in conjunction with other functions (such as planning) and is not originally or independent defined; and that the differentiation to other functions, such as monitoring, examination or revision is not clear. Her definition of “Kontrolle” is as follows: (it) “is understood as a systematic information-processing process in which two variables that represent either realized, desired or forecasted facts are judged against each other.” (p. 21) “Kontrolle is limited to the pure comparison of target and actual state.” (Mäder, 2018, p. 103)

Heuer (1988) states that in the German literature, three contents of the term “Kontrolle” have been found up to the second half of eighties: traditional, extended and widest.

Whereas the traditional one – derived from the older German literature – contained, above all, a comparison of predetermined and actually measured values, the extended one added an analysis of the causes of possible deviations. The widest one, which is hardly represented in the German literature, also includes corrective actions. The author draws attention to the fact that many German authors see the difference between “Kontrolle” and “Control” because, in their opinion, “to control” means not only to perform control but also to plan at the same time. Therefore, “Kontrolle” is seen as a subordinate process of planning, and in fact dependent on it.

## **4.2 “Kontrolle” the villain**

Every hero needs his villain. In order for the knight to shine in his armor, he needs a blatant and, in essence, an entirely evil adversary. This villain must be defeated and humiliated to finally get to the happy end.

So, in order to have a heroic knight in a shining armor (German "Controlling"); let us describe the evil villain ("Kontrolle"). There have been many poets (authors) on this unpleasant journey, but the villain still does not want to give up and gains more and more allies (general public) on its side.

So far, we know, in particular, that “Kontrolle” is weak – it is only able to compare, at most to analyze the deviation. It is also essentially dependent on planning. Simply put, you have to plan to have something to compare.

However, there is much more, why this villain should be humiliated: “'Kontrolle' is history-oriented. The mistakes made in the past and those responsible for them are being sought. They are charged and possibly punished. 'Controlling', on the other hand, is a future-oriented function.” (Müller, 1988) The consequences of a simple comparison are therefore not very pleasant. And sadly there is no room for a positive deviation that may point to a highly motivated individual or a completely new market opportunity.

To highlight the villainy, it is also appropriate to use different figures that underline his weakness and personified evil. In figure 2, we can see subordination of “Kontrolle” against the German controlling.

**Figure 2: Relationship between “Kontrolle” and controlling**

Definition of the control field Determination of nominal values Determination of actual values Nominal/actual comparison	traditional term “Kontrolle”	extended term „Kontrolle“	the term “Controlling”
Analysis of the causes of deviations			
Suggestions for corrective actions			
→ Decision about correction ←			

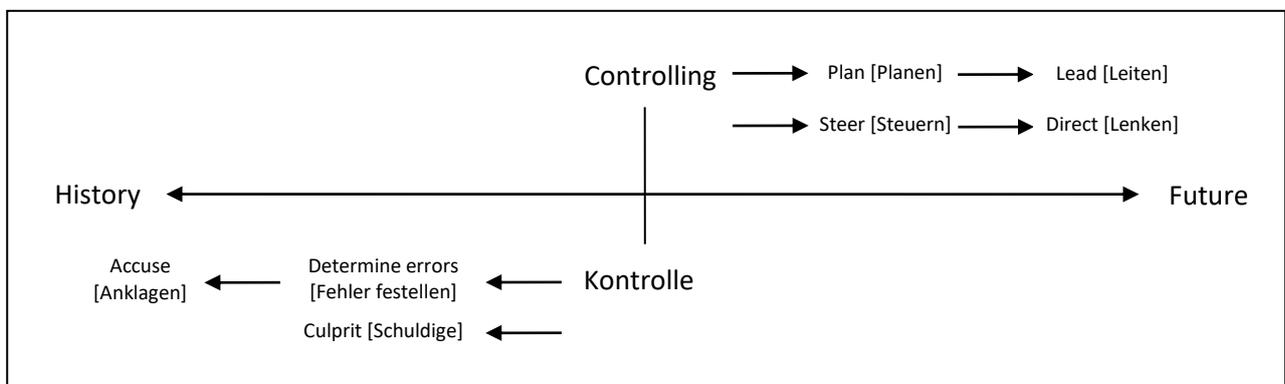
Source: Jung (2010, p. 1163)

This figure, showing the relationship between “Kontrolle” and German controlling, can be found also in works of Baier (2000) or Buchholz (2013). Besides, it became quite popular, not just among German-speaking authors: Sierpińska & Niedbała (2013, p. 22), Lodowska (2006, p. 106), Foltinova, Kalafutova (1998, p. 16), Bencova (2008, p. 14), Horváthová et al. (2015, p. 30). In view of these citations, the word control/Kontrolle should have similar meanings in the Polish or Slovak languages like in German.

However, if we compare this figure to the previous one (Figure 1), containing the control process, we find that the decision about correction is an integral part of the process in the management function of control, while the German controlling provides only suggestions for corrective actions. This should mean that German controlling does not have the power “to control”, but it can only provide suggestions, which in turn do not must be respected. Ultimately, it is only the power “to advise”.

Another figure (3) combines the often-cited history orientation with the negative features of “Kontrolle”. The heroism of German controlling is underlined by its valiant features. In order to prevent any translation errors, we also include the German original terms in this figure.

**Figure 3: Value creation process of German controlling**



Source: Heuer (2011, p. 121)

Amann and Petzold (2014) argue that “Kontrolle” is in almost every approach an essential function of management [Unternehmensführung]. Yet, according to their book (pp. 6-7), the term “Kontrolle” does not include all the processes of management, which follow the plan/actual comparison:

- analysis of the deviations, that means searching for the causes of positive and negative deviations from plans;
- searching for suitable adaptation measures for the possible securing of the objectives of the plan and evaluation of such measures;
- deciding on certain measures to counteract in the case of deviations from the agreed course in the planning; or adjusting the agreed target level, if this proves to be unrealizable, by re-setting the target.

Unfortunately, with such understanding of the management, the authors can not be surprised that controllers are perceived by managers as a threat. To a certain extent, their competence is questioned.

A controller is in German literature often described as a helmsman or a navigator on a ship (company), while the manager represents the captain (e.g. Amann, Petzhold, 2014; Vollmuth, 1989; Leichert, 2013; Horzella, 2010; Heuermann, Tomenendal, 2011; Borszcz, 1998, Scheffler, 2013; Diehm, 2017, Wagenhofer, 2006; Ernst, Vater, 2006; Lissmann, Mayer, 1993; Baier, 2009; Horak, 1995). “The function of a controller in the enterprise is often with that of the navigator or helmsman compared. Although he is not the captain of the ship (company), but he is the one who tells the captain where to go.” (Preißner, 2010, p. 1) Some unanswered questions remain here however:

- Must the captain obey or can he make his own decision as responsibility is (usually) on his shoulders?
- He may take the advice, yet where is the real controlling (having something under control) in there? Is not this “getting an advise”?
- If the captain makes a decision based on his intuition, which is not in line with the advice of the helmsman, does the concept of controlling still exist, or is it just simple decision making?

### **4.3 “Kontrolle” the backward looking**

As we have already mentioned, there is one more feature why “Kontrolle” should be ashamed. It is the focus on the past: “Pure 'Kontrolle' is always past-oriented, while controlling is also the preventive control into the future.” (Börkircher, 2004, p. 229) “While 'Kontrolle' is oriented on the past, controlling refers to a present- and future-oriented concept in the sense of steering, regulating and directing.” (Gaubinger, 2000, p. 114)

Another authors highlighting the history orientation of “Kontrolle” include for example Bestmann (2009, pp. 665-666), Diehm (2014, p. 9), Halfmann (2018, p. 102), Jung (2014, p. 13), Müller (1988, p. 241) or Tauberger (2014, p. 3).

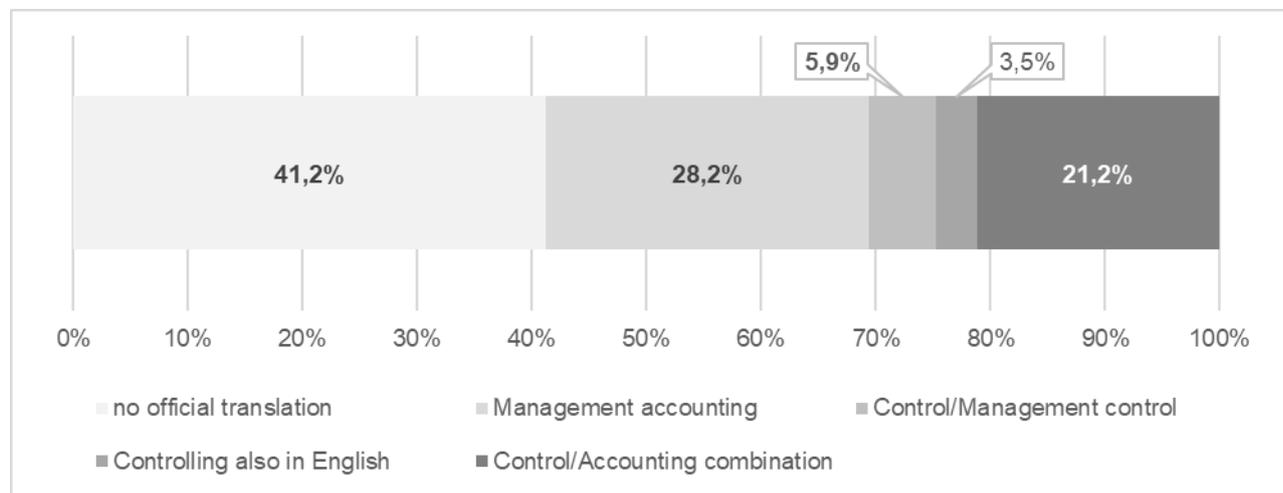
Several German authors (e.g. Heuer, 1988, Ebeling, 2006), however, draw attention to the fact that “Kontrolle” can also focus on the future. Another problem here might be the phrase “vorbeugende Kontrolle”. While the current use of this phrase in German science is modest<sup>1</sup>, its expansion would also undermine this fundament of the German controlling theory.

In fact, it is very surprising that the concept of control before, during and after a certain activity is not a fixed part of management teaching and research in Germany. This division is one of the most basic in Anglo-American management literature and can not be missed in any basic textbook.

#### 4.4 Translating the German term to English language

In one of our previous papers (Mišún, Paprskarová, 2018), we conducted a survey of how 85 university departments in Germany, Austria and Switzerland, which have controlling in their German titles, officially translate their names to English. Although in 35 cases we did not find an official translation, this survey can help us find an ideal translation. The percentages of individual official translations are shown in Figure 4.

**Figure 4: Official translations of university departments of German controlling**



Source: own processing

Of the remaining 50 departments, in 24 cases the official translation is management or managerial accounting. Five departments translated their name in such a way that they

<sup>1</sup> only 179 results of the phrase „vorbeugende Kontrolle“ were found at Google Scholar (2018b) as of July 2018

referred rather to management and control and in three cases and the German term controlling was translated into English as controlling. However, the most interesting was the translation of the German concept of controlling into a combination of management/managerial accounting and management control, which we found in 18 university departments.

Based on the research of Hoffjan (2009) and Guenther (2013) Feldbauer-Durstmüller and Kuttner (2017) conclude that there are several similarities and differences between the German controlling and management accounting:

- similarities include the cybernetic approach, the corporate goals and strategy as a starting point and the control of employee behavior;
- differences relates to the shorter time horizon in management accounting and the involvement of internal (German controlling) and external decision makers (management accounting).

Furthermore as Kaland and Wömpener (2007) point out: "'Management accounting' or related terms primarily refer to a heterogeneous composition of instruments developed in practice, while 'controlling' rather characterizes a theoretical concept anchored in academic research."

As Link (2011, p. 220) argues, "in the USA, there are the areas of Controllanship, Management (Managerial, Internal) Accounting and Management Control with functions and contents that partially correspond to German Controlling."

## **5 Conclusions**

In our conclusions, we would like to draw attention to the problematic areas we have discovered. Another area we would like to highlight is the compatibility of the used terms with German linguistics. The overall conclusions are complemented by our plans for further research.

### **5.1 Logical shortcomings**

It is very sad to say, but at stating previously mentioned conclusions on the word "Kontrolle", it is very surprising that these authors did not recently ask themselves: Is not there a mistake in this logic?

In order to explain this issue, imagine a situation you are driving a car. You are the driver, so the car is under your control. The same applies also for the German language – "der Fahrer hat die Kontrolle über sein Fahrzeug." During the driving, you are permanently controlling also the environment. Suddenly, there is the end of a traffic jam some hundred meters ahead of you.

Let us apply this situation to the meaning of the word "Kontrolle", as the literature on German controlling and business economy understands it. In the traditional meaning, you

just get the idea that something is wrong. There is nothing you can do about it and somehow you are limited to understand what is wrong. In the broader meaning, your “Kontrolle” lets you understand that there is an obstacle ahead of you and it is the end of a traffic jam. Nevertheless, your fate is not in your hands, because to have only the power to compare and to analyze. Probably something terrible happens. Simply put, the driver just had his car “under comparison”.

Even when a driver would really have the power to do something about crashing into the end of the traffic jam, the history orientation of “Kontrolle” does not leave much space to intervene before the crash actually happens. However, it can be very helpful to determine what went wrong.

The same can be said of the control of people. “This employee is under my control.” [“Dieser Angestellter unterliegt meiner Kontrolle.”] Imagine the situation that your subordinate comes to work drunken. He falls under your control, you have the right to control him, and you are the one who has the right to send him home. You just do not notice that something is wrong or you just do not realize the subordinate is drunk. Control (and also “Kontrolle”) is associated with real power – the corrective action, and therefore you send him home.

Now, let us return to the logic. Why are people saying “sie haben alles unter Kontrolle” [“they have everything under control”]? Are so many people in German speaking countries unaware of the fact, they are speaking about comparison? Why are they not saying “sie haben alles unter Cotrolling” or “sie haben alles unter control” [they have everything under control]?

## 5.2 Not more compatible with the German Duden

The answer to the previous questions is simple: because in both languages (English and German), it is the same: control/Kontrolle can obtain two (for our purposes important) meanings – to perform control (compare and correct) and to have control (having power over something/ someone).

As Schwarz (2002, pp. 3-4) points out: “Only since the Second World War the Anglo-Saxon meaning of control in the sense of mastery has prevailed in the western zones of occupation in Germany, initially without translation with the words 'control' and 'controlling'. Later, the same facts are transported by the word 'governance'.”

Table 1 shows the meanings of the noun “Kontrolle” according to the German Duden<sup>1</sup>, including examples. In order to minimize possible errors caused by translation, we include the German original once again.

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<sup>1</sup> The name Duden stands for standard reference works on the German language. It is derived from the surname of the first publisher – Dr. Konrad Duden. The dictionaries of the Duden editorial show the broad spectrum of German contemporary language and they provide security in linguistic matters. (Bibliographisches Institut, 2018c)

**Tab. 1**      **Meaning of the German noun “Kontrolle”**

Meaning	German original	English translation
first	<p>a. dauernde Überwachung, Aufsicht, der jemand, etwas untersteht</p> <p>Beispiele</p> <ul style="list-style-type: none"> <li>• die Kontrolle der Regierung durch das Parlament</li> <li>• eine Kontrolle ausüben</li> <li>• einer laufenden, polizeilichen Kontrolle unterliegen</li> <li>• jemanden, etwas unter Kontrolle haben, stellen</li> <li>• unter ständiger Kontrolle stehen</li> </ul> <p>b. Kontrolle eines Autofahrers durch eine Polizistin – Überprüfung, der jemand, etwas unterzogen wird</p> <p>Beispiele</p> <ul style="list-style-type: none"> <li>• eine strenge, gründliche Kontrolle</li> <li>• die Kontrollen verschärfen</li> <li>• Kontrollen durchführen</li> <li>• jemanden, etwas einer Kontrolle unterziehen</li> <li>• etwas bei einer Kontrolle entdecken</li> </ul>	<p>a. continuous monitoring, supervision, someone, something subjects to</p> <p>Examples</p> <ul style="list-style-type: none"> <li>• the control of the government by the parliament</li> <li>• to exercise a control</li> <li>• being a subject of an ongoing police control</li> <li>• someone, something to have, bring under control</li> <li>• being under constant control</li> </ul> <p>b. Inspection of a car driver by a policewoman – checking that someone, something undergoes</p> <p>Examples</p> <ul style="list-style-type: none"> <li>• a strict, thorough control</li> <li>• to tighten the controls</li> <li>• to carry out controls</li> <li>• to subject someone, something to a control</li> <li>• discover something during a control</li> </ul>
second	<p>Herrschaft, Gewalt, die man über jemanden, sich, etwas hat</p> <p>Beispiele</p> <ul style="list-style-type: none"> <li>• der Fahrer hat die Kontrolle über sein Fahrzeug verloren</li> <li>• sie verliert leicht die Kontrolle über sich (<i>ist sehr leicht unbeherrscht</i>)</li> <li>• jemandes Kontrolle entgleiten</li> <li>• außer Kontrolle geraten</li> <li>• einen Brand unter Kontrolle bringen, halten</li> </ul>	<p>Domination, power, that someone has over someone, himself, something</p> <p>Examples</p> <ul style="list-style-type: none"> <li>• the driver has lost control over his vehicle</li> <li>• she easily loses control of herself (is very slightly uncontrolled)</li> <li>• slip away from someone's control</li> <li>• to get out of control</li> <li>• getting, keeping a fire under control</li> </ul>

Source: Bibliographisches Institut, 2018a, translated by the authors

Comment: the third meaning is *Kontrollpunkt* [Control point], used in motorsports, whose further explanation for the purpose of this paper is not necessary.

An even better overview of the problem is obtained by looking at the meaning of the German verb “kontrollieren”. Duden (Bibliographisches Institut, 2018b) lists five meanings of this word. Only the first four are interesting for our needs. Most important for us is the

third meaning, which originates from the English “to control” and means “in a certain area or the like have a controlling influence on something, dominate something.” All the meanings are listed in table 2.

**Tab. 2 Meaning of the German verb “kontrollieren”**

Meaning	German original	English translation
first	überwachen Herkunft französisch contrôler Beispiele <ul style="list-style-type: none"> <li>• die Regierung, jemandes Arbeit, Amtsführung kontrollieren</li> <li>• sein Gewicht kontrollieren</li> <li>• die Lebensmittel werden ständig, chemisch kontrolliert</li> <li>• &lt;in übertragener Bedeutung&gt;: mein Mann kontrolliert mich ständig (ist misstrauisch, eifersüchtig)</li> </ul>	to monitor Origin French contrôler Examples <ul style="list-style-type: none"> <li>• to control the government, one's job, administration</li> <li>• check his (one's) weight</li> <li>• the food is constantly, chemically controlled</li> <li>• &lt;transferred meaning&gt;: my husband constantly controls me (is suspicious, jealous)</li> </ul>
second	a) Kontrollen ausüben Beispiel in der Bahn wurde scharf kontrolliert b) überprüfen Beispiele <ul style="list-style-type: none"> <li>• die Ausweise, das Gepäck kontrollieren</li> <li>• etwas auf etwas hin, nach etwas kontrollieren</li> <li>• alle Reisenden wurden kontrolliert</li> </ul>	a) to exercise controls Example it was controlled sharply in the train b) to verify/check Examples <ul style="list-style-type: none"> <li>• checking of identity cards, luggage</li> <li>• something on something, on something to verify</li> <li>• all travelers were checked</li> </ul>
third	in einem bestimmten Bereich oder ähnlich beherrschenden Einfluss auf etwas haben, etwas beherrschen Herkunft englisch to control Beispiele <ul style="list-style-type: none"> <li>• den Markt kontrollieren</li> <li>• durch seine Aktienmehrheit einen Konzern kontrollieren</li> </ul>	in a certain area or similar, have a controlling influence on something, dominate something Origin English to control Examples <ul style="list-style-type: none"> <li>• control the market</li> <li>• control a group through its majority of shares</li> </ul>
fourth	die Kontrolle über etwas haben Beispiel der Fahrer konnte den Wagen nicht mehr kontrollieren	to have control over something Example the driver could no longer control the car

Source: *Bibliographisches Institut, 2018b, translated by the authors*

Comment: the fifth meaning is just used in sports jargon and therefore unnecessary for our purposes.

On the other hand, we have:

- “The control term is more comprehensive than the term 'Kontrolle.' 'Kontrolle' sees its task after comparison of the controlled facts as fulfilled; 'Kontrolle' is therefore only a part of the comprehensive 'control' process.” (Bramsemann, 1980, p. 19)
- “That 'to control' translates into German not 'kontrollieren' but rather 'steering' means is often overlooked. At the same time, the meaning of 'steering' hits the very core of controlling.” (Binder, 2009, p. 13)
- “Contrary to common narrow definitions of the German term 'Kontrolle', the English terminus control not only includes the comparison of target and actual values, but also the mastery, steering, regulation of processes.” (Endenich, 2012, p. 100)
- “The term 'controlling', derived from the English word 'to control', not only means 'Kontrolle', but also the 'steering' or 'directing' of a company. (Feldbauer-Durstmüller, Kuttner, 2017, p. 287)
- “A first confusion was already caused by the German translation of the English words 'to control' and 'Controlling', which were mistakenly mostly used synonymous with the German concept of 'Kontrolle'. Although this very pragmatic approach to finding a definition certainly has its justification, the tasks and objectives of controlling go far beyond mere 'Kontrolle'. (Brinker, 2008, p. 93)
- “In the practical implementation of the concept of controlling, there is an obstacle in Germany in that a sufficient and convincing German translation for the terms 'controlling' and 'controller' has not yet been found. This is all the more regrettable because the terms mentioned are usually misleadingly associated with 'Kontrolle' and thus with a subordinate aspect of controlling. The Anglo-American term 'to control' is broader and means 'direct, regulate, lead'.” (Scheffler, 1980, p. 20)
- “In contrast to the German term 'Kontrolle', the English terms 'to control' and 'controlling' refer in addition to the meaning content of 'Kontrollieren' in particular to that of 'steering' and thus provide a more comprehensive understanding.” (Macharzina, 1995, p. 366)

### **5.3 Search for an ideal translation**

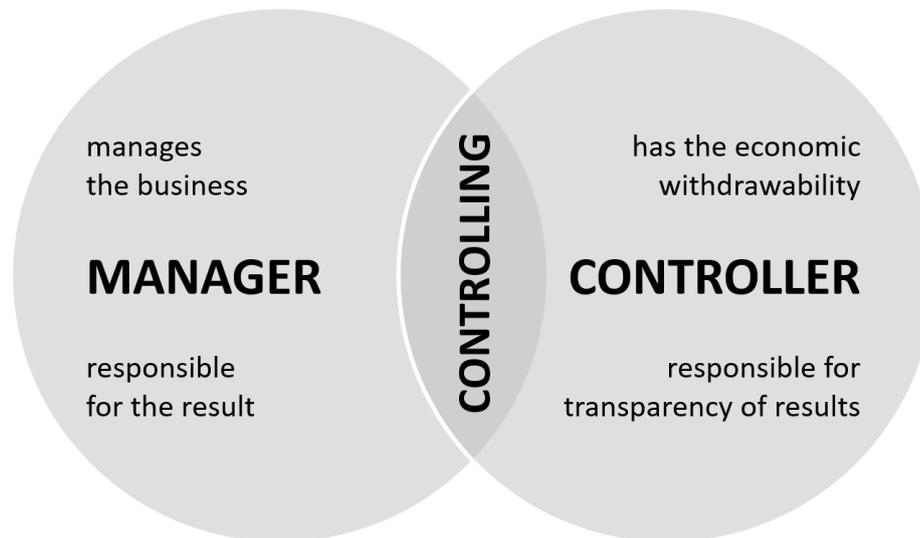
In the part of the translating the German term to English language, we pointed out how the German university departments officially translate their name into English. The most popular way of translating is management/managerial accounting, but as we have stated, some authors point out that this translation is not sufficient. This is due, among other things, to the fact that many authors of the German controlling refer it as a combination of activities of the manager and the controller. This combination of activities is shown in figure 5.

The second most numerous group of university department names combines management accounting with management control. In the light of the previous argument, it seems logical.

On the other hand, however, we need to express the question of whether German controlling is sufficiently focused on controlling in the English meaning. Are the most popular and influent publications sufficiently dealing, for example, with sociological, psychological or qualitative aspects of management control? Or do the quantitative aspects of (indirect) control play a crucial role?

Ultimately, the translation “German controlling” sounds like an ideal choice. On the one hand, it draws attention to the fact that it is not English controlling. On the other hand, it suggests a wider scope than management accounting. Such an ideal of translation would correspond to works from Horváth (2009) or Luther et al. (2010).

**Figure 5: Controlling as the intersection of the work of manager and controller**



Source: Becker, Heinzelmann, 2013, p. 89

## 5.4 Overall conclusions

In the 1970s, there was a reason for the emergence of the German controlling term, since the term “Kontrolle” was not sufficient at the time. However, times have changed significantly. German language has accepted the word “kontrollieren” as equivalent to the English verb “to control”. This acceptance has caused that the general meaning of the word “Kontrolle” in nowadays more powerful than the professional meaning of the German controlling term in the business economy. While the later usually ends with proposals for corrective action, the meaning of the word "Kontrolle" is associated with the decision power to actually take corrective action and decide whether to implement it.

Having a car “unter Kontrolle” does now mean,

- not only you notice something is wrong ahead of you,
- not only you find out, it is the end of a traffic jam,
- but you also slow down quickly enough and do not crash.

Unfortunately, insufficient analysis has led to the use of a term that has already been used somewhere else (management). Publishing articles and books exclusively in the German language has led to minimal comparison and evaluation with English published works. Therefore, the coexistence of two controlling terms takes so long. The question is whether this coexistence can be terminated.

If there are still reasons to use the German controlling term, we believe that it is more of a psychological nature than due to different meanings of Kontrolle and Control. Historical abuse of “Kontrolle” during the reign of Metternich or Communists gave a simple word a villain stamp. To move over memories, though evil deeds have been decades or centuries ago, is not easy. Especially from a psychological point of view. In many of our researches, we noticed that managers often feel negative when a higher-ranking subject exposes them to control.

There may still be a possibility to insist on the distinction between the phrases “Kontrolle haben” [“to have control”] and “Kontrolle ausüben” [“to exercise control”]. In other words, “Kontrolle” is not the same like “Kontrolle”. One of such distinction might be the following: “It has been said frequently enough that 'to control' does not mean 'kontrollieren', but – depending on the context – 'to have under control' or 'to steer'.” (Dürr, 1990, p. 62) Or another one: “Control in the cybernetic sense is less of what one does, but is an inherent property of the system (enterprise), to have itself under control.” (Niedermayr, 1994, p. 9)

However, such a distinction must also be brought to the attention of the general public and it would also require cooperation with linguists and of course with mass media to spread the “right” meaning.

A major problem is still that scientists and professionals using the term controlling do not have sufficient knowledge about the use of the term by other scientists and professionals from another area. While German-speaking and associated Central and Eastern European individuals dealing with the business economy have missed the use in management, English-using individuals in management have missed the use of the term in German and Central and Eastern European business economy.

On the other hand, it can be suspected that the problem is well known, but nobody talks about the it aloud. Out of the 50 official English names of “controlling”-departments, only three of them use the controlling term in their translation.

On the other hand, there is a lot of evidence of translating the German word controlling into English in scientific publications. On the Google Scholar (2018a) website, registered

scientists can designate their scientific scope. The term “controlling” was selected by 92 researchers. Google then sorts these scientists according to the number of citations it can associate with them. However, translating the German word controlling into English does not largely concern German-speaking authors. The few examples include Weber & Schäffer (2008), Becker, Baltzer & Ulrich (2011), or Britzelmaier, Thiel & Kraus (2008). In a paper by Guenther (2013) we find the use of the word controlling in the title, but in quotes.

Much more examples, however, can be found in the case of Central and Eastern European authors, where it is very common that the German word controlling is misinterpreted as English controlling. This applies especially to publications where the main text is written in native language of the author, and only the title and abstract are translated into English. A deeper analysis of such publications will be addressed in one of our next papers.

It does not help either, when highly cited authors with knowledge do not want to solve the problem, just stick with the convention: “since the institutionalized coordinating function of information and planning support in German linguistic usage has become 'controlling' (= function) and 'controller' (= functionary), we want to continue using this term.” (Horváth, 2012, p. 18)

There have been works, which pointed out that the German term is not identical to English. These publications were, however, mostly unnoticed, relegated, and their citations concerned other than the parts, which dealt with the issue. Apart from the above mentioned these include:

- “While in the Anglo-American-speaking world the term Controllorship is used as comprehensive term for the specialization and centralization of certain tasks with the controller and the tasks of the controller are called Controller Functions and Controllorship Functions respectively, the term Controlling is used in the US-American management literature quite predominant in the meaning of management process.” (Stoffel, 1995, p. 9)
- „The term controller is, in a sense, and a misnomer.“ (Cohen, Robbins, 1966),
- „The modern controller does not do any controlling in terms of line authority except over his own department.“ (Horngren, Sundem, 1987, p. 13; Heckert, Willson, 1963, p. 11; Jackson, 1949, p. 6).

With regard to term “controlling”, it is important to note that just the word “control” is very difficult to distinguish from words like “direct” or even “manage”. Therefore, a theoretical creation of a parallel management should be avoided. It would be advisable to point out whether (German) controlling is possible without the participation of a manager or controller.

The effort to distinguish the concepts of “performing control” and “having under control” does not help either. This effort makes an impression of separating power from the one and confessing it to the another. From the cited arguments, on the contrary, we get the assumption that English slowly does not have any meaning “to perform control” in the term “to control”.

German controlling necessarily needs to emancipate itself from comparison with Kontrolle. This foundation, on which the theory was built, has changed in the meantime. We do not suggest that the term Kontrolle must be in publications omitted altogether. Rather, it should be explicitly stated that Kontrolle is no longer understood merely as a powerless comparison of the plan and the outcome, as was the case in the past.

## 5.5 Further research

In our next works, we would like to analyze the great dependence of “Kontrolle” on planning in the German theory. An important question here is whether the German authors admit the possibility of standards other than plans, or that each standard must be based on planning.

Very interesting could be the analysis whether the current German literature still gives the English verb “to control” the meaning of verification or understands it only in the sense of steering or even managing. In addition, in the case of the German language, it would be necessary to analyze the differences or similarities between the concepts of “führen” [to manage] and „steuern“ [to steer].

In the case of Anglo-American roots, the issue of “controller” and “comptroller” could be very interesting, as these concepts have led to the introduction of the term “controlling” in German speaking countries.

Key findings could also be to find out to what extent an important role has been played by the division of entities into one who measures performance and the one that decides on corrective action if the performance does not meet the expectations.

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