

PSYCHOLOGICAL ASPECTS AND EMOTIONS EVOKED BY IMPLEMENTING THE CONTROLLING SYSTEM IN WOOD- PROCESSING ENTREPRISES IN SLOVAKIA

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ABSTRACT

In business practice, modern business management tools have become established, including controlling. Small enterprises are characteristic of the absence of implementing the controlling system and utilizing modern tools of management for different reasons. Controlling is implemented at a much larger scale in medium and large enterprises. Psychological aspects of controlling enable understanding of the relation, feelings, or an opinion about controlling, while thus creating foundations and a base for establishing the real form of this tool. The main objective of the paper is to identify the key psychological aspects and emotions evoked by implementing and establishing a controlling system in wood-processing enterprises in Slovakia. The empirical research into the given issue was conducted by the questionnaires. In order to evaluate the research results, the descriptive, graphical, and mathematic-statistical methods were used. Based on the research results, the key psychological aspects, i.e. changes in the organizational structure, employee workload and emotions, i.e. motivation, uncertainty were identified, which have a significant on establishing and accepting controlling in wood-processing enterprises in Slovakia, with regard to their size. The achieved results led to the recommendations (e.g. efficient communication with employees, active listening, ability of self-control in stressful situations) the implementation of which could greatly contribute to eliminate stereotypes, and negative feelings and attitudes in implementing controlling into the business practice.

Key words: controlling, psychological aspects, wood-processing enterprises, size of the enterprise.

INTRODUCTION

Controlling is an efficient tool for managing the future of an enterprise, while combining several management and information subsystems, the role of which is to create the basis for determining the objectives of an enterprise, its planning, checking how the plans have been fulfilled, foreseeing potential deviations, analyzing the reasons for their occurrence, and proposing measures that lead to their elimination (ŠATANOVÁ and POTKÁNY 2004; VUKO and OJVAN 2013; HAVLÍČEK 2016; PESALJ *et al.* 2018; SEDLIAČIKOVÁ *et al.* 2019). Controlling should participate in the establishment and administration of an economic information system in an enterprise (DOLINAYOVÁ and LOCH 2015). According to SEDLIAČIKOVÁ (2018), psychological aspects of controlling define relations, feelings,

opinions, or an imagination of people about controlling, while thus creating the base and foundations for establishing the real form of this tool. Realizing these factors enables more effective activity of the controller and understanding the behaviors and feelings of the people involved. There exist six psychological rules (aspects) between the controller, managers, and employees who are the recipients of the controller's information and recommendations, which must be accepted and applied in the enterprise with regard to the effectiveness of its implementation and enforcement within the enterprise (ESCHENBACH 2004). Among these belong: motivation, feedback, communication, building trust, enforcing, and change.

The growing (decreasing) necessity (importance) of controlling leads to an increase in tendency to indicate the positive (negative) emotions that are associated with its implementation and establishment, which manifests in the increasing (decreasing) size of the enterprise, as well as more appropriate (inappropriate) understanding of controlling (KLEMENTOVÁ and SEDLIAČIKOVÁ 2017). Fear, aversion, disappointment, lack of interest, and uncertainty, belong to the negative emotions evoked by implementing and establishing controlling in an enterprise. Curiosity, happiness, enthusiasm, satisfaction, and motivation are ranked among the positive ones.

According to GAUTAM and KHURANA (2019), when organisations are working in a fiercely competitive environment, it is imperative that the challenges of diversity management as age, gender, diversity, educational qualification, work experience should be managed effectively. Academic excellence and technical expertise can no longer ensure success for an individual or an organisation. Competencies like managing one's emotions and managing other's emotions plays a very crucial role. The process of change involves emotions, as it is a fact that no one wishes to surrender the comfort associated with the status quo or make concessions on what this person is worth. Despite that, leaders will have to remain successful while being subjected to these challenges, among which are the emotions of those that are affected by the change. Therefore, there is an increase in focus on emotional intelligence (EI) in leadership when it comes to managing the process of change (ISSAH 2018). Leaders with a high level of EI can evoke and elicit enthusiasm, excitement and optimism among subordinates, and promote atmosphere of cooperation, through which they may subsequently develop positive interpersonal relationship with them (MINÁROVÁ *et al.* 2015; BASHIR 2017; EDELMAN and VAN KNIPPENBERG 2018; CUÉLLAR-MOLINA *et al.* 2019). Positive interpersonal relations between the leaders and the subordinates may bring along many benefits to the enterprise, e.g. the increase in its performance. When leaders understand and are able to influence the feelings of subordinates, they are able to make them reassess the emotions they experience and the ways these emotions are expressed. In general, EI includes those skills or abilities related to emotions which underpin the ability of a leader to make major changes in an organization. Neglecting to consider the subordinates' emotional responses to changes may in fact result in a declining trend within the enterprise (JIMÉNEZ 2018). According to MAAMARI and MAJDALANI (2017), first, the higher the EI of the leaders and employees, the better their respective communication, performance, stability and tenure, and thereby the lower the turnover. Second, the higher the EI of leaders and employees, the better the social relationships within the work-setting, higher empathy and higher levels of norming. Third, the high levels of EI generate higher levels of feelings of responsibility as well as warmth and support, affecting both employees and leaders' effectiveness in decision-making, commitment and efficiency.

According to TAVAKOLI (2010), the basic idea underlying positive organizational change is that if the employees are taken seriously and if they are respected, they will blossom and their power will be oriented toward success of change plans, as well as toward an enjoyable work life. Managers who understand the psychological aspects of organizational change can better plan what methods be used, when they be used, how they

be used, and under what specific conditions they may lead to more positive results. Yet, positive organizational changes, in many situations, rely on managers' creativity, enthusiasm, improvisation, exploration, and enterprise. Finding creative ways of implementing organizational changes that motivate positive responses of employees is a worthwhile challenge. HITKA *et al.* (2020) emphasize that the impact of motivation and meeting employees' needs on improving the performance and delivering it to required standard is fundamental. According to LORINCOVÁ *et al.* (2016), the emphasis should be put on friendly atmosphere in the workplace similar to extended family as well as on long-term benefit of employees' development, morale, coherence and work environment.

Slovak Republic is relatively independent of importing the natural resources inputs, being built on a domestic resource base of sustainable character, and therefore it is able to permanently show active balance of foreign trade. In relation to the positive situation related to natural resources, their suitable geographic location, and their acceptable energetic demands for processing wood, woodworking industry represents an important field of industry for the Slovak national economy, while thus enabling further development of small and medium enterprises (HAJDÚCHOVÁ *et al.* 2016; MALÁ *et al.* 2018). Woodworking industry is composed of the wood, furniture, and cellulose-paper industries. These are based on processing wood, i.e. domestic ecological resource (POTKÁNY *et al.* 2018). According to HALAJ *et al.* (2018), the potential of the related sector depends mainly on the availability of raw material and the demand reported for wood and wood-based products.

The objective of the paper is to identify the key psychological aspects and emotions evoked by implementing and establishing a controlling system in wood-processing enterprises in Slovakia.

METHODOLOGY

The research was divided into three key phases. In the first phase, it was necessary to perform a survey and analysis of the secondary literary sources with the goal to define the theoretical foundations to the problem. In the second phase, attention was given to conducting an empirical research in the given field, and identifying the key psychological factors, and emotions evoked by implementing and establishing a controlling system in wood-processing enterprises. The empirical research was performed on a sample of micro, small, medium, and large enterprises. A questioning method was used to collect the primary research data, while the total number of the processed questionnaires was 412. The data obtained in the empirical research were analyzed and processed by descriptive, graphical, and mathematic-statistical methods.

The whole sample consisted of all organizations and enterprises operating in the Slovak Republic, i.e. 559,841 active economic subjects (SLOVAK BUSINESS AGENCY 2019). The random and purposive sampling was used for the selection of respondents into the selected sample. The purposive sampling was used for the selection of wood-processing enterprises. Respondents were addressed through electronic forms (questionnaires) sent directly to their addresses. Subsequently, the sample size was defined using a mathematical relationship to calculate the minimum number of respondents to be involved in the survey (KOZEL *et al.* 2006):

$$n \geq \frac{(z^2 \times p \times q)}{\Delta^2} \rightarrow \geq \frac{(1.96^2 \times 0.5 \times 0.5)}{0.05^2} \rightarrow n = 384 \quad (1)$$

n – minimum number of respondents;

z – coefficient of reliability ($z = 1.96 \Rightarrow$ the reliability of the research reaches 95.0%);

p and q - the percentage of questioned respondents (the extent of knowledge of respondents with regard to the problem is unknown, the whole sample is divided in half, i.e. p and $q = 50\%$);

Δ - maximum acceptable error (the value of maximum acceptable error was determined at 5%).

Out of the total number of 4,935 respondents, 412 respondents participated in the questionnaire survey. In order to keep the contextual framework of the paper, the evaluation of the survey results focused on the 412 wood-processing enterprises. Figure 1 presents the percentage of respondents according to the size of the enterprise. Out of the total number of respondents, 76.0% were micro enterprises, 20.4% small enterprises, 2.6% medium enterprises and 1.0% large enterprises.

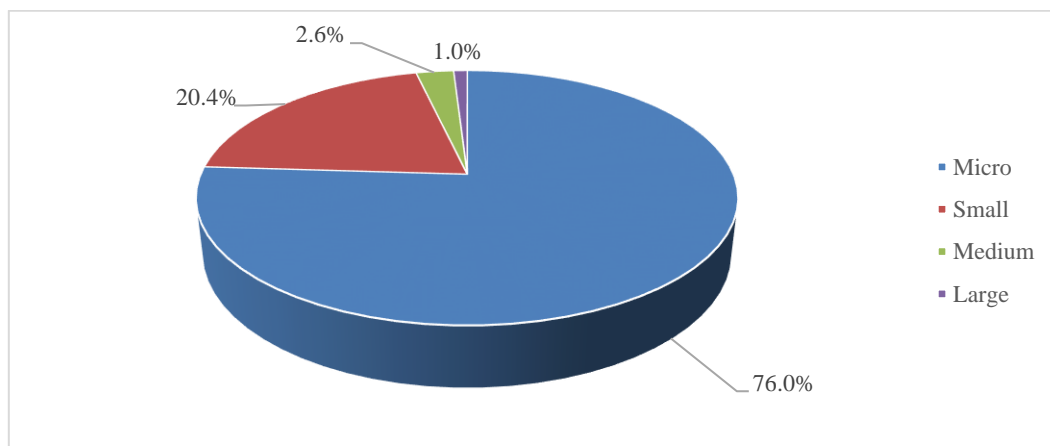


Fig. 1 Proportion of respondents according to the size of the enterprise.

Two research questions (RQ) were formulated within the research area:

RQ1 – Which psychological factors influence the implementation and establishment of controlling in wood-processing enterprises?

RQ2 – Which emotions are evoked by implementation and establishment of controlling in wood-processing enterprises?

Based on the research questions and the available literary sources (SAYERS and SMOLLAN 2009; KLEMENTOVÁ and SEDLIAČIKOVÁ 2017; KLEMENTOVÁ *et al.* 2017) four hypothesis were formulated as follows:

H1 = It is assumed that there is a dependence between the size of enterprise and the influence of implementing controlling on the organizational structure of the enterprise.

H2 = It is assumed that there is a dependence between the size of enterprise and the influence of implementing controlling on the working time (employee workload).

H3 = It is assumed that there is a dependence between the size of enterprise and motivation (emotion) evoked by implementation and establishment of controlling in an enterprise.

H4 = It is assumed that there is a dependence between the size of enterprise and uncertainty (emotion) evoked by implementation and establishment of controlling in an enterprise.

The data obtained from the questionnaire were filtered and logically divided according to the size of enterprise, while examining the contingency and correlation between the individually selected items by means of the statistical software STATISTICA 10. For the purposes of statistical analysis, Pearson Chi-square test of goodness of fit was used, with the level of significance being 5%. Further, Cramer's V test and Pearson correlation coefficient test were used to examine the individual dependencies.

RESULTS AND DISCUSSION

It terms of the enterprise size, the structure of the research sample consisted mainly of micro enterprises (76.0%), small enterprises (20.4%) and medium enterprises (2.6%). Large enterprises represented the lowest proportion (1.0%).

The goal of the statistical analysis was to point out the discovered statistically significant dependencies between the size of enterprise and the psychological aspects and emotions evoked by implementing and establishing controlling in wood-processing enterprises.

When examining the dependencies between the size of enterprise and the influence of psychological aspects, the enterprises were divided into four categories according to size, as follows: 1 – micro, 2 – small, 3 – medium, and 4 – large enterprises. Among the tested psychological aspects, the responses were scaled from D11 to D115¹. The intensity of influence of the psychological aspects was scaled as follows: 1 – positive influence, 2 – no influence, and 3 – negative influence. Attention was given only to the statistically verifiable dependencies between the size of enterprise and the examined psychological signs (responses D19 and D111).

With the risk of a 5% deviation, the null hypothesis related to the existence of independence between the influence of implementing controlling on changes in the organizational structure (D19) and the size of enterprise (A1), was rejected with regard to the alternative hypothesis. The value of Cramer's V at the level 0.1266, showed weak dependence between the size of enterprise and the influence of controlling on changes in the organizational structure in the enterprise. Based on this finding, it can be concluded that with the growing size of an enterprise, there is also a growing tendency in the influence of controlling on changes in the organization structure, even though the dependence between the variables is weak. When fulfilling the condition of data applicability and taking account of the expected and the observed frequencies, at the p-value for the Pearson Chi-square being 0.0487, at the 5% level of significance, the null hypothesis related to non-existence of dependence between implementing controlling on working time, i.e. employee workload (D111) and the size of enterprise (A1) was rejected. Values of the contingency coefficient (0.1727) and Cramer's V (0.1240) show weak dependence between the examined signs. The results regarding statistical dependence are presented in Table 1 and Figure 2.

Tab. 1 Dependence between A1/D19 and A1/D11.

Statistics	Statistics A1 x D19			Statistics A1 x D111		
	Chi-square	Degrees of freedom	p-value	Chi-square	Degrees of freedom	p-value
Pearson-chi square test	13.1251	Df=6	0.0399	12.6615	Df=6	0.0487
M-V Chi-square	12.7722	Df=6	0.0468	13.7427	Df=6	0.0327
Contingency coefficient	0.1762			0.1727		
Cramer's V	0.1266			0.1240		

¹ D11-working relations, D12-employee motivation, D13-communication between employees, D14-employee behavior in the enterprise, D15-relevance of information, D16-pressure at the workplace, D17-performing tasks by employees, D18-promotion, D19-changes in the organizational structure, D110-evaluation of employee performance, D111-working time (employee workload), D112-employee satisfaction, D113-customer satisfaction, D114-number of working positions in the enterprise, D115-power in the workplace (power distribution)

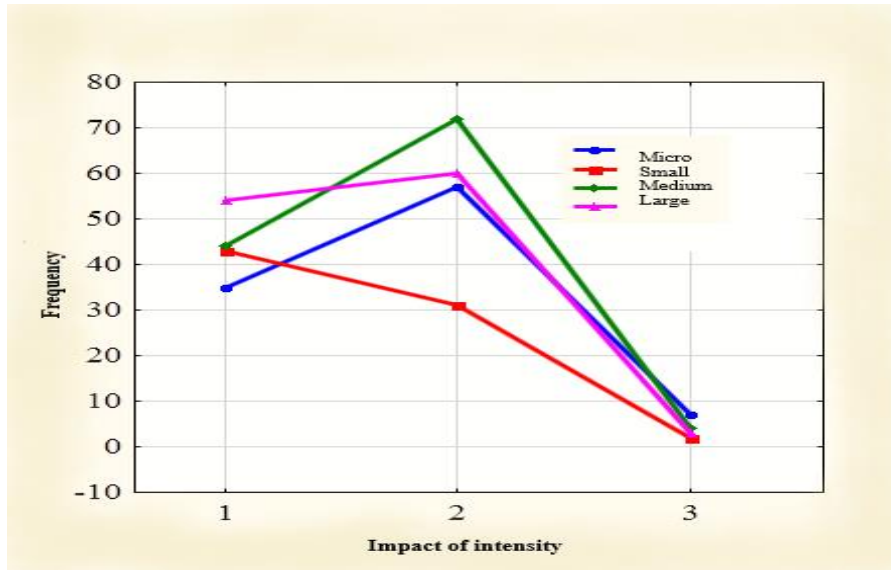


Fig. 2 Influence of the size of enterprise on changes in the organizational structure.

By analyzing the examined signs in more detail, it can be observed that the most intensive, as well as the most negative evaluation appears to be in the category of employee workload (D111), this being reported mainly by micro enterprises. With regard to the size of enterprise, medium (3.07767) enterprises have evaluated employee workload more positively than the other enterprise types. The more positive perception of the given phenomenon was expected among large (5.7379) enterprises. Table 2 presents residual differences.

Tab. 2 Residual differences A1/D11.

A1	Observed minus expected frequencies			
	D111 (1)	D111 (2)	D111 (3)	Sum
1	3.86408	7.20388	-11.0680	0.00
2	0.58252	-0.87379	0.2913	0.00
3	3.07767	-8.11650	5.0388	0.00
4	-7.5242	1.78641	5.7379	0.00

When examining the dependencies between the size of enterprise and the emotions evoked by establishing a controlling system in an enterprise, the size of enterprise was divided in a similar way as in the previous case (dependencies between the size of enterprise and the observed psychological signs). Emotions and feelings evoked by establishing a controlling system in an enterprise were summarized in questions D21 to D211², while attention was given to those emotions, where the dependencies between the examined phenomena proved to be statistically verifiable (answers D29 and D210).

The categories for motivation as emotion (D29) were scaled into two levels: 1 – feels motivation, 2 – does not feel motivation when controlling is being established in an enterprise. As the 5 % level of significance and at fulfilling the condition of good approximation, at the p-level of Pearson Chi-square being 0.0141, hypothesis H₀ was rejected, as there is no dependence between motivation as an emotion (D29) that would be evoked by implementing and establishing controlling, and the size of enterprise (A1). It can

² D21-fear, D22-aversion, D23-disappointment, D24-lack of interest, D25-curiosity, D26-enthusiasm, D27-happiness, D28-satisfaction, D29-motivation, D210-uncertainty, D211-other

be stated that the differences between the expected and the observed frequencies are not random and based on the values of the contingency coefficient (0.1584) and Cramer's V (0.1604), weak statistical dependence was proved between the examined signs. Categories for uncertainty (D210) were identified in the same way as it was with motivation (D29). By means of statistical methods, it was discovered that the difference between the expected and the observed frequencies is not random. The value of Pearson Chi-square is 0.0198, which means that there is an existing dependence between uncertainty (D210) and the size of enterprise (A1). H0 at the 5% level of significance was rejected, and by Cramer's V achieving the value 0.1547, weak statistical dependence between the examined signs was proved. The overall results of the statistical analysis are presented in Table 3.

Tab. 3 Dependence between A1/D29 and A1/D210.

Statistics	Statistics A1 x D29			Statistics A1 x D210		
	Chi-square	Degrees of freedom	p-value	Chi-square	Degrees of freedom	p-value
Pearson-chi square test	10.6028	Df=3	0.01408	9.8561	Df=3	0.01983
M-V Chi-square	10.4610	Df=3	0.01503	9.5266	Df=3	0.02305
Contingency coefficient	0.1584			0.1529		
Cramer's V	0.1604			0.1547		

As to the internal dependencies between the size of enterprise (A1) and motivation as an emotion (D29), the strongest tendency to indicate a positive feeling of being motivated was shown in large enterprises, which is documented in Figure 3.

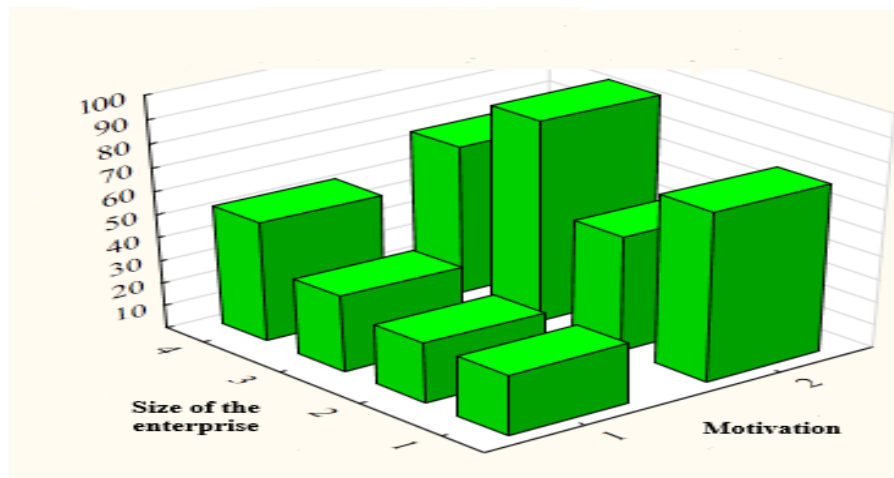


Fig. 3 Influence of motivation as an emotion at implementing controlling on the size of enterprise.

With regard to dependence between uncertainty (D210) as a consequence of establishing controlling and the size of enterprise (A1), strong presence of feeling of uncertainty was identified in micro (3.5364) and small (8.0583) wood-processing enterprises. On the other hand, the absence of uncertainty was proved in medium (6.5922) and large (5.0024) wood-processing enterprises. This dependence was expected, mainly due to the absence of controlling in micro and small wood-processing enterprises. The residual differences are presented in Table 4.

Tab. 4 Residual differences A1/D210.

A1	Observed minus expected frequencies		
	D210 (1)	D210 (2)	Sum
1	3.53641	-3.53641	0.00
2	8.05825	-8.05825	0.00
3	-6.59223	6.59223	0.00
4	-5.00243	5.00243	0.00
Total	0.00000	0.00000	0.00

The findings of the conducted research are rather similar to the results of a Polish empirical study which showed that the most frequently mentioned factor influencing the decision to implement controlling is the size of company (DOBROSZEK 2015). Another research, which focused on the application of controlling instruments in SMEs in North-Western Croatia, confirmed consistency with the previous findings. Unlike large companies that use very complex instruments of controlling, SMEs focus on the use of controlling tools that increase transparency of business, while at the same time assuring that the tools are not excessively costly or demanding to use (ŠESTANJ-PERIĆ and KUKEC 2013). This research showed that operative tools are used at a lower level in Croatia in comparison with German-speaking countries, and that strategic tools are used very rarely (BECKER *et al.* 2011).

The research has proved a *statistically significant dependence* between the **size of enterprise** and the influence of implementing controlling on the **organizational structure** of the enterprise. Based on the findings, the hypothesis H1 was confirmed. It can be claimed that with the growing size of enterprise, the influence of controlling on changes in the organizational structure has a growing tendency as well, even though the dependence between variables is weak in relation to values of contingency coefficient (0.1762) and the Cramer's V (0.1266). The growing size of enterprise requires a more complex organizational structure than it is in small enterprises. In an established enterprise with a stable organizational structure, it is inevitable to reserve an independent place, position, and competence for controlling when implementing it as a tool that provides relevant information for management enabling it to make the right decisions.

Statistical dependence was proved between the **size of enterprise** and the influence of implementing controlling on the **working time (employee workload)**. Based on the statistical data evaluation, it was possible to confirm the hypothesis H2. Values of the contingency coefficient (0.1727) and Cramer's V (0.1240) showed weak dependence between examined signs. Micro and small enterprises with a small number of employees perceive increase in workload with regard to implementing controlling more intensively in comparison with larger enterprises, where the given workload is categorized and allocated among a larger number of employees. However, enterprises which have already implemented controlling (most frequently medium-sized), perceive this phenomenon positively, as controlling enables them to coordinate their working time more effectively.

The influence of controlling on **employee motivation** that is evoked by its implementation and establishment in an enterprise showed a *statistically significant dependence* in relation to the **size of enterprise**. This led to the confirmation of the hypothesis H3. The results have thus revealed that with the growing size of enterprise, the feeling of motivation evoked by its implementation grows as well, even though the dependence between variables is weak due to values of contingency coefficient (0.1584) and Cramer's V (0.1604).

The influence of controlling on **uncertainty** which is evoked by its implementation and establishment in an enterprise showed a *statistically significant dependence* in relation to the **size of enterprise**, i.e. the hypothesis H4 was confirmed. Similar to the above reported

findings, it was proved that the feeling of uncertainty is more frequent in micro and small enterprises, while is it absent in medium and large ones, even though contingency coefficient (0.1529) and Cramer's V (0.1547) proved weak dependence between examined signs. It can thus be stated that with the growing size of enterprise, the feeling of uncertainty as a consequence of implementing controlling in an enterprise is increasingly eliminated. This finding leads to a conclusion that in larger enterprises, employees feel more trust towards the decisions made by the management, or, as an already implemented tool of management, controlling in these enterprises provides no reasons to feel uncertain.

SMOLLAN (2017) confirm that during the organizational change, the main source of stress is uncertainty, often about changing job roles, potential redeployment and redundancies. In the aftermath, some employees faced heavier workloads, accompanied by even more inadequate resources, together with poorer relationships and concerns about further change. Forms of support how employees can cope with organizational change focus on emotional, instrumental, informational and appraisal support. AL SAMAAN *et al.* (2018) add that one of the best ways to manage the change is to have great internal marketing procedures, and to adopt efficient communication systems that would assure the high degree of employees' commitment. By so doing, employees will be able to identify the promising opportunities accompanying the change and will have a more decreased level of resistance to it, which leads to better performance, whether on the individual level, or the organizational one.

CONCLUSION

Implementing and establishing controlling is a long-term, difficult and complex process and change that is unique and inimitable for each enterprise. Potential benefits of implementing controlling in wood-processing enterprises include clarity of information for management purposes, orientation on company's goals, focus on company's strengths and weaknesses, effective management of profit, contribution margin and cash-flow, and responsibility management. The implementation of this tool also brings risk such as is non-acceptance by employees, conflicts of manager vs. controller, implementation inefficiency, excessive control and conflicts with controller.

Mathematical-statistical analysis of the dependence between the size of enterprise and the influence of implementing controlling on psychological aspects, and emotions has confirmed the hypothesis H1, H2, H3 and H4. Micro and small wood-processing enterprises with small number of employees with simple organizational structure perceive increase in workload with regard to implementing controlling more intensively in comparison with larger enterprises. This involves a high level of involvement of enterprise owners and managers. They must to understand and respect psychological aspects (*changes in the organizational structure, employee workload*) and emotions (*motivation, uncertainty*) evoked by implementing and establishing controlling in an enterprise. It is essential to be able to communicate, feel empathetically, listen, be tolerant to others and have the ability of self-control at coping with stressful situations. On this basis, there exists a precondition for finding creative ways of successful implementation and establishment of controlling into business practice that motivate positive responses of employees.

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ACKNOWLEDGEMENT

The paper has been written as a partial result of the projects APVV-18-0520, APVV-18-0378, APVV-17-0456 and APVV-17-0583 and by funds of KEGA project KEGA 005TU Z-4/2020.

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