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**PERSONNEL CONTROLLING INSTRUMENTS
AND THEIR USE IN MANAGEMENT OF HUMAN
RESOURCES IN THE COMPANY FATRA, A.S.**

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At present, the objective of all companies is first of all reduction of the costs and the effective way of investments into the companies sections. However, the human resources section belongs among these ones very rarely. Introduction of controlling in the personnel area can help the management of human resources not to be so overlooked and can help the company to reduce its one employee costs and to increase the employee's productivity. Personnel controlling helps the management of company to get and to analyse the information in a form of reports necessary for its decisions and effective management. This paper deals with the problem issues of use of personnel controlling instruments in company, and it is accompanied by a research having taken place in early 2013 and being focused on the personnel controlling instruments and their use in the management of human resources in the company Fatra, a.s.

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Introduction

The objective of this article is to describe personnel controlling and reporting problems in a chemical industry company. Personnel management is a part of a company management, but its direct connection with all parts of management has an influence on all the company. It makes personnel management a very strong instrument. However, the problem of most of the companies is the fact that they do not realize enough the personnel management importance and its influence on the company management as a whole. The article includes the basic results of research relating to use of personnel controlling instruments with special emphasis on the way of reporting of them in a particular company.

Theory

Human resources management cannot be seen as an isolated corporate activity. It is merely a part of a whole management of a company which is in compliance with other management parts and cooperates with them. To achieve company goals in the area of human resource management, it is necessary to set a certain staffing policy, strategy and stipulate activities of a human resource department [1].

Human Resource Strategy and Policy

The role of human resource strategy is to define company long-term and medium-term objectives in the area of staffing and organizational development and to set essential methods and instruments for their achievement. It should directly issue from the overall company strategy, solve specific company problems and define expected benefits related with their achievement. Therefore, the most crucial problems caused by creating human resource strategy rest in separating it from the overall company strategy and in its vagueness [2]. Other drawbacks include insufficient attention paid to costs and benefits of the planned staffing measures and expenses. Human resource strategy also defines a direction in which the whole company wishes to walk in terms of human resource policy and procedures [3].

Human resource policy is a set of principles, methods and instruments in staffing which managers use and apply in solving staffing issues in the company. It is a recommended way of acting which serves in creating procedures and principles, in decision-making, and it carries out the overall human resource strategy of the company. It must respect the overall company policy, bearing in mind interests of the company and its staff. Human resource policy should reflect and enhance company ethics, decent behaviour and justice in employing and

remunerating of the company staff. It resolutely cannot conflict valid employment laws and other legislation.

Controlling

Controlling is a management instrument exceeding a functional framework of a current management and is to support the company managerial bodies and staff in their decision-making [4]. It is a set of principles assisting to achieve the company objectives; it prevents surprise and warns about potential dangers calling for respective measures [5]. The original purpose of controlling rests in coordinating management system to harmonize internal and external environments and obtain information. Controlling completes and integrates management both in its conceptual, functional and institutional meanings, and also in its human resource meaning (while creating jobs for controllers) [6]. Controlling emphasizes the future company development, precautions and elimination of deviations from the desired objectives [7].

As long as the controlling is viewed as a modern and functional company management instrument, alerting and reacting in time to emerged problems, it will save the company from a potential crisis and thus will positively influence the company efficiency and long-term success [8]. We may see it from the viewpoint of goals, bottlenecks and future — the important characteristic is a transfer from feed-back to feed-forward [9].

The primary objective of controlling is to ensure the company vitality. This primary objective may be divided into three partial goals, i.e., ensure the ability to anticipate and adapt to changes, the ability of the company to react to external and internal flaws and deviations, and the ability to coordinate (combine activities of individual subsystems of the company management) [6]. The crucial aspect of controlling rests in communication between managers and controllers, both horizontally-wise and vertically-wise [10].

Human Resource Controlling

Human resource controlling (HR controlling) is a very important and modern instrument of HR management aiming to enhance the efficiency of HR management, strengthen the authority of the company management in the HR area and focus staffing activities on support of the company strategy. The HR controlling role rests in the enhancement of planning and prioritizing in HR area, monitoring and evaluation of these plans and their deviations, and improvement of organization and coordination of individual processes [11].

Two types of HR controlling are distinguished:

- *Strategic* – focuses on long-term evaluation of management results, analyses efficiency of staffing instruments, monitors future opportunities and threats, and reflects development trends which might possibly influence (either positively or negatively) HR in the company. It employees quality criteria, e.g., staff qualification profiles in future, and staff motivation. The most important instruments of strategic HR controlling are HR audit and qualitative interviews of staff.
- *Operational* – focuses on short-term evaluation and on going monitoring of plans, reality, on analysis and deviations, and due to that may prevent failures in meeting the plans in HR area. It uses quantitative criteria including costs, number of employees, employee performance, etc. [9].

HR controlling tasks are as follows:

- *Setting objectives* – the main task of the HR controlling is setting strategic and operational objectives of the company to be in compliance with its other objectives and support the overall company strategy. An indispensable part of setting these objectives is defining the employees responsible for meeting them, or as the case may be, failing in their completion.
- *Checking how the objectives are met* – the task of the HR controlling is to discover, analyse and evaluate deviations of the reality from the planned state.
- *Proposing measures*, leading to:
 - eliminating insufficiencies;
 - increasing efficiency of expended costs;
 - improved planning;
 - effectiveness and transparency in HR management.
- Aligning the HR activities with the needs of company clients [12].

HR Controlling Instruments

HR controlling uses five essential instruments in practice. Besides, HR controlling offers modern methods, also rather beneficial. They include, e.g. Balanced Scorecard (BSC) method or benchmarking [12].

1. *HR statistics* – quantitative indicators using primarily operative data. It is a relatively simple instrument and mostly directly accessible. The input data is acquired from accounting, HR and pay-roll [11]. HR statistics are used for diagnosing:

- average number of employees;
- employees' structure;
- number of hours worked;
- indicators influencing the use of working time fund (average sick-leave,

- unexcused absence from work, etc.);
- payroll costs (salaries and wages, bonuses, fringe benefits etc.);
- costs of recruiting (advertising, HR agency, etc.);
- costs of staff training.

2. *HR indicators* – summative quantities expressing relations between several variables. They are quantitative indicators focusing rather on operational data. To make the use of this instrument efficient, the criteria according to which the indicators will be assessed must be properly selected. The data source is HR information system and accounting [12]. The HR indicators:

- *labour productivity* – indicator of the use of HR. This indicator ensures a proper categorization of employees according to their work performance;
- *number of executives* in relation to the overall number of the company employees;
- *indicator of job loyalty or fluctuation of employees* – degree of fluctuation, employee loyalty index, index of increase or decrease in number of employees;
- *indicator of evaluation of the recruiting and selecting procedures* – average time spent on acquiring an employee, number of candidates for a vacancy, number and reasons of unsuccessful job placements, average performance of a newly acquired employee;
- *indicator of staff training* – number (ratio) of employees participating in training, overall hours of an employee training per year, average costs of staff training, yield of the training investment, etc;
- *indicator of HR management effectiveness* – evaluation of the HR department performance in the company, ratio of the number of HR specialists to the overall number of employees in the company [13].

3. *HR standards* – target interval span or target interval HR limits which the company wishes to achieve or which should not be exceeded [12]. They issue from the company objectives; however, they may also be based on the results of the best company performing in the same line of business as the respective company. It is necessary to obtain both the qualitative and quantitative data [11]. HR standards mean that all employees are familiar with the company objectives, they have their own induction training plan, develop themselves according to their own self-development plans, are assessed in annual interviews, every manager or executive has their deputy, every team meets regularly at a meeting, etc.

4. *HR audit* – an instrument providing feedback, overall and independent evaluation of HR management and enables a thorough effectiveness check of the HR management. It is used when corporate ownership is changed, new strategies are introduced, employee potential is assessed or management quality is to be maintained.

HR audit evaluates compliance between generally valid rules and internal

corporate directives. It may be carried out internally or an external specialized subcontractor may be hired. A complex HR audit is a rather demanding issue in terms of time and finance [13]. That is why audit is often carried out only in the key HR corporate activities. HR audit is to assess, e.g., effectiveness of HR management; map HR sources and corporate management level in comparison with other companies, map the corporate employee structure or evaluate corporate working climate and the level of employee content with the company.

Based on the result, which provides a diagnostic picture, it is possible to define the direction which the company should follow to use up the maximum long-term potential of their employees. This contributes to the perspective development of the company [14].

HR audit benefit rests in lowering the costs in the HR area, making HR management processes more effective, evaluating potential of individual employees, increasing performance and content of the employees or optimizing the corporate structure.

HR drawback rests in absence of definite rules set for its carrying out. It largely depends with the auditor and also with the company as a client, what they want to focus on in HR and what scope and depth of the audit is desired, or, as the case may be, the audit focuses only on selected processes and bottlenecks in the HR area [13].

5. *Opinion surveys* – reflects opinions, needs, preferences, attitudes and comments of employees in relation to their management and provides feedback for the management [12]. It also warns about certain problem areas and helps to find causes of problem issues from the viewpoint of the employees, which facilitates effective solutions. Staff opinion surveys belong to qualitative controlling instruments. The most frequent methods are structured surveys, interviews, and their combination or reference groups.

Other Instruments of HR Controlling

Balanced Scorecard (BSC) measures corporate performance from four interlinked views – financial, customer, internal corporate processes and learning and growth (L&G) [15]. It is suitable for setting individual targets selected from the overall corporate strategy, for their measuring, evaluating, and adoption of measures which contribute to meeting the corporate performance at a desired level both from financial and non-financial viewpoints.

Armstrong [13] in his publication states areas that are evaluated in BSC in HR departments, or rather in the learning and growth perspective: administrative expertise, meeting strategy and encouraging changes, job creation, selection, training, remuneration and communication with employees; HR department structure, inclusion and independence within the overall corporate structure;

attitude, thinking, initiative and employees' qualification. Many people see measuring as an instrument of behaviour check and evaluation of their past performance. Indicators of the BSC should be, however, used as a cornerstone of management systems informing about a strategy, aligning individuals and teams with the strategy, setting long-term objectives, interconnecting initiatives, allocating long-term and short-term resources and, finally, providing feedback and opportunity for strategy learning.

Benchmarking is an analytical and planning instrument for comparing one's own company with the best company in the same line of business, or even with companies from other lines. Comparing actual methods, processes, activities and results in specific functional areas with one or more companies may thus reveal further opportunities for rationalization, quality, productivity and performance increase [16].

Benchmarking in HR area means gathering data about what the HR corporate department does and, consequently, comparing the data with the data of another company. Comparison may be direct, when using quantitative data (e.g., performance), or it may be an exchange of qualitative information. The result of the comparison then leads to identification of what is to be changed or innovated in the existing work of the HR department for the company to keep up with their competitors [13].

Benchmarking is beneficial for keeping the corporate management informed, motivating to changes and better performance, encouraging innovations and prioritizing

Stýblo claims benchmarking most often compares the following HR information: remuneration and employment benefits according to the job positions; HR costs; statistics of the labour (staff fluctuation, sick leaves, average age, reasons for leaving the jobs, etc.); structure, size and activities of HR departments; methods and techniques used in HR processes; information and HR systems; use of the Internet and Intranet in HR management [12].

Reporting

Reporting is a part of controlling, the output of which is a report. Originally the reporting was understood merely as maintenance of in-house reports. Gradually its concept developed both in respect of contents and format.

Controlling dictionary states "Reporting provides written, or, as the case may be according to possibilities and needs, oral information, about how the reporting units met their objectives, in what and for which reasons they might differ from the set objectives, and what measures are to be taken by the executives to eliminate negative disparities. Controlling-wise focused reporting thus always issues from a plan, which converts the corporate plan into numeric values" [16].

Reporting is to create a relatively complex system of indexes and information which are to evaluate the overall corporate development, however, in such partial proportions and views that are significant from the management perspective [17].

Reporting is to collect and select up-to-date and quality information; process it according to a target addressee; create a report out of it involving all formal aspects; and distribute the report to users [18].

Reporting very often presents comparisons of planned and real values of a specific indicator and analyses of discovered discrepancies. Reports are to be presented in a logical order and are to provide only the information necessary for making the respective decision [16].

Reporting may be divided into internal and external, depending on the viewpoint of the users.

Internal users are company owners, management, SBU or other units within the corporate structure, corporate bodies - Board of Directors, Supervisory Board, creditors (stockholders) and control bodies. External users are staff, members of the supply chain, partner companies, government authorities and public [18].

The above stated overview clarifies the company must produce numerous reports that meet the requirements of the specific groups and their members in terms of the contents and structure.

Internal reports may capture sensitive information about innovative or enterprising strategies which is not desirable to share in public; the reason being protection of competitive advantage, etc. From the point of view of external users it is not advisable, nevertheless, to hide unfavourable information about the company, as it may afterwards seriously affect the company situation, if revealed later. The reason rests in a significant influence of reporting over the corporate image [18].

Every particular company differs in reporting frequency requirements. That is why the reports may be divided also from the perspective of frequency and regularity of their creation as follows:

- *standard* – reports created in regular intervals, in a present structure;
- *extraordinary* – reports created on request; they may have a standard structure and are created at extraordinary times or may also have an extraordinary contents structure.

Most company reports are standard reports, primarily annual (summative) or quarterly. However, in present information technology era, even monthly or weekly reports are not an exception [17]. Partial reports are usually divided according to corporate areas — business, production, HR, etc. Their structure is adapted to house rules and needs of specific company areas.

Report form the HR management should include primarily the following HR data:

- development of HR costs;
- development of number of staff and their fluctuation;
- development of staff average pay;
- development of staff training costs;
- development of staff performance;
- further HR data according to the company needs [13].

To produce a report as a solid basis for managerial decision making and controlling, it is necessary to respect the following report requirements: impartiality; verifiability and comprehensibility; contents, format and structure; timeliness [8].

Results and Discussion – Research of Personnel Controlling Instruments and Their Use in the Management of Human Resources in the Company Fatra, a.s.

A research was conducted as a questionnaire-based survey in the Fatra, a.s. company. Fatra, a.s., including the Chropyne plant, has been a member of the AGROFERT HOLDING, a.s. as its subsidiary.

Fatra, a.s. has been a major world-class plastic producer and is an indispensable part of plastic industry. The company sales for products and services amounted to more than CZK 3 bn and more than half of the production was exported. Fatra, a.s. is also a major regional employer, providing jobs to more than 1000 employees. [19]. The wide range of assortment suggests Fatra, a.s. positions well in numerous domestic and international markets, primarily in constructing, food processing, haberdashery, footwear, health care and consumer sectors.

HR policy of Fatra, a.s. in 2012-2013 focuses chiefly on four basic pillars:

- maintaining and optimizing numbers of permanent staff;
- integration attitude in all HR processes aiming to increase productivity and job quality;
- increased efficiency in evaluating and remunerating (motivating by variable pay component);
- maintaining satisfactory pay level of regular employees by adjustment of pays in the amount relevant to the 2012 inflation ratio and keeping employee benefits in compliance with group HR standards stipulated in the collective bargaining.

Productivity and job quality are the most carefully watched areas in the company. To maintain and improve these indicators, the company uses HR controlling and consequent reporting of the back-up office parts of the integrated system. It has been massively used since 2006, and its output data provides a basis

for HR potential management aiming at the increase of productivity and job quality. The HR section uses most often the indicator of job productivity in HR controlling and calculates it as a ratio between HR costs and added value. This indicator is calculated and checked every month.

The following table states an overview of the existing added value and job productivity development for the period of 4 months in 2013.

Table I The development of added value and productivity of labour in 2013 so far [19]

Indicator [thousand CZK]	January	February	March	April
Added value (plan)	46 061	50 087	51 756	64 233
Added value (real)	46 915	50 130	56 713	58 127
Wages and salaries (plan)	28 397	30 518	33 788	36 147
Wages and salaries (real)	28 395	26 940	36 519	38 372
Wages (real)	20 835	19 512	26 664	28 131
Wages and Salaries / Added value	0.61	0,54	0,64	0,66
Average number of employee	1 011	1 023	999	1 027
Productivity/ Employee	46	49	57	57

In the selection and staff placement procedures, the company must measure effectiveness of new staff selection as the selection does not generate only directly connected costs, but also lost profits arising from the lack of staff. From the controlling perspective, it is thus important to learn how many candidates rejected the offered job position, how many quit within the induction period, how many working contracts terminated within a year, etc. To collect the data, HR specialists use HR statistics as one of the controlling instruments. Being not demanding in terms of time or finance they are an ideal HR controlling instrument for the collection of quantitative data. The staff selection procedure uses knowledge testing, psychological testing, and subsequently adaptation and induction-training plans. A re-selection may be prevented, e.g., by contracting an HR agency or

another source of candidates for the respective job positions.

Staff training and development is another part of the integrated system of productivity and job quality support and is checked. HR specialists primarily reveal how many workers were trained, how many of the office staff and production specialists were trained, and how their training satisfaction level and level of gained knowledge is measured. To achieve this, the company uses satisfaction questionnaires and knowledge testing related to a respective training session. We believe HR standards should be used for training, as they are an HR instrument able to check not only whether the employee participated in training, but also whether the completed training is in compliance with adaptation and induction training plans.

Working performance management is measured by a set of indicators which come as economic data and business results. Fatra, a.s. uses bonuses, which help to manage working performance to achieve the planned results. Evaluating and granting a subsequent potential 10 % bonus of the base pay occurs every month. This is certainly positive as the employees are paid a bonus in the following month, which is for them more motivating than being rewarded after a longer period. Another bonus of 5 % is paid as an advance quarterly and at the end of the year it is balanced in accounting. The staff may be also given a team bonus, which is a share in annual business results and is paid to all staff after closing accounts by an auditor. Employees having a contract salary are remunerated by a system of bonuses based on a set of indicators connected with an annual plan. Monthly bonus depends on meeting working discipline requirements and safety measures, and keeping technology procedures directly influencing production quality and meeting production norms. Contract salary employees are remunerated by a base pay and a variable pay component. All is agreed in a pay contract. The variable pay component varies from 20 % to 50 % of base pay and is derived from business results and specific tasks according to jobs of respective job placements.

HR controlling and reporting uses data processed by their finance department, such as revenues, costs, profit before taxing, operating business result, added value, balance cash flow, etc. Information system SAP provides data on staff selection and placement, staff training and development, working performance and remuneration. The strongest asset of reporting rests in its regularity, so that all deviations from a plan are noted. HR department reports for the needs of AGROFERT GROUP and also for the management of Fatra, a.s. and the latter, being prepared monthly, go in more detail than the reports for AGROFERT GROUP.

Productivity level and job quality is monthly monitored and reported to the company management, and also measures for stabilizing numbers of staff and meeting production norms are adopted. HR controlling as a report is actually an assigning for executives to adopt measures for increasing HR efficiency without any delay after the report delivery and assessment.

Table II Report for management of Fatra, a.s. company – shortened version [19]

<i>Indicator</i>
<i>Productivity and added value</i>
Earnings per employee (thousand CZK)
Total costs per employee (thousand CZK)
Economic added value per employee (CZK)
Remuneration costs against yield
Remuneration costs against total costs
Return on investment against human capital
<i>Wages and employee benefits</i>
Labour costs per one employee (CZK)
Remuneration costs per one employee (CZK)
Variable part of labour costs
Employee benefits costs per one employee
Employee benefits costs against labour costs
<i>Absence and (staff) turnover</i>
Number of absence days per employee
Number of illness days per employee
Rate of absenteeism
Rate of absenteeism due to illness
Labour turnover rate
Rate of involuntary labour turnover
Rate of voluntary labour turnover
<i>Recruitment and selection of employees</i>
Rate of external recruitment
Costs per one employee hired from external resources
Number of days needed to fill a vacancy
Acceptance ratio

Table II – Continued

Training and development
Number of employees per one training and development worker
Training costs against labour costs
Training costs per one employee
Training period per one employee
Internal training period per one employee
External training period per one employee
HR function
Staff number per one personnel professional
Personnel department costs per one employee
Personnel department costs against total costs
Supporting functions
Number of employees in departments: Finance, Trade, Marketing, Customer service, IT department, Research and development, Purchase, Wages processing, Health and safety at work, Logistics, Production
Labour force structure
Percentage of employees who are in company less than 2 years

Conclusion

HR controlling is an irreplaceable and up-to-date HR management instrument and its significance under the conditions of the recent crisis repercussions has been rising. Thus every company strives to optimize and make the HR costs structure more effective. Without the assessment a company cannot control effectiveness of investment put into the selection, development, remuneration and staff training. HR controlling helps to plan and assess return on investment in HR and consequently manage and appraise the staff performance. It also helps in creating and subsequent assessing of HR measures. Reporting is a basic part of controlling and forms a complex set of information which was collected and processed. Subsequently the information is presented to the management, based on which the company is controlled and decisions are made. The report must be correct both in

terms of contents and format.

Fatra, a.s. has been using HR controlling and subsequent reporting since 2006. The company uses mainly basic controlling instruments — HR statistics and HR indicators, first of all indicators of productivity and job quality. Fatra, a.s. considers productivity and job quality a major indicator, and that is why its checking is emphasized. It is checked regularly every month and its controlling results are regularly reported to the company management that consequently adopts correcting measures leading to the increase in productivity and job quality.

The measuring of productivity within the controlling comes before other HR activities that support productivity and job quality. These activities include selection and placement of staff, training and development of staff, performance management and remuneration. HR statistics, being a sufficient, easily accessible and not very time-wise and finance-wise demanding controlling instrument, able to capture necessary quantitative data, are used to check the back-up activities.

The company pays a serious and, first of all, regular attention to controlling and subsequent reporting. Regularity is the essential cornerstone of prosperity and development in every company deciding to apply controlling. The company would benefit from collecting opinions of employees, either in a form of questionnaires, interviews or their combinations. Employees would certainly appreciate the idea the company management cares about their opinions and satisfaction, and to maintain them to constantly grow. This would contribute to the staff loyalty with the company and would be positively reflected in their content, in the company attractiveness as an employer, and primarily in meeting the company policy objectives in terms of productivity and job quality.

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