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Trust and controlling

1. Introduction

The 21st century is characterised by the growing uncertainty and dynamic changes in the environment of contemporary organisations, resulting from, on the one hand, the globalisation processes and development of modern technologies (including, among others, communication and IT technologies) and, on the other hand, change in the values that are considered important and desirable in the contemporary world. This results in, among others, intensive development of relations and network cooperation between companies, as well as pursuit of applying the idea of sustainable development in economic life. These challenges imply the growing complexity of organisations, their structures and processes occurring therein; which, in turn, generates the need to search for new instruments and solutions ensuring their effective functioning in uncertain and variable environment.

More and more often, it is emphasised that the key factor, determining the operation efficiency of contemporary organisations (both in the context of internal, as well as inter-organisational relations), is trust (Galford, Seibold-Drapeau, 2003, p. 89) - not only trust between the superiors and the subordinates,

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forming the space for the shared decision-making process, transferring and taking on responsibility, creating conditions for disclosing and developing innovative and creative attitudes and behaviours, so desired in the contemporary world, but also trust of organisations to the business partners and trust of stakeholders to the organisation. Trust limits transaction costs (Handy 1995), it “has a very important pragmatic value (...). It is extremely efficient, it saves a lot of trouble to have a fair degree of reliance on other people’s word” (Grudzewski et al. 2007, p. 11). Thus the ability to build and sustain trust becomes more and more significant.

The concept of management support, the essence of which is to create – based on a multi-dimensional set of measures - and transform managerial information, facilitating flexible and effective functioning of organisations in uncertain and dynamic environment, is called controlling. The way of thinking postulated by this concept, strictly focused on pursuit of the goals of an organisation, should guarantee its long-term existence and undisturbed development, which favours creation of an atmosphere of trust towards an organisation as a whole. At the same time, controlling seems to build trust within an organisation itself. Notwithstanding the frequently repeated words of H.J. Vollmuth that “Trust is a good thing, but controlling is even better” (Vollmuth 2000, p. 7), which, in a way, put trust in opposition to controlling, it can be noted that controlling through management decentralisation, management through delegation of rights, consideration of deviations, as well as goals (Vollmuth 2000, p. 67), also build up an atmosphere based on trust inside an organisation. Additionally, implementation of the motivation system in responsibility centres, based on measuring the results of management centres based on objective meters evaluating the degree, to which the objectives of these centres have been achieved, helps shape democratic, team-oriented management style, which seems to affect trust in an organisation.

In view of the foregoing, the purpose of this study is to discuss the trust within and towards an organisation in the context of implementation of controlling therein. It means in practice, the necessity to discuss, through the prism of the characteristics and features of controlling, the impact of controlling implementation to the increase or decrease of trust in organization. The working thesis can be formulated as follows: application of controlling is favourable for building trust within an organisation, as well as to an organisation. The research methodology is the analysis of the literature along with drawing conclusions based on theoretical consideration. However, we should start by defining the notion of trust and comparing this notion with methods and concepts of management,

including controlling, as well as presenting controlling distinctions, significant from the point of view of building trust.

2. The essence of trust and its importance in organisation management. Trust and the contemporary management methods and concepts

2.1. The essence of trust and its importance in organisation management

Trust is the basic component of social, economic and political life. Colloquially, trust can be understood as expecting not to be lied to; being convinced of good intentions guiding actions of other people. One of the first definitions of trust in the subject literature, suggested by J.B. Rotter, identifies it as “generalized expectancy held by an individual that the word, promise, oral or written statement of another individual or group can be relied on” (Rotter 1967, p. 651, in: Politis 2003, p. 57). It can be assumed that this results both from good intentions of this individual, as well as the capacity to do what we expect of this individual. Mayer, Davis and Schoorman define it as “willingness of a party to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor, irrespective of the ability to monitor and control that other party” (Mayer, Davis, Schoorman 1995, in: Górnjak, Motyka 2012, p. 43). In this sense, trust can be interpreted in the general perspective, as well as in reference to the world of organisations.

It is emphasised that, in the general perspective, trust “generates social capital, which influences the economic performance of the society” (Fukuyama 1995, in: Grudzewski et al. 2007, p. 29), and in the micro scale - it favours higher organisation effectiveness and facilitates, among others, learning, introduction of changes and overcoming crises, by determining the quality of interpersonal relations and the scope of consistency and internal integration (Bugdol 2013, p. 75). The noticeable shift in the management world towards “soft”, cultural values, as well as the development of cooperation methods of an organisation, based on multi-dimensional network of cooperation and the need to build permanent relations, make the significance of trust increase. It aspires to the role of a strategic resource of an organisation (Collis, Montgomery 1997, in: Grudzewski et al. 2007, p. 32), it is also considered to be a source of sustainable competitive advantage (Grudzewski et al. 2007, p. 31). At the same time, it is a multi-dimensional construct and cannot be easily categorised.

Trust is undoubtedly a social resource, embedded into interpersonal relations and shaped by social interactions. It may also be understood as a certain mental

model – a conviction or a set of beliefs concerning the way these relations “function” (Dovey 2009, p. 313), or an “informal standard”, decreasing transaction costs (Mularska-Kucharek 2011, p. 76).

In the literature we can find a variety of categorisation proposals of the notion of trust. The most common way of distinguishing the types of trust is by the characteristics and values underlying building trust between individuals, or by the entity, towards which this trust is directed. We can thus distinguish, among others, intra- and inter-organisational trust (Dovey 2009, pp. 313-314), pertaining accordingly to relationships inside an organisation (superior – subordinate, employee – employee, individual – group), as well as between the organisation and its stakeholders (clients, suppliers, capital providers, etc.), as well as between organisations remaining in various cooperation relationships. At the same time, “...other qualities and dependencies shape the trust-building relations inside an organisation, while others shape them between organisations” (Mokwa 2013, p. 226).

To the above, trust is an interdisciplinary term, and the problem of building trust is always created under conditions of lack of confidence with regard to the behaviour of a partner and the risk associated with potential negative – for the other party – consequences of the partner’s actions. By definition, trust in itself is regarded rather positively. It is most often based on predicting that the other party identifies with common goals, standards and values, and that he/she will not behave opportunistically in situations, which are very important to us.

2.2. Trust and the contemporary management methods and concepts

Trust certainly influences the effectiveness of functioning of contemporary organisations. It is a factor strengthening commitment of employees to achievement of the organisation’s goals, it also positively affects “...the quality of communication in a group, the ability to cooperate and solve problems, the manifested commitment, the tendency to share knowledge, which is reflected in the effectiveness of teamwork” (Walczak 2012, p. 34). Since these categories determine the success of implementation of many contemporary management methods and concepts, we can state after W. Grudzewski, I. Hejduk and A. Sankowska that trust is simply a starting point for most concepts in management (Grudzewski et al. 2008) and that it determines the effectiveness of their application. Trust is placed among features fostering success of management concepts and methods, especially those based on commitment of employees and the need to share knowledge (problems resulting from the lack of trust are frequently

emphasised here), network cooperation between companies, as well as related to a significant change in the organisation's functioning. However, the relation between trust and management concepts is more complicated. Their presence in an organisation may support the process of building trust towards and inside an organisation, as well as - in networking systems of relations - between organisations. It should be also emphasised that trust towards employees is also an element of many contemporary management concepts. "It is manifested in delegation of power and rights, use of empowerment, autonomy of employees, participation of employees in management" (Ciesielska, Syrytczyk 2011, p. 31).

One of the modern methods of management supporting is controlling. This method should be understood as a heterogeneous category with a dynamic nature, whereby - as note by J. Weber (2001, p. 40) - the heterogeneity can be illustrated both in practice and in theory. This means, among other things, that both in theory and in practice many concepts of controlling have been formed. That's why controlling is understood both as a management function (Koontz, O'Donnell 1969, p. 549; Aldag, Searns 1987, p. 12), and the concept of management (Nowak, 2003, p. 22; Chachuła 2009, p 36) or its instrument (Vollmuth 2000, p. 15; Marciniak, 2010, p. 268). This term means also the process (system) of control (Sierpińska, Niedbała, 2003, p. 17). To avoid inconsistencies in interpretation of controlling in this article, we adopted the definition of controlling as "method of management supporting mainly in the areas of planning and control, realizing such functions as: supplying the information, coordinating, monitoring and participating in the management. In this sense controlling is enabling managers - through its measurable and economic overtones - rational (and accurate) decision making and achieving the objectives of the organization as a whole" (Bieńkowska 2015, p. 36). Controlling is one of many methods, the success of which, on the one hand, is determined by creating conditions of cooperation based on trust within the company, and, on the other hand, which may support the process of building trust towards and inside an organisation, as well as - with regard to partnership-based controlling - between organisations. Thus, it is worth taking a closer look at the distinguishing factors of controlling, important from the point of view of building trust.

3. Controlling as a trust-building factor inside an organisation

Initiating the discussion on intra-organisational trust in the context of implementation of controlling, we should begin with stating that building trust is not indicated as the purpose of the implementation of controlling (see:

Bieńkowska 2015, p. 61-66). This method is implemented, bearing in mind such internal benefits as, for example, ensuring long-term existence of an organisation and fostering its development, as well as improvement in efficiency and ensuring that the managers undertake accurate and rational decisions; integration of management activities and satisfying informational needs of an organisation (see: Bieńkowska 2015, pp. 61-66).

This does not change the fact that establishing trust is in a way a significant “side effect” in an organisation managed in a controlling manner, resulting indirectly from the abovementioned goals. This aspect is directly affected by the controlling solutions shaped in a specific way. Presenting those solutions will be the purpose of the further part of the study.

3.1. Controlling and control. Management by considering deviations in controlling

Controlling is frequently, in an unauthorised - as it seems - manner, especially in practice, assigned an *a priori* negative connotation. Employees fear controlling, as they perceive its implementation as a threat to their self-reliance, resulting in excessive control. Top management frequently does not trust this new (still) concept of management support. There is a reason why H.J. Vollmuth writes that one of the fundamental preliminary conditions of controlling implementation is to obtain actual approval of top management for its implementation (Vollmuth 2000, p. 67). It seems that the cause of such a view of controlling is the fact that it is frequently identified with control. As stated by F. Friedag, “Unfortunately, in many companies, controlling takes the form of a control unit. We call this *kontrolling*, written with a “K”. The role of such a department is, in principle, to generate brief or extensive reports, mostly based on analysis of the past. Sometimes, this past gets fitted into future budget plans for the next period. Such a role of controlling is reduced to “number management”... It often leads to elements of manipulation, loss of trust appearing in an organisation, which certainly does not foster growth in motivation or improvement in creativity” (Grześkowiak, 2016). On the other hand, control is associated - mindlessly and unjustifiably - with being suspicious, the need to supervise and constantly check the employees’ actions.

However, it should be emphasised that theses of this type, demonising not only the controlling, but also the control itself, are untrue. It is true that, in the 1990s, a popular opinion in the subject literature compared control and controlling, where control was the side, which - as “past-orientated” - “searches for the

perpetrators”, “applies for imposing a penalty”, or “applies for personnel and organisational changes” (Wierzbicki 1994, p. 9). On this background, controlling looked much better and - as “future-oriented” - “advised”, “assisted”, “inspired” and “proposed countermeasures” (Wierzbicki 1994, p. 9). This does not change the fact that - in the abovementioned context - both notions need to be undemonised. Contemporary control for a long time has not been used anymore to “check the attendance list and validity of sick leaves” (Kuc 2011, p. 9). Its essence is, as B.R. Kuc (2011, p. 56). aptly notes, “adoption of a homeostasis mechanism, in which feedback serves as the guardian of limit values” It is also undisputable that “good management needs effective control. (...) Its goal is to indicate weak points and errors, in order to allow for amending them or even avoiding them in the future” (Kuc 2011, p. 56). At the same time, “both the rigid and excessive control, not taking account of the element of trust, as well as the naive trust, not taking account of the factor of control, must with time lead to increase in pathology of organisational behaviours” (Górniak, Motyka 2001, p. 39)

As for controlling, it cannot be identified with control. It is a method of management support (Bieńkowska, Kral, Zabłocka-Kluczka, 1998, p. 289), the control of which is one of the areas of interest (beside planning, guidance and supply of information). Relations between these terms are thus fixed very precisely. In addition, as noted by F. Friedag, “A modern controller should, by means of future-oriented information, suggest to the managers solutions that are the best for the company under given circumstances. (...) A controller, in many well-managed companies, becomes the catalyst of changes, an individual that can help create an organisation based on trust. Certainly, it is a long and rocky road, but I have to say that the well-known motto “it is good to have trust, but even better to have control” is becoming increasingly less relevant. Reversing this motto would be more adequate (...) (Grześkowiak 2016).

On this background, it is worth emphasising that one of the management techniques used in controlling is to manage by taking account of deviations (management by the exceptions) (Vollmuth 2000, p. 70). It assumes that all employees in a company are aware that the occurring or anticipated deviations constitute the basis for decision-making within the organisation, and thus understand their role in management. It is also important for the employees not to fear the deviations and not to identify them only with their own errors and with the potential possibility of punishment for incorrect performance of any entrusted duties. Such way of thinking fosters creative problem solving and establishing trust in an organisation.

3.2. Teamwork in controlling. Management by the objectives and motivating in responsibility centres

The need for the managers to apply democratic and team-oriented style of management is a necessity in controlling. Autocratic management style is manifested through concentration of power in the hands of managers. They distance themselves in contacts with employees, act without advising the group, make decisions on their own and do not explain their actions. Employees are therefore not allowed to participate in the decision-making process, their task consists in thorough execution of precise commands of the superior. Execution of tasks is strictly controlled, and in the case of any shortcomings, penalties and other techniques of negative motivation are applied. The organisation experiences lack of trust and commitment, discouragement and low degree of integration of employees.

The autocratic management style cannot coexist with controlling. In the discussed concept of management support, it is assumed that the initial condition of its implementation is the application of the democratic style (Vollmuth 2000, pp. 68-69), which, in essence, is contrary to the autocratic style. The managers in controlling thus give freedom to their subordinates, of course within the boundaries specified by the organisation. They coax employees to participate in management, unleash their initiative and inspire them to independently make decisions. They do not specify tasks, but instead set goals, allowing for solving problems in an original and creative way. On the other hand, making operations oriented towards major goals of the organisation (and, thus, in essence, management by the objectives) is a symptom of team-oriented management style and fosters achievement of greater effectiveness of operation, while at the same time performing motivating functions for the employees concentrated around management centres.

Furthermore, the essence of the concept of remuneration, including controlling requirements (Bieńkowska, Kral, Zabłocka-Kluczka 2000, p. 139) comes down to rewarding employees in responsibility centres, relatively to the scope of their participation in attaining the main goals of the organisation (Bieńkowska, Kral, Zabłocka-Kluczka 2004, pp. 23-41).

In view of the foregoing, it can be stated that the preferred by controlling shape of the motivation system, based on democratic and team-oriented management style, fosters commitment of employees in execution of activities resulting in successes for the company as a whole. "This results from activation of creative abilities of the employees and their greater involvement

in professional work” (Bieńkowska, Kral, Zabłocka-Kluczka 2004, pp. 23-41). Hence, in such conditions, the motivation level of employees and the level of organisational trust is high.

3.3. Information and reporting system in controlling. Trust towards controlling

According to B. Mięka (Mięka 2000, p. 39), the abovementioned “teamwork cannot be achieved, unless a competent communication system is created within the company, functioning in a proper social atmosphere, i.e. under conditions of openness, trust, willingness to understand and cooperate, commonality of goals”. Assuming that supply of information is one of the superior functions of controlling, in principle, it should be assumed that the information and reporting system in controlling (known also as “the managerial information system” (Goliszewski 2015, p. 95) constitutes the main element of controlling, without which functioning of the entire system would not be possible. S. Marciniak (2010, p. 268) noticed that “controlling (...) could not fulfil its role without obtaining adequate information. (...) For this reason, when designing controlling systems, information - understood as credible, full and obtained at a relevant time from the point of view of the management process - must be correctly secured”.

At the same time, it is necessary to establish trust among managers, concerning credibility of information and forecasts provided by controllers. Hence, it is assumed that the information and reporting system in controlling should be developed in such a way, so as to ensure flow of accordingly processed information to and from interested parties (controllers, top management, as well as managers and employees of responsibility centres). They should reach those parties within such time and with such frequency, so that they could be used in decision-making processes (Żukowski, Muszyński 2001, p. 372). The instrumental support in controlling is, of course, a properly designed IT system, taking into account information needs of an organisation. J. Goliszewski even claims that «implementation of a reporting system without computer support nowadays is impossible» (Goliszewski 2015, p. 100).

Hence, the managerial information system takes account of the needs of decision-makers with regard to acquiring information. On the other hand, structuring and organisation of the shaping processes of this system, according to J. Goliszewski, include: objective planning of the demand for information, determination of credible sources and effective methods of their acquisition, information transfer with particular focus on reports concerning potential and

existing deviations, as well as feedback-based information control (Goliszewski 2015, p. 95). The information flow in controlling is thus not one-sided - there is a feedback, and the provided information are transparent, reliable, objective and up-to-date. Such communication is the basis for creating conditions stimulating creation of appropriate conditions of cooperation, breaking through resistance against such management techniques as management by consideration of deviations, as well as encouraging delegating of rights by managers and taking over responsibilities by employees. Another issue is the use of the information and reporting system in controlling to build trust towards an organisation as a whole. This will be discussed in the subsequent part of the study.

4. Controlling and trust to an organisation

Relations of an organisation with the environment, especially when it is unstable, seem to be the key issue affecting competitive capacity of contemporary business entities. Concepts appear both in theory, as well as in practice, which are supposed to consciously shape relations based on mutual trust, or relations with all elements of this environment (e.g. the networking organisations concept) or with its selected components (CRM and TQM, where the client is at the centre of interest). In both cases, trust is one of the pillars: both initiating, as well as ensuring existence of strong relations between partners.

Controlling seems to address the contemporary demand with regard to shaping inter-organisational relations, both in the macro aspect, as well as by delivering instruments ensuring confirmation of an organisation's credibility and establishment of trust towards this organisation. An example of the first dimension are the concepts of partnership-based and networking controlling, while in the case of the second - use of achievement measurement systems in controlling.

4.1. Establishing relations with the environment. Partnership-based controlling. Networking controlling

Creation of cooperation networks is of critical importance for creating conditions of increasing competitiveness of particular organisations. It is associated with the fact that the possibility of achieving objectives of an individual organisation are more and more often limited due to the following factors: technical knowledge resources, financial measures, market information and qualified management personnel.

Partnership-based controlling focuses on bilateral relationships between a specific entity and its environment. Its task is to support activities relating to all elements of the environment (also the inside of a company). The quality of contacts with all entities of the environment is in the centre of attention of all employees of a company, including controllers (Bieńkowska, Kral, Zabłocka-Kluczka 2004). On the other hand, the concept of controlling dedicated to networking organisations puts cooperation network in the centre of interest (Bieńkowska, Zabłocka-Kluczka 2014). It focuses on multilateral relations between all partners comprising a networking organisation. The purpose of controlling understood in such a way is to foster achievement of the strategic purpose, agreed jointly by the organisations comprising the cooperation network. Undeniably, the key role in the coordination process is played by communication between the network participants (Tubielewicz 2013). The participants have different, usually asymmetrically spread information, and only a unique combination of ~~these~~—this information leads to obtaining a synergistic effect and achieving the goals of the cooperation network. Controlling in a networking organisation is thus focused on fostering inter-organisational relations management through coordination of the activity of the network as a whole, as well as maintenance of multilateral relations between entities belonging to the network. By using the most recent telecommunication technologies, this controlling allows for supervising and monitoring the correctness of the course of processes within the network, but also supporting measurement of the effectiveness of network and its particular elements within the processes, as well as strong focus on elimination of deviations from realisation of the jointly agreed purpose (Bieńkowska, Zabłocka-Kluczka 2014).

4.2. Systems of measurement of organisation's achievements. Strategic controlling

More and more often, a contemporary "...company is treated as a joint venture, under which providers of debt capital (credits), knowledge, capacity, as well as work and services (interest groups or stakeholders) cooperate to achieve success. The purpose of an organisation's operations is pursuit of the goals of all groups involved therein. The effectiveness of their operation depends on establishment of positive relations between them, based on mutual trust. In this context, an important challenge is also the issue of maintaining balance between the represented interests. It requires conducting continuous negotiations, as well as a constant search for compromise" (Tyrańska 2000, p. 98), but also a constant verification of the quality of decisions made in the company, which

are significant from the point of view of relevant stakeholder groups. Such possibilities are ensured by strategic controlling, by the application of multi-dimensional systems of achievement measurement and assessment, as well as measurement of the company's value.

Delivery of credible and up-to-date information in multidimensional decision-making sections allows for, on the one hand, responding to signals coming from the environment and effectively allocating resources and, on the other hand, focusing on goals related to different groups of stakeholders, which - in the process of cascading the measures system - reached the final contractors. In the process of assessing the organisation's achievements, controlling aims at determining the efficiency and effectiveness of realisation of both the tasks of particular responsibility centres, as well as the tasks of the organisation as a whole. The problem of high dispersion of the (often contradictory) goals of stakeholders, frequently mentioned in literature, constitutes a challenge and, at the same time, an integral element of strategic controlling. Support of the development process of an appropriate hierarchy of goals, from the point of view of developing an achievement measurement system, will be reflected in appropriate arrangement of the measures system, while choosing between different decision options will certainly be reflected in different redistribution level of the value generated by the company for relevant stakeholder groups. The achievement measurement system constructed in such a way is thus a tool for combining the organisational objectives with the objectives of relevant stakeholder groups and, at the same time, a tool for communicating the results achieved by the organisation. This allows for, on the one hand, monitoring the progress of tasks and their compliance with the goals, as well as correcting irregularities by providing - accordingly early - feedback on the course of processes. Tracking the shaping of partial measures and measures pertaining to the whole organisation provides the possibility of reducing the perceived risk to an acceptable level, which, in turn, makes the organisation's behaviour more predictable and, at the same time, builds trust towards its stable growth. Only the problem of the scope of published information remains unsolved - the reporting system in controlling must take into account location of the information recipients (in the organisation or beyond it) and their various scopes of decision-making powers.

5. Conclusion

In search for growing competitiveness and operation effectiveness, contemporary companies apply various management methods and concepts.

Their application frequently focuses on selected distinguishing marks of competitiveness and is supposed to build trust to the organisation in these areas. Controlling is a method of management support, in which the problem of building trust is practically never put at the forefront. However, its presence allows for establishing atmosphere based on mutual trust in an organisation. It is a value that is obtained as a by-product of creating controlling solutions and establishing conditions favourable for its efficient implementation, and later for its further functioning. Controlling could be thus understood as an antidote against the deficit of trust, a method fostering establishment of trust, both inside an organisation, as well as between organisations. The areas of trust building in the context of controlling implementation are presented in table 1.

Table 1. The areas of trust building inside organization and to the organization in the context of controlling implementation

The scope of controlling impact	The areas of trust building in controlling	
	by subject	by object
inside the organization	<ul style="list-style-type: none"> • controllers, • management, • workers (relations: controllers and management and workers, management and workers, workers and workers)	<ul style="list-style-type: none"> • participative style of management, methods of management, including management by taking into account deviations, • team objectives achievement in responsibility centers, team motivation, • system of information and reporting of controlling, • relations of control and controlling
outside the organization	<ul style="list-style-type: none"> • customers, • partners 	<ul style="list-style-type: none"> • principles of bilateral and multilateral cooperation – cooperating controlling, networking controlling, • indicators of organization results, measurement system of organizational achievements – strategic controlling

Source: authors study

Summary

Trust and controlling

The purpose of this study is to discuss the trust within and towards an organisation in the context of implementation of controlling therein. In this context the essence of trust and its

importance in organisation management was presented, as well as trust in the contemporary management methods and concepts. Controlling as a trust-building factor inside an organisation was pointed out. Especially controlling and control were described. Moreover management by considering deviations in controlling and the teamwork in controlling were described. The role of controlling in process of trust-building to an organisation was presented. Establishing relations with the environment and systems of measurement of organisation's achievements were presented, too.

Keywords: *trust, controlling, management method.*

Streszczenie

Zaufanie a controlling

Celem niniejszego opracowania jest podjęcie dyskusji na temat zaufania w i do organizacji w kontekście implementacji w niej controllingu. W tym kontekście przedstawiono istotę zaufania i jego znaczenie w zarządzaniu organizacją, a także omówiono zagadnienie zaufania na tle współczesnych metod i koncepcji zarządzania. Wskazano controlling jako czynnik budujący zaufanie wewnątrz organizacji: przedstawiono controlling na tle kontroli w organizacji oraz opisano metodę zarządzania przez uwzględnienie odchyleń. Zaprezentowano koncepcję pracy zespołowej w controllingu. Następnie przedstawiono rolę controllingu w procesie budowania zaufania do organizacji: przedstawiono budowanie relacji z otoczeniem w controllingu oraz zaprezentowano systemy pomiaru dokonań organizacji w controllingu.

Słowa

kluczowe: *zaufanie, controlling, metoda zarządzania.*

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