

Lenka Hudakova Stasova¹, Radoslav Bajus²

PROCESS CONTROLLING AND ITS SOFTWARE SOLUTION

This paper depicts process controlling as a management tool, which greatly promotes the long-term success of a company. Process controlling generally uses the activity-based costing methodology. One of the biggest benefits is linking the costs of accounting, processes and costs of products and for customers into a single system. The aim of this paper is to show the importance of control as a process management tool. Crucial in establishing the system of controlling in a company is selecting the right software. This paper provides an overview of some currently available software solutions in the world, as well as at Slovak and Czech companies. The authors evaluate them and highlight the reasons for their introduction.

Keywords: process management; process controlling; management tool; activity-based costing method.

JEL classification: M21, M41.

Ленка Худакова Сташова, Радослав Баюс КОНТРОЛІНГ ПРОЦЕСІВ ТА ЙОГО ПРОГРАМНЕ ЗАБЕЗПЕЧЕННЯ

У статті контролінг процесів представлено як управлінський інструмент, що сприяє довготерміновому успіху компанії. В основу контролінгу процесів покладено метод калькуляції витрат за видами діяльності, тому його суттєвою перевагою є консолідація в єдину систему витрат на процеси, на продукт та вартість для клієнтів. У цьому контексті показано важливість контролінгу процесів як інструменту управління, однак задля його успішного впровадження необхідно вибрати правильне програмне забезпечення. Представлено огляд можливих варіантів комп'ютерних програм для контролінгу процесів, як широко знаних у світі в цілому, так і тих, що реально впроваджені на підприємствах Чеської Республіки та Словаччини. Авторами статті проведено порівняльне оцінювання та надано аргументи на користь впровадження таких програм.

Ключові слова: управління процесами; контролінг процесів; інструмент управління; облік витрат за видами діяльності.

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Ленка Худакова Сташова, Радослав Баюс ПОПРОЦЕССНЫЙ КОНТРОЛЛИНГ И ЕГО ПРОГРАММНОЕ ОБЕСПЕЧЕНИЕ

В статье попроцессный контроллинг представлен как управленческий инструмент, способствующий долгосрочному успеху компании. В основе попроцессного контроллинга лежит метод калькуляции затрат по видам деятельности, поэтому его важнейшим преимуществом является консолидация в единую систему затрат на процессы, на продукт и стоимость для клиентов. В этом контексте показана важность попроцессного контроллинга как инструмента управления, однако для его успешного применения необходимо выбрать правильное программное обеспечение. Дан обзор возможных вариантов компьютерных программ для попроцессного контроллинга, как широко известных в мире в целом, так и тех, которые реально используются на предприятиях Чехии и Словакии. Авторами статьи проведена их сравнительная оценка и представлены аргументы в пользу внедрения таких программ.

Ключевые слова: попроцессное управление; попроцессный контроллинг; инструмент управления; учёт затрат по видам деятельности.

¹ Technical University of Kosice, Slovakia.

² Technical University of Kosice, Slovakia.

Introduction. Controlling is a system which prepares financial and non-financial outcomes without any external rules and laws for management decisions, planning and evaluation that is used for internal management of a company.

Controlling represents a specific form of information activity, whose task is to manage processes, but allows management of the whole company through information on real processes. Controlling should prepare information for planning, decision-making, implementation and control tasks. It cannot be confused with controls or management, as its role is not only to evaluate events "afterwards", but rather to anticipate, identify a course that fits better to achieve the objectives of a company.

Controlling is active management; therefore, it is oriented on the future. In a broad view, controlling makes proposals on actions, corrects the objectives and proposes new solutions, analyzes deviations and their causes. In a narrower view, controlling sets variables for checks and compares the planned and the actual values.

Literature review. Generally, controlling is characterized as a system the purpose of which is to improve governance based on objective evidence and evaluation of all economic events in a company. It is effective work with information, with its collection, sorting, processing and distribution (Foltinova, 2011).

The task of controlling is providing relevant information for management and decision-making so that the company can fulfil its strategic objectives. Therefore, correct controlling takes into account the company and branch specificities, the level of managers and it can transform vast amounts of data into understandable information. Up to 80% of controlling information should be future-oriented, because that is where there is room for management and decision-making (Vescicik, 2012).

Controlling is currently regarded as a comprehensive management tool. Controller is one of the most important participants in management and its communication with managers of an enterprise is more than crucial. In financial management tools, there is a weakening of the importance of traditional assessment tools, such as the use of analysis, based on ratio indicators, or pyramidal decomposition, and increasing importance is attached, for example, to analysis of contributions to cover reimbursement calculations basing on activity-based costing (ABC) and the analysis of variance (Horvathova, 2012).

Calculations based on processes are clearly the most accurate, the most complete, and best describe creation and allocation of costs. Appropriate software enables transparent assignment of each relevant expense to a product or a customer and accuracy can be optimized according to the available data on costs allocation (cost driver). It also can handle tens or hundreds of thousands of items in a calculation model. Process calculations, however, are the biggest challenge for controlling workers. They require the ability to obtain necessary data not only from books, but also from the traffic of business processes, and to interpret the results. If a company decides to use procedural calculations, it will be useful to think in advance about the software solutions (Vescicik, 2012).

Activity-based costing is an approach to solve problems of traditional cost management. These traditional costing systems are often unable to determine accurately the actual costs production and the costs of the related services. Consequently, managers were making decisions based on inaccurate data especially where there are multiple products. Instead of using broad arbitrary percentages to allocate costs, ABC

seeks to identify cause and effect relationships to objectively assign costs. Once costs of activities are identified, the cost – each activity is attributed to each product to the extent this product uses this activity. In this way ABC often identifies the areas of high overhead costs per unit and so directs attention to finding ways to reduce the costs or to charge more for costly products (Kaplan and Anderson, 2005; 2007).

Currently, effective management tools are process management and process controlling. In today's corporate IT world, it is among the most frequently used terms. Process management is a natural and comprehensive management approach to the implementation of business, creating conditions for highly efficient, agile, innovative and adaptable organization that goes far beyond the possibilities achievable by a traditional management approach. Process management is the activity leading to transformation of a functionally oriented organization to organization of the process type (Hotvath, 2007).

Controlling of future may be based on a number of modern tools in the field of information technology working in synergy with the knowledge obtained by the development of the science of controlling. This means that it is still connected and formed by hierarchy: information technology – controlling system – controller. On top of this hierarchy is the controller as a modern type of worker, who is somewhere between a manager and a functional worker. He still retains the role of advisor, but is also able to manage various control processes and also shape them (Bogdanoiu, 2011).

Process controlling supported by ABC methodology. Controlling can be divided into 4 levels. The first is cost controlling, which evaluates the cost of purchased inputs or corporate resources. These costs are recorded in standard accounts and are located in cost centres and analytical accounts. Therefore, it is true in most companies that the future is managed through budgeting. The advantage of cost control is its low intensity. The disadvantage is the low usability of information for management, which may even threaten the future of the company. It focuses more on the consequences rather than on causes. Classic cost controlling fails in its efforts to clarify process costs, in the accurate calculation of products and in evaluation of true profitability of products and customers.

The second level of controlling is *process controlling*, which normally uses the ABC methodology. Managing a company means managing its processes, generally being in control of their costs. The optimum process costs create conditions for the optimum profit of the company. Process controlling is introduced into the company mainly in order to clarify the cost of implementing processes and activities in order to reduce (optimize) costs and also for the purpose of measuring unit costs of the processes carried out. In practice, it is possible to use process controlling mainly for clarifying the economic efficiency of business operations and processes, for cost analysis of conducted processes, for planning and budgeting by processes and activities, for optimization of cost of processes implemented for strategic planning and modelling, as well as outsourcing, benchmarking and SLM (service level management).

The third level is product controlling. For determining the costs for products, some firms are satisfied with traditional methods of calculation, which has a particular advantage of low labour intensity. In most companies, traditional calculation does

not have sufficient accuracy and may cause erroneous decisions on sales or business policy. A price set high can lose orders for a business, a low price does not cover the actual cost of products and the contract is therefore unsustainable in the long term. In most companies, however, traditional methods are not suitable exactly because of this flaw. To calculate process calculations a suitable method is activity-based costing. Product controlling then generates accurate costing of products, evaluates true profitability of products and provides accurate information on sales (quantity, sales, prices of individual products in time periods).

The fourth level is customer controlling. Its objective is to clarify the actual business expenses and profit for each customer. Customer controlling provides particular information on individual commercial customer costs (if the firm has multiple customers), multidimensional analysis of profit (products, customers, market segments, business networks), monthly evaluation of profit (economic value added) by clients, optimizing their customer portfolio, target costing (Vescicik, 2012).

The purpose of this paper is to show the importance of process controlling as a management tool and to present an overview of different software to support it.

Process management and process controlling are among the most stringent management tools. In Slovakia, only a few companies effectively use them, although in the current turbulent market environment, they can bring improvement in profit and, in particular, support the long-term success of companies. Process controlling however is gradually getting into firms and is beginning to have influence on changes in organizational structure in the direction of the process management system. Its content is identification, measurement and improvement of processes.

Experience shows that it is not effective enough to improve processes set incorrectly. In business, however, we are routinely faced with the fact that there are processes that do not have a clearly defined product. Some processes were created long ago, companies perform them automatically, and there is no reason to consider their contents. There is a set routine, which is very dangerous in case of proportional cost reduction, because the expense of unnecessary processes reduces resources for necessary processes. This results in decrease in the quality of business product. Process management in a company has its processes optimized well and clearly documented. Each process has a clearly defined product, interesting for customers and process owners, who know what, why and how things happen (Popesko, 2010).

Process controlling uses the *ABC* methodology, which widely penetrated Slovak and Czech businesses in the early 1990s. At that time, however, it was not supported by appropriate technology, so its actual use in practice was limited and managers had a sceptical attitude. Working with the amount of data obtained by the *ABC* method and necessary for its operation was very difficult and the return on investment in a new system was low. From these past experiences, sometimes even today, there is distrust of managers to this method. However, this currently is no longer appropriate, because today the *ABC* method is supported by appropriate software, which facilitates the work of acquisition, processing and evaluation of information. The *ABC* method is an appropriate tool to address the current problems of enterprises. It is a method of assigning (calculation of) overhead costs to activities and from activities to products (services), it is also linked to the concept of cost management, creating a system of activity-based costing/management (*ABC/M*). In practice, *ABC/M* is the

main tool for targeted distribution of overheads to individual processes (or activities), for analysis of processes cost and also as a tool for calculating monthly final results of products and their effectiveness. It is used to optimize the portfolio of manufactured products, as well as to generate data for management accounting and controlling (Vescicik, 2012; Bogdanoiu, 2011; Popesko, 2010).

According to the global survey by the IAFEI Association in 2012, the ABC methodology is used by 31% of companies, while in 2011 this proportion reached 25%. Sectors that use the ABC method most include media, the financial sector (banks and insurance companies), consumer goods manufacturers, distribution companies.

The correctly created calculation and controlling system in a firm can identify the true costs for processes, costs for products and thereby clarify costs. This allows costs optimization. Optimum process costs create conditions for optimum profit for of company. In order to optimize (decrease) costs and identify the actual costs of processes and activities, process controlling is introduced. The company thus improves the transparency of economic efficiency of the processes carried out.

Companies that have decided to put into practice its costing and controlling system using the methodology of ABC work with consulting firms. It is necessary to establish a project team, whose members are:

- consultants from an external consultancy firm;
- workers from a specific company (they can specify well processes, activities, business areas);
- financial department workers (those can obtain relevant and reliable information from the accounting information system);
- employees of the department IT (these work together to implement ABC/M into the existing information system).

Software support for process controlling. Information system is important to support the proper functioning of the calculation and controlling system. An optimal information system covers the IT needs of processes, provides important information for decision-making in a user-friendly form, and improves operations and economic efficiency of processes.

Information system itself ceases to be a competitive advantage. It provides real benefits only when based on the objective needs of a company and not on software vendors range. A significant risk is setting in stone outdated processes and ways of thinking of workers and managers. It is therefore important for the company, if the change in the information system is carried out by an independent and experienced consulting company (Vescicik, 2012).

In choosing software to support the calculation and controlling system in a firm it is necessary to take account of:

- defining the objectives the company expects from the new model (the model must be dynamic to be able to meet the specifics of a particular company – associated production, work in progress);
- the cost of full implementation of the model and the possibility for further expansion;
- ease of use, quick data input and compilation of output reports;

- the ability to interface with existing information systems, options for support of modern technology, the Internet.

The model of the calculation and controlling system must be designed to align the whole organization, the whole company, in which it is to be introduced. It must help increase operational efficiency and implementation of corporate strategy, ensuring quick return on investments. Creating business strategy and its effective technological support methodology with ABC/M increases readiness for potential opportunities and threats and will also be decisive for effective use of resources and activities conducted.

A consulting company mainly provides an analysis of strategic objectives of a company in relation to their support of information system; proposes a comprehensive design for the controlling solution to support decision-making; carries out audit of coverage of information needs of a company or its selected processes; analyzes the benefits and return on implementing a new information system and implements the controlling system integrating it with management.

We consulted with the employees of several companies that offer software for calculations, cost management and controlling with the emphasis on the ABC methodology. Based on the results we found, we describe some of the currently available software solutions to support the practice of controlling in the world, as well as at Slovak and Czech companies.

1. *OROS ABC software* (<http://www.softscout.com/software/Accounting-and-Finance/Costing/Oros.html>). It is sold by the international firm, "ABC Technologies". "Oros" is the market leader in the breakdown of costs by activity and performance management. The software has more than 3900 installations in 70 countries. It provides integrated modelling of costs based on activities scorecarding / performance measurement and planning capabilities that enable organizations increase profits, look for opportunities to grow, reduce costs and streamline operations. "Oros" software is a very flexible tool. It is not built specifically for any industry, but it is possible to model practically all cost relationships.

The software allows obtaining and processing information on the activities and processes in the company. It allows creating one or more models using the ABC methodology – all information is combined in a single model, or you can create many models (e.g., special calculations for each department in a company or separately for each process).

"Oros" software is continuously improved by "ABC Technologies". The major improvement that the company has carried out is the link to SAP, called "SAP Bridge". This link allows using and updating the ABC model and then transfer the data to the SAP system. Also, information, data and data structures of SAP can be easily transferred to "Oros". "Oros" is becoming a really credible program to enable implementation of the ABC model, which allows companies model the cost structure and run the simulation and then transmit this information easily back into the SAP system for reporting and use in other SAP modules. "SAP Bridge" is clearly beneficial for companies that have SAP and use ABC methodology or intend to implement ABC.

The software allows costing and analysis directly integrated into the information system and organizational undertaking. In this way, the user gains wide flexible analytical capabilities from the ABC cost model. At the same time, the acceptance of the

results of the model within the company will significantly increase, as the user is able to verify cost model directly in Excel using the integrated links. The software allows loading data directly from Excel to the ABC/M model.

"Oros" is a partially controlling tool, specializing in ABC/M. It is designed for medium and large enterprises, mainly because of its price.

2. *QPR COSTPERFORM software* (<http://eu.costperform.com/item/1>; http://www.emark.sk/o_emarku/emark_way). This software is a product of Dutch company "QPR CostControl". Its partner is the "Emark" company that offers this software for Slovakia and Czech Republic. "QPR CostPerform" is a complete software that helps better understand the actual cost of products, goods, services, customers, distribution channels and processes. The basic philosophy is the perception of a company as a summary of the processes necessary for the realization of finished products and services. It also uses the well-known methodology of ABC/M. Its strength is that it allows doing both simple and complex costing analysis. It is used by reputable companies around the world; it is widely used in Belgium, China, Denmark, Ecuador, Finland, the Netherlands, Canada, Germany, Lithuania, Singapore, Slovakia, Spain, Sweden, Switzerland, the USA and the UK.

"CostPerform" gives full support for ABC/M. It is a flexible software enabling analysis and calculation of costs in the most simple and easily understandable form.

The structure of "CostPerform" supports complex models and organizational structures, it is ideal for continuous management. This software allows modelling and making comparisons (e.g., budget costs vs. costs actually incurred).

"CostPerform" enables creating complex ABC models illustrating the current state of operations and construct and support enterprise-wide implementation of the ABC system. It monitors the use of individual cost items and resources in business activities and processes. It transmits information on the activities and processes quickly and efficiently in graphical and tabular form and adapts the user interface so that for the user it is graphically pleasing and easy to understand. "CostPerform" also enables the identification of true cost of processes for the analysis of possible strategic and tactical alternatives, creating reports with necessary information for effective decision-making.

3. *MONET ABC software* (<http://www.gradient5.sk/monet-abc.html>). This software is provided by Slovak firm "Gradient 5", s.r.o. Its use in practice, in particular, offers clarification of economic efficiency of business operations and processes by targeted division of costs and their allocation to specific business activities. It provides monthly calculation of resulting products and their effectiveness, cost analysis processes, modelling the economic impact of organizational and other changes (input prices and the like). It allows planning and budgeting processes and its actions generate data for management accounting, data generation for process, product and customer controlling.

The solution uses and supports the ABC methodology. Typically, it is used as a tool for controlling and does not significantly increase administrative burden in business.

Monthly evaluation of costs of all business departments (operations, activities), the resulting product costing and evaluation of economic efficiency of enterprise customer takes one worker one working day.

"MonetABC" is designed for all types and sizes of firms. In large companies, combined with a transaction management system, it serves as a flexible extension for the purpose of controlling, in smaller companies – as an inexpensive tool for profitability analysis.

It has proven its worth not only at factories but also in the service sector, commerce, finance companies and for all others who want to actively manage economic efficiency.

"MonetABC" as a practical tool for increasing profits, is a part of management information system; it uses data from the databases of other information systems (accounting, sales, production etc.) and integrates different software environments. The software has a database, on which it runs all calculations, analysis and modelling. Data in the system is updated by monthly data imports.

We have found that this software is a universal tool based on the ABC methodology, that is, developed to be used in any business sector. For each firm it shapes the ABC model individually, so it is possible to take into account the specificity of a particular company.

4. PRODACAPO ABM and PRODACAPO PROCESS MANAGEMENT (<http://www.prodacapo.com/products>). "Prodacapo ABM" is offered by a Swedish software company "Prodacapo". It enables a company make better strategic and operational decisions on improving profitability, it allows effectively manage costs and thereby increase operational efficiency. "Prodacapo ABM" is constructed using the cause-effect relation, which shows how customers consume products and services, what activities are carried out in the company and what resources are used to perform operations. Clarification of this relationship brings a deeper understanding of costs consumption. This allows one to look at the cost of processes (activities) in a new way.

Using "Prodacapo ABM", a company monitors costs and profitability per customer, product, service, sales channel or distribution channel. No matter what subjects or areas are analyzed, the greatest benefit of "Prodacapo ABM" implementation is obtaining thorough information on how to influence the outcome.

"Prodacapo" process management allows identifying, measuring, improving and managing business processes to improve operational performance. It supports lean philosophy, so that resources are managed in the long term. The purpose of Lean is to identify all factors in the process flow, which do not create value for the end customer. It enables one identify and quantify the potential for improvement, and then explain how to optimize operational performance. Potential for improvement may be the identification of inefficient processes. Using the ABC methodology one can quickly see what will bring savings in costs and time expended in the process.

"Prodacapo" enables a firm to uniquely combine. One can combine mapping processes and process calculations in a single solution. This combination allows one measure and visualize the costs of activities and enables a firm easily and quickly convert costs into its current financial reporting.

ABC/M supported by "Prodacapo" gives management real information on costs and profitability of products, customers, distribution channels, activities and processes. Therefore, it is necessary to start a project to define the information needs of managers. The consulting firm then creates a cost model for creation of process maps,

defining the resources used, the activities carried out by defining cost objects (products, customers, markets) and defining the links between different parts of a model.

"Prodacapo" software, just like the ABC/M method itself, is universal. It can thus be used in all kinds of production. It is intended primarily for medium and large enterprises (the biggest users are "Elektroskandia" and "Volvo"). For small businesses, the main obstacle is price. Nevertheless, this software is also implemented in a company with 40 employees and the annual turnover of about 2.7 mln EUR, which is a relatively small company. "Prodacapo" is a fully-featured tool for controlling, planning, budgeting. Additionally, it provides necessary information for process management.

5. *GIST Controlling System* (<http://www.jms.sk/gist-controlling.html>). It is a product created by Czech company "GIST", s.r.o. for controlling of complex delivery systems. "GIST Controlling" is a tool that has been successfully operated by several dozen customers in Czech and Slovak Republics and in almost all business segments and the public sector. "GIST Controlling" system plays the role of broad management and controlling system.

This software, in the case of serious problems, focuses on them first and then adds a comprehensive management system.

For correct formulation of a business strategy, it is necessary to know one's own business processes. Therefore, "Gist" offers support for process management represented by process analysis and process innovations coming from it. Process modeling, which forms part of these products, is a good starting point for the implementation of process controlling – ABC realizable in practice.

In consultation with "Gist", we found that the application software "Merit" is not focused on a specific economic environment, but can be parameterized by needs. It depends rather on the experience of staff implementing it. This company also has a section for controlling advice, where the methodology is addressed for various environments. Thus, this software was implemented in business enterprises, manufacturing companies in the food and beverage industries, meat processing plants in the primary agricultural sector. It can be parameterized to suit the specifics of environment, provided of course, that we want to use it to address specific issues (including ABC). It is therefore suitable as a configurable tool to any business. For quite small businesses, it will probably be too expensive, though "Gist" offers the implementation even for a single user. It is fully applicable for medium and large enterprises.

Conclusion. To create a proper costing and controlling system in a company it is very important to select the right software for that particular company, according to its own needs, company size, the sector in which it operates, the quantity of products manufactured, the amount of the processes carried out. From all of the analyzed software options we cannot select one that is most appropriate for all firms. Every business is individual; this means that each firm, based on its own needs, has to decide which of the offered software is the best for it.

When introducing process controlling to a company, it is essential for software to support the ABC methodology and thus facilitate activity-based management. The aim is to implement better management decisions. A properly implemented software product will support the principles of process controlling and be able to identify the actual cost of processes and thus help the company manage costs.

Software based on ABC just like any other type of software is constantly evolving and changing to reflect user requirements and new technologies.

All the evaluated software solutions are built as universal systems that are adapted to specific environment, industry and company. When selecting, the size of business is important, moreover, enterprise should also take into account whether software has already been used at enterprises of the same industry and possibly draw on the expertise of these businesses.

Software must be purchased carefully. Companies that have decided to acquire such software, but also companies that already use ABC software package, should monitor the market and make sure that the software they use corresponds to their needs now and will do so in the future. Companies must carefully evaluate all the options of software, available at the market and choose the software that best suits their needs and has all the features and capabilities they are looking for. It is necessary to evaluate the software company, its history, updates and upgrades, how often it adds new features, how many companies are using this software. The information system itself ceases to be a competitive advantage. It provides real benefits only when based on the objective needs of the company and not on the range of software vendors.

Although activity-based costing seems simple at first sight, its implementation and use are not so simple. It requires extensive preparatory work and analysis, the use of information technology to capture the measured parameters in service, a dedicated project team, and strong support from company management. That is why companies use the ABC method in different ways: according to the survey by IAFE, the ABC method is used to its full extent by 19% of the companies, an amended version – by 25% of the companies, and a simplified version by 56%.

Some companies try to create their own version of software, which is not the best solution. For the introduction of software-based ABC methodology, it is recommended to consult with consulting firms that offer a cheaper version of the software (e.g. "ABC MONET"). After the initial training, the client implements it itself.

The basic rule when implementing any solution is that benefits must be greater than costs, which, of course, implies a certain risk. The costs of creating the ABC model may not be so high. In consultancy firms, we found that the analysis of smaller firms can be done for 3,300 EUR, which is not a lot of money and the risks can be minimized, if appropriate, by engaging a consulting firm and agreeing on variable component analysis, which in the case of minimum contribution means minimal costs.

By consulting in the consultation (advisory) firm "Gradient5", s.r.o. (www.gradient5.sk) we found that the most frequent reasons for introducing ABC were the reduction or optimization of costs (64% of the projects), monthly results calculation, fast and reliable modelling of the cost of new contracts (36%), monthly assessment of clients effectiveness (36%), other reasons (18%).

Of the analyzed software, the most widespread in Slovakia is "OROS ABC" and Slovak "ABC MONET". The structure of the model is the same for both; it is introduced by companies without restrictions on size and industry. The software allows for not only monthly evaluations or comparison with the plan, but also modelling. The system uses data from accounting and other sources.

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