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CONTROLLING TOOLS IN A WOOD PROCESSING COMPANY

Abstract: This article deals with selected controlling tools and their application in practice. The main aim of the paper is to apply the method of calculating ABC to a specific product in the woodworking company, to compare the results of the ABC method with the actual business calculation and to evaluate the contribution of the applied method. At the same time it is necessary to theoretically define the term controlling; specify the cost controlling, calculations and reports as its tools and offer the company functional cost-tracking solutions using reports and the ABC method with future applications.

Key words: Controlling. Calculation. The ABC method. Reports. Information system. SAP Business One.

JEL Classification: G10, G11, G12, G15

Introduction

The foundation of the existence of most businesses is profit. In order to achieve the desired profit, it is essential that the entrepreneur currently adapts to the dynamic market pace. Modern times bring with it new information, studies and technologies that a well-managed business can use. The need to manage any company is to ensure sustainable development through a system of processes and rules.

To maintain development, an enterprise must go with the times and closely monitor processes inside and around the business. Activities aimed at collect-

ing, analyzing, evaluating and comparing information that serve as a basis for governance are essential to ensure the proper planning of the future of the business. Controlling is a modern management tool that specifically addresses these activities. Controlling is constantly evolving, responding to current trends and gaining its place in smaller businesses, where a separate controlling department is not yet established.

As a result of the development of information technology, many modern controlling tools are closely linked to the enterprise information system, which offers versatile business management support at different levels. Ensuring versatile information support is a process of value-making that allows a business to have the necessary background to make the right decisions.

The strategic functionality of a business requires continuous monitoring of activities and results that are subsequently analyzed and evaluated. For the currently necessary management tools at both the operational and strategic levels, we can consider calculations and reports as controlling tools, which, when used properly, contribute significantly to the company's continuous development.

1 Theoretical bases in calculation and reporting

Business management is a challenging process. In practice, the ever-increasing demands that often result in complicated business processes and organizational ties require the emergence of increasingly sophisticated management methods. Only an adequately set management system can provide the right business function, which needs to be adapted to frequent changes inside and around the business. A good point in how a business operates is a well-set management strategy that needs to be constantly reviewed and compared with real results. Business practice includes many management tools, the proper development of which is essential to the ideal economic functioning of the entity. Calculation as a part of cost controlling is also such a management tool that every enterprise must necessarily use. In order to evaluate the effectiveness of the business tools used, the company also needs to have a system that directly points to the achievements. In the following chapters, we will explain the calculations and reports as controlling tools.

1.1 Definition of controlling

It is very difficult to define the concept of controlling, as individual sources differ in their claims. The concept of controlling is the subject of many discussions in which everyone presents their own ideas (Eschenbach, 2000, p. 77).

The verbal basis of the term controlling can be approximated by two language groups. In the Anglo-American language area, controlling is derived from the "control" basis. This term has more than 50 different meanings. The meaning of the word control that describes the most controlling is defined as a comparison of a plan with reality. Controlling as a technical term is currently presented in many scientific disciplines. In the field of business economics today dominates the so-called cybernetic definition and interpretation of the term "control", which is understood as controlling, directing and controlling processes. Controlling in the American sense is expressed as an indefinite form of the verb "to control", which corresponds to the translation "to have sth under control" (Eschenbach, 2000, p. 77-78).

In the German language, the word concept of controlling did not originally exist, but it was incorporated into the German vocabulary from English. Up to now, the literature does not provide any definition of a term that we could call a clear one, but there are tendencies to stabilize it. There are three most important interpretative models - controlling as a unified planning and control system, controlling as a plan comparison with reality and controlling as behavioural influencing (Eschenbach, 2000, p. 78-79).

The basic subject of business in a market economy is an enterprise that has its characteristics, specificities, typical features and goals. The position of the company is based on its interaction with its surroundings. In order to further develop the business in a challenging, ever-changing and predatory environment, it must constantly improve its management systems (Šatanová, Potkány, 2008, p. 42).

Controlling responds to new impulses and situations according to Foltínová (2011, p. 12) by implementing new management functions aimed at:

- Analysis of risk impact and detection;
- Evaluation of the company objectives;
- Monitoring and evaluation of the impact of the decision;
- Detection of any deviations from the planned development;
- Participation in business management and plan development;

- Encouraging managers to discover new opportunities.

A new tool - controlling - helps these tasks be fulfilled in a modern enterprise. Controlling definition is not uniform. There are several streams of opinion in which their diversity is evident. Controlling understanding is different from the perspective of manager, financial analyst, or executive. So what is the general understanding of controlling? Below, we present selected definitions of individual authors for the purpose of approaching the issue:

According to A. Foltínová and L. Kalafutová, the term controlling can be defined as a form of work with information. Controlling focuses on the overall management and support of the business based on real process information. The role of controlling is not to manage partial processes in a company (Foltínová, Kalafutová, 1998, pp. 11-12).

According to P. Horvath: “There can be determined the sorting and evaluation of individual components, verifying their usability and transferring them to the system as the usual tasks of controlling in a company. The most important part of the controlling the controller is aimed at is the system of planning, supplying information and control” (Horváth, 2004, p. 8).

According to F. Freiberg, controlling is a specific form of business management, based on a comprehensive flow of information and organizational linking of the planning process with the control. Controlling defined in this way is based on the application of controlling tools, analyzes and methods of examining business processes, on systemic creation of information materials, on communication among individual organizational units and on changing the way of thinking and attitudes. Controlling output is a comprehensive function of economic management, control, information security and planning coordination that is usable for management needs (Freiberg, 1996, pp. 9-10).

According to L. Gurčík, controlling is a comprehensive management tool with the function of supporting decision-making of managers and company management. The basis of controlling is properly set and functioning information system, in which all necessary elements of internal accounting are kept” (Gurčík, 2004, p. 19).

Controlling is generally characterized as a system whose function and purpose is to improve the quality of business management based on objective information and evaluation of all economic events in the enterprise and its surround-

ings. The essence of controlling is based on effective work with information. Controlling collects this information and prepares it as a basis for decision-making, evaluation and implementation processes in the enterprise. Controlling involves a whole range of management tasks designed to ensure that the goals are met. The controller is required to know the company as a whole, but at the same time he is able to recognize the specifics of individual departments (Foltinová, 2011, p. 13).

By its function, controlling generally contributes to maintaining the company's viability and encourages its further development. According to Eschenbach (2000, p. 93-95), 3 sub-goals must be achieved in order to ensure the viability of a business: ensuring the ability to respond; ensuring the ability to coordinate; ensuring the ability to anticipate.

Based on the fulfilment of the aforementioned sub-goals, the Controlling Department actively contributes to achieving the company's overall objectives. Controlling as a department in an enterprise has mostly the character of additional management (Eschenbach, 2000, p. 93).

1.2 ABC calculation

One important tool of cost controlling is activity-based calculation (ABC - Activity Based Costing). This way of calculating costs takes place mainly in enterprises, which are characterized by the production of diverse performances, profiled from a surcharge calculation, where problems arose from the inappropriately determined schedule basis (Bajusová, 2010, p. 1).

The benefit of ABC calculation is the ability to eliminate the shortcomings of other calculation procedures. It deals with assigning consumed resources to activities, creating groups of specific activities, and setting up cost objects. The ABC calculation is based on the idea of linking individual activities and cost consumption with the appropriate performance. It assumes that the costs are conditioned by activities, not by performance. The use of the ABC method is only possible with general knowledge of the business (Poniščiaková, 2010, p. 106).

ABC method has more versatile use than other calculation methods. It is used to measure product and customer-related costs and activities. The basis of the ABC method concept is activities and cost objects. The term activity refers to the basic process in an enterprise that can no longer be divided into parts. Ac-

tivities are a set of actions that lead to some performance. Cost objects are defined as the cause of a particular activity. (Bajusová, 2010, pp. 1-2)

ABC calculation can be defined as a method of measuring the costs and performance of individual activities, customers and products. The method assigns costs to products based on the activities currently consumed. The added value of the ABC method is in the ability to clearly give cost and non-financial information (Foltínová, 2011, p. 156).

1.2.1 Implementing the ABC method

The introduction of a method of calculating ABC into a business is conditioned by steady processes. Only a company with a stable system can reliably identify individual activities. Any business that has introduced the ABC method may not benefit it, as the implementation process is both economically and systemically challenging. The ABC method is a suitable tool especially for businesses with a diversified production program. The importance of the ABC method arises mainly due to the high complexity of the production process in the company, when there are obstacles for traditional calculation methods (Vereš - Bondareva, 2009, pp. 2-3).

The process of implementing the ABC method into business practice is not governed by a uniform procedure. Individual businesses can apply different methods of implementing a method depending on the business entity's specificities. Kupkovič et al. (2002, pp. 60-64) describe the elements of the ABC method implementation:

1. Definition of core business activities
2. Determination of load carriers
3. Creating cost funds
4. Analysis of the causes of the costs from activities on the product

1.3 Reports

Reporting is a part of controlling, whose task is to create a comprehensive system of result indicators and information. The aim of the information provided is to evaluate the development of the company as a whole by means of individual partial views, which also fulfil the control function of achieving business plans. The structure of the reports should be determined based on the needs of the managers whose decisions affect the report. The information con-

tained in the statements must be clear and transparent so that the actual reading does not take up much time (Fibírová, 2003, p. 11).

Adjustment and content of reports is determined by the needs of a particular company. According to Fibirova (2003, p. 12), reporting is divided into standard and extraordinary based on the frequency of information provision.

In modern practice, the corporate information system serves as a basis for reporting, collecting data, evaluating it, and providing it to all the necessary employees at different corporate levels. The information system is monitored by the Controlling Department, which regularly verifies and extends its functionality (Bestvinová, 2005, pp. 1-2).

The woodworking industry is characterized by features that are not visible in other industries. In practice, these aspects represent different technological and economic specificities for an enterprise to adapt to.

2 Possibilities of application of selected calculations and reporting in wood processing company

The monitored woodworking company focuses mainly on hardwood processing, provides the production, surface treatment and delivery of a wide range of wood products and components according to specific customer requirements. Both preliminary and final price calculations are made directly in the SAP Business One information system, based on data on production costs and profit rates.

The resulting calculation is related to the production process. It will be created after all the necessary data regarding the production documentation has been entered, from which the system quantifies the costs. Any product produced is accepted into stock by the amount of the resulting calculation, which also directly adjusts the current stock price.

After processing all the results achieved within a given production order, the system evaluates all the input costs in the background and creates the resulting calculation (see Figure 1).

Final calculation										
Product code:		KN026			Date of production termination:		16/03/2017			
Product description:		hammer handle JS, 26 cm, painted			Date of the document:		16/03/2017			
Produced quantity:		1990 pcs			Planned quantity:		2000 pcs			
					Error rate achieved:		16.5 %			
					Type of packaging:		A-1			
					Number of pieces per pallet:		960 pcs			
					Number of pieces per bag:		120 pcs			
BOM										
Level	Material number	Material description	Quantity	Total amount	Qu	Price	Material	Pay	Overheads	Cooperation
1	KN026	Hammer handle JS, 26 cm, painted	1	1990	pcs	€0.241	€ 0.138	€0.065	€0.038	€ -
2	HJS28.28.290	Prism JS, dimensions 28x28x290 mm	1.165	2324	pcs	€0.103				
2	LT90M	lacquer transparent, grade 90, matt	0.0028	5.5	kg	€0.018				
2	B-Pal	Europallet	0.0015	3	pcs	€0.013				
2	B-VJ	Jute bag	0.0085	17	pcs	€0.005				
Capacity										
Centre	Workplace	Workplace name	Piece time	Hourly rate	Piece /rate	Overheads /rate	Overheads	Adj. costs	Number of Adj.	Surcharge set
Manufacturing	Workplace 1	Milling	17.14 sec.	€8.00	€0.039	€6.620	€0.032	€12.00	1	€0.006
Manufacturing	Workplace 2	Painting	9.04 sec.	€7.50	€0.019	€2.257	€0.006	€3.75	1	€0.002
Preliminary price:		€0.270								
Calculated price:		€2.241								
Absolute difference:		€0.029								
Relative difference:		10.57%								

Figure 1: Final calculation

2.1 Application of the ABC calculation method

For the production of the *KN026* hammer shaft it is necessary to identify all activities and actions that necessarily precede the production (see Table 1).

Table 1: Unit, dose and product activities required to produce *KN026*

Activity type	Action	Costs carrier	Activity
dose	Accepting an order	Number of sales orders	E-mail acceptance of order from customer Uploading the sales order to the system
product	Planning of production	Number of production orders	Material stock control Verification of technological capacities and possibilities Determining the delivery date Generating a production order
dose	Material purchase	Number of orders	Market research Purchase plan Issuing a purchase order Material receipt Material storage Record of delivery note Register of incoming invoice Invoice payment
dose	Production preparation	Number of settings	Assigning staff to workplaces Technology settings
unit	Production	Number of machine hours	Production on workplace 1 Production on workplace 2
product	Technical control	Number of hours	Checking the input material Continuous production control Control of output products
dose	Product packaging	Number of products	Packaging of products on pallets Product labeling
dose	Cargo and shipping	Number of shipped orders	Loading Writing out shipping papers Processing the delivery note
dose	Billing	Number of invoices	Checking of documents from the sales order checking of documents from the delivery note issuing an outgoing invoice Pair of incoming payment with outgoing invoice

Source: own processing

The cost of each activity is shown below (see Table 2).

Table 2: Quantification of production costs for *KN026*

Activity	Costs together in €	Costs carrier	Quantity
Accepting an order	8.62	Number of sales orders	1
Production planning	16.69	Number of production orders	1
Material purchase	306.52	Number of orders	1
Production preparation	17.75	Number of settings	2
Production	187.68	Number of machine hours	14.5
Technical inspection	8.00	Number of hours	0.5
Product packaging	9.60	Number of products	1990
Cargo and shipping	7.72	Number of shipped orders	1
Billing	€ 4.96	Number of invoices	1

Total number of products: 1990
Costs per 1 piece: € 0.285
Total costs: € 567.54

Source: Own processing based on internal information

The costs were quantified according to the actual results achieved for each activity. In terms of time, this is the final calculation. The total cost of the batch, unit and product activities amounted to € 567.54. The number of products shipped and invoiced was 1990. We evaluated the cost of 1 piece to €0.285 using the ABC method, which represents a **15% price difference** compared to the resulting calculation currently used by the company.

In addition to activities that enter the product directly, we must also take into account activities and actions that have the so-called common character and enter indirectly on the basis of a certain proportion of all the products and services provided by the company. In our case, these were the common costs of the manufacturing and trading centre, see Table 3.

Table 3: **Quantification of direct and common costs for individual corporate entities for 03/2018**

Level	Subject	Total costs		Direct costs
		Given	Estimated	
1	Enterprise	€ 7,569.42	€ 1,042.57	- €
2	Business cost centre	€ 2,989.67	€ 415.82	€ 102,008.82
2	Production cost centre	€ 13,322.12	€ 1,250.68	€ 119,601.60
3	Primary production A	€ 470.97	€ 420.11	€ 49,920.15
3	Primary production B	€ 625.14	€ 490.45	€ 32,017.92
3	Secondary production	€ 792.22	€ 815.19	€ 37,663.53

Source: Own processing based on internal information

Performance is directly implemented by the sales centre and sub-sites of production. In order to determine the cost surcharge of joint activities for a particular product or service, it is necessary to divide the common costs from higher to lower levels (see Table 4).

Table 4: **Distribution of common costs for 03/2018**

Level	Subject	Common costs together	Direct costs	% representation of costs at the same level	Shared costs	
					Together	from the subject
1	Enterprise	€ 8,611.99	- €	100%	- €	-
2	Business cost centre	€ 3,405.49	€ 102,008.82	44%	€ 3,789.11	Enterprise
2	Production cost centre	€ 14,572.80	€ 119,601.60	56%	€ 4,822.88	Enterprise
3	Primary production A	€ 891.08	€ 49,920.15	41%	€ 7,998.32	Manufacturing centre
3	Primary production B	€ 1,115.59	€ 32,017.92	27%	€ 5,215.63	Manufacturing centre
3	Secondary production	€ 1,607.41	€ 37,663.53	32%	€ 6,181.74	Manufacturing centre

Source: Own processing based on internal information

From quantifying the costs of batch, unit and production activities, we know that the total direct cost of producing a *KN026* product that is tied to a particular order in March was € 567.53, which accounts for about 1.5% of the direct costs of secondary production. Total enumerated joint costs for 03/2017 were € **7789.15** (€ 1607.41 + € 6181.74), of which € 584.70 represents anticipated unforeseen costs. In order to obtain a common cost surcharge for a specific order, which we analyze, we need to multiply the calculated common cost by 1.5%, thus obtaining a value of € **117.37**, which represents a surcharge of around € **0.059** per 1 piece *KN026*.

2.1.1 Final ABC calculation report

The resulting calculation is informative in nature, which serves as a control basis for management and other interested employees. For the purpose of efficient flow of information, it is necessary to process the resulting calculation into a form that enables competent people from the company environment to control individual product operations or service-related operations. If there is a preliminary calculation based on the same method as the result, it is necessary to include it in the report for comparison purposes.

Activity	Equipment depreciation and maintenance	Personal costs	Material, energy and fuel	Service	Common costs given	Estimated common costs	Total	
Accepting an order	- €	€ 8.62	- €	- €	- €	- €	€ 8.62	1.26%
Production planning	- €	€ 16.69	- €	- €	- €	- €	€ 16.69	2.44%
Material purchase	- €	€ 39.78	€ 240.07	€ 26.67	- €	- €	€306.52	44.75%
Production preparation	€ 2.00	€ 15.75	- €	- €	- €	- €	€ 17.75	2.59%
Production	€ 16.75	€ 113.60	€ 57.33	- €	- €	- €	€187.68	27.40%
Technical inspection	- €	€ 8.00	- €	- €	- €	- €	€ 8.00	1.17%
Product packaging	- €	€ 7.00	€ 2.60	- €	- €	- €	€ 9.60	1.40%
Cargo and shipping	- €	€ 7.00	€ 0.72	- €	- €	- €	€ 7.72	1.13%
Billing	- €	€ 4.96	- €	- €	- €	- €	€ 4.96	0.72%
Common activities	- €	- €	- €	- €	€ 96.57	€ 20.80	€117.37	17.14%
Overall	€ 18.75	€ 221.40	€ 300.72	€ 26.67	€ 96.57	€ 20.80	€684.91	100.00%
	2.74%	32.32%	43.91%	3.89%	14.10%	3.04%	100%	

Figure 2: Report of the resulting ABC calculation of KN026

Source: own processing

Number of products: 1 990

Costs per piece: € 0.344

Date: 15/04/2017

The report contains clear information on the cost structure of individual activities. To achieve the maximum added value of the report, it is necessary to add revenue information to a given activity chain and calculate profit. The current report only synthesizes cost information.

2.2 Evaluation of results

The final calculation made by company calculated the cost of producing KN026 at € 0.241. The applied method of calculating ABC in the same case determined the price of the product KN026 to € 0.344. The difference between the resulting amount of the ABC calculation and the currently used enterprise calculation is € 0.103, i.e. 42%. We can conclude that this is a relatively high

cost quantification difference in the aforementioned calculations, which is due to the significantly higher accuracy of the ABC method, which incorporates almost all the indirect costs of the business, while offering the possibility to update the calculation in the event of new unforeseen joint activities during the accounting year.

2.3 Reports in information system

The functionality of the proposed system in SAP Business One is dependent on users who upload data along with specific references. Data and references are then collected by the SAP Crystal Report. The basis for data collection is the user-defined key. It is possible to evaluate data and information using formulas that need to be defined in the report. The SAP Crystal Report plays a key role in the proposed method, as evaluation is dependent on its programme options. The processed reports should offer the following information:

- (1) Accurate evaluation of costs based on joint activities over a specific period;
- 2) Evaluation of costs, revenues and profit for individual activity chains;
- 3) Quantification of costs, revenues and profit for particular business entities;
- 4) Comparing employee performance when recording documents.

Table 5: **Proposed reports and frequency of their creation**

Report	Report data	Sending frequency
ending the chain of activities	the costs and revenues of the activity chain	Always after the activity chain has been completed
Quantifying common costs	determining the amount of costs arising from joint activities for individual business entities	Once a month
Business result	determining the revenues, costs and profits of individual business entities	Once a month
Employee performance	Determining the time that employees used to record documents	Once a month

Source: own processing

Reports can be published to selected users directly in the system or they can be sent by e-mail according to the current management preferences.

In practice, the functioning of the proposed ABC method in the information system may encounter several unforeseen obstacles at this point in time, or it may hinder the correct function of the human factor associated with disputed documents and operations. A precondition for functioning of the ABC method is compliance with the proposed procedure and submission of proposals for its

improvement, especially from users who are actively involved in the system function.

Conclusions

An enterprise with a complex organizational structure and diverse processes must use the most accurate calculation methods to have the necessary information for pricing. The ABC method is the ideal way to calculate cost of the selected business. The implementation of the method itself and its maintenance is a challenging task for several involved business employees. The correctness of the ABC calculation method requires a lot of information that the company can collect through reports and reference keys. We think that our costing and reporting solutions are an adequate response to the widespread and complex processes in the monitored company.

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