

## IMPORTANCE IN THE ORGANIZATION OF CONTROLLING IN SPORTS MANAGEMENT

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### **Abstract**

*“Controlling in sports management is no longer that classic, traditional controlling of the past, as a function of management, controlling must be exercised in a professional way, sustainable development being reserved for sports entities that act professionally.*

*Controlling means services for sports management and is a function of sports management. Controllers are the contact persons for all levels of sports management in strategic and operational issues.*

*Controlling is a comprehensive management concept, operating at all levels of the navigation system of the management of sports organizations. By monitoring we mean the continuous and systematic observation and supervision of certain objectives, plans, processes and events. Controlling means: to keep under control a certain situation, to inform through figures on its current status, on events and processes, respectively on their causes, on influencing factors, as well as on (possible) effects and a (could) have initiatives so that management can achieve its goals. The management of sports organizations must act on all levels of management in a goal-oriented, control and information-oriented way, and therefore oriented towards a regulation circuit.*

*A cooperative leadership style is needed, which helps to highlight the competencies and strengths of the employees and to take into account the opinions of the employees from different fields as well as the acceptance of their weaknesses. The persons who have powers in controlling in sports management must match, in turn, through their values, qualities, knowledge and experiences, to the culture of the sports organizations of which they are part.”*

**Keywords:** *management, controlling, sports organizations.*

**Clasificare JEL :** *J53, M12, Z20,*

### **1. Introduction**

The control must achieve, respectively determine certain performances in sports management and lead to advantages, be efficient and effective.

As main objectives of the management of a sports organization, the controlling must contribute, through the support given to the management, to the training, respectively the preservation and affirmation of the capacities. This contribution has the following forms: [4]

- anticipation capacity: controlling in the spot management must ensure the availability of early warning information regarding possible future changes in the environment of sports organizations;

- coordination capacity: controlling in sports management must ensure coordination between the objectives and actions of the subsystems of a sports organization;

- adaptability: controlling in sports management must ensure the availability of current and accurate information regarding the changes already occurring in the environment of the sports organization;

- the capacity to carry out the plans: controlling in sports management must ensure the implementation of strategic, respectively operational plans, as well as of initiatives and projects in accordance with the planned plans.

Performance management is an evolutionary process in which personal skills and organizational parameters are improved over a period of time. The operational objective of

performance management is continuous improvement, measured by all relevant indicators and seen in the context of value-added manufacturer company giving consumers (clients) superior service and excellent products compared to competitors. [8]

While the direct objectives of controlling in sports management determine the purpose, content and extent of controlling attributions, the specific objectives of sports organizations, such as meritorious, successful, financial and material objectives, for which controlling must make a contribution, have for controlling the value of some indirect objectives.

Controlling in sports management must fulfill its role of counterpart in the decision-making processes of management, acting as promoter (supporter), respectively as opponent (inhibitor) of leadership, respectively as specialized promoter or as specialized opponent. [5] In conclusion, if the management is aware of risks, respectively prudent, the controlling should act oriented towards opportunities. Management as a scientific process of organizing and managing a sports organization, irrespective of the importance, size or level of which it is situated, of the competences and responsibilities of the person in charge, presupposes the existence of specialists capable of meeting the requirements of the manager's activity.

In the current sense, the manager is the person or personality that meets a series of qualities accompanied by human skills that influence relationships with subordinates or external partners in order to ensure the conditions for achieving the established objectives. [9]

In its behavior and responsibility for transparency, controlling in sports management must act objectively. An essential objective in controlling sport management must be, on the one hand, the timely detection of the strengths and weaknesses of the sports organization and of the persons of action - especially of the management - and on the other hand, the recognition of risks and opportunities existing in its specific environment.

One of the first decisions that a sports manager has to make, when deciding to start a collaboration with a sports entity, refers to the field that best suits him. In order to make such a decision, it is necessary for the sports manager to understand his choices. Thus, it is necessary to pay greater attention, to the issues that refer to the formation and functioning of sports entities, to the issues that aim at its extension and termination or dissolution.

The management of economic activity, through coordination, control and regulation, aims at achieving optimal conditions of its predefined parameters. The act of leading essentially presupposes the ability to decide only on the basis of the information resulting from the analysis of the technical, economic and organizational factors, the effects and the causes they generate.

Any business manager, through the nature of his or her job, must know as accurately as possible the cost of production, the return price of the product and its profitability in order to guide its trade and production policy. In general, accounting information is required in the management process, along with content, form of presentation and operability, and the possibility of being as comprehensive, complete and objective as possible, provided periodically, accessible and costly in the process of obtaining, recording and transmission. [10]

## **2. Controlling functions in sports management**

The modern and professional sports controller has to play with sports management and employees, the roles of navigator (in the direction of meeting the objectives), innovative and moderator, in the process of communication and problem solving.

Specific for controlling in the sport management are the concern for the transparency of the analyzes, considerations and evaluations of the situations and the economic perspective on some problems, situations and initiatives from the sports organization. In addition specific for controlling in sports management is the combination of management duties and even multidisciplinary tasks, that is, unlimited to one or certain functions:

- controlling in sports management is a general function (of allrounder - generalist);

- controlling in sports management bears managerial responsibility and acts according to transparent basic principles of the profession.

The way of working of professional controllers is distinguished by the following characteristics: [1]

- orientation towards problem solving;
- completeness, which means, on the one hand, analyzing all aspects of a task and formulating answers, and on the other, preparing decisions and measures, taking into account all possible effects, including interactions, subsequent consequences and of the secondary ones;
- systematic approach, which means the complete analysis, based on a certain method, of all the elements of a field of action and of the mutual relations between them;
- logical and psychological approach, which means, on the one hand, objective correctness, but taking into account in all cases the concrete situation, as well as the conduct and the psychological aspects of the interlocutor, especially in the case of actions aimed at identifying those responsible for certain deviations with negative effects and which would produce antagonistic reactions, which should be avoided;
- respecting the principles, respectively respecting the principles of controlling.

A controlling instrument in sports management frequently represents a combination of techniques, models or individual concepts whose purpose is to achieve the objectives in the controlling activity and by this, the interdisciplinary nature of the controller activity is proven.

In sports organizations there is a unitary opinion, respectively adopted by common agreement on the methods that can be attributed to controlling.

Achieving the objective of implementing a complete and balanced concept of controlling within sports organizations, accepted on a sustainable basis at all levels and in all sectors and which brings added value usually lasts between one and three years, but this aspect is only considered as general standard, being relevant this time also the particularities of each individual situation. [3]

A successful implementation of controlling in sports management can only be achieved by a coalition between the promoters holding positions of power and the specialized ones, through their joint efforts being possible to overcome both the cognitive barriers, as well as those of will and competence.

### **3. The attributions of controlling in sports management**

To the extent that, within the sports organization, there are deficiencies at the normative level, controlling in sports management can be helpful in raising awareness of values and objectives, eliminating taboos and addressing conflicts (regarding values), permanently ensuring the possibility some comparisons between reference values and behaviors and actual ones. [6]

To begin with, it should be clarified whether it is up to the sports management controllers to play any role in the process of drafting and implementing the mission statement. The counter-arguments in this regard would be: [2]

- the controllers in the sport management have a predominantly financial accounting and consulting competence in the strategic field, but not as experts in the ethical field;
- in sports management it is mainly about aspects of a qualitative nature and less than quantitative ones;
- controlling in sports management does not become a "superfunction" insofar as it is involved in the politics of the sports organization.

Controllers are not and will not become ethics experts. In the case of frequent problems or persistent conflicts, external persons will be called for this reason. In today's entrepreneurial practice, controllers, as internal consultants, often have the capacity of moderators and responsible structure in case of conflicts or behaviors that violate the applicable rules and thus negatively influence the implementation of plans or projects. This conclusion is especially applicable to

women working in the field of controlling because, they are more empathetic compared to their male colleagues.

In this context, it must be kept very clear, however, that the sports manager, as a staff leader, is the first contact person, and the human resources department the second contact structure for the parties in conflict, and the call for controlling is recommended only in explicitly defined situations where the rules, values or mission statements do not comply.

The fact that in the sport management, the aspects of a qualitative nature are predominant does not affect the usefulness of the involvement of controlling in specific topics of the sport organization policy, this being confronted with challenges of a qualitative nature and at a strategic level. In practice, professional controllers are also constantly improving and, in this context - analogous to managerial coordination systems - they are increasingly moving away from the classical activities. The objective of controlling in sports management is to support sports management in order to ensure the capacity for sustainable progress and to strengthen and develop the identity of the sports organization.

Controlling should ensure that functional control circuits are created that can manifest their effects in achieving sport management objectives. Starting from the example of the culture of the sports organization, this aspect can be represented by the following controlling steps: [7]

- evaluation of the different characteristics of the culture of the sports organization;
- identification of changes and trends over time;
- creating the basis for comparisons between the reference and the current situation and comparisons with other sports organizations;
- identification of the homogeneity of the evaluations and initiation of modification measures.

In conclusion, the methods and the attributions are relevant in this regard - the method of moderation as a general technique for group discussions. In the moderation processes in sports management, the controllers play the role of moderators; brainstorming and brainwriting as group problem solving techniques; examining values; examination of norms; examining the mission statement.

#### **4. The organization of controlling within the Romanian sports organizations**

There is no lower limit on the number of employees for organizing controlling in sports management. Even in private life there is a behavior specific to the controllers, without being aware of this at any time.

Within a sports organization, the controller's tasks may be completely different considering:

- the level of leadership and action;
- the degree of novelty and the stage of the process;
- the importance and urgency of the solution;
- the solution method and the relationship with the system;
- different methods (controlling tools, controlling tools) are therefore needed to perform the tasks.

Within the sports organizations, when they reach 100 employees, the first controller also appears - perhaps only with a fractional time. In a sports organization with a maximum of 80 employees, there will be no full-time controller. [5]

However, controlling activity is carried out, namely in the team. The team responsible for controlling is made up of the owner, who also holds the status of employee, and his two most important employees. These people meet regularly and "ensure" controlling, which means that they make a comparison between the reference situation and the recorded evolution, together they calculate the most important investments and discuss the calculation related to them. Every year,

the controlling team organizes at the end of the week the strategy meeting for which, as a specialist, it calls on a consultant in the field of controlling.

The internal organization of a controlling department within the sports organization is of importance when more than one person deals with controlling, full-time or fractional. There is the question of the division of labor.

There are three possible ways of organizing the internal controlling structure in sports management:

- based on controlling activities;
- based on controlling functions;
- based on the organizational units.

Controlling activities in sports management take the form of planning, reporting, economic analysis, strategy. Organizing by activity means that one person deals only with planning for all departments of the sports organization, another, only reporting, etc. [4].

Thus, within the controlling department, a specialization is realized according to the controlling attributions, which causes the various clients of the controlling activities to contact different employees of the controlling department, depending on the controlling services they have need at that moment.

The functions of controlling clients in sports management are represented, for example, by procurement, logistics, projects. The organization in relation to the functions of the controlling clients means that the employees of the controlling department specialize for all controlling activities on one or a small number of clients within the sports organizations.

This means that the employees of the sports organization have only one contact person in controlling, who knows very well their requirements. This form of organization generates dedicated controllers, for example marketing controller, production controller, logistics controller.

Organizational units can be represented by branches, subsidiaries, divisions, segments or points of work in certain regions. In the interest of concentrating the control according to the recipient's requirements, it is recommended an organization in relation to the functions of the controlling clients, frequently combined within the large sports organizations with the one based on the organizational units, due to cultural and language differences.

## 5. Conclusions

Controlling is the goal-oriented support of management duties, which serves to collect and process information using a system, in order to achieve planning, coordination and control, it is a system that aims to improve the quality of decision-making at all levels of management of the sports organization.

Controlling in sports management represents comprehensive services for management and coaching. It supports the leadership of sports organizations in the activity of innovation and structuring and relieves it to some extent, by being careful to be a navigator for goal-oriented actions and interconnection of regulation circuits.

The control itself initiates, at normative, strategic and operative level, a permanent process of adaptation to the external and internal conditions, which are subject to change, as promoter of a process of planned transformation.

Controlling usually depends on the will and capabilities of the employees in relation to the changes.

Their attitude towards controlling, respectively the person of the controller and the possible effects of controlling in sports management, is of decisive importance for the success of an approach to introduce controlling.

In principle, there must be from the beginning a high degree of compliance between the

effect of controlling in sports management and the freedom of action for its organization within the sports organization.

Controlling, as a tool, must fit the sports organization as a construction, be able to set up processes and be able to ensure the achievement of results.

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