SELECTED PROBLEMS OF PERSONNEL CONTROLLING
Otakar Němec¹, Alois Surynek²

¹Department of personnel management, University of Economics Prague,
²Department of managerial psychology and sociology, University of Economics Prague,
Winstona Churchilla 4, 13067 Prague, Czech Republic

Abstract
In their work, the authors bring the sum of knowledge on the personnel controlling and personnel information. Personnel controlling is an important supporting activity of personnel management as well as controlling for the management in general. The authors consider the controlling as a system for production, processing, storage and transmission of information necessary for effective performance management activities. Personnel controlling is dependent on the production of information describing the working potential of the organization's staff, and their labor activities. They are used different sources of information. Of course, they are used the information from the personal information system collected by the personnel office. Further information can be obtained in the research of organizational behavior and especially job satisfaction. It is also appropriate to use the data of State Statistics. Statistics provides the general information. As a rule, does not give specific information directly usable in organizations. Nevertheless, it gives the trends in time series and data on the population structure and one can derive information that can be used mainly in personal planning. This applies eg age management.

Key words: controlling, personnel controlling, job satisfaction, demography data

INTRODUCTION
Personnel controlling is understood as effective tool for personnel management. Its usefulness is generally recognized. The problem of personnel controlling is the diversity in the conception of this phenomenon and its definition to other personal activities. The problem also lies in the production of correct information, which are necessary for the formulation of HR strategy of the organization. Use of personal information collected in traditional organizations is obvious, but this information is not enough. Additional resources should be sought to provide a more accurate description of the initial conditions of the personnel strategy. The authors focus on the identification of sources of information for controlling personnel.

This article is fulfilling one of the tasks of the research project of the Faculty of Business Administration of the University of Economics Prague: “The crucial aspects of the development of business competitiveness of national economies in the global economic system“ IGA 02 VSE TD010093.

1. CONTROLLING
A simple definition of controlling generally provides nowadays often used Wikipedia. Here is controlling "... extensive coordination concept, which aims to assist management and the responsible persons to guide the business. Controlling carried out by specialized persons in the own company or in the external company. They control the company as a whole on the strategic level. They deal with not only the internal situation of the company, its policies and finances, but also relationships with creditors and competitors. On the basis of the provided information is then able to lead the company to respond accordingly." (http://cs.wikipedia.org/wiki/Controlling)
This definition is the concept of controlling, in which, in our opinion, subject or procedures not much different from other fields of organizational activities identified as a management or decision making. The fact that different concept of controlling is in the Anglo-Saxon and German conception shows the ambiguity of the term used. The scope of activities understood as controlling is not precisely specified and known in Anglo-Saxon concept. It is seen as a management function in addition to planning, organizing, motivating and providing background information (Král 2010). Controlling performance here does not decide, but its importance lies in the provision of information. In the German concept is controlling more comprehensive approach. According to German author Horvath is controlling management tool, which is responsible for coordinating the planning, control and information data base so that it seemed to improve business results (Horváth 1992).

In a narrow concept, we can say that the basic function of controlling is to provide relevant information, prepared simply, clearly, distinguishing the different levels of decision-making owners or managers (Scholleová 2009, p 17). Štěpánka Kudělková gives justified and practically good grasp of defining the concept controlling. She defines controlling the direction of a comprehensive information system.

"Creating the optimal structure of corporate activities with clearly defined economic, organizational and information linkages is key to the effectiveness of companies at the moment. Necessary IT inputs and outputs must be defined for each activity, which will vary not only according to specific activities, but also according to management levels. The key to the effectiveness of the company is currently creating an optimal structure of corporate activities with clearly defined economic, organizational and information links. For each activity must be defined information necessary inputs and outputs, which will vary not only according to specific activities, but also according to management levels.

Consequently that senior management could effectively decide the survival and further development of the company must have access to comprehensive information about both the development of sub-activities, and in particular the integrated comprehensive information on various activities in the form of aggregates which characterize the overall image of the company in the development over time. This, however, is not enough to value data of accounting, but must be complemented by a variety of quantitative data which allow to evaluate capacity utilization, productivity, pricing and profitability not only for business but also by sales of products and commodities.

The above implies that the isolated data from the operational and technical evidence, which follow the flow of material, and information or accounting records, which converts the motion of material flow into value indicators and monitor financial flows are no longer sufficient for these purposes. The new integrated information system must be built, which will provide comprehensive information for economic and strategic management. This system will include both the creation of planned indicators and comparing them with the actual state and measurement and tolerances. And a new information system called controlling should provide this information area, intuitively very necessary, but not systemically unsolved." (Kudělková 2014)

The task of controlling is to identify adequate indicators through which can best describe and evaluate the processes in the organization. Personnel controlling the search for indicators of the labor force and employees in order to identify current job performance, prospects and potential for future job performance, working conditions, willingness, discipline, etc.

2. PERSONNEL CONTROLLING

Opportunity to apply controlling processes in the area of personnel work derived from the general definition of controlling. Personnel controlling course will be different from financial controlling. But if we come out from the assumption that controlling the strategic management tool that works with not only financial, but also kind of indicator, then the use of controlling procedures applied to personnel work perfectly legitimate, rational and effectively usable in practice. It is one of the possible management tools pomáhjící management decision-making, implementation and evaluation of the organization's strategy in human resources management.
The successful fulfillment of the tasks of personnel management requires effective tool while examining and assessing the effectiveness and efficiency of the implementation of human resources practices and their impact on employee performance and contribution to the functioning of the organization. Such a tool is the personnel controlling.” (Bušina 2014, p 187)

The following arguments speak for the use of the personnel controlling:

1. Labour costs account for a significant and often the largest part of the organization.
2. Management is increasingly aware that it is the employees are a key factor that decides the success or failure of the projects and the organization as a whole.
3. Increasingly, organizations must monitor whether their practices in the employment of people agree with legislative requirements.
4. Rating is important that they could determine which HR activities are effective. Based on these findings, managers and HR professionals to access any changes.
5. Evaluation and comparison of the various HR activities through benchmarking contributes to their continuous improvement.

(Belcourt 2001)

Personnel controlling uses both quantitative and qualitative indicators. Various indicators are used for each personnel action. This indicators must cover mainly search, recruitment and selection of employees in a situation of input of staff members in the organization. For example, indicators must describe the situation associated with the advent of employees as the cost of advertising, the number of responses to the ad, the number of accepted applicants, the dwell time employee in the organization, number of employees who leave the organization during the trial period, the proportion of recruits to the total number of underlying selection interviews. Phenomena such as number of employees or undesirable and excessive turnover and its causes are indicators describing the output of the employees of the organization. For example, the indicator total number of employees who left during the reporting period or the individual departments, is commonly used. Length of employment, reasons for leaving, employees or more can be monitored by other criteria.

Incapacity of employees is another of the fields in which they are generated indicators describing the state of personnel in the organization. Costs are associated with disability as by individual departments. Special attention is paid sick leave, which is the cause of an accident at work. The prevention and the costs of preventive measures, health checks, etc is associated with it as well.

Indicators of trends in average wages, salaries, share of labor costs in total costs employee benefits different groups of employees are monitored in the area of remuneration. Also, employee satisfaction with pay, salaries, employee benefits, etc., is investigated. HR professionals can monitor the number of employees who have undergone evaluation for the period, time-consuming evaluation, the costs associated with the introduction of the evaluation system. Job satisfaction of employee and credibility of the evaluation system is also monitored in the employee evaluation process. Education is seen as an investment in employees at present. Indicators of efficiency of investment in education, which are based on the cost of education, are monitored for this reason.

Job satisfaction surveys can enter personal information into the system. Information about the satisfaction varies in content and content must be accurately identified. The importance of satisfaction can be changed into time. Therefore, satisfaction surveys should be repeated regularly.

3. SOURCES OF INFORMATION FOR PERSONNEL CONTROLLING

There are basically three sources of information with which personnel controlling works. It's also information that can significantly help in the formulation of personnel policies towards older workers (50 +) and age management.

a) A set of personal information collected on workers in the organization.
b) Data from the research of staff - research of job satisfaction.
c) The data of state statistics about employees and the labor market.
Personal data in the organization varies according to the needs of the organization and is the easiest to adapt to these needs. Statistical data are relatively fixed form and structure and is necessary for the needs of the organization to interpret. Research data content are also consistently identified and changes according to the specific needs relate more to areas where satisfaction is concerned. The phenomena themselves are qualitatively homogeneous - it is in the case of satisfaction surveys of opinions and attitudes.

4. SATISFACTION SURVEY

Research of job satisfaction of staff can provide interesting information about employees. What information research gives job satisfaction?

Research of staff satisfaction in organizations can monitor several purposes. In the classical concept of satisfaction is an expression of social psychological atmosphere in the workplace. In terms of the empirical survey is seen as the level of workers' attitudes. In this sense, they are designed standardized tests satisfaction and best known are the following:

- Overall Job Satisfaction Questionnaire (OJSQ) was first described by Warr, Cook and Wall in 1979. Job satisfaction is defined as "the level at which the person interviewed marks the satisfaction of the internal and external factors of work" (Warr, Cook, Wall 1979).
- Minnesota Satisfaction Questionnaire (MSQ) is a tool to measure satisfaction using several different aspects of the work environment (Swafford, Legg 2009).
- Brayfield - Rothe Job Satisfaction Questionnaire measures basic workers' attitudes to their work. The measure of agreement of the respondent herein express the position to work on a five-point scale (Powell 2009).

Employee satisfaction is in practice one of the most watched areas of applied organizational sociology. Monitor employee satisfaction is important for several reasons:

- It is assumed that satisfied employees are generally more productive work efficiently, better and faster;
- satisfied employees go to work instead, and it is not necessary for basic labor force activity;
- satisfied employees have fewer reasons to change jobs, satisfaction reflects a higher degree of employee loyalty;
- dissatisfaction and the final form of employee turnover jeopardize relationships with clients.

Satisfaction can be seen as an important prerequisite for efficient use of labor potential employees. Dissatisfaction is an obstacle that connects only with low target, the employee asks.

Job satisfaction can also be a criterion for evaluation of personnel policies of the organization. Here is a direct proportionality - the greater satisfaction, better staffing policies and better organization cares about employees. In this case, job satisfaction is actually a description of a state. From this it is clear that employee satisfaction is a reflection of the state of the organization or its parts. One can also say that job satisfaction is an indicator of the level of management, as the flaws in it strongly reflected in the attitudes and feelings of workers.

Job satisfaction is described in Herzberg's two-factor theory. Here there are two types of factors. Hygiene factors (level of working conditions) have only a maintenance role. Satisfaction with factors such as working environment, type of work, social environment, etc. is an expression suitable conditions. Dissatisfaction with them create disincentives. In terms of organization is needed to monitor these factors and strive to maintain the desired level of performance.

Motivational factors associated with stimulating people to better performance - hence motivators. They are a precondition for the exercise of work activity and bring internal employee satisfaction. These include eg promoting personal growth, advancement opportunities, and enough work awards (not just financial). These factors contribute to the job satisfaction of persons.

Two-dimensional structure needs arose in accordance with the structure of motivation and satisfaction:
1) The system needs avoiding inconveniences.
2) The need of personal growth.

Hygiene factors are not characterized by such features, which could lead to personal growth. Therefore, they are not so relevant for individuals. Motivators are, however, factors of performance of work and are thus necessary for personal growth. They influence psychological stimulation and fulfillment of the individual persons. Just motivators have a dominant position from the viewpoint of job satisfaction and working behavior (Kollárik, 1986).

Bedrnová and Nový (1998) have criticized this theory in the strict assignment of ever facts to one of the groups of factors. According to them, the inclusion of salary (wages) to hygienic factors is debatable.

Overall job satisfaction of employee in the organization is determined as an average evaluation (and expressing satisfaction) of each page functioning of workers' organizations. Therefore, attention should also be devoted to the evaluators. This means it is necessary to describe exactly the person evaluator set of personal characteristics.

Individual rated site organization with brief characteristics are listed below.

**Environmental factor**

Factor of the physical environment is a complex expression of several others. This factor includes conditions such as lighting, noise, cleanliness, air flow, temperature, dust, or aesthetic mastery of space. It is confirmed and generally known that workers feel better in a well-equipped workplace. Work in such an environment attracts more people. According Kollárik (1986) good environment has even a share the popularity of professions. Unpleasant, dirty, noisy environment causes dissatisfaction on the contrary, workers and the general unpopularity of work in such conditions.

**Factor OSH**

Responsibility for health and safety in the workplace is determined by the Labour Code No. 262/2006 Coll., which determines the obligations of employers to employees to create working conditions that allow the safe performance of work. Attention to these aspects is particularly important in high risk sites. Load the work site and its danger conditions carry over into the psyche of the worker and brings his psychological stress. It is reflected in the overall dissatisfaction.

**The type and nature of work**

Working in concrete form will vary depending on many characteristics, and this is reflected differing levels of satisfaction among individuals. If the job description is simple and routine brings negative phenomena such as boredom, decreased interest, fatigue, depression, etc. The more complex work activities, on the contrary, is a possible precondition satisfaction. The employee, however, must cope with such work. Otherwise, the complex will intensify job dissatisfaction.

According Kollárik (1986), individual professions provide different opportunities to satisfy workers. In particular, highly skilled labor, socially highly valued and attractive offers more opportunities and possibilities of job satisfaction. For example scientific activities are among those that require higher education, providing interesting job, getting a higher status, greater prestige. Self-realization and satisfaction of higher needs is more likely just in science. An important aspect is according to Fritz (2006) workload. Overloading is a negative factor as well as insufficient workload. A heavy load causes stress and results in psychological problems of lack of rest.

**Remuneration**

Salary is basic financial reward for work of persons. It allows the worker to satisfy a wide range of needs. This function is dominant and often has a decisive motivation influence. It ensures the existence of the worker and his family. Wages are also a source of social prestige. Worker sees awards its own work contribution, involvement in work and contribution to society in prize money.

Two fundamental aspects are observed in connection with job satisfaction with wages:
1) The amount of wages is taken as the basic remuneration for work done and is assessed taking into account the current needs of the worker. The new higher level of needs arises satisfaction in their original level. Satisfaction is associated with an increase in remuneration.  
2) Justice remuneration is tied more to the actual evaluation work and express its importance for the workplace, organization or company. Output per worker is also compared with the work performance of other employees, whether on the same level or at other levels.  
Basic salary may increase the holiday allowance, various bonuses and allowances.  

**Fellow workers**  
Social environment of workers is made up of working groups, individuals or other entities. Satisfaction with work group has a significant effect on overall job satisfaction. The structure, occupancy and group cohesion are important item of job satisfaction. A cohesive group meets the needs of social contact. From experience it is known that good relationships contribute to satisfaction of the workers and a positive attitude to work and organization. Against bad relationships cause disharmony in the team. Frequent conflicts are indicators of disturbed relationships within the group.  
There are four main areas of social environment. Relationships with co-workers, cohesion, position in the group, and progress of adaptation belongs to them. These aspects are intertwined combine. They allow you to meet the needs related to the social conscience of man. Hence, they makes a great extent worker satisfaction in work in general. Conversely, job satisfaction has a positive impact on labor relations. (Kollárik 1986)  
Fritz (2006) writes about the importance of interpersonal relationships in the workplace. She argues that if the relationship does not work as it should, this can be changed from the work that the worker is otherwise quite happy to the chore. Disagreements and misunderstandings between colleagues are by her frequent reason for job dissatisfaction.  

**Manager**  
Management and executives are key figures in the work process and significantly affect not only the efficiency of the group, but also the attitudes of the group members to the organization, the work activities and their subjective dealing with the given conditions. The leadership, management, control and organization of people are tasks of the managers. These activities directly affect the subordinates, and are often one of the main sources of job satisfaction, respectively dissatisfaction with the whole group or business, and not just the manager.  
The chief executive is effective when he is attentive to the needs, interests and attitudes of their subordinates. He is effective when he creates the conditions for the effectiveness of the whole group in equilibrium with the optimum level of satisfaction, and he considers and respects the satisfaction of their subordinates as a source of pretentiousness. The proper head should discover and appreciate their subordinates at all good, pointing to the target results. The influence of manager to employee satisfaction is closely related to the previous one. He can influence on course of work activities and their effects in a workgroup. These facts then enter into the experience of workers.  
A good leader should trust, praise and motivate their subordinates. He should properly delegate tasks and responsibilities to them and try to encourage teamwork. Destructive and negative leadership on the contrary destroys work effort lacks of incentives reduces productivity and employee performance. (Fritz 2006).  

**Personality of worker**  
Personality characteristics of individuals affect their relationship, attitude to work and the overall balance of work and non-working life. Working conditions and their impact on worker satisfaction are dependent on the level of actual personal characteristics. First of all, job satisfaction is directly dependent on the individual needs and their hierarchy. The level of satisfaction is different for workers with the currently highlighted existential needs or development and self-realization needs.
The demographic cohorts by sex and age must be taken into account when describing job satisfaction as well. This is not just about personal characteristics that may reveal the demographic structure considered in terms of traditional social roles. Real conditions of life and work of the demographic groups are also important and deserves full attention. Conditions of women have been extensively studied in approximately two decades, and of young recruits are studied even longer. Intense attention is drawn to older workers (55 years and older) only recently. The theme is intensively developed due to its topicality especially in the context of aging populations living in developed countries.

5. STATISTICAL DATA FOR PERSONNEL CONTROLLING (EXAMPLE)

The statistical data used in controlling personnel in relation to age management must describe demographic trends and provide information on the future composition of candidates in the labor market. We also can estimate the problems that the organization will have to deal with.

The aging of the population in the economically developed countries of Europe and North America is a proven phenomenon. A growing number of older people in the population may increase the risk of social isolation and exclusion of a large number of people due to old age. Anticipate and take measures to create the conditions for optimum employment of elderly is definitely a necessity at the state level and at the level of enterprises or organizations in general.

Table 1 shows the number and proportion of the population of the Czech Republic in the defined age groups in the years 1929-2009 always in a ten year gap. (Except the thirties, when the data for the pre-war year of 1937.)

<table>
<thead>
<tr>
<th>Year</th>
<th>0 - 14</th>
<th>15 - 49</th>
<th>50 - 54</th>
<th>55 - 59</th>
<th>Nad 60 let</th>
</tr>
</thead>
<tbody>
<tr>
<td>1929</td>
<td>2,530 / 27.8%</td>
<td>5,914 / 53.2%</td>
<td>0,548 / 5.0%</td>
<td>0,479 / 4.1%</td>
<td>1,113 / 9.9%</td>
</tr>
<tr>
<td>1937</td>
<td>2,550 / 23.4%</td>
<td>5,932 / 54.5%</td>
<td>0,583 / 5.4%</td>
<td>0,516 / 4.7%</td>
<td>1,296 / 11.9%</td>
</tr>
<tr>
<td>1949</td>
<td>2,118 / 23.8%</td>
<td>4,667 / 52.5%</td>
<td>0,560 / 6.3%</td>
<td>0,442 / 5.0%</td>
<td>1,105 / 12.4%</td>
</tr>
<tr>
<td>1959</td>
<td>2,484 / 25.8%</td>
<td>4,441 / 46.2%</td>
<td>0,683 / 7.1%</td>
<td>0,621 / 6.5%</td>
<td>1,389 / 14.4%</td>
</tr>
<tr>
<td>1969</td>
<td>2,127 / 21.5%</td>
<td>4,954 / 50.1%</td>
<td>0,401 / 4.0%</td>
<td>0,653 / 6.6%</td>
<td>1,762 / 17.8%</td>
</tr>
<tr>
<td>1979</td>
<td>2,398 / 23.3%</td>
<td>4,891 / 47.7%</td>
<td>0,650 / 6.1%</td>
<td>0,498 / 6.0%</td>
<td>1,817 / 16.9%</td>
</tr>
<tr>
<td>1989</td>
<td>2,285 / 22.0%</td>
<td>5,196 / 50.1%</td>
<td>0,507 / 4.9%</td>
<td>0,548 / 5.3%</td>
<td>1,825 / 17.6%</td>
</tr>
<tr>
<td>1999</td>
<td>1,729 / 16.8%</td>
<td>5,300 / 51.5%</td>
<td>0,783 / 7.6%</td>
<td>0,601 / 5.8%</td>
<td>1,870 / 18.2%</td>
</tr>
<tr>
<td>2009</td>
<td>1,488 / 14.2%</td>
<td>5,231 / 49.9%</td>
<td>0,716 / 6.8%</td>
<td>0,763 / 7.3%</td>
<td>2,293 / 21.9%</td>
</tr>
</tbody>
</table>


Number of persons in the age group of children (ie 0-14 years) increased by about 20 thousands before the 2nd World War from 1929 to 1937, but there was a decrease in terms of percentage of 27.8% to 23.4%. A significant decrease in the number of persons in this group was recorded in 1949 certainly due to expulsion of Germans after World War 2 and emigration of citizens of Czech Republic. The increase in the number of persons other hand, was recorded in 1959. Records to decline occurred in 1969 and again to increase the number in this group in 1979. Then the numbers are still lower, while abrupt decrease of more than half a million people in the year 1999 compared to 1989th proportion of this age group in the population is always lower in 1989 and 2009 was 14.2%. Also, the absolute numbers are significantly lower.
We can say that the change in socio-economic conditions and lifestyle in 1989 marked a dramatic reversal in demographic trends, manifested mainly in a decline in the number of births and the number of elderly. Even more historical events and social changes were reflected in the 20th century to the demographic composition of the population of the Czech Republic.

It recorded a continuous increase in the number of people on the opposite side of the scale according to age classification in the age group over 60 years, except for 1949. Growth of this group is a percentage consistent, from 9.9% in 1929 to 21.9 in 2009.

Age group 55-59 years has not changed so dramatically in the years as the above mentioned group over 60 years. There was an increase in the share (with a few wobble) over 80 years, from 4.1% in 1929 to 7.3% in 2009. Among the age group 50-54 years, the situation is similar as in 1929 the share of this group and 5% in 2009, 6.8%.

The aging population and declining population of the Czech Republic in terms of labor and employment means that it will be slightly lower number of new entrants into the economically active life (and in compliance with the act and extending school education and vocational training). Share oldest can bring the problem of differentiation between persons in this age group in terms of potential employment. The problem lies in the necessity of individual access to and creation of such a system and program that will allow the individual access. Changing lifestyles, better living, health care at a higher level, etc., may result in the maintenance of professional competence in old age, of course, in individual cases, but not in general. Distinguish the different abilities of people of the same characteristics is relatively serious task of personnel management and human resources planning condition.

CONCLUSIONS

In their work, the authors bring the sum of knowledge on the personnel controlling and personnel information. Personnel controlling is an important supporting activity of personnel management as well as controlling for the management in general. The authors consider the controlling as a system for production, processing, storage and transmission of information necessary for effective performance management activities. Personnel controlling is dependent on the production of information describing the working potential of the organization's staff, and their labor activities. They are used different sources of information. Of course, they are used the information from the personal information system collected by the personnel office. Further information can be obtained in the research of organizational behavior and especially job satisfaction. It is also appropriate to use the data of State Statistics. Statistics provides the general information. As a rule, does not give specific information directly usable in organizations. Nevertheless, it gives the trends in time series and data on the population structure and one can derive information that can be used mainly in personal planning. This applies eg age management.

REFERENCES


http://cs.wikipedia.org/wiki/Controlling