

# Influence of Company Size on Accounting Information for Decision-Making of Management

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## Abstract

The aim of this paper is to show the importance of accounting information for management, especially in medium-sized companies. Sampling was carried out according to the accidental principle, after which we selected 300 medium-sized and large companies. We used the questionnaire, which was standardized and implemented online. Two hypothesis were tested with a chi-square test and contingency table. In this study of Slovenian large and medium companies, we want to find out whether the size of the company has an impact on organizing a specific controlling service in a company and whether, in large companies, heads of accounting are more often members of management than in medium-sized enterprises. We discovered a bias between organizing a specific controlling department and the size of a company, and that large companies have more often organized a special controlling service than medium-sized enterprises. We also discovered the accounting officer's membership in a company's management team is not related to the size of a company. The results of the research could be used in controlling in medium-sized companies, where we suggest that management accounting in these companies is part of management decisions.

**Keywords:** management accounting, controlling, medium-sized companies, accounting information.

## Introduction

Management of a company must establish a good as business process structure in order to achieve its business objectives. *Inter alia*, it should be supported with accounting information. The central theme of our paper is management accounting or controlling. The part of the accounting system providing information for management decisions is called "management accounting" or "controlling." We focus on the so-called European controlling and supporting decisive accounting. The purpose of this paper is to explore and increase awareness of managerial accounting and controlling among medium-sized enterprises. We investigate whether there is a difference between large and medium-sized enterprises according to whether they have a person in the field of managerial accounting in the top management team. We also investigate whether there is any difference

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in the fact that large and medium-sized enterprises exercise any control. In this research, we want to show the importance and usefulness of accounting information for the needs of decision-making in company management.

At the beginning, we present theoretical starting points on the importance of managerial accounting and controlling in a company and their presence in medium-sized companies. In the following chapters, they will be presented with results of the survey, where we will check whether there is an accounting manager and whether there is controlling in large and medium-sized enterprises.

With this paper, we aim to further reduce the research gap in management accounting and controlling in medium-sized enterprises, especially in regard to an accountant position in top management as well as in the controlling part of accounting as an independent area in a medium-sized company.

In the study, therefore, we want to find out whether company size has an impact on organizing a specific controlling service in a company and whether, in large companies, heads of accounting are more often members of management than in medium-sized enterprises.

### Accounting Information for Management Decision-Making

Information and related systems are closely linked to the decision-making process of a company. It is important to know what information managers need in decision-making and how managers develop systems that allow them to obtain relevant information. Increasing complexity in companies causes managers increasingly depending on various internal and external sources of information (Dimovski, Penger, & Škerlavaj, 2007, p. 64). Hence, company information systems, especially accounting information systems, are gaining in importance. However, we should not neglect the information systems dealing with the collection and management of information coming from a company's environment.

Accounting systems form the main part of an information system in a company because it provides the only worthwhile information. This enables external users to learn about the success of a company's business, while the internal information provides a good information basis for management decision-making. The better the knowledge of users of accounting information about their design, their weaknesses and constraints and the appropriateness of decision-making, the better their efficiency in

managerial decision-making (Hočevar, Zaman, & Petrovič, 2008, p. 37–38).

The objective of accounting information is to provide insight into a financial position of a company so that it is useful to users of information in their decision-making. For this reason, the information must be comprehensible, essential, reliable, and comparable. It must be prepared in such a way that their users will be able to read all the information they need when making decisions. It should also enable them to make information-based decisions on the future (Odar et al., 2011, p. 45).

Accounting information plays two roles in decision-making (Baiman, 1982; summarized by Kavčič, Koželj, & Odar, 2014, p. 119):

- Affecting quality of the decision;
- Facilitating the decision.

Operational management dealing with routine problems in a company requires precise and specific information on a narrow scale, usually transmitted by the company's formal information system at regular intervals. Strategic management, however, mainly deals with one-off decisions and therefore requires a wide range of information, which, in addition to financial and internal information, also includes nonfinancial information and environmental information. For such information, a formal information system is usually not established; therefore, strategic decisions are often based on intuition, creativity, and personal judgment (Čadež, 2013, p. 38).

The literature often reveals that accounting information from financial statements is primarily intended for external users of accounting information. However, such a claim is wrong because the informing process of internal users in a company is just as important. For internal users of accounting information, financial statements provide basic information on company performance (Bergant, 2013, p. 77). It should also be known, however, that the content of the accounting process is not decision-making but the provision of such information, so that decision-making in the company is facilitated and successful. Management must be aware of being responsible for decision-making. At the same time, it must consider accounting as a professional service that helps to perform the management function (Hočevar, 2007, p. 230).

For the top levels of management, information from financial statements is important at least from two perspectives (Bergant, 2013, p. 77):

- Top management should know what information the company has provided to external users and what information the latter could obtain from additional analysis

of the financial statements. A company's image in the environment is based on such information.

- Financial statements represent a basis for further detailed analysis of company's operations. Such an analysis is mainly based on the findings from the following areas:
  - situation and causes of changes in the fixed capital efficiency of business
  - operation of business, financial, and all leverage performance
  - situation and causes of changes in net short- and long-term indebtedness
  - the company's response to changes in indebtedness
  - situation and causes of changes in working capital
  - company's response to changes in working capital
  - situation and causes of changes in company capital adequacy
  - on the causes of changes in net cash flow from operations
  - situation and causes of changes in cash
  - ability of short-term and long-term borrowing
  - ability to invest

It is important to have good knowledge and control over techniques and models of the analysis of financial statements because only this allows for the full exploitation of their expressive power and the creation of information that could meet the needs of different users of accounting information in a company. By analyzing financial statements, we can obtain a lot of information about possible first signs of crisis, which is of utmost importance for timely action (Bergant, 2013, p. 78). It is also known that decisions are of higher quality if the decision-maker decides on the basis of relevant information than if he decides on common sense (Kavčič, Koželj, & Odar, 2014, p.119).

Accounting information also has certain limitations (Hočevar, Zaman, & Petrovič, 2008, p. 35-38):

- The first limitation of accounting information is that it constitutes only a part of the necessary information for the decision-making needs of the company. Often, information from other sources (nonfinancial information) is even more important than accounting. Accounting information only shows the value of a company's business and, for example, often matters about the situation in the company's business environment, how strong competition is, how quickly the industry develops, personal contact with a business partner, and the like.
- Another limitation of accounting information lies in the fact that accounting is not an exact science, i.e., scientifically precise, because information is often based on estimates, judgments, and the like. Some categories that are, for example, essential to a particular company, are difficult to qualify. Additionally, the true value of

certain assets presented by financial statements could only be determined via subjective assessment.

- The third limitation of accounting information is in its essential characteristics, namely, it is expressed in terms of a monetary unit. For this reason, accounting information should also be adjusted for the impact of inflation on the value of data.
- The fourth limitation of accounting information is that it could serve as a basis for decisions adversely affecting a company as a whole. These are decisions that are good for a certain part of the company and not for the company as a whole. For this reason, good intracompany collaboration among units is important.

From all of the above, it follows that quality accounting information, with certain disclosures, is indispensable in managerial decision-making, irrespective of the level of management in a company (Mojzer, 2015).

Information is a kind of fuel that drives a company, while the main purpose of a manager is to transform information into action through decision-making processes. When management changes the information into action, the success of the campaign depends on the completeness, relevance, and reliability of the information; further, the success of a company is often dependent on the availability of information to decision-makers in a company (Dimovski, Penger and Škerlavaj, 2007, p. 66-67).

Walker, Fleischman, and Johnson (2012, p. 2) claim that management accountants in a company should play the role of a partner in a company, as they provide value-added services through work in the company and thus should also actively participate in the company's decision-making. Of course, this means that a company's management accounting must provide a quality base for decision-making, for which there must be a certain quality control system. Panchenko (2018) revealed that management accounting is an integral part of management because it contributes to the enterprise development and to the approval of its competitive market position.

Modern theory of accounting management is focused on the diagnosis of the internal environment for making management decisions, while negative factors of the external environment are beyond the scope of accounting and analysis (Bobryshev et al., 2015). Management accounting could also engage the budget to examine entire operations of the company with the goal of improving efficiency (Steffan, 2008, p. 58).

Creation of accounting information for business decision-making within an enterprise requires in-depth analytical processing of data and involves large costs, which

makes it more difficult for entrepreneurs to decide on the creation of necessary records. The quality of decisions stands for the capability of managers to make decisions, which comply with the strategic business goals. In this respect, the essential factor determining the quality of the decisions is the mindshare paid to the strategic efficiency indices while evaluating the accounting information (Kuznetsova, 2017). It happens that, in companies, accounting is often organized only to the fullest extent and is limited to the treatment of past data to the extent that it allows companies to report to external users of accounting information (Mayr, 2006a, p. 9).

Every business decision should be based on quality decision-making. If a decision-maker in a company has relevant information, it must be a prerequisite for making good business decisions (Mayr, 2006b, p. 37). Relevant information for decision-making purposes in an enterprise can only be provided by a company with properly organized accounting, which depends on a company's information needs. Data and information of financial and cost accounting are thus not satisfactory because they deal with past events, based on actual business events and are designed in accordance with the prescribed accounting system. In order to create managerial information or information for business decision-making within a company, information on financial and cost accounting may not be sufficient; thus, other nonfinancial information is needed (Mayr, 2006b, p. 39–40).

## Controlling

“Controlling” has many different definitions. It could be a company's business philosophy, a special leadership style, a decision-based (especially accounting information), or a strictly targeted business (Mayr, 2007, p. 26).

In theory, two views on controlling are known, namely, the Anglo-American view and the German view, i.e., Anglo-American school and the German school.

The American school argues that a controller is a decision-making manager dealing with managerial accounting and serves as an administrator for decision-makers with reports on guidance and decision-making (Koletnik, 2001, p. 7).

The American controller is in some way equal with an accountant, as he performs similar tasks; thus, the question arises if it is appropriate to introduce a new term for an existing one (accountant). On the other hand, the German controller does not equate with an accountant; he performs different tasks, as noted in the following.

Mayr (2007, p. 27) writes about a controller in German companies and says that “a controller of a sort is a flight controller or a controller – a cybernetics for internal billing, which with information and information helps” captains “in sales, production, development and purchase safely navigate the troubled business sea.” The controller must warn in a timely manner when there is danger of a collision and when there are links among revenue, costs, and profits.

The difference between the two schools is therefore the focus of the individual controller. In the case of internal information, the American controller is also responsible for external information and can be compared with the accountant, as he performs all the tasks that fall within the field of accounting. The German controller is more focused on internal information, that is, the preparation of information for internal users. Controlling in American companies is usually also organized as a service within the accounting service, while controlling in German companies is usually organized as an independent service in a special department (Bergant, 2004, p. 4-5).

Controlling in today's sense of the word comes from the United States, where it was created in the second half of the nineteenth century. Its role was to solve economic financial tasks. The emergence of controlling has been a consequence of the economic situation since the 1970s, which demanded a new mentality (Mayr, 2007, pp. 27–28). The businessmen concluded that the then-existing system of double-entry book-keeping provided only information on the profits of the company's operations, which was not enough for corporate governance. Information was needed to clearly indicate the reasons for good or bad performance of a company to the management. The real boom in controlling in the US came after 1920, as the economic conditions at that time were overwhelmed with high business risks, and companies felt the need for economic experts to help management to direct operations (Hočevár, 2007, p. 18).

In Europe, controlling began to take effect only in the second half of the 1950s, mainly at the expense of American companies introducing it to their subsidiaries in Germany. The function of a controller was introduced into companies mainly in order to meet information needs (Hočevár, 2007, p. 18).

The controlling philosophy has led to changes in the style of leadership and the composition of decision levels. The overall goals set by a company's management are now becoming increasingly demanding to all those who care for their realization. All this represents a completely new view on accounting and other information activities in a company. From them, it is expected more, not just monitoring past processes and states but also providing information

for calibrating and coordinating business processes that, in the first place, apply to accounting. Controlling is therefore an information activity that corresponds to decision-making-oriented accounting (Mayr, 2007, p. 29–30).

Most Slovenian accounting theoreticians believe that there is no difference between an accounting officer and controller because, in Slovenia, the professional standards have always demanded that, in addition to external reporting, it also ensures adequate internal reporting. This also follows from the theoretical definition of accounting in Slovenia, which consists of all four functions (book-keeping, planning, analysis, and supervision) (Hočevar, 2007, p. 19).

Research also shows an increasing number of companies that have reorganized their information systems and decided to set up a special controlling service that is subordinate directly to the company's management. In these companies, accounting is regarded as a backward-looking job and is a task for book-keeping (Kavčič, Koželj, & Odar, 2010, p. 36). This view of accounting is incorrect because accounting records most information about a company's business. For example, Kaligaro (2006, p. 15) says it is important for companies, in particular large companies, that controlling is excluded from the domain of financial and cost accounting, in both an organizational and content aspect because the scope of the content of controlling operation is process-oriented, more interdisciplinary, and exclusively located as management function of different levels.

Nevertheless, research shows that, in Slovenia, the number of companies having a special controlling department has increased. Many companies decide to set up a special controlling department that is subordinate directly to the management as the headquarter service. The reason for such a decision is probably due to the fact that companies need more and more information for decision-making. In these companies, accounting is viewed as a past-oriented service with the main task of book-keeping. However, accounting should not be looked at in such a way; it should be adapted to modern requirements (Kavčič, Koželj, & Odar, 2010, p. 36).

Opinions on how to organize controlling are shared among authors, with the majority of authors supporting the controlling department, advocating for organizing it within the accounting department.

For example, Kaligaro (2006, p. 15) claimed that it is important to exclude controlling from the domain of accounting and advocated for the organization of a special controlling service, subordinated directly to the management of a company. Other authors (Kavčič, Koželj, & Odar,

2010, p. 36) criticize the reorganization of the information system by setting up a special controlling department in such a way and proposing an adjustment of accounting to modern requirements. The accountant typically possesses the most information and helps a company to monitor the implementation of business plans and enable determination of the deviations between the planned and the realized (Mayr, 2007, p. 32).

Bergant (2011, p. 20) agrees with authors who do not approve organizing a special controlling service outside of accounting and say that the introduction of the term "controlling" has contributed to the popularization of the idea of the importance of information for decision-making as well as the importance of information producers. From the organizational point of view, confusion has arisen, as many companies introduced a new post of controller outside the accounting department, making the accounting limited to accounting. A special post of controller outside of accounting can be a source of disagreement in the organizational setting of a company, as it becomes unclear who in this case performs accounting, accounting analysis, and accounting supervision—all of which are accounting functions. Hočevar (2007, p. 19) has a similar opinion and says that controlling cannot be a management function because the content of controlling is not a decision but only support to decision-making.

## Hypotheses, Methodology, and Data

As we have seen in previous chapters, many researchers have shown interest in understanding management accounting. Here, we want to analyze literature that is close to the purpose of our research. Little is known about the extent to which SMEs use contemporary management accounting (Armitage, Web, & Glynn, 2016). Management accounting research has previously focused mostly on large firms rather than SMEs despite the significance of SMEs in the UK economy (Tripathy, 2016).

Lopez and Hiebl (2005) showed that usage of management accounting is not only lower but also different in SMEs compared with larger entities. Wiedemann (2014) stated that, due to specific characteristics of SMEs, they generally use management accounting to a smaller extent than do large companies and that management accounting instruments are not as well developed.

Based on the above-mentioned literature as well as the findings here, with the aim of reducing the research gap regarding controlling in medium-sized enterprises, two hypotheses have been introduced:



*H1: Organizing a specific controlling department in a company depends on the size of the company, where in larger companies controlling service is more frequent than in medium-sized enterprises.*

Different opinions exist among different authors on the specific controlling department in companies. Kaligaro (2006, p. 15) says that it is important to eliminate controlling from the domain of accounting, while other authors (Kavčič, Koželj, & Odar, 2010, p. 36) criticize the reorganization of the information system by setting up a special controlling department subordinate directly to the company's management. They foresee that the reason for such an organization is the fact that businesses require increasingly more information for decision-making. In these companies, accounting is usually seen as a service that is geared toward the past. For this reason, Kavčič, Koželj, and Odar (2010, p. 36) consider that it would be better for companies to adapt the accounting according to modern information requirements, thus meeting all of a company's information needs. It could be concluded that, in particular, large companies, due to the large volume of operations, have organized a special controlling department; thus, we wanted to determine whether the company size affects the organization of a special controlling department. In relation to H1, the following questions were asked in the questionnaire:

- Is the manager of the accounting department also a member of your company's management team? The answer could be yes or no.
- How many employees does your company have? The answer could be "from 50 to 250" or "over 250."

*H2: In large companies, the accounting officer is more often a member of a management team than in medium-sized enterprises.*

Considering the increasing importance of accounting in companies, we conclude that the role of accounting managers in companies is also increasing. The head of accounting should therefore be involved in the decision-making process as a member of company's management team. The results in the 2006 survey conducted by the Slovenian Institute of Auditors show that, in management, the number of heads of organizational units providing data and information for decision-making decreases from year to year. Namely, in 2011 only 10 managers of the accounting unit were also members of the management team (Odar, Kavčič, & Koželj, 2014, p. 90).

We believe that an accounting officer is also a member of a management team more often in large companies, mainly due to increased volume of accounting information and also because managers in large companies are more numerous than managers in medium-sized enterprises. In

the context of Hypothesis 4, we examined if it is true that, in large companies, accountants are more often members of the management team than in medium-sized enterprises.

In relation to H2, the following questions were asked in the questionnaire:

- In the case you have a special controlling service organized, how is it organized? The answer could be "in the context of accounting" or "outside of accounting."
- How many employees does your company have? The answer could be "from 50 to 250" or "over 250."

## Description of the Sample

The population in the survey was represented by medium-sized and large companies from a business register accessible online. According to the Slovenian statistical office in 2015, and according to the number of employees, 1138 medium-sized companies and 238 large companies were registered in Slovenia. As a measure of company size, the 2013/34/EU European directive has been taken into account, according to which the number of employees is one among several criteria for the size of the company. Companies between 50 and 250 employees are defined as medium-sized companies, whereas companies with over 250 employees are considered large companies

Sampling was carried out according to the accidental principle, after which we selected 300 companies. Due to the low responsiveness of companies to fill in the survey questionnaire (out of the 300 invited companies, it was filled by only 46 companies), we sent an application to fill it up with an additional 150 randomly selected companies.

The questionnaire was standardized and implemented online, using the 1KA website. It contained 17 questions that were answered by employees in the accounting of medium-sized and large companies in Slovenia, from April 18, 2015, until May 22, 2015.

The final sample of the companies involved in the survey consisted of 100 companies. Out of these, 88% have been on the market for more than 15 years, 10% of the companies have been on the market between five to 15 years, and 2% of the companies were less than five years old. Among 100 surveyed companies, 61 operate in domestic and foreign markets, only three companies operate solely in the foreign market, while 34 companies operate in the domestic market. The majority of companies is under domestic ownership (there are 81 such enterprises); in addition, 10 companies are under foreign ownership, and nine enterprises are under mixed ownership.

The survey was carried out by medium-sized and large companies, whereas 54 medium-sized enterprises with 50 and 250 employees responded, and 43 large companies with over 250 employees, while three companies did not indicate the size of the company in the survey.

Most of the companies that participated in the survey come from manufacturing (22 companies), followed by trade, maintenance, and repair of motor vehicles (16 companies), others (11 companies), construction (nine companies), transport and storage (eight companies), electricity, gas, and steam (eight companies), and other activities (seven companies), which is evident from the graph above.

Most companies, i.e., 90 companies, have their own accounting department; for five companies, accounting firms carry out an accounting service; while five companies have combined accountancy with external accounting services.

The 53 companies participating in the survey also have a special controlling department. More than half (55%) of these companies have organized a special controlling department outside the accounting service, while 72% surveyed believe that a special controlling department in the company is needed. This is to some extent in contrary to the claims of most authors who do not recommend having a special controlling service; if it is already introduced, however, it should be formed within the accounting department.

## Results

With H1, we assumed that organizing a specific controlling department in a company depends on company size. There are different opinions about the organization of a special controlling department, and we wanted to check the actual situation in companies in this field. We decided that, in particular, large companies, due to large volume of operations, have a special controlling department.

We checked the H1 with the bivariate analysis using the contingency table (crosstabs) and the use of the chi-square test in which the correlation between the variables and the degree of risk has been checked, which should be less than 5%, so that a certain hypothesis can be confirmed. We researched the relationship between the controlling department and the company's variables and identified the risk using the chi-square test.

The statistically significant value shows that the variables are statistically significant. A correlation exists between the controlling variables and the size of the company. The hypothesis H1 is thus confirmed with minimal risk (chi-square = 30.741; sig. = 0.0000).

The contingency table shows that 37 large companies (with more than 250 employees) have organized a special controlling service (86.0%), while only 16 medium-sized

**Table 1.** Chi-Square Test between Controlling Variables and Company Size

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	30.741 <sup>a</sup>	1	0.000		
Continuity Correction <sup>b</sup>	28.507	1	0.000		
Likelihood Ratio	33.249	1	0.000		
Fisher's Exact Test				0.000	0.000
Linear-by-Linear Association	30.424	1	0.000		
N of Valid Cases	97				

Notes: a - 0 cells (0.0%) have expected count less than 5. The minimum expected count is 19.51, b - Computed only for a 2x2 table

**Table 2.** Contingency Table of Correlation between Controlling Variables and Company Size

			How Many Employees Does Your Company Have?		Total
			50 to 250	Over 250	
Do you have a special controlling department in your company?	YES	Number of answers	16	37	53
		Share: How many employees does your company have?	29.6 %	86.0 %	54.6 %
	NO	Number of answers	38	6	44
		Share: How many employees does your company have?	70.4 %	14.0 %	45.4 %
Total	Number of answers	54	43	97	
	Share: How many employees does your company have?	100.0 %	100.0 %	100.0 %	

enterprises (with 50 to 250 employees) have organized a special controlling unit (29.6%). We can therefore argue that, first, there is a bias between organizing a specific controlling department and the size of the company; second, that large companies have more often organized a special controlling service than medium-sized enterprises. Hypothesis H1 is therefore confirmed.

With H2, we assumed that, in large companies, the head of accounting is a member of management team more often than in medium-sized enterprises. We believe that this is mainly due to the increased volume of accounting information and also due to the fact that managers in large companies are more numerous than managers in medium-sized companies.

We checked the H2 with the bivariate analysis using the contingency table (crosstabs) and the use of the chi-square test, by which we checked the correlation between variables and the degree of risk, which should be less than 5%, so that a certain hypothesis can be confirmed. We have examined the relationship between the size of the company and the manager of accounting being a member of the management team and identified the risk using the chi-square test.

Table 3 demonstrates that the chi-square test does not show a statistically significant correlation between the accounting manager's variables as a management team member and the size of the company (chi-square = 2.422; Sig. = 0.120); thus, we cannot confirm Hypothesis H2. The risk is too high.

Therefore, we cannot say that the accounting officer is more often a member of the management team in large companies compared with medium-sized enterprises. The accounting officer's membership in the company's management team is not related to the size of the company. Thus, Hypothesis H2 is not confirmed.

## Conclusion

We found that most companies support organizing a special controlling service. We have established that the size of the company does not affect membership of the head of the accounting in a company's management team. We suggest that controlling in medium-sized companies is organized within the accounting department and not outside the accounting service. According to the importance of management accounting, we suggest to heads of accounting in medium-sized companies to be part of management decisions. The main limitation of the survey is the insufficient number of questionnaires answered. Further, other researchers have stated that the relatively low response rate is consistently a major limitation in recent accounting research (Tuann Mat, Smit, & Djajadikerta, 2010). Therefore, the conclusions cannot be generalized to the population of medium-sized and large enterprises. Nevertheless, certain insight into the situation in this area is possible.

In the future, we recommend:

- To repeat the survey and compare the results of different time periods. This way, it would be possible to identify changes in the area under consideration.
- For a more detailed analysis of the use of accounting information for business decision-making in a company, the questionnaire should be expanded with questions about the frequency of information preparation for different levels of decision-making, the amount and type of information for individual decision-making levels, the collection of environmental information, the structure of employees in the accounting service, the education of accountants and management, the number of employees in accounting according to the functions of accounting according to the size of the company.
- To extend the research to management interviews at different levels of decision-making in order to gain a view on the preparation and use of accounting information for business decision-making. In particular, we

**Table 3.** Chi-Square Test between the Accounting Manager's Variables and Company Size

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	2.422 <sup>a</sup>	1	0.120		
Continuity Correction <sup>b</sup>	1.788	1	0.181		
Likelihood Ratio	2.421	1	0.120		
Fisher's Exact Test				0.131	0.091
Linear-by-Linear Association	2.396	1	0.122		
N of Valid Cases	93				

Notes: a - 0 cells (0.0%) have expected count less than 5. The minimum expected count is 14.45; b- Computed only for a 2x2 table



- would be interested in the satisfaction with the prepared information bases and their actual information needs. For this purpose, an in-depth interview would be a more appropriate solution than a questionnaire.
- A similar survey could also be done on other criteria that determine the size of enterprises (e.g., by asset size and revenue) and could compare data with an existing survey.

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# Vpliv velikosti podjetja na računovodske informacije, namenjene odločanju posloводства

## Izvleček

Namen prispevka je prikazati pomembnost računovodskih informacij za najvišje posloводство, zlasti v srednje velikih podjetjih. Vzorčenje je potekalo po naključnem načelu, po katerem smo izbrali 300 velikih in srednje velikih podjetij. Uporabili smo vprašalnik, ki je bil standardiziran in izveden na spletu. Dve hipotezi sta bili preizkušeni s hi-kvadrat testom in tabelo kontingence.

V raziskavi v slovenskih velikih in srednjih podjetjih želimo ugotoviti, ali velikost podjetja vpliva na organizacijo kontrolinga v podjetju in ali so v velikih podjetjih vodje računovodstva pogosteje člani najvišjega posloводства kot pri srednje velikih podjetjih. Ugotovili smo, da obstaja povezanost med organizacijo določenega oddelka za kontroling in velikostjo podjetja ter da so velika podjetja pogosteje organizirala poseben kontroling oddelek kot srednje velika podjetja. Ugotovili smo tudi, da članstvo računovodij v najvišjem poslovodu podjetja ni povezano z velikostjo podjetja. Rezultati raziskave so uporabni za kontroling v srednje velikih podjetjih, kjer predlagamo, da je poslovodno računovodstvo v teh družbah del odločitev najvišjega posloводства.

**Ključne besede:** poslovodno računovodstvo, kontroling, srednje velika podjetja, računovodske informacije.