

Agnieszka Dornfeld-Kmak

The topic of the PhD thesis:

„The Management Control in the fiscal entities based on the Treasury Control Offices”.

The Management Control is a management and organizational operations aiming at the improvement of the work of the Treasury Office – and the increase of its effectiveness and its purpose is to eliminate abnormalities resulting from improper analysis of some areas functioning as well as the risk elimination in the areas.

The work includes the following research questions that are reflected in the research purposes:

1. It the fiscal sector perceives the importance and meaning of the management control while performing its purposes and tasks?
2. If any actions aiming at the improvement of the entity functioning are taken by the implementations and execution of the management control?
3. If the model can be applied in all treasury control offices to improve its operation and to provide the execution of statutory purposes?

Main purpose of the thesis was to develop the reference model that includes the phases of the management control in the treasury sector that would provide proper organization and management process in the offices.

In order to execute assumed purpose and to prove the thesis the following subparagraphs were considered:

- Research purposes that included the following:
  - Analysis of the management control in view of management sciences;
  - Analysis of current scientific output concerning the management control in the treasury control offices;
  - Identification and analysis of the risk factors that influences on the level of fiscal control functioning in the Treasury Control Offices;
- Empirical/research purposes including the following:
  - Reference model of the management control that was referring to the scope of operation of the fiscal control;
  - Applying the model for the purpose of the assessment of the level of execution of the management control in the offices in relation to statutory purposes of the management control;
  - Formulating, based on the reference model, the following conclusions that are supposed to influence on proper execution of the management control, including the organization and supervision process.

In order to execute the research and empirical purposes, detailed tests were conducted, that included as follows: determining the position of the management control in the management sciences, analysis of the scientific achievements of the management control in offices, and the assessment of proper execution of management control elements and determining abnormalities in offices through requirements specified in built reference model.

The model consists of the processes where tasks and subtasks were identified. The assessment of the execution of the management control in the offices were conducted based on the following processes:

- internal surrounding process;
- indicating purposes, task of identification and risk analysis process;
- monitoring – control process;
- information – communication process.

In order to present the area of research the following thesis, that were proved while survey test, were formulated:

1. The increase of awareness among employees and managers of the treasury control offices in the area of the management control shall influence on the improvement of organization and management functioning and the execution of assumed purposes and tasks of entities.
2. Building of the model of the management control comprising the whole area of organization and management functioning in the offices of the treasury control shall influence on the improvement of the operations of the offices through the elimination of risk factors.

Thesis no. 1 was proved during survey tests. It should be emphasized that the higher awareness of the importance of the management control, the better this knowledge is understood among employees and managers what also increases the quality and timeliness of executed purposes and tasks of offices.

Thesis no. 2 was to build the reference model and to familiarize managers and employees with it in and the execution of offices tasks based on the model of the management control, it influenced on the elimination of risk and this, in turn, influenced significantly on achieving purposes assumed.

The above purposes and thesis were reflected in some chapters of the paper. The considerations in first chapter cover the management control in the context of the management sciences in reference to the following elements: planning, organizing, managing and control. The management control instruments were analyzed in the view of models, methods and techniques used in the management sciences. Second chapter introduces the scope of regulations concerning the management control and the responsibilities of the manager if it is not conducted properly as well as it presents the analysis of the fiscal sector in Poland. Third chapter presents the scope of the research sample that is the treasury control offices. This chapter, in detail, presents the model building and the scope of tests. Fourth chapter covers the analysis of self-assessment results conducted in the treasury control offices and model application to the management control was presented. The results of the analysis of management control functioning was presented with regard to the lack of some elements that caused abnormalities in offices functioning. Based on conducted analysis with the use of the model, the recommendation in terms of the improvement of management control were presented, that resulted in better operations of some areas of the offices.

Main purpose of the thesis that is building the reference model comprising the phases of the management control in the fiscal sector providing proper organization and management process in offices was proved due to assumed thesis and determined research purposes.

The analysis of the research revealed that the management control has a key position in the management sciences as it is efficient and effective tool of the management of every entity. The achievement of the management control in treasury control offices is significant but the area of the questions and topics is not understandable for managers and employees, that translates to abnormalities in some of areas of the office functioning. That is why, the reference model is necessary as it presents the scope of operations and functioning of the management control in the entities.