
**Contemporary Role and Importance of Controlling for Successful Modern
Business Processes in Tourism**

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Abstract

Controlling, also referred to as management control, is a crucial function in modern business management. It involves measuring, analyzing, and adjusting the performance of individuals and organizational units to ensure alignment with strategic goals. In today's rapidly changing business environment—characterized by digital transformation, new organizational structures, and increasing reliance on artificial intelligence—controlling has become even more essential. Particularly in the tourism and hospitality sector, effective controlling supports the execution of legal, financial, and operational processes, contributing to organizational agility and sustainability. This paper explores the contemporary role of controlling within tourism enterprises, highlighting its strategic importance in ensuring adaptability and successful business transformation. The study argues that modern organizational structures, supported by integrated controlling systems, are key to improving performance and achieving long-term success in the tourism and hospitality industry.

Keywords: Controlling, management functions, business transformation, tourism, hospitality, business processes.

1. Introduction

Controlling is one of the fundamental functions of management, particularly when it comes to overseeing business processes within an enterprise. In classical and contemporary management theory, the essential functions of management typically include planning, organizing, leading, and controlling—with some models also including staffing and motivating (Avelini, 1998). In this context, controlling is a complex and integrative process designed to ensure that actual organizational activities align as closely as possible with planned outcomes.

Contrary to its frequent misinterpretation as merely a form of "control," controlling is broader and more strategic in scope. It encompasses the coordination and integration of key management subsystems and serves as a central mechanism for maintaining alignment between planning, performance, and strategic goals. In mature market economies, especially in large enterprises, such as modern hotel chains are, controlling has become a distinct function supported by specialized departments and professionals (Osmanagić & Nidzar, 1998, p. 781–792). Several conceptual approaches to controlling exist, more than 35 years:

accounting-oriented, focused on providing internal financial data to support management decisions (aligned with management accounting); information-oriented, concerned with the organization and use of information flows;

management-oriented, which emphasizes the coordination of all management subsystems; and principle-based (practical), directly aligned with achieving the enterprise's strategic goals.

Among these, the management-oriented concept is regarded as the most comprehensive. It views controlling as a coordinating and integrative mechanism across all management activities, involving the analysis of business performance, detection of deviations from plans, and implementation of corrective measures. This includes planning, forecasting, performance measurement, and decision-making support (Avelini, 1998).

In this context, controlling is not only backward-looking (focused on past results) but also future-oriented, enabling organizations to adapt proactively to internal and external changes. Globalization is one of the biggest social processes that humanity has faced since ever (Kosarkoska, D., & Mircheska, I. (2012a). This is especially relevant in the tourism and hospitality industry, where enterprises face rapid shifts in technology, consumer behavior, regulatory environments, and sustainability demands. Here, controlling supports the execution of legal, operational, and financial processes while enhancing decision-making and organizational responsiveness. “ In this, the controller, as the central person in the controlling process, is involved in the management processes of target-setting, planning, and performance management by supporting decision-making through the provision of information and the creation of transparency, as well as being a planning facilitator. As a result, the controller is partially responsible for enabling the manager to take timely, target-based decisions. Together, managers and controllers share responsibility for the controlling process. Controlling is not the name of a position or person, but rather a remit or scope of tasks carried out by different people (Horvath & Partner, 2019, p.19).

The primary aim of this paper is to emphasize the importance of implementing modern controlling and updating organizational structures in tourism and hospitality enterprises – hotels as representative units. Drawing from practical experience and academic theory, the authors propose the following simple, associative hypothesis:

H1- associative: There is a direct correlation between successful business operations in modern hotel enterprises and the implementation of effective contemporary organizational structures supported by controlling as a central management function.

2. Literature review and conceptual framework

(Anthony & Govindarajan, 2007, p. 60) defines management control as the process by which managers influence other organizational members to implement strategies effectively. The aim is to minimize deviations from planned objectives and to apply established standards that support strategic and operational success.

Controlling as a process includes the following key activities:

- Analyze planned vs. actual performance across all operational dimensions;
- Identifying deviations and their underlying causes;
- Coordinating and integrating efforts across departments;
- Communicating relevant information efficiently;
- Performing accounting and financial monitoring tasks;
- Making timely and informed decisions for corrective action;
- Motivating individuals and influencing behavior toward achieving desired outcomes.

As highlighted by (Chenhall & Moers, 2015), controlling consists of formal routines and procedures—both financial and non-financial that guide managerial behavior, ensure performance monitoring, and support effective decision-making. These systems are essential in aligning individual and departmental goals with the broader strategic vision of the organization.

In the tourism and hospitality sector, where organizations must adapt rapidly to market fluctuations, regulatory changes, and technological disruptions, controlling is especially vital. It provides a structured mechanism to monitor service quality, cost efficiency, legal compliance, and customer satisfaction. Moreover, the sector's dynamic nature demands real-time data analysis and responsive planning, which controlling systems are uniquely designed to support.

Furthermore, controlling in modern tourism and hospitality enterprises is not limited to traditional performance evaluation. It includes future-oriented functions such as forecasting, strategic scenario planning, and the integration of artificial intelligence tools to improve decision quality and operational flexibility. Organizations that embrace controlling as a strategic function are better positioned to navigate uncertainty and foster sustainable growth. "Studying the MCS (Management Control System, D.K., & I.J.) of early-stage firms is an important yet under-researched area of management accounting (Davila and Foster, 2009; Davila et al., 2009). Early-stage firms contribute significantly to economic prosperity and job growth (e.g., Åstebro et al., 2014; Decker et al., 2014; Kane, 2010). For example, in the United States, over 6 million new business ventures are started each year (Fairlie et al., 2017), with more than 500,000 of them hiring employees (Åstebro et al., 2014). Within the United States, firms in their first year are the primary drivers of job growth, creating, on average, approximately 3 million jobs per year (Decker et al., 2014; Kane, 2010). Without these new enterprises, there would be no net job growth (Kane, 2010). However, despite this large number of new enterprises, the majority fail within the first five years (Åstebro et al., 2014; DeSantola and Gulati, 2017). We know that, if designed appropriately, MCS facilitate growth (Davila, 2005; Davila and Foster, 2007). However, a lack of MCS or inappropriately designed MCS will likely inhibit growth. This is because MCS are a key element in managing the conflict that growth imposes on young firms

(Davila, 2005; Davila and Foster, 2009)", wrote Chris Akroyd, Rolp Hober, (Akroyd & Hober, 2020 p.3).

According (Januário Monteiro et al., 2022, p.2): "During the last decade, the literature on management control in the hospitality industry has made considerable progress toward understanding the effectiveness of the design and use of calculation-based controls (Sainaghi et al., 2017, Pavlatos, 2021). Researchers have observed that particular control configurations contribute to the achievement of strategic goals and the alignment of employees' behaviors with organizational objectives (Pavlatos, 2015). However, the previous research has only scarcely addressed the role of value-based controls in these organizations (e.g., Manoharan et al., 2014; Paul et al., 2015; Coelho et al., 2021). Value-based controls are recognized for communicating and reinforcing the purposes and directions of organizations (Merchant and Van der Stede, 2017) Through organizational beliefs and established written values and norms, such controls are used to influence and regulate the behaviour of employees (Gerdin et al., 2019)".

Thus, the literature consistently reinforces the view that effective controlling mechanisms—particularly when integrated with modern organizational structures—are key enablers of business transformation and long-term success.

3. Methodology

This study utilizes a qualitative, conceptual approach to examine the role of controlling in the modern tourism enterprises. The focus is on interpreting theoretical insights and aligning them with observable business trends in the tourism and hospitality industry. The authors also draw from secondary data sources, including case studies, industry reports, and prior academic research related to hotel management and organizational transformation.

The methodological framework centre on identifying the key managerial practices associated with controlling, especially in environments undergoing rapid change. To illustrate the practical implications of the theoretical framework, the study references best practices from several internationally recognized hotel chains known for their effective management control systems and adaptive organizational structures.

This study will contribute to both academic and managerial knowledge by: bridging the gap between general controlling theory and its application in hospitality sector, providing a conceptual framework tailored to the tourism and hotel industry, and offering practical insights for tourism and hotel managers to improve their control processes and decision-making.

4. Results and discussion

The deep theoretical and empirical analyses made by authors show the following results. The tourism and hospitality industry faces continuous challenges due to technological advancements, fluctuating customer demands, economic volatility, and regulatory pressures. To

maintain competitiveness and ensure strategic alignment, organizations in this sector must adopt modern approaches to management control.

Controlling facilitates real-time monitoring of operations, enabling management to identify deviations early and implement corrective actions promptly. This process becomes especially critical in service-oriented industries, where customer satisfaction and operational efficiency are paramount. In addition, the integration of artificial intelligence and data analytic tools into controlling practices allows for predictive analysis and improved decision-making.

Modern tourism enterprises are shifting away from rigid hierarchical structures and adopting more agile, cross-functional teams. In this context, controlling serves as a unifying framework that aligns the diverse efforts of these teams toward common strategic goals. Through consistent performance evaluation, strategic planning, and behavioral guidance, controlling ensures coherence in action and long-term organizational stability.

The importance of controlling is also evident in ensuring legal compliance and financial transparency—both of which are vital in regulated environments such as hospitality. By integrating financial and non-financial indicators into their control systems, organizations can better manage risk, optimize resource allocation, and enhance service quality.

Thus, controlling is not only a backward-looking evaluative tool but also a forward-looking strategic instrument. It empowers tourism enterprises to navigate complexity, drive innovation, and sustain performance in an increasingly competitive global market.

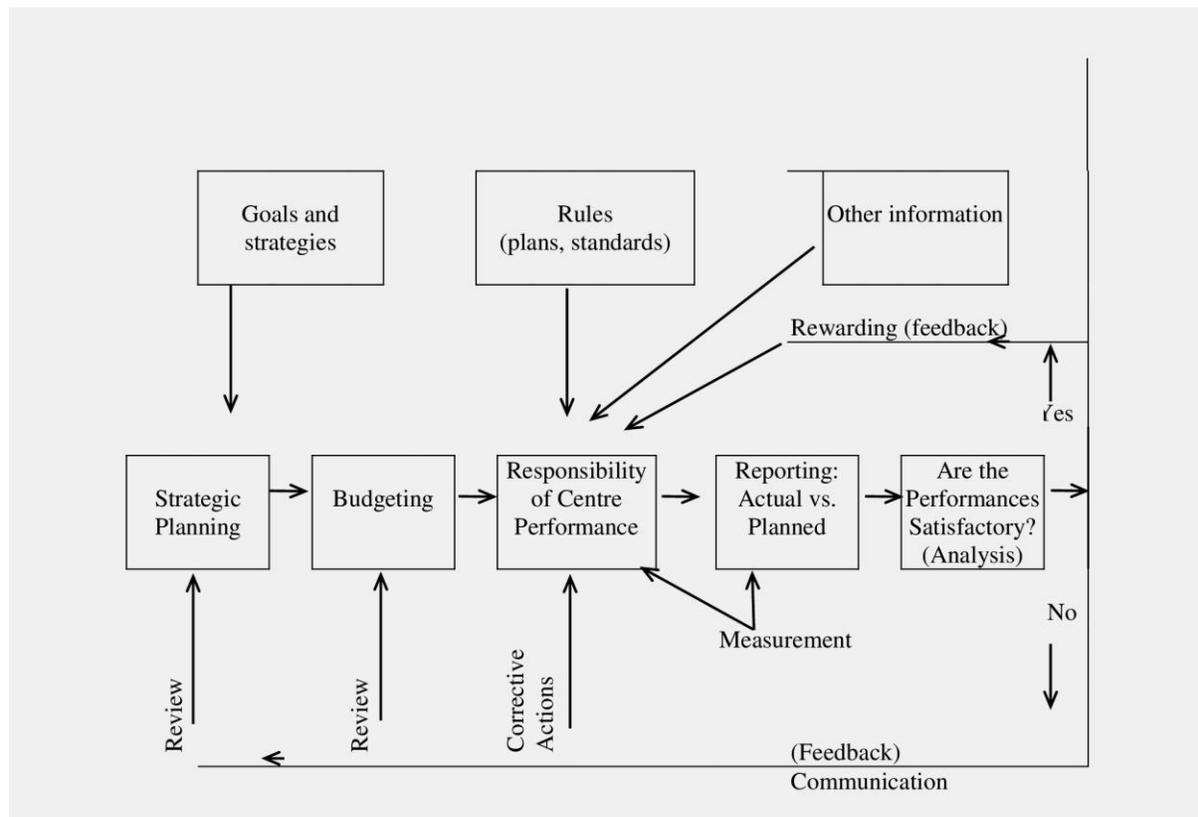


Figure 1. Usual controlling process
 Source: Anthony & Govindarajan, 2007, p.66

From the plan as benchmarks for controlling, planned values or standards emerge that should be achieved. Controlling compares actual results with planned results, identifying positive or negative deviations, and then follows with corrective actions or reward decisions for positive achievements.

In addition to planned values, another standard used by the controller or analyst in controlling is the standard itself. The standard is also a set goal that the enterprise (hotel and others) aims to achieve. From the perspective of outputs (products and services), the standard prescribes how something should look and what it should contain, that is, a specification of characteristics that a material, product, or service should have or meet. The standard is defined quality. In controlling process, all managers in the organization are involved, from the lowest to the highest levels of the management structure.

4.1. Strategic vs. Operating controlling

The management control system should help managers guide the organization towards achieving the set goals with the strategies. Primarily, controlling focuses on the realization, or implementation, of strategies, (Anthony & Govindarajan, 2007). To accomplish this, controlling,

through its control systems, must monitor the achievement of tactical and operational goals, which are concrete goals based on which the plans for the organization are made.

In the last three decades of 20 Century and from the beginning of 21, developing new business strategies have had a central significance in modern management of the organization. This is exactly why management control is focused on the implementation of strategies. From this perspective, it is important to consider the differences between the strategy formulation process and the controlling process. "Strategy formulation is the process of deciding the goals of the organization and the strategies to achieve those goals. Strategy formulation is the process of deciding on new strategies; management control is the process of implementing those strategies" (Petkovic M, 1998, p.273-280). By defining the essence of these two processes, we can identify and differentiate between them because they arise precisely from their essence. *The first difference* is found in the way each of these systems is designed. Specifically, the strategy formulation system is essentially an unsystematic process. Hazards, risks, opportunities, and new ideas do not occur in regular, pre-defined intervals, so strategies can be formulated at any time. In contrast, the controlling process consists of a series of steps that occur in pre-anticipated time intervals, more or less determined or fixed. *The second difference* refers to the analysis related to strategies and the analysis in the controlling system. Strategic analysis often involves rough estimates and judgments, while in controlling real and precise estimates are involved. The analysis of proposed strategies includes a small number of employees, the idea provider, and higher-level managers, while the controlling involves all managers and their staff at all decision-making levels.

From the perspective of coordination and adaptation orientation, as well as from the perspective of goal achievement, controlling is divided into: Strategic controlling, and Operational controlling. **Strategic controlling** focuses on the long-term existential goals of oriented towards adapting the company to changes in the environment. It aims to ensure that the organization remains in line with external changes and adjusts accordingly. Strategic controlling, with appropriate tools, should ensure effective communication between the company and its external environment. The central task of strategic controlling is to provide the information foundation for defining long-term goals that ensure the company's survival, while also considering potential opportunities and risks in the future. The areas of strategic controlling are:

Table 1. The areas of strategic controlling

Areas of Activity		Goal of Activity
1.	Setting the Goal:	Ensuring the organization's survival.
2.	Planning:	Eliminating potential bottlenecks.
3.	Control and Analysis of Deviations:	Aligning strategic and operational planning.
4.	Alignment and Coordination:	Adapting operational goals to the strategically available resources.
5.	Information:	Strategic reporting, awareness-building.
6.	Bottlenecks:	The obstacles that hinder growth and development.

Source: (Kosarkoska, 2008, p.19)

In the framework of strategic controlling, the following activities are carried out:

1. **Defining Strategic Directions and Choosing Optimal Strategies:** Developing strategic plans and following their implementation.
2. **Environmental Analysis:** Special focus is placed on analyzing the market, economic and social trends, potential development opportunities, as well as weaknesses, opportunities, and resources of the company. For this purpose, the SWOT analysis model is used.
3. **Ensuring Long-Term Success:** Strategic controlling aims to ensure continuous and lasting success in the organization's operations.

Operational controlling is focused on short-term goals, typically defined within a one-year time frame, and is linked to the direct management of business processes and current financial results. The goal of operational controlling is to ensure the immediate success of the organization's operations. To achieve this, operational controlling produces a series of reports that provide management with the information needed to make business decisions in the short-term. Key tools used in operational controlling include: Plans, Budgets, Standards and Norms, and Normative s. Using these tools, performance is measured and business results are controlled, deviations are identified, and the deviations are analyzed. The outcome of this analysis provides the information needed for operational reporting to managers, enabling them to make tactical, operational, and corrective decisions. The areas of activity in operational controlling include the following:

Table 2. The areas of operational controlling

	Areas of Activity	Goal of Activity
1.	Setting the Goal:	Achieving profit.
2.	Planning:	Revenues, costs, contribution margin ratio.
3.	Control and Analysis of Deviations:	Comparing planned results with actual outcomes.
4.	Alignment and Coordination:	Achieving the function of the goal, managing the business result.
5.	Information:	Reporting, processing, and implementing measures.
6.	Bottlenecks:	The constraints that limit the achievement of profit.

Source: (Kosarkoska, 2008, p.20)

The regular tasks of operational controlling include: Ongoing Comparison of Planned vs. Actual Results (usually on a monthly basis), Comparison of Various Indicators, Internal Control, Reporting, Break-even Point Analysis, Profitability Analysis of Investments, Cost Analysis and Rationalization, Financial Condition Analysis, Measurement and Evaluation of Business Performance, Analysis and Evaluation of Human Resources, Management Efficiency Analysis. All of these analyses in operational controlling provide valuable information, which is then presented in reports specific.

4.2. Controlling in modern tourism & hospitality

The previously outlined definitions and tasks of controlling indicate that they closely align with the definitions and tasks of the organizational function traditionally referred to as "planning and analysis" in our theory and practice. Based on this, it can be concluded that there is already an existing foundation or base within the organizational structure of hotels, which will serve as a foundation for organizing the controlling function. Modern management concepts, which have emerged in recent years as a result of changes in the environment, have highlighted the need for a reorganization of the existing organizational structure in hotels, including the "planning and analysis" sector. This sector should be reorganized into a "CONTROLLING" sector, as a more modern and efficient organizational form, which will enable better coordination between set goals (the plan), material and human resources, and the business results. The New Rules of the game hospitality are in front of BIG HOTEL CHIAN¹ and hotels followers in the industry. "In an industry where offerings are becoming increasingly standardized, travelers crave more than just a place to stay—they seek a story, an immersive universe." (Bowo, 2025, p.18). Furthermore, White Paper concludes: "What travelers expect this year: "2-click bookings, zero-formality check-in and an immersive, human experience." To meet these expectations, hoteliers,

¹According Bowo in the group of 10 biggest hotel chains by number of rooms are: Marriot International (1.683 204), Jin Jiang (1.459 756), Hilton Worldwide (1.249814), H World Group (1017225), IHG (97 7257), Wyndham Hotel Group (902987), Accor (850 285), Choice Hotels International (653 810), OYO (597 873), & BTH Hotels (518031)

must: Reinvent segmentation with a behavioral approach. The hoteliers who know how to adjust will be tomorrow's leaders.", (Bowo, 2025 p.21).

In order to achieve this complex aim the following principles have to be set in the process of building the Controlling in tourism & hospitality: **Precision and Accuracy:** Controlling relies on accurate data and information. It emphasizes the need for precise measurements and reliable data sources to make informed decisions. Precision ensures that the control system provides a clear picture of performance. **Flexibility:** Flexibility in operations is a characteristic of a company operating in modern, turbulent business conditions. Flexibility, in addition to being essential for the company as a whole, should also be inherent in management control systems. These systems should be designed to quickly measure and analyze changes and prepare new information and reports on time. In a dynamic business environment, adaptability is crucial. **Timeliness:** The management control system must be designed to provide information on the status of the company's production processes within specific time periods. For instance, information on specific activities may be prepared monthly, weekly, or daily, depending on the managerial level it pertains to (low, middle, or high decision-making level). **Integration:** Integration of various components within an organization is a fundamental characteristic of controlling. It aligns the efforts of different departments and functions toward common goals. This cohesion is vital for achieving overall success. **Selectivity:** Not every aspect of an organization requires the same level of control. Controlling prioritizes control over critical areas that significantly impact organizational performance, allowing for efficient resource allocation. **Forward-looking (Focus on the Future):** While controlling analyzes past performance, it also emphasizes forward-looking management control. It involves setting future objectives and monitoring progress toward achieving them, ensuring long-term sustainability. **Strategic Alignment:** Controlling aligns with the organization's strategic objectives. They help ensure that every action taken within the organization contributes to achieving these goals. **Ethical Considerations business practices:** Ethical conduct is a cornerstone of controlling. It ensures that control measures adhere to theoretical standards, promoting responsible and sustainable. Contemporary controlling process must be based on the concept of data-driven business decisions, also known as "data-driven decision making", (Wicke, 2023). Other important Controlling principles are: **Multidimensionality:** In most cases, the management control system must encompass all relevant factors that affect the controlled activity. A company will likely face difficulties if attention is focused solely on the quantity of production, without considering quality, costs, efficiency, waste percentage, etc. **Economy:** The benefits of establishing the Controlling system should outweigh the costs of its implementation within the company. **Realism and Objectivity:** The controlling system must set realistic expectations for what should be achieved. If expectations are unrealistic, employees may view the system as irrational and sabotage it. **Monitor-ability:** Controlling should be designed in a way that allows them to be monitored to see if they are functioning as expected. **Acceptance by Employers:** Controlling is applied to specific activities and individuals performing those activities within the company. Effective controlling will be the one that is accepted by those involved and aligned with the company's objectives. It should provide useful information at different levels, offer fair and accurate data on

employee performance, and focus on improving work and results rather than on reprimanding or punishing employees, (Garrison et. al., 2008).

4.3. Example of effective controlling in hotels - value based controlling

The effective Management Control in hotel should be incorporate in founding firms stage. According, (Akroyd & Hober, 2020, p.2), “ it has been shown in both the entrepreneurship and family business literature that founders play an important role in early-stage firms.

Overall, "it can be concluded that all interviewed entities consider controlling as an effective tool of company management. As showed, controlling with its tools is an important element in the effective management of tourism businesses as hotels, guesthouses, hostels.", (Shtefko, et al., 2019, p.17). Analyzing the investigation made by Robert Shtefko at all, (Shtefko, et al., 2019, p.14), Slovakia case, the results show that the creating effective controlling at hospitality industry has a significant and vital tool for successful business processes. But, in general, the situation is that An important outcome of analyzing this issue, is that most of the hospitality businesses do not have a separate controlling section. However, there is no universally accepted rule regarding the place of controlling within the organizational structure of a company. The size of the company and the complexity of its operations determine how the controlling function is organized and its position within the structure. In larger and medium-sized companies, it will be necessary to form a separate "Controlling" department, which can either be linked to the highest decision-making level or to lower levels of decision-making (such as procurement, sales, human resources, development, accounting, etc.). In smaller companies, controlling activities can be carried out by a single individual known as a work analyst or controller. According to the experience of large companies in developed market economies, a combined centralized-decentralized model is used for organizing the controlling function. In this model, strategic controlling activities are carried out centrally, while operational controlling activities are decentralized.

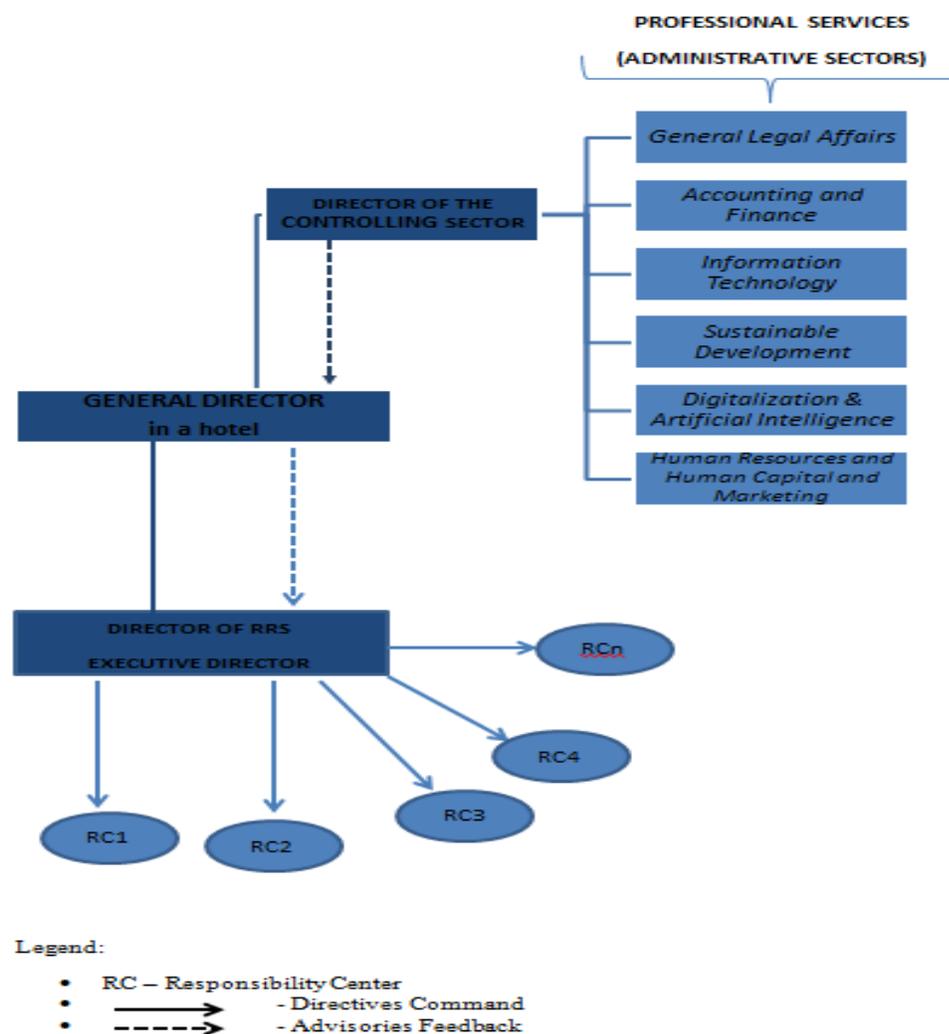


Figure 2. Modern Company Controlling organization for hotels
(Authors processing)

From above proposal, furthermore we can develop General Hotel Controlling Organization Diagram and Responsibility Centers (RC) & Decentralized Controlling Diagram:

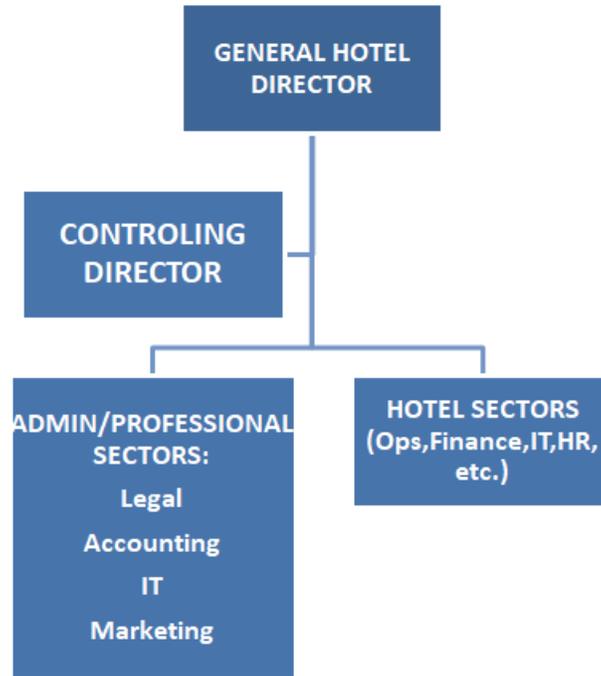
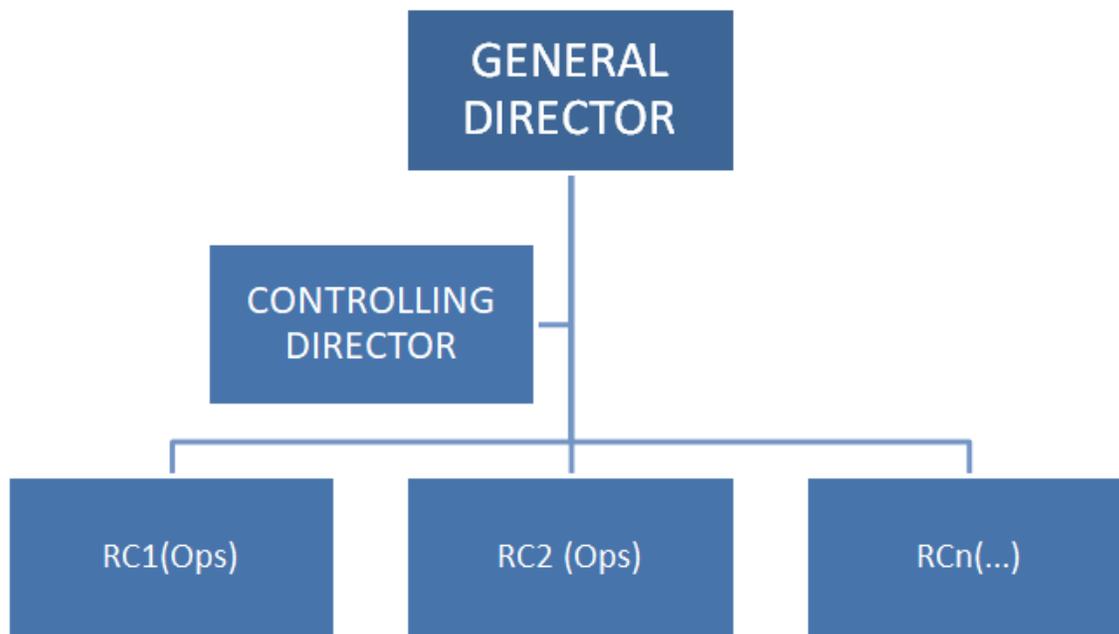


Figure 3: General Hotel Controlling Organization Diagram
(Authors processing)

This diagram visualizes authors section describing how the hotel’s director is immediately connected to the controlling director, who coordinates with different administrative and professional sectors. This clarifies the **chain of command** described above:

- The **General Director** at the top
- A **Controlling Director** directly linked
- Administrative/professional sectors reporting either directly to the director or coordinated through the controlling function.



Legend:

RC - Responsibility Center (e.g., Operations, Sales, HR, F&B, Front-Office...)

Figure 4: Responsibility Centers (RC) & Decentralized Controlling

(Based on authors explanation of centralized-decentralized controlling)

(Authors processing)

This shows:

✓ **Centralized strategic controlling** (Controlling Director linked to General Director)

✓ **Decentralized operational controlling** (each Responsibility Center has its own controlling activity but aligned with central strategy).

5. Future research directions

The key goal of controlling in the future should be based on transformation. It is necessary to transform entire teams from a traditional to a modern approach in managerial organization and operation. Within a relatively short period, boundaries need to be pushed, and significant developmental steps taken. A specific sustainability strategy should be applied, along with new operational models, to completely improve relationships and establish a transformed, modern organization with effective controlling within hotels. Three (3) main future research direction authors of this chapter will go to stress, according our previous researchers:

1) *The Digital Transformation, DT, as a future research direction*, could be understood and seen in two independent parallel tracks through which changes occur simultaneously in the company and the environment (Kumar, 2023).

- the DT in the narrower sense, which includes achieving operational excellence of company performance, more precisely business operations;
- the DT in a broader sense, which implies rapid business innovation, most often associated with a change in the business model by which the company operates. “IT systems and software have become increasingly important in controlling in recent years. They support the controlling departments in processing, analyzing and presenting data more effectively and efficiently. This section presents various IT systems and software solutions that can be used in controlling. There is an extensive research gap regarding DT technology in tourism, which is worth filling,” (Almeida, et al., 2025, p.1). Concerning this matter, new approach toward modern conceptual framework for modern role and content of Accounting have been developed (Kosarkoska & Joldeska, 2024). The same trends have been developing in the Controlling and his management systems. This is a good sign that in the future should more be done to introduce some system in order to allow moving a step ahead of Macedonian companies (Kosarkoska, D., & Mircheska, I., 2012b).

2) *Business intelligence (BI) and data analytic role for Controlling are others future research direction*.

Business intelligence and data analytic refer to technologies and methods for collecting, analyzing and presenting data in order to support decision-making. They enable controlling to collect and analyse large volumes of data from various sources in order to identify trends and correlations. The knowledge gained can be used for the planning and controlling of company processes. BI systems offer controlling various tools for collecting, structuring and processing data. The systems can also generate user-defined dashboards and reports to visualize the most important data and key figures. The use of BI systems enables controlling to make decisions on the basis of sound data and thus increase the efficiency and effectiveness of the company.

Data analytic, on the other hand, refers to the use of statistical methods and algorithms to gain insights from large volumes of data. Processes such as data mining or machine learning are used for this purpose. The use of data analytic enables controlling to identify correlations and patterns in the data and to create forecasts on this Careful selection and implementation of controlling tools and methods as well as IT systems and software solutions is essential. “Consider the collapse of companies such as Taco, Global Crossing, World Com, and Enron. Part of the reason for their demise was the lapse in controlling. CEO and top management compensation in these companies was so heavily tied to stock options that executives were motivated to manipulate financial to buoy the short-term stock price. Consider world-class companies such as Emerson Electric, Lincoln Electric, New York Times, Worthington Industries, 3M Corporation, Nu-cor Corporation, Dell Computer, Wall-Mart, Southwest Airlines, Cisco Systems, Corning, Hasbro, and Ana log Devices. Their long-term success is not just because they have developed good strategies; more importantly, they have designed systems and processes that energize their employees to execute those strategies effectively,” (Anthony & Govindarajan, 2007, p.12).

3) *Sustainable development* is a crucial significant in each society element. Against the backdrop of climate change, society, industry, and the economy are called upon to live, produce and do business more sustainably. One area of business that has been discussed in the context of sustainability from many perspectives is the area of accounting and controlling, (Pargmann & Berding, 2024, p.1).

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