

**PhD Doctoral Theses**

**LOGISTICS CONTROLLING AS MEANS OF IMPROVING THE EFFICIENCY  
OF CORPORATE CONTROLLING**

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Debrecen, 2016

# **1. INTRODUCTION: BACKGROUND AND RESEARCH OBJECTIVES HYPOTHESES**

The economic constellation of today is forcing the enterprises to ensure that their decisions are always accurate, timely and correct so they are able to survive in an ever changing global market environment. The dynamics of market changes require the companies to be quick and flexible in adjusting themselves to the newly emerging conditions. They are required, among others, to minimize their expenses and to maximize the quality and reliability of their production.

In order to be able to operate efficiently in an ever changing market environment, it is imperative for the companies to apply an integrated information system such that is suited to supply them with the proper set of data required for making adequate, timely and well grounded solid decisions. In addition, such systems have to be equipped with an alternative capacity that makes prompt interfering in the actual corporate processes possible and allows for making corrective measures.

The logistics controlling system to be discussed herein has the capacity of providing such type of interference mechanisms.

My objective is to prove that it is the logistics controlling system that can give the enterprises the tool of responding to the ever growing requirements of the rapidly changing global market situations. At the same time, the controlling system furthers the success of the companies in enhancing their achievements in maximizing their profits and minimizing their expenses.

In accordance with my objectives I formulate the following hypotheses:

**H1: Enterprises having improved, self contained logistics systems are more efficient than their counterparts.**

Even to date, in the 21<sup>st</sup> century one can encounter organizations that are operating their logistics activities in a divisional scheme i.e. their logistics services are managed unit by unit, in a fragmented fashion. The problem arises not just from the disruption of the otherwise coherently connected production processes, but also from the conflict of

interests arising between the objectives of the corporation as a whole and its individual divisions.

I am aiming to prove that a self-contained, complex system of logistics has a positive impact on the achievement of the enterprises.

**H2: Given the characteristics of the logistics controlling system, there is no relationship between corporate size and the applicability of the system.**

By their size the enterprises are grouped as micro-, small-, medium-, and large-size enterprises. There is a relationship seen between the size and the volume of logistics activities in each of these enterprise types. The character of each individual logistics controlling system is based on and determined by the logistics of that given enterprise.

I am aiming to prove that no relationship can be established, though, between corporate size and the logistics controlling system applied given that the system is by nature adjustable to the characteristics of any individual enterprise.

**H3: Logistics controlling enhances the efficiency of the logistics processes (procurement, forwarding, storage and sales).**

The ever growing importance of logistics is underpinned by its systems approach, by its looking at the enterprises as a complexity of interlinked activities. No complex, compound system can succeed, though, without being regularly reviewed and readjusted. I am striving to find out whether the frequency of controls determined by the management is sufficient to ensure the enhancement of the efficiency of the logistics processes.

**H4: Enterprises applying logistics controlling systems are less likely to outsource their logistics activities.**

The outsourcing of logistics processes is supported by several reasons. Among those is the desire of the company to achieve a higher standard of corporate operations, an improved cost-efficiency of management, better transparency of operation, and better quality of logistics.

I am aiming to underpin the assumption that by the introduction of logistics controlling the outsourcing of logistics activities can be reduced or eliminated.

**H5: There can be no relationship established between the implementation of logistics controlling and the foundation date of the companies.**

It happens that members of the elder generation are less willing “to pick up pace” with modernity, they may partly or fully refuse to use the new technical and technological achievements. I was interested to know whether this presumption holds good with the enterprises, whether “younger” enterprises are more active in applying logistics controlling than their “elder” counterparts, or is there no relationship between corporate age and the use of logistics controlling.

In addition to this hypotheses, I was also interested to know for what reasons and for what ends do companies come to realize that controlling is indispensable for them, why do they decide to apply logistics controlling, and once they have, do they choose the proper package for themselves, are they keeping their packages updated, and are they having problems with installing the programs.

As part of my research, I was studying the characteristics of the SAP application and its improvement potentials in practice, and I incorporated my ideas on such related innovative alternatives in my dissertation. In current case, the company in concern is outsourcing its logistics activities in forwarding in order to make operation simpler and better. I also investigated the ways in which the company would be able to successfully manage its own forwarding processes in a secure manner and at a high level.

It is important to see the way in which the logistics areas are linked up to the corporate controlling system. Both the corporate controlling system and the logistics system have a fundamental characteristic feature in common: they both look at the organization as a whole. Their viewpoints, however, are different. To enable them to function as a coherent self-contained unit, specific interfaces and measurements have to be determined. I could identify these interfaces thanks to the analyses of ten personal interviews carried out with ten companies in 2016. I used the data of the analyses to create a network model in which the points of contact are determined, and which can facilitate the establishment of a certain order of hierarchy.

In order to directly demonstrate the efficiency improving capacity of logistics controlling, I carried out additional personal interviews with 10 enterprises in the form of questioner surveys.

Efficiency is a highly relative concept; it is not possible to establish whether an enterprise is operating efficiently or not based on calculations by applying a formula (SZÚCS and FARKASNÉ FEKETE, 2008). The general formula of efficiency is the following:

- $\text{Efficiency} = \text{Return} / \text{Expenditure}$
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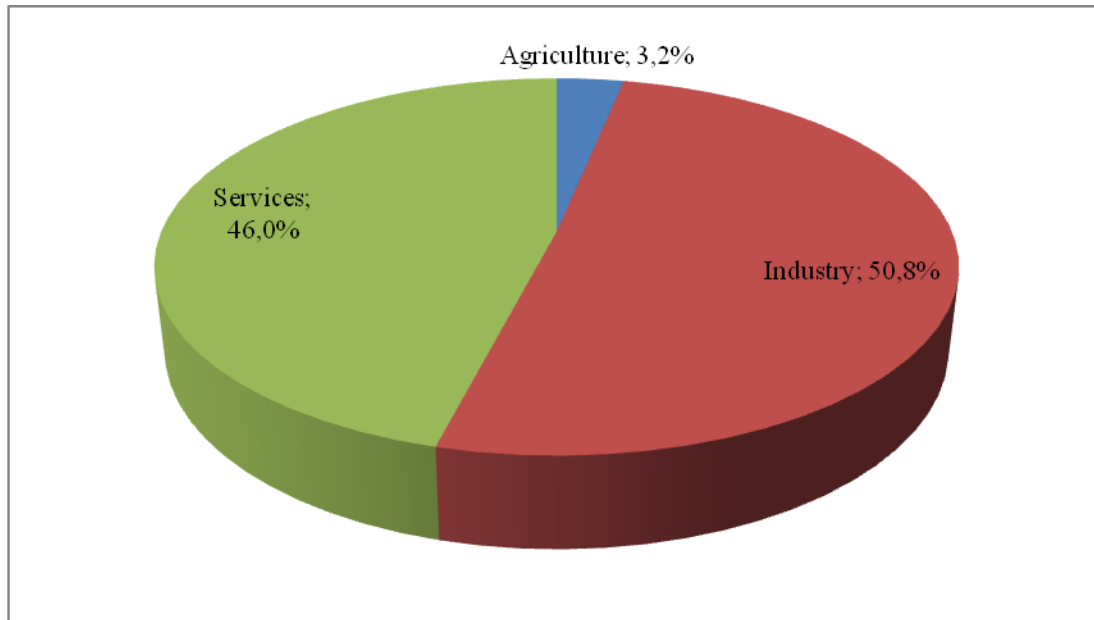
By using these formulae, the concept of efficiency, the ratios of the different combinations of returns and expenditures (outputs and inputs) can be determined.

My aim is to explicitly prove the efficiency improving capacity of logistics controlling in corporate logistics, – as it is suggested by the title of my Dissertation. The results of the research analyses are used to underpin my hypotheses; they also serve as bases of formulating conclusions.

## **2. DATABASE AND RESEARCH METHODS**

Samples were taken from a population of 202 national enterprises engaging in activities closely related to logistics; the enterprises have it in common that they lay a strong emphasis on controlling, especially on logistics controlling.

Proportionate to the national distribution ratio, the reference sample comprises enterprises with agricultural, industrial and service profiles. Due to its diverse nature, logistics is found in each of the branches of the national economy. Being aware of this, I sent out the questioners to 1500 enterprises, and received 202 responses back. See figure 1.



**Figure 1: The distribution of the sample organizations by the type of their main activities**

*Source: Own development*

The questioners were filled out online or in live interviews. The questioners were sent out by mail and had invitation letters attached.

**Table 1: Mode of completion and characteristics of the interviews**

Item	Internet	Live completion	Total (pcs)
Questioners sent out	1476	24	1500
Questioners sent back	178	24	202

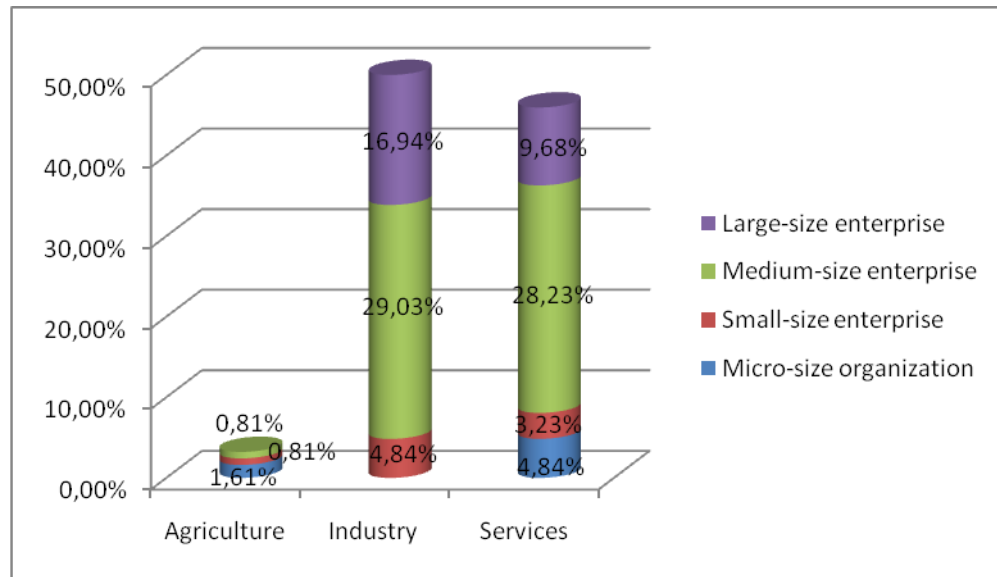
*Source: Own development*

88% of the questioners were retrieved online, 12% were completed in person. The low proportion of live interviews is due to the decentralized nature of the geographic distribution of the target organizations. As said before, the sample population was selected by the type of their logistics activities.

The enterprises were ranked by size according to the size categories (based on employee number) used in statistics:

- 0-9 employees: micro-size organization
- 10-49 employees: small-size enterprise
- 50-249 employees: medium-size enterprise
- 250 employees < : large-size enterprise

Enterprises from each of the size categories are represented in the sample population. It was one of my research priorities that the enterprises of the sample population are selected according to and structured by their logistics profiles, irrespective of their sizes. This philosophy allowed for analyzing and clarifying the relationship between the logistics controlling system applied and the enterprise size. See Figure 2 below.



**Figure 2: Distribution of enterprises according to their size and main activities**

*Source: Own development*

In my research I was using both empirical and theoretical approaches. The methods applied are of three types:

- Theoretical exploitation of the research background;
- Procession and evaluation of the empirical data compiled in practice;

- Synthesis of the theoretical conclusions and empirical data.

The choice of the questioner survey format for the research proved to be a right one given that it allows for the incorporation of a large scope of reference population, for in-depth analyses, and for general conclusion making (RUBIN-BABBIE, 2010).

Another advantage of the questioner method is that it facilitates a circumspect, in-depth exploitation of the focus points i.e. information on a given topic can be achieved by asking the respondents numbers of questions each focusing on different aspects of that topic (RUBIN-BABBIE, 2010).

The interviews of the questioners incorporate several topic areas. One of the sections is dealing with enterprise data, making it sure, however, that no sensitive data are touched upon.

Questioner surveys, in general, are supposed to satisfy three major requirements MALHOTRA (2002):

- The questions have to be clear and understandable so that the interviewee is able and willing to answer them;
- The questions have to be interesting, suitable for catching the mind of the interviewee and raising motivation in them to answer the questions.
- The response options provided in the blank have to be punctual and up-to-the point in order to minimize misinterpretation.

The questioner comprises both closed and open questions. In addition to the list of the sample response alternatives, the preset options have been added by a free choice response option too.

The questioner is structured into three major sections:

- The first one contains the data of the interviewee;
- The second one is dealing with information on the enterprise;



- The third one is the very interview part dealing with information regarding the topic of logistics and controlling.

To ensure pin-pointed and accurate results, the collected data were analyzed by different methods.

The data and research results are structured and visualized by diagrams and tables.

My hypotheses are supported and proved by statistical calculations.

In proving my hypotheses, I applied the method of the determination of the association coefficient. By the association the presence or lack of interrelationship between two quality variables can be defined. The strength of an existing relationship is described by a measure. In my calculations I was applying two varieties of the association coefficient, the choice between the two methods depended on their feasibility for proving the given hypothesis.

The Yule formula of the association coefficient is the following:

$$Y = \frac{f_{11} \times f_{00} - f_{10} \times f_{01}}{f_{11} \times f_{00} + f_{10} \times f_{01}}$$

By this association the presence or lack of interrelationship between two quality variables can be defined. The strength of an existing relationship is described by a measure. This formula can be used only for a 2×2 contingency table.

The Cramer formula of association coefficient is the following:

$$C = \sqrt{\frac{\chi^2}{n(s-1)}}$$

The Cramer formula determines the relationship between quality variables. It is used to compare frequencies of total independence (calculated) with actual frequencies. The larger the difference, the closer is the relationship.

The association coefficient is a figure without dimension, i.e. it does not have a unit of measurement. Its value falls between -1 and 1. Regarding the absolute value of the coefficient, the following scales can be established:

- $r < 0.3$ , there is no relationship between the two variables,
- $0.3 < r < 0.7$ , mid-scale relationship between the two variables,
- $0.7 < r < 0.9$ , close relationship between the two variables,
- $0.9 < r$ , very close relationship between the two variables.

If there is no relationship established between the two variables  $C$  or  $Y=0$ . The sign of the coefficient shows whether the relationship between the two variables is a positive, linear ( $r=1$ ) or a negative, inverse ( $r=-1$ ) relationship.

### **3. THE MAJOR CONCLUSIONS AND NOVEL RESULTS OF THE DISSERTATION**

#### **1. The hypothesis that enterprises having improved, self contained logistics systems are more efficient than their counterparts has been proven.**

Organizations that are operating their logistics activities in a divisional scheme i.e. logistics services are managed unit by unit, in an fragmented fashion encounter the problem that there may arise a conflicts of interests between the objectives of the corporation as a whole and its individual divisions. I proved this assumption in a case study.

As long as the organization is interested in profit maximization and expenditure minimization, the divisions are supposed to make sure this happens. There are cases, however, when the divisions require higher than planned material and cost inputs to be able to ensure the achievement of the corporate goals, which will lead to a conflict of interests between the organization and its divisions.

A self-contained, coherent system of logistics conceptualizes the organization as a complex entity, and is able to deal with the occurring conflicts.

In order to lay the proof of my hypothesis on a solid practical grounding, I carried out additional research into the annual reports of the organizations and into the break-up of their logistics budgets. I arrived at the conclusion that the vast majority of the enterprises allocate their logistics inputs by expense headings. I examined which lines of the 6th account category were applied by the 102 organizations of the sample. I grouped the enterprises into those having separate logistics systems and those having logistics functions delegated to enterprise units. The analysis of the expenditures of the individual lines lead me to the conclusion that the vast majority of the enterprises going without a separate system of logistics produce higher costs in each of the account lines. The reason for this is that the fragmented, diffuse system of logistics functions in many cases generates conflicts of interests, given that the different divisions are not able to clearly separate their own logistics expenditures from those of the others. As a consequence, the

costs often overlap, the description of tasks allocation is often ambiguous, and all this is generating extra costs for the enterprise.

Additionally, I studied the available income statements of the enterprises. The statements reaffirmed my hypothesis that those enterprises that are operating independent logistics systems are more profitable than their counterparts. The income statements according to the function of expenses of such enterprises show that their expenses of direct and indirect sales are lower. I could also find examples of as high as 11-16% deviations between enterprises that are operating under similar conditions otherwise. On the average, though, the companies with independent logistics systems have their expenses by 8-10% lower than those delegating logistics functions to their individual units.

In final conclusion, enterprises having improved, independent logistics systems are more profitable.

**2. I have justified it by calculations that there is no relationship between corporate size and the applicability of the logistics controlling system.**

The analysis was carried out by the definition of Cramer association coefficient.

The value of Cramer coefficient of association is  $C=0.136$ . The calculation result is  $C=0.3$ , which means that there can be no relationship established between the two variables. This justifies my Hypothesis 2.

A fundamental advantage of the logistics controlling systems is that they are flexible; they can easily be adjusted to the size, profile and other parameters of a selected enterprise. Given that they can make companies more efficient and profitable, the implementation of logistics controlling systems is highly recommended for any type of organization.

**3. It has been justified that the application of the logistics controlling system enhances the efficiency of the logistics processes (procurement, forwarding, storage and sales).**

The evaluation data of the questioners are summarized in tables. These structured series of data explicitly demonstrate that those enterprises that have logistics controlling

systems installed can achieve much higher rates of savings on their logistics expenses per unit than those that do not apply them in their logistics management. It has also been revealed that the impact of the logistics controlling system is not restricted to just one focus area, on the contrary, given its complex holistic philosophy it comprises the entire enterprise and produces an overall improvement in each of the units of production simultaneously.

Regarding the input/output relationship, we can conclude that logistics input per unit reduced by the effect of the logistics controlling mechanism generates higher efficiency per unit, which, in turn, enhances the effectiveness of the whole logistics process in general.

**4. It has been justified that enterprises applying logistics controlling systems are less likely to outsource their logistics activities.**

I carried out the analysis of the data by the definition of the Yule coefficient of association. After completing the contingency table, I calculated the value of the coefficient.

The calculated value of Yule coefficient of association is  $Y = -0.93$ , i.e.  $-0.9 < Y < -0.1$  which indicates a very close relationship between the two variables. More than just indicating a very close relationship between the two variables, the negative value of  $Y = -0.93$  also expresses the inverse direction of their relationship at the same time. Consequently, my Hypothesis 4, i.e. that enterprises applying logistics controlling systems are less likely to outsource their logistics activities, has been justified.

**5. It has been justified that there can be no relationship established between the implementation of the logistics controlling mechanism and the foundation date of the companies.**

I carried out the analysis of the data by the definition of the Yule coefficient of association. By the coefficient of association the presence or lack of interrelationship between two quality variables can be defined.

The value of the coefficient of association was calculated  $IYI = 0.0317$ , that is the range is  $0 < IYI < 0.3$  which indicates a weak relationship between the two variables.

The association justifies it that there can be no relationship established between the foundation date and the age of the companies and the application or non-application of the logistics controlling mechanism.

The results prove the hypothesis that the application of the logistics controlling mechanism is not influenced by the foundation date of the enterprise.

The title of my dissertation is “Logistics controlling as means of improving the efficiency of corporate controlling”. In my dissertation I demonstrate the many advantages of the logistics controlling systems: they are flexible, they can easily be adjusted to the size, profile and other parameters of a selected enterprise. In order to justify the efficiency of the logistics controlling, I carried out additional questioner surveys in the form of live interviews with 10 enterprises.

The results demonstrate the impact of the logistics controlling on the enhancement of efficiency. See Table 2 below.

**Table 2: Practical pay-off of logistics controlling application with 10 enterprises**

<b>Achievement</b>	<b>Rate of realization(%)</b>	<b>Range(%)</b>
Improved income	30	10-15
Reduced inventory	60	5-15
Reduced logistics costs per unit output	50	5-10
Improved efficiency	30	-
Contractor selection by efficiency indicators	40	-
Improved control of contractors	50	-
Updated production, sales and planning	10	-

*Source: Own development*

The data above allow for drawing the following conclusions:

Each of the enterprises achieved improvement by the application of the logistics controlling system.

The highest is the proportion of those achieving the reduction of their inventory (60%), but reduced logistics costs per unit output and improved control and follow-up of contractors (50%) are responsible for high rates of improvement too. 30% of the respondents could see the growth of their incomes. The positive impact of the logistics controlling mechanism is not necessarily prompt results in the costs and incomes lines; it will first “put the operation in order”, which, in turn will generate reduced expenses and improved incomes for the company budget.

Taken it in general, improvement in efficiency is usually achieved when the outputs are growing and the inputs are reducing, or these are taking place simultaneously. In our case, all the three of the alternatives of achievement are seen: improved incomes, reduced logistics costs per unit output, and reduced inventory which can also contribute the growth/reduction of the expenses.

Actual improvement of efficiency was recorded with 30% of the respondents. The reason for this lies in the concept of efficiency. It is a complex concept, therefore it is impossible to use just one formula to express it. This means that there is the possibility of subjective interpretation within certain limitations.

In sum, we can say that logistics controlling functions as a tool of efficiency improvement for the enterprises.

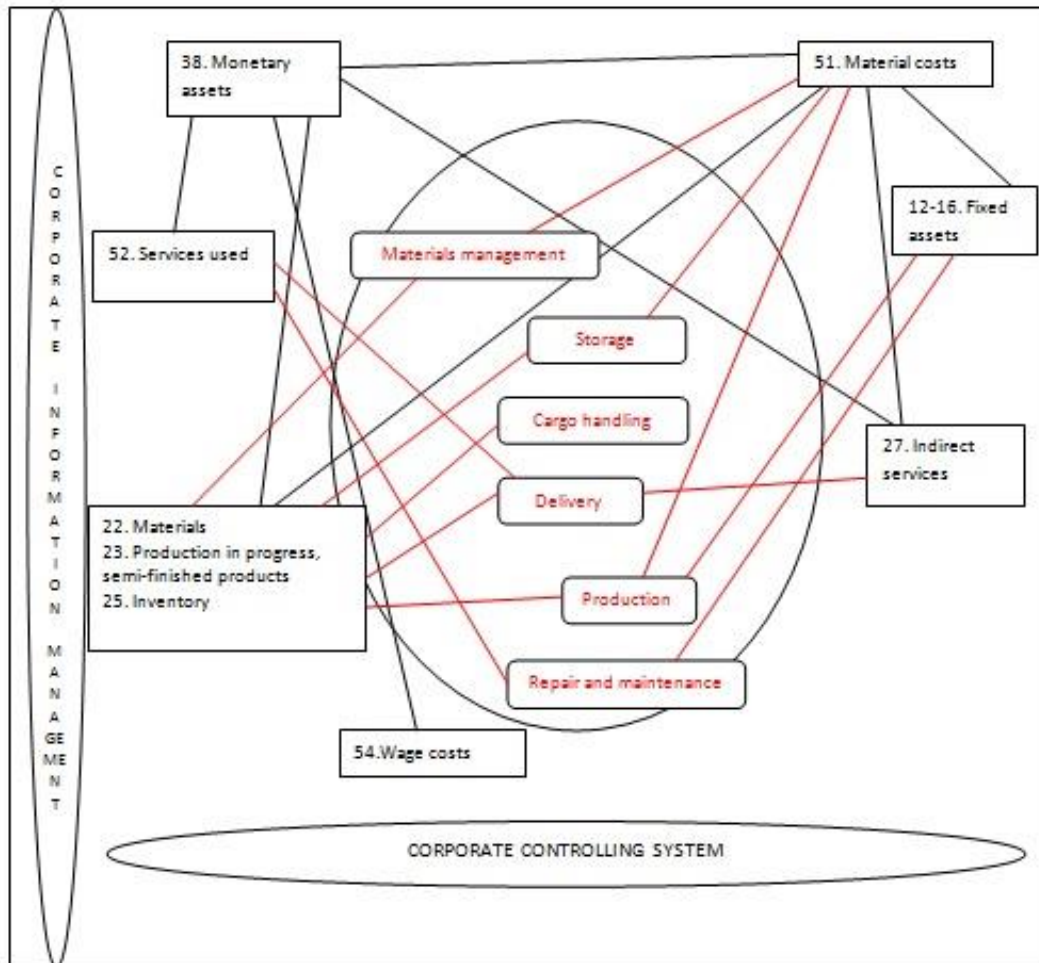
In order to support the enterprises aspiring to partly or fully regain control over their logistics activities that had earlier been outsourced, I drew up a **partner assessment sheet and flowchart**. The evaluation sheet and flowchart facilitate the assessment of the potential new partners, and the revision of the existing contractors. The information gained from the assessment process are saved and stored in the controlling system so they can be retrieved in case of need. The assessment method enables the enterprises to keep information on their partners in continual flow and updated in order to ensure that the most suitable and reliable partners are selected for the company. The partner evaluation sheet and assessment flowchart are found attached in the Annexes.

The positive impact of the logistics controlling system on the activities of the enterprises is evidenced. The efficiency of the Balanced Scorecard model was justified by theoretical research and practical experience not long after its implementation. The joint analysis of the exact data retrieved from the logistics controlling system by DUMITRU – VOLKÁN, 2008, and of the more subjective information gained from the BSC model can make the analysis of a given enterprise all-round because by the method all the parameters of that enterprise can be comprised. As an outcome, the enterprise will have a solid grounding to build its organizational objectives and strategies on, and to rely on for the achievement of corporate goals.

It is important to understand the way by which the fields of logistics are linked up with the corporate controlling system. An important feature that the corporate controlling system and the logistics system have in common is that they look at the organization as a coherent whole; they differ, however regarding their angles of view. To be able to synergistically cooperate, though, they need interfaces and common measures.

I was able to identify these common contact points in the course of my live interviews conducted with 10 enterprises in 2016. Using the data gained there, I developed a network model which facilitates the identification of the interfaces and helps to set up a certain degree of hierarchy.





**Figure 3: Network of logistics cost sections and corporate controlling interfaces**

*Source: Own development*

Corporate controlling and management accounting have it in common that they provide information for the board of managers in support of their decision making processes. The importance of the controlling, logistics controlling systems is that they are able to generate information that will only be realized by the accounting at a later point in the future. Their joint application enables the corporate management to retrieve exact and up-to-date information regarding corporate accounting, management and calculated indexes, which can largely promote optimal decision making and implementation.

The outer circle of the figure above represents the corporate controlling system. The participants of the survey are monitoring the account master groups' functions – as

demonstrated in the figure – to ensure smooth operation. The outer circle also comprises the corporate information management functions demonstrating the comprehensive unity of the corporate controlling system and the logistics controlling system.

The inner circle comprises those logistics cost sections that have been defined by the enterprises as input guidelines to be followed.

The figure clearly demonstrates that the logistics controlling system is an organic component unit of the corporate controlling system, their interfaces being defined by the edges of the model. As seen in the figure, the system is of high complexity, which underlines the importance of regulation, continual follow-up activities and information supplementation. Because of the multiplicity of the interrelationships and interfaces, it is very important that the crew of users is a sophisticated one, and the availability of updated information is continual.

#### **4. FEASIBILITY OF THE RESULTS IN THEORY AND IN PRACTICE**

The results of my research assert the assumption that the organizations of our time cannot survive without having logistics controlling systems implemented.

The logistics controlling system is indispensable for the operation of the enterprises; it appears as the warehouse of information required for smooth operation. The system facilitates the storage and retrieval of key information related to the activities of the enterprises just as well as the analysis of the collected data.

Thanks to its flexibility and adaptability, the system is easy to use in everyday practice. Its sophisticated use provides an important contribution to the optimization of the operation and to the maximization of the profits of the enterprises.

Based on the analysis of the research data, I developed a partner assessment sheet and a flowchart to evaluate the potential contractors and carriers. These assessment tools make the selection of the potential partners safer, and facilitate the registration and retrieval of related information in the corporate logistics system. The stored database of the information ensures that information is retrievable and available to the user, by which the

management has a continual access to up-to-date information on the partners, and can take corrective measures if required.

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## 2009

### 19. Berek Szilvia

A logisztika, mint hatékonyságot növelő eszköz (szakirodalmi áttekintés)

In: Polgár J Péter , Bene Szabolcs (szerk.)

XV. Ifjúsági Tudományos Fórum . Konferencia helye, ideje: Keszthely , Magyarország ,  
2009.04.16 Keszthely: Pannon Agrártudományi Egyetem Georgikon

Mezőgazdaságtudományi Kar, 2009. Paper 4.

(ISBN:978-963-9639-33-1)

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## **ANNEXES**

Evaluation sheet

Classified partner flowchart

## Evaluation sheet

1. Company.....

2. Legal and /or foundation form:

- ☐ Private company (Bt, Kft, Kkt, Zrt, Nyrt)
- ☐ Temporary association
- ☐ Cooperative
- ☐ Self-employed
- ☐ Other:.....

3. Tax identification number.....

4. Current equity.....- Ft

5. Headquarters:

Locality.....

Street:.....

Number.....

Postal code:.....

County:.....

Telephone.....

Fax:.....

E-mail:.....

Web:.....

1. Business domicile (Fill in if data are different from those of registered headquarters above):

City.....

Street:.....

Number.....

Postal code:.....

County:.....

Telephone.....

Fax:.....

E-mail:.....

Web:.....

2. Registered business number.....(Certificates less than three month old are accepted only)

Number of business license in case of self-employed entrepreneurs.....

(Please attach the photocopy of your business license)

3. Shares in other businesses:

☐ Yes

☐ No

(Please attach the name, foundation form, activity profile of the business(es) and your pro rata share in them if your answer is: Yes)

4. Data of Warehouse, Workshop, Business domicile:

Type of facility	Location	Owned	Hired	Area (m <sup>2</sup> )	
				Covered	Total

5. Current headcount Nr:.....

Position	Head Nr	Position	Head Nr
Top/middle manager		Lorry driver	
Office worker		Other laborer	
Technical worker		Other	

6. Owned or hired major equipment: (production equipment, transport vehicle, specific equipment and transport vehicle etc.)

Equipment, labour instruments	Pieces	Type	Own	Hired	Year of occupancy	Major technical parameters



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7. Parameters of availability for work (geographical area, value limits):

Location of work	Work value limits			
	up-to 1.000.000 HUF	up-to 3.000.000 HUF	up-to 5.000.000 HUF	over 5.000.000 HUF
International				
National				
Regional				

Counties of regions:

.....

.....

8. Type of activity/activities

.....

Type of main activity

.....

Number of employees hired for this activity:.....heads

9. Important works undertaken as sub-contractor (references) over the past 3 years

Year	Contractor	Principal	Type of work undertaken	Sum

10. Important works undertaken as main-contractor (references) over the past 3 years

Year	Principal	Type of work undertaken	Sum

11. Involvement of sub-contractors over the past 3 years. Sub-contracted work in proportion of total:.....

Year	Sub-contractor	Type of work done	Sum

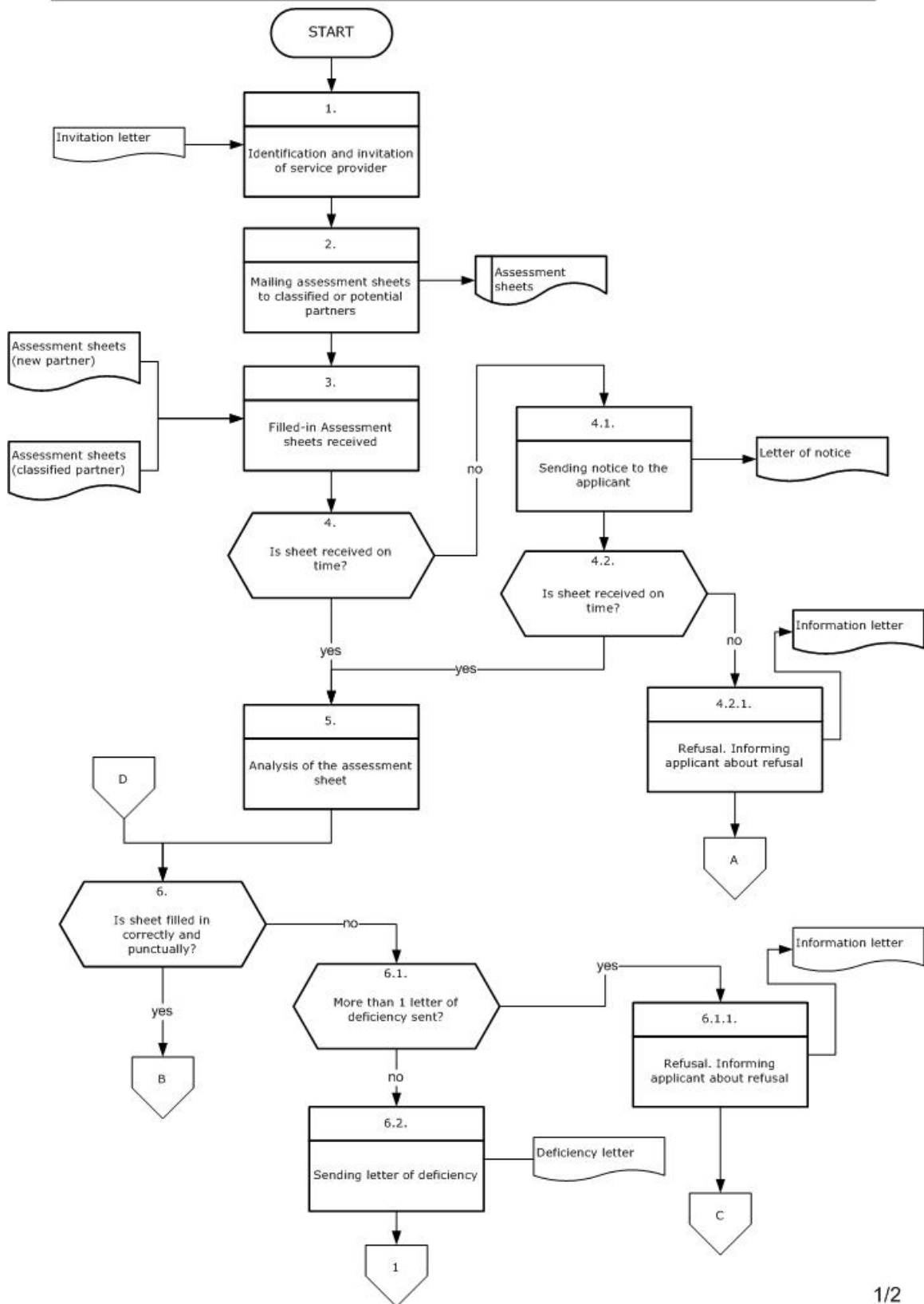
--	--	--	--

12. Type(s) of work your company is available for

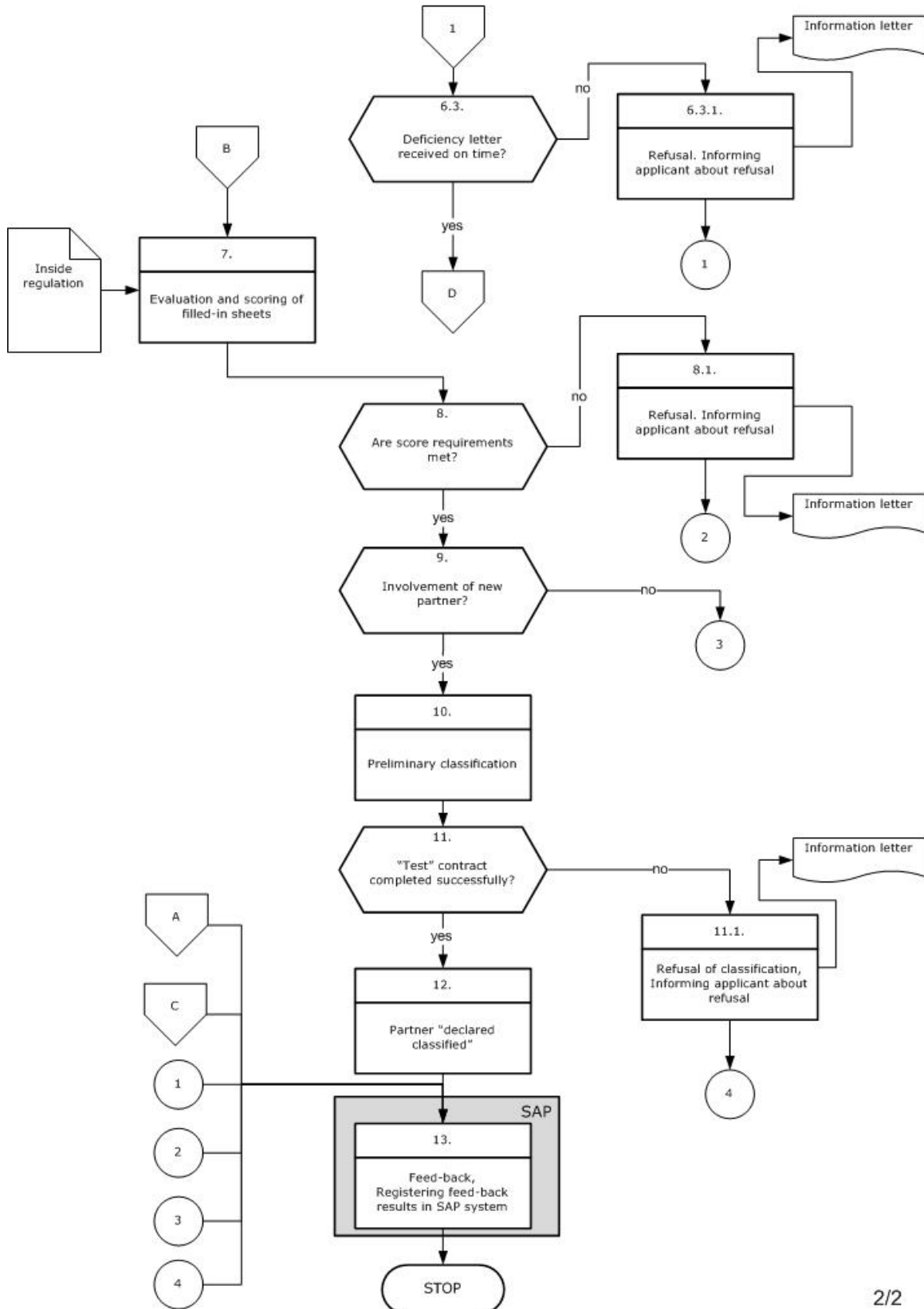
.....

.....

## Assessment and evaluation of partners



## Assessment and evaluation of partners





Registry number: DEENK/102/2016.PL  
Subject: Ph.D. List of Publications

Candidate: Szilvia Méhesné Berek

Neptun ID: FWRLXI

Doctoral School: Ihrig Károly Doctoral School of Management and Business Administration

### List of publications related to the dissertation

#### Article(s), studies (9)

1. **Méhesné Berek S.**: Logisztikai controlling egy elektronikai vállalatnál.  
*Taylor. "közlésre elfogadva", 1-7, 2016. ISSN: 2064-4361.*
2. **Méhesné Berek, S.**: Feedback and logistics controlling.  
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3. **Méhesné Berek S.**: Az SAP-rendszer fejlesztése egy műanyag-feldolgozó vállalatnál.  
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4. **Méhesné Berek, S.**, Hágén, I.Z.: The significance of the application of corporate controlling.  
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*Controll. info. 1 (9), 7-13, 2013. ISSN: 2063-9309.*
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Conference presentation(s) (2)

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The Candidate's publication data submitted to the iDEa Tudóstér have been validated by DEENK on the basis of Web of Science, Scopus and Journal Citation Report (Impact Factor) databases.

25 April, 2016

