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MALE AND FEMALE CONTROLLERS. BETWEEN CONTROLLING AND GENDER STUDIES

Summary: The paper presents the results of empirical study. The research was conducted by the questionnaire method. Its aim was to identify the differences and similarities between male and female controllers. The following aspects were taken into account: the awareness of realization of controllers' tasks, the perception of motivation of work in controlling, declared risk preference, declared preference for individual or group working, hierarchy and the assessment of motivators related to the question what motivated controllers to work, declared preference for employing company (Polish or international), declared preference work for time organization (fixed or flexible), acceptance for long-term career path. The main similarities and differences between male and female controllers were identified, described and analyzed. The presented research is a part of the author's wider research on behavioral and psychological aspects of usage of controlling for management purpose.

Keywords: controllers, male, female.

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1. Introduction

The differences between men and women concerning their professional life were subject to numerous studies conducted by companies, academic researchers and public organizations. They covered different spheres, such as studies, employment, positions in organizational structure, motivators. Their range was different – from a single company to a country or even the world.

In the United States women take about 50% of all managerial and specialist positions, and constitute 41% of employees who are authorized to take buying decisions. The research made by and for needs of Deloitte in USA showed that 70% of senior managers of this company stated that selling to women and making transactions with them is different from selling to men and making transactions with them [Benko, Pelster 2014]. The research made by Catalyst among 1660 alumni of business schools has shown that men are more often given tasks which are crucial

for promotion in work. The projects led by men had on average budgets two times bigger than the projects led by women. Moreover projects led by men had on average three times more workers than projects led by women ([Silva et al. 2012], cited after: [*Kobiety w pracy...* 2014]).

In Poland the feminization and masculinization of studies are seen. 25–30% of all students of technical universities are females. The difference in salaries amounts to 20–25%. Feminized branches of economy are characterized by lower salary level than heterogenic ones. Also unemployment rate for women is higher [Skóra 2010].

The research “Top Employer for Management” has shown that among directors of Polish companies there are 73% men and 27% women. Also, women usually managed the administration (82% of administration directors are female) and HR (76%). Some of director’s positions are taken by women very rarely. The examples are IT and R & D (20% of directors are female), purchase and production directors (21%), CEOs (21%) [*Kobiety w pracy...* 2014].

In the research made by Accenture among 4100 members of big and middle-sized companies in 33 countries it has been shown that only in four countries, including Poland, the salary is a factor which defines the success in professional life. There is a huge difference between Polish men and women – for 30% of male respondents salary is the most important success factor, whereas for 41% of Polish women the main factor is the balance between professional and private life [Cesarz-Kwietniak, Sawicka 2013].

Although, as presented previously, there was a wide range of research on differences between men and women in professional life, most of them focus on managers. The research which will be presented in this very paper will focus of another professional group – controllers. The aim of the paper is to identify and explain similarities and differences between male and female controllers.

The hypotheses of the presented research are the following:

- there are differences and similarities between men and women who perform controller tasks,
- there are differences which can be attributed to social perceptions of differences between traditional roles of men and women.

The study on similarities and differences will focus on comparison of the following aspects:

- the awareness of work in controlling,
- the perception of what motivates to work in controlling,
- risk preferences,
- preferences for work organization,
- the hierarchy of factors that motivate male and female controllers to work,
- preferences for employing company,
- preferences for work time organization,
- acceptance of long-time career path.

The research will be based on the empirical study conducted with the use of the questionnaire method.

Presented research is a part of a wider research project on the behavioral aspects of controlling and the psychological conditioning of usage of controlling for management purposes. Other results were published in: [Nowak 2013a, b, c, d, e]. Main motivators for undertaking this research were:

- in the theoretic dimension: the fact of the lack of empirical research on psychological and behavioral aspects of controlling in literature and consequently the existence of a research gap,
- in practical dimension: the need declared by managers and controllers working in different companies for knowledge which can be implemented in support of managing controllers, controlling departments and performing controllers tasks.

2. Analysis of empirical study and presentation of research results

The research consisted of two steps. The first one was the identification of people who are controllers (who perform the task of the controlling). The second one was conducted among the controllers and was focused on awareness of work in controlling, perception of what motivates to work in controlling, risk preferences, preferences for work organization, hierarchy of factors that motivate respondents to work, preferences for employing company, preferences for work time organization, acceptance for long-time career path.

The first step of research was conducted on the group of 102 people. The group consisted of 52% of women and 48% of men. In order to identify controllers, 24 tasks of controllers were enumerated. Respondents who in their work do realize or have realized at least three of enumerated tasks of controlling were identified as controllers. The given condition was fulfilled by 67 respondents. Their group is presented in Table 1 showing the number and percentage of male and women in the controller's group.

Table 1. Male and female controllers

Respondents	Number	Percentage
Women	28	42
Men	39	58
Total	67	100

Source: author's own elaboration.

The respondents were asked whether they work or worked in controlling. The responses are presented in Table 2. As can be noticed, 39% of women and 28% of men declared no experience in controlling although they had previously stated that they performed a number of controller's tasks. The reason is that "controlling" is understood very differently in different literature views and named differently in various organizations (see: [Nowak 2007, 2008]). Anyway, it should be stressed that

the higher percentage of female respondents is not aware of the fact that they work in controlling, which can be attributed to lower self-confidence as controlling usually is perceived as a specialist field.

Table 2. Declared experience of work in controlling of respondents

Declaration related to work in controlling	Women		Men	
	Number	Percentage	Number	Percentage
Yes	17	61	28	72
No	11	39	11	28
Total	28	100	39	100

Source: author's own elaboration.

Table 3 shows the perception of different motivators to work in controlling. Five motivators were enumerated in the research (power, money, self-realization, prestige and safety) and the respondents were to give each of them 1, 2, 3, 4 or 5 points, where 5 meant the highest motivation and 1 – the lowest motivation. One number was to be used only once. Table 3 presents the average number of points ascribed to each of motivators. As can be noticed, the biggest difference between average number of points for men and women relates to “safety” motivator – women perceive it as more motivating to work in controlling than man and the difference is 0.42. The smaller difference relates to “prestige” and equals 0.12. Also, there is the difference in the hierarchy of motivators themselves. For female respondents the perceived hierarchy of motivators to work in controlling is as follows: self-realization, money, prestige, safety, and power. For male respondents the hierarchy is the following: self-realization, money, prestige, power, safety.

Table 3. Perception of what motivates to work in controlling – average number of points

Motivator	Women	Men	Difference
Power	2.11	2.41	0.30
Money	3.64	3.77	0.13
Self-realization	3.96	4.13	0.16
Prestige	2.89	2.77	0.12
Safety	2.39	1.97	0.42

Source: author's own elaboration.

The controllers were also to declare their risk preference. The result is presented in Table 4. As can be seen, much more women than men are characterized by medium risk preference (75% of female respondents and 64% of male respondents). More male than female controllers declare preference for high risk and more women than men declare low risk preference.

Table 4. Declared risk preference

Declared risk preference	Women		Men	
	Number	Percentage	Number	Percentage
Low	6	21	7	18
Medium	21	75	25	64
High	1	4	7	18
Total	28	100	39	100

Source: author's own elaboration.

The other aspect of the research was related to organization of work in terms of preference for group or individual work. The results are presented in Table 5. As can be seen, half of the female controllers have no preferences. At the same time lack of preferences is declared by 41% of male controllers. Where it is possible to choose the form of work, controllers of both sexes prefer individual work but the percentage is higher for women (46%) than for men (38%). Only 4% of female controllers prefer group work whereas more than 20% of male controllers prefer team working.

Table 5. Declared preference for individual or group work

Declared preference for work organization	Women		Men	
	Number	Percentage	Number	Percentage
Individual work	13	46	15	38
Team work	1	4	8	21
No preference	14	50	16	41
Total	28	100	39	100

Source: author's own elaboration.

Apart from checking the perception of what motivates to work in controlling, the question of what motivates respondents themselves to work was also asked. The procedure was the same as previously – for each of given motivator (power, money, self-realization, prestige) the respondents were to ascribe a number from 1 to 5, where 5 meant the highest motivation and 1 – the lowest motivation. The outcomes are given in Table 6. The women declare that they are motivated most by the self-realization (average number of points is 4.82), then –by money (3.36), prestige and safety (both 2.68) and least motivated by power (1.46). Male controllers declare that first of all they are motivated by self-realization (4.51), secondly by money (3.77), then by prestige (2.67), safety (2.13), and power (1.92). As can be noticed, the both hierarchies are similar and the only difference is the fact that for female controllers the safety has the same motivating power as the prestige. As for differences, it should be stated that safety is much more important for women than for men (difference

equals 0.55), power is much more important for men than for women (difference: 0.46) and money is much more important for male than female controllers (0.41). The highest similarity is related to prestige which is assessed almost the same (difference is equal to 0.01) by both male and female controllers.

Table 6. Declaration of what motivates respondents to work – average number of points

Motivator	Women	Men	Difference
Power	1.46	1.92	0.46
Money	3.36	3.77	0.41
Self-realization	4.82	4.51	0.31
Prestige	2.68	2.67	0.01
Safety	2.68	2.13	0.55

Source: author's own elaboration.

Controllers were also asked to declare whether they prefer to work for Polish company or for a foreign or international one. The results are presented in Table 7. Firstly, it should be underlined that whether the employing company is Polish or international is unimportant for 50% of female controllers and more than 67% of male controllers. Foreign or international company is preferred by 39% of women and 26% of men. Polish company is preferred by 11% of female and 8% of male respondents.

Table 7. Declared preferences for employing company

Declared preference for employing company	Women		Men	
	Number	Percentage	Number	Percentage
Polish	3	11	3	8
Foreign/international	11	39	10	26
No preference	14	50	26	67
Total	28	100	39	100

Source: author's own elaboration.

Table 8 depicts the preferences of male and female controllers for the time organization. The significant preference for flexible work time is seen in both groups. Elastic work time is preferred by 82% of female controllers and 79% of male controllers. For the women the second declaration was "no preference" (11%) and for men – "fixed time" (8%). The least popular option for women was fixed work time (7%) and for men "no preference" (8%).

As the last preference the acceptance for long-term career path was analyzed. The answers for the question whether long-time career path is accepted are presented

Table 8. Declared preference for organization of time of work

Declared preference for organization of time of work	Women		Men	
	Number	Percentage	Number	Percentage
Fixed	2	7	5	13
Flexible	23	82	31	79
No preference	3	11	3	8
Total	28	100	39	100

Source: author's own elaboration.

Table 9. Acceptance for long-time career path

Acceptance for long-time career path	Women		Men	
	Number	Percentage	Number	Percentage
Yes	23	82	19	49
No	5	18	20	51
Total	28	100	39	100

Source: author's own elaboration.

in Table 9. As should be underlined, there is a significant difference between male and female controllers as 82% of women accept long-term career part and 51% of men do not accept it. The given difference is the biggest one identified in presented research, between male and female controllers.

3. Conclusions

The presented research was aimed at identifying similarities and differences between male and female controllers. The goal was accomplished the by empirical study based on the questionnaire method. The results were presented in the paper. Main conclusions are as follows:

- More men than women that realize controller's tasks are aware of this fact. It can be attributed both to the lowest self-esteem of women and to different understanding of the term "controlling" both in the literature and in particular companies.
- Both male and female controllers perceive self-realization as the most important factor that motivates to working in controlling. The hierarchy of perceived motivators is similar for men and women but for men the least motivating to work in controlling is safety and for women – power. The motivator characterized by biggest difference is safety.
- Most of both male and female controllers declare medium level of risk preference but more women declare that level. In male controllers group the

same percentage of answers were given for preference of low and high risk. In the female controllers group low risk is preferred much more than high one.

- The most popular answer for question on preference of work organization is “no preference” answer, however, it is more frequent in female controllers group. The second-place answer for both groups is individual work but this answer is more popular in womens’ group.
- Both male and female controllers declare that the main factor that motivates them to work is self-realization. For female controllers this motivator is stronger. The least important motivator for both groups is power. The motivator for which there is a biggest difference of assessment by men and women is safety which is much more important for female controllers. Also huge differences are related to assessment of power and money – both of them are assessed by greater average number of points by men than women.
- For both groups while asked about preference for employing company, “no preference” answer was most popular and it was more popular among men. For both men and women who declared references international company is more attractive than Polish. This preference is higher in female controllers group.
- Both male and female controllers prefer flexible time in their work organization and it is more popular among women. For women “no preference” is the second chosen option and for men – “fixed time”.
- There is a huge difference among male and female controllers related to long-time career path. It is approved by a high percentage of women and it is not approved by majority of men.

As summary it should be stated that the first hypothesis of research (here are differences and similarities between men and women who realize controller tasks) was proved to be true. It should be added that the biggest difference between male and female controllers relates to the approval of long-term career path.

The differences between male and female controllers, which were shown in the research, can be, at least partly, attributed to different perception of the role of men and women in society and ant eat some of them are connected by the fact that certain role is given to them, for example:

- money is more motivating for men than for women, which can be attributed to traditional role of man as the person who maintains the family and earns money to fulfil its material needs;
- flexible working time is preferred by more women than men, which can be attributed to traditional role of woman as the person who devotes her time for family needs.

The examples which just have been given prove the second hypothesis of the study (There are differences which can be attributed to social perceptions of differences of traditional roles of men and women).

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MEŃCZYŹNI I KOBIETY JAKO CONTROLLERZY. POMIĘDZY CONTROLLINGIEM A GENDER STUDIES

Streszczenie: W artykule zaprezentowano wyniki badań empirycznych. Zostały one wykonane metodą kwestionariuszową. Celem była identyfikacja różnic i podobieństw pomiędzy kobietami i mężczyznami pracującymi jako controllerzy. Pod uwagę brano: świadomość wykonywania zadań controllera, postrzeganie motywacji do pracy w controllingu, deklarowane preferencje ryzyka, deklarowane preferencje do pracy indywidualnej lub grupowej, hierarchię i ocenę czynników motywujących controllerów do pracy, deklarowane preferencje dotyczące pracodawcy (przedsiębiorstwo krajowe lub międzynarodowe), deklarowane preferencje w zakresie organizacji czasu pracy (sztywny lub elastyczny), akceptację długoterminowej ścieżki kariery. Zidentyfikowano i przeanalizowano główne podobieństwa i różnice między kobietami a mężczyznami zajmującymi stanowisko controllera. Przedstawione badania są częścią szerszych badań autorki z zakresu behawioralnych i psychologicznych aspektów controllingu.

Słowa kluczowe: controllerzy, mężczyźni, kobiety.