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The Role of a Controller in a Company Dealing in Hazardous Materials

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Abstract:

Purpose: *This article analyzes the role of a controller in a company trading in hazardous materials, particularly liquid fuels, which, as ADR goods, are subject to exceptionally stringent organizational, legal, and safety requirements. The aim of the article is to demonstrate the nature, scope, and importance of the controller's role in such companies and to demonstrate that controlling and the person responsible for it are a key element of the management system, enabling the maintenance of efficiency, safety, and process compliance with a dynamically changing environment. The work considers both the theoretical context related to the diversity of definitions of controlling and the specific nature of the energy industry, where trading in liquid fuels requires strict compliance with the requirements of the ADR convention and the provisions of the Energy Law.*
Design/Methodology/Approach: *The methodology of this article includes an in-depth review of domestic and international literature on controlling, management, accounting, finance, and organizational theory. The empirical section utilizes survey results conducted at liquid fuel distribution companies with a controlling system. The research procedure also includes: analysis of legal acts related to the subject of the study, expert verification of the research questionnaire, in-depth interviews with decision-makers at liquid fuel distribution companies, logical reasoning methods, and analysis and synthesis of methods.*
Findings: *The research findings demonstrate that in companies distributing liquid fuels, controlling plays an extensive and multidimensional role, with the controller serving as a key link between owners and the management board, and the management and executive staff. In nearly three-quarters of the companies analyzed, the controller reports directly to the management board, demonstrating the strategic importance of this role. The survey results also indicate that the controller performs activities beyond traditional controlling areas, including analysis of physicochemical properties of fuels, forecasting raw material prices on global markets, monitoring natural losses, monitoring the impact of temperature on fuel volume, project supervision, complaint support, transportation cost optimization, coordination of cost and personnel budgets, transaction profitability analysis, and marketing support. The research findings confirm that controlling in fuel companies is holistic in nature—encompassing economic, operational, technical, and logistical aspects. The article also*

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provides a proprietary definition of a controller in a company distributing liquid fuels, filling a research gap in the literature.
Practical Implications: *The practical implications of this article indicate the need to further strengthen the role of controlling in fuel companies, as it plays a key role in ensuring safety, regulatory compliance, and the stability of operational processes. Thanks to their broad technological, logistical, and economic expertise, the controller significantly supports management in making rational decisions and is also responsible for ensuring the proper flow of information between all levels of the organization. Research findings demonstrate that proper implementation of controlling can not only improve economic efficiency but also enhance the safety of hazardous materials trade and minimize operational risks.*
Originality/Value: *The originality of this article stems from the lack of publications in the scientific literature – both Polish and international – that clearly define the role of a controller in a company distributing liquid fuels. Based on literature and empirical research, the author formulates his own comprehensive definition of this role, taking into account its specificity, scope of competences, and the complexity of the tasks performed. The value of this article lies in both theoretical and practical dimensions. On the one hand, it integrates dispersed knowledge on controlling and the development of the controller's function, and on the other, it provides tools, examples, and interpretations useful for managers, controllers, and practitioners in the fuel sector. This work provides a foundation for further research on controlling in energy companies, and the conclusions presented can be used in the design of management systems in entities involved in the trade of hazardous materials.*

Keywords: *Controller, enterprise management, liquid fuels, dangerous goods, security, energy sector.*

JEL Classification: *L90, M21, F52.*

Paper type: *Research article.*

1. Introduction

The intense globalization processes taking place in recent years in the economy are causing companies to operate in increasingly challenging external conditions, primarily due to intense market competition. This situation compels managers to approach their decisions even more rationally. Therefore, various tools are being sought to support decision-making processes (Bellaqa *et al.,* 2025; Marciniak, 2001; Tewu *et al.,* 2024).

Improving corporate efficiency depends not only on access to capital, but primarily on the quality of management. The high variability of the company's environment means that quality control of decisions should be conducted continuously – a modern management method, such as controlling, facilitates this. It facilitates a rational allocation of responsibilities and competencies at various management levels and facilitates linking achieved results to the motivational system (Sedliačiková *et al.,* 2021; Sierpińska, 2003; Kerzner, 2022).

Controlling has become almost synonymous with combating the increasing volatility of the environment. Some companies believe that implementing controlling will help avoid many problems and achieve a competitive advantage (Orman, 2001; Berens and Wuller, 2007; Preißner, 2010).

The specific nature of a liquid fuel distribution company is based on the objective nature of its operations. According to the ADR Convention, business activity in this area is primarily determined by the properties of the goods purchased and sold, which are classified as hazardous materials (ADR Convention, 1957).

Safety is a crucial aspect in liquid fuel trade. Its two complementary spheres (human and material) establish the principles of proper distribution of liquid fuels and oblige entities participating in the trade in these products to comply with applicable legal standards. This applies both to the movement of hazardous materials themselves and to the operational framework of energy companies in this area. For a business entity trading in liquid fuels to be properly run, it is essential to adhere to the required organizational and legal conditions for the operation of this business.

According to Article 3, Section 6 of the Energy Law, trade is a business activity consisting in the wholesale or retail trade in fuels or energy (Energy Law, 1997). Article 32, Section 1, point 4 of this Act stipulates that conducting business activities involving the trade in liquid fuels requires obtaining a license. A license for trading in liquid fuels is issued by the President of the Energy Regulatory Office (the licensing authority).

Technological developments have contributed to the increased demand for energy, making the energy sector one of the key and most demanding sectors of the global economy. This has led to a shift in the perception of energy security in European Union countries (Lewicki, 2019).

2. Controlling in the Enterprise

The concept of controlling does not have a single, precise definition. Its functioning is based on the interdependence of many fields, primarily management, accounting, and finance (Nowak, 2013).

The multiplicity of terms is influenced by the fact that controlling can apply to many functional areas, as well as the ambiguity of the English word "control" (translated as: management, steering, regulation). Preissler argues: "Everyone has their own ideas about what controlling means or should mean, but everyone thinks differently" (Preissler, 1999).

The diverse views of schools around the world on controlling, and therefore the multitude of its definitions in the literature, are also due to the application of controlling in a large number of enterprises with different financial situations and organizational structures (Nesterak, 2015).

As H.J. Vollmuth emphasizes, controlling is often identified with the word "control", but this understanding is too narrow, as the essence of controlling refers to the management system of an enterprise. The purpose of controlling, as a cross-functional management instrument, is to support enterprise managers in decision-making. "Trust is good, controlling is even better" (Vollmuth, 2017).

Proper enterprise management presupposes the existence of planning, the goals of which are set jointly, i.e., by the company's management and management staff. By comparing established goals with the actual state of affairs, deviations from the plan are identified in the company's reports. Based on these deviations, the company's management should implement corrective actions to achieve the set goals. Therefore, it can be concluded that a constant feedback loop exists within the enterprise (Vollmuth, 1996).

Based on literature research, Table 1 summarizes the definitions of controlling provided by selected researchers on this topic.

Table 1. *Defining the concept of controlling according to selected authors*

Author	Definition of controlling
H. Buk	A specific management philosophy focused on achieving the organization's established strategic and operational goals while simultaneously ensuring rational management. Controlling supports the entire management process, from effective and responsible planning, through supporting management at all levels of the enterprise, to monitoring the performance of its operations.
M. Dobija	A management subsystem that operates to optimally implement tasks, with the establishment of these tasks being an integral part of it. A crucial element of controlling is forecasting situations to maintain control over the course of activities. Information from the controlling system is not always presented numerically. In controlling, the emphasis is on managing the enterprise.
J. Goliszewski	A subsystem of the management system that coordinates the processes of planning, control, and information supply. It thus enables the entire enterprise to be managed to achieve its goals. It serves an advisory function, providing opinions, assistance, and guidance to management on possible courses of action. It provides decision-making support for management with broad application across the enterprise. Characteristic features of controlling include: goal orientation, bottlenecks, and future orientation (so-called feedforward), as well as the provision of appropriate information and decision-making tools.
D. Hahn	A business management tool. Controlling enables the implementation of activities and decision-making, taking into account planning and control functions. A management philosophy focused on supervision and results.

Author	Definition of controlling
Ch. Horngren	A method of collecting and using information to coordinate and support planning and control processes across an enterprise. Controlling aims to continuously improve all decisions made within an enterprise.
P. Horváth	The management subsystem coordinates planning, information provision, and control. These activities are focused on managing the entire enterprise in accordance with established goals, and thus achieving previously defined results. Controlling supports the coordination and adaptation of the entire system.
M. Nowak	A coherent concept, based on organizational and psychological knowledge, as well as accounting and corporate finance. It draws on many principles applied in other management methods. It is also integrally linked to other management concepts and methods, coexisting with some, conditioning others, and resulting from others. Primarily, these include management by participation, management by delegation, management by communication, management by exception, management by objectives, management by results, value management, reengineering, benchmarking, management by motivation, management by tasks, total quality management, and outsourcing.
H.-Ch. Pfohl	A corporate philosophy focused on optimizing its financial performance using internal accounting tools. Controlling is interpreted as a way of thinking, a new management style, a new orientation to management accounting, and the controller's role.
J. Weber, U. Schäffer	It ensures rational management. It applies generally to all corporate objectives. Rationality is the pursuit of utilizing existing resources to make decisions that will enable efficiency and achieve set goals. The goal of controlling is to provide appropriate information and methodological support. This helps avoid incorrect decisions and increases their rationality. Controlling ensures process transparency and the proper development of the management structure.
K. Ziegenbein	It provides information and methods to the enterprise regarding work systems, which include: planning processes, control processes, and support and coordination of these systems.

Source: *Own study based on Buk, 2006; Dobija, 2005; Goliszewski, 2015; Hahn and Hungenberg, 2001; Horngren, 2008; Horváth, 2011; Nowak, 2015; Pfohl, 2018; Weber and Schäffer, 2014; Ziegenbein, 2004.*

As shown in Table 1, controlling is defined in various ways. Regardless of whether it is defined as a method, system, concept, tool, instrument, or technique, each definition emphasizes the coordination and improvement of management functions. Controlling cannot be considered in isolation from management, as it is closely related to it (Nesterak, 2015).

Controlling has become synonymous with an effective management system in business operations, which is necessary to improve corporate performance and achieve competitive advantage in a highly volatile environment. Controlling is often identified with a system supporting managers in making important decisions for the company's operations, including those that affect its performance – typically profit and return on capital invested in the company's assets (Śliwczyński, 2007).

M. Kowalewski argues that 21st-century controlling is an integral part of the enterprise's management system. It primarily performs planning, coordination, control, and information functions (Kowalewski, 2019).

Controlling as a conceptual research category is both a very important and useful differentiator for a modern liquid fuel distribution company, especially considering its dynamically changing, turbulent environment. A key aspect of controlling's functioning within an enterprise is the definition of its responsibilities.

The implementation of controlling tasks should aim to enhance the company's prosperity, more quickly pinpoint the location and cause of unforeseen changes, and identify areas whose improvement will translate into improved financial performance. The controller is responsible for implementing controlling tasks and functions in a liquid fuel distribution company (Bełch, 2024a).

3. Controller in a Company Dealing in Hazardous Materials - Liquid Fuels

A controller is a navigator who, by comparing assumptions with the actual state, seeks paths to achieve the set goals. To find these paths, it is necessary to develop action plans that will lead to the set goals (Vollmuth, 1996).

H.J. Vollmuth defines controlling as a cybernetic system, with the telling keyword being kybernetes – the Greek term for helmsman. The cybernetic system of an enterprise's operation refers to a "closed self-regulatory system" that contains and interconnects all the components of controlling. The helmsman's task is to keep the ship on a pre-determined course despite adverse winds and currents, guided by reports regarding the current position and using appropriate countermeasures. The description of the helmsman's system of operation can be applied to the operation of an enterprise (Vollmuth, 2017).

This system, in the context of defining various positions and functions within the enterprise, is presented in Figure 1.

As an advisor to the management board, the controller should evaluate the company's development directions and respond to the need for changes in a timely manner. To prevent errors, the controller must continuously manage the flow of information within the enterprise.

The controller performs comparative analyses of the plan and execution, searching for causes of deviations – both current and potential ones that may arise in the future (Sierpińska *et al.,* 2019).

A controller is often compared to a ship's navigator, who uses appropriate instruments to monitor the course and, if deviations occur, proposes appropriate corrections. However, the decision regarding the ship's (company's) course is made by the captain (company's management). It is important to note that the company is dynamically interconnected with its environment, therefore, these relationships should be considered in the controller's conclusions and subsequently in management decisions (Goliszewski, 2019).

The controller should accumulate knowledge and experience in process management and the instruments that support them. When data collected according to internal and external accounting principles are standardized, process mapping requires different information flows (in terms of selection and definition).

Process orientation represents a new area of responsibility for the controller, but it also provides a valuable impetus for improving the services they provide. The controller's services should also be performed efficiently and quickly, without turbulence and burdens, in a more direct manner, while increasing their quality and reducing costs (Weber, 2004; Preißner, 2010).

As M. Nowak states, controllers are able to plan in their work, build on previous successes, but also not be discouraged by past failures and focus on tasks being performed in the present. They respond positively to challenges that represent opportunities for the future, and they do not exhibit helplessness or fatalistic thinking. Consequently, they are able to implement controlling in all its temporal dimensions (Nowak, 2014).

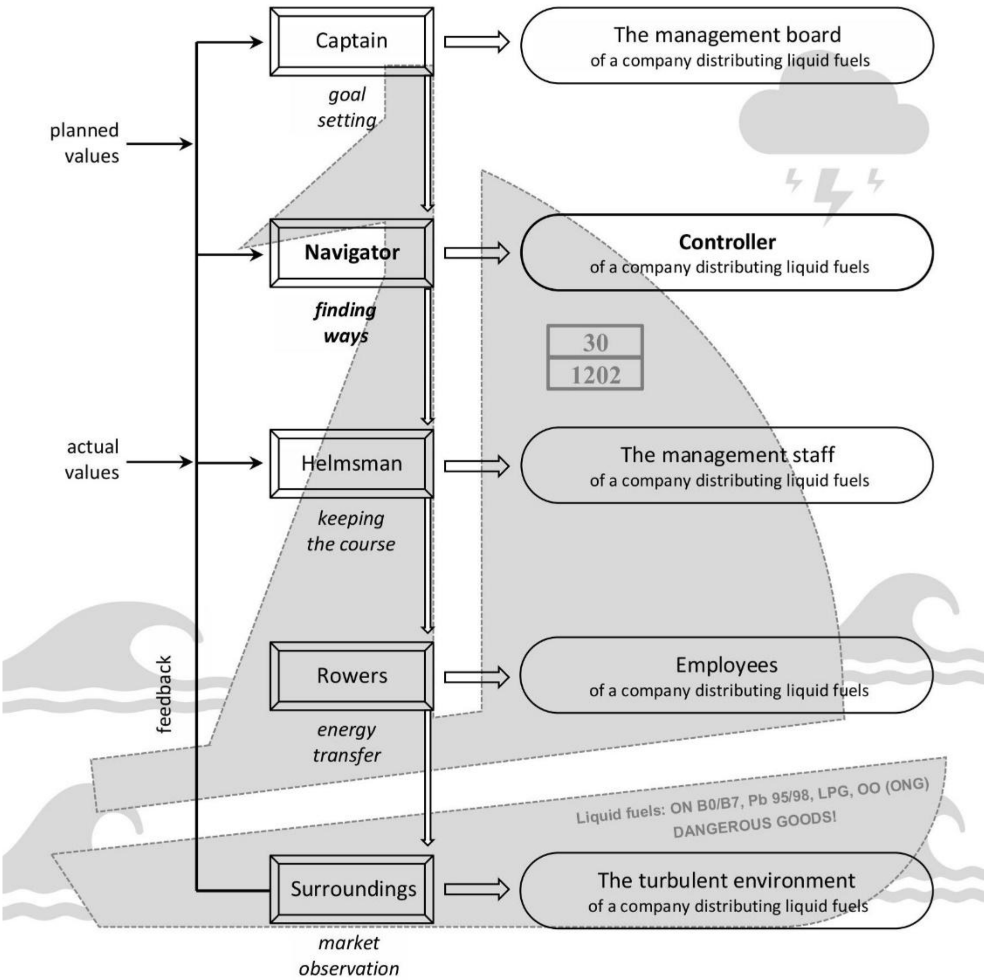
The effectiveness of controlling depends on the skills and competencies of the controller. These, in turn, influence their position within the enterprise, but also derive from this position (Jędralska and Woźniak-Sobczak, 2000).

Over time, the controller has evolved from a position similar to that of an accountant to that of an active advisor to the entity's management. Based on ongoing analyses of the enterprise's situation, they report on potential irregularities and deviations. This allows for realistic forecasting of the entity's immediate and long-term future and enables appropriate countermeasures against errors and losses (Goliszewski, 2015).

The controller's main responsibilities are to ensure the flow of information necessary to make accurate and economically sound decisions and to support management throughout the management cycle (at the planning, organizing, motivating, and controlling stages).

The controller should advise on the decision-making process, assist in the selection of information sources, direct activities related to the preparation of industry and environmental analyses, and define metrics appropriate to information needs.

Figure 1. *Controller in the cybernetic system of a liquid fuel distribution company*



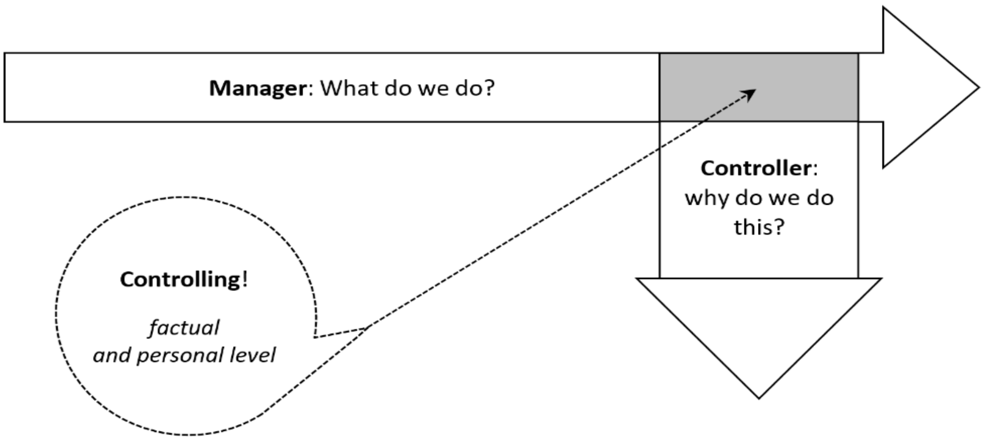
Source: *Bełch, 2024b.*

Therefore, they must focus on the barriers and limitations that hinder the accomplishment of their tasks. They can act as an advisor during audits and plan development, as well as conduct research related to analyzing the competition, balance sheet, strengths and weaknesses of the company, new products, and services. They should frequently analyze various solution options to eliminate bottlenecks – that is, areas of operation that create difficulties in achieving the company's goals (Jakubiec, 2007; Sierpińska *et al.,* 2019).

It should be noted that the role of a controller in corporate financial management is sometimes identified in the literature with that of a financial manager. M. Sierpińska points out the differences in their respective competencies and responsibilities. A manager performs activities related to financial decision-making, while a controller's role in this area of management is to support decision-making by coordinating financial planning and budgeting, as well as by guiding, motivating, and monitoring the effects of decisions made.

The boundary between the competences and responsibilities of a manager and a controller depends on the type of enterprise (subsidiary, parent company), the scope of controlling implementation, the position of a given department in the organizational structure of the entity, the personality traits of the manager and his willingness to cooperate with other departments in shaping the future of the enterprise (Sierpińska, 2006). Controlling as an interaction between a controller and a manager is presented in Figure 2.

Figure 2. *Controlling as an interaction between controller and manager*



Source: *Own study based on Goliszewski, 2019.*

The presented interaction between the controller and the manager refers to two levels, i.e. the substantive level – exchange of information, provision of appropriate decision-making instruments, reporting, preparation of decisions; the personal level – influencing the processing of information, influencing the conduct and behavior of managers.

4. Materials and Methods

Conducting the empirical research aimed at achieving the objectives of this article and verifying the proposed hypothesis required the use of diverse and complementary research tools. The research procedure included a literature review, an analysis of legal acts regulating the activities of companies distributing liquid fuels, surveys, expert verification of the research questionnaire, and in-depth interviews with decision-makers employed in the fuel industry. The analytical process also utilized logical reasoning methods – both induction and deduction – as well as analysis and synthesis of the obtained results.

The entire research process regarding the use of controlling in companies distributing liquid fuels lasted six months.

The main objective of the research was to assess the level of controlling utilization in Polish energy companies engaged in the distribution of liquid fuels. The results presented in this article are part of a broader research project on controlling in this group of entities.

The primary research tool was a survey questionnaire, made available to respondents in both electronic and paper formats. To ensure the validity and reliability of the tool, an expert content review of the questions was conducted during its development. This process involved three managers employed in management positions at liquid fuel distribution companies and two research controllers. Each expert independently assessed the questionnaire individually, which contributed to improving its substantive quality and research utility.

Additionally, a pilot study was conducted on a sample of six companies, which allowed for the verification of the comprehensibility of the questions and the refinement of the research tool's design. The methodological information obtained during the pilot significantly improved the research phase.

The survey was anonymous and targeted exclusively at companies distributing liquid fuels under a TLF (trade in liquid fuels) license issued by the President of the Energy Regulatory Office. The sample selection was purposive and encompassed the entire population of companies holding an OPC license, i.e., 5,689 energy entities operating in Poland. Ultimately, 235 correctly completed questionnaires were returned, representing a response rate of 4.13%.

5. Results

The role of a controller in a liquid fuel distribution company has not been precisely defined in the literature. No articles on this topic were found in the bibliographic databases: Google Scholar, Elsevier, WorldCat, Emerald Insight, Erih Plus, and BazEkon.

Therefore, an original definition was adopted: a controller in a liquid fuel distribution company is a person who performs comprehensive controlling functions, acting as a "bridge", "connector" and "communicator" of information between the owner(s) and/or management board of this business entity (president, board members) and its management staff (commercial director, accountant, transport manager, gas station managers), and other employees (sales representatives, gas station salespeople, tanker truck drivers, vehicle mechanics, ADR advisor, occupational health and safety specialist, fuel, sales, and transport dispatchers, and support staff: secretarial, security, and housekeeping staff).

They fulfill a crucial role as a link between these two areas. The controller's role in a liquid fuel distribution company is to periodically provide advisory services regarding the possibilities and methods for achieving the company's goals (expert interpretation of numerical values, economic relationships, and personnel issues) and to provide management with reliable information obtained by comparing established plans with the actual situation.

The controller determines the type, scope, form, and quality of this information, as well as the method of its collection. This gives them significant influence over the transmission and reception of management information, which translates into management decisions (operational, tactical, and strategic).

A person in the controller position implements a controlling system in a company distributing liquid fuels, and then supervises its operation and makes the necessary corrections to ensure the proper operation of the system. A controller in a liquid fuel distribution company is an expert who performs advisory, supportive, coordinating, and supervisory functions. The controller:

- analyzes data and verifies information,
- coordinates and supports decision-making processes in the area of streamlining budgeting and planning liquid fuel supplies,
- evaluates the fuel company from the perspective of the entire organization, ensuring alignment of the goals set by decision-makers,
- implements decisions made by management,
- forecasts liquid fuel sales (for the company, its competitive environment, and the entire fuel industry) – obtaining: numerical,
- and qualitative information resources from the company and its environment, information and forecasts on crude oil prices (Brent - London, WTI - New York, Urals - Moscow) and finished products (liquid fuels) on domestic and global markets (production, wholesale, retail), OPEC announcements, economic information and forecasts, reports (financial, statistical, accounting),
- reports on fuel trade in terms of direction and results,
- uses modern IT applications and Automation (to streamline operations),
- implements economic instruments, techniques, and methods, as well as fuel IT applications,
- supports management staff with knowledge and experience,
- coordinates volume deviations of liquid fuels, their shortages, and natural losses (physical, actual) occurring during the trade of these products, i.e., during storage, receipt, release, transport, loading, reloading, and unloading,
- monitors the impact of temperature on the volume, density, and mass of liquid fuels purchased and sold in the company (relative to the reference temperature of 15°C),

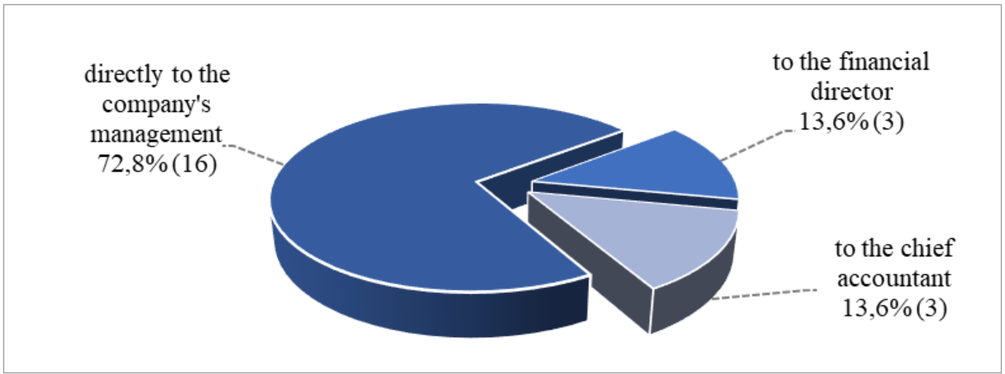
- monitors the actual profitability of liquid fuel sales transactions and balances order and transportation costs,
- supports company project planning and resource allocation,
- monitors optimal order quantities and the physical and fractional properties of liquid fuels (including cold filter plugging point, cloud point, autoignition temperature, calorific value, vapor pressure, volatility, octane and cetane number, sulfur content, bioethanol, and FAME biocomponents),
- monitors changes in the environment of the company distributing liquid fuels and informs decision-makers about them on an ongoing basis,
- oversees complaint handling in the area of liquid fuels,
- of a bipolar nature – claims by the company distributing liquid fuels against its fuel suppliers, as well as claims from customers who purchased fuel from this company (complaints regarding incorrect parameters of liquid fuel properties, in accordance with applicable quality standards – e.g., resistance to clouding and freezing in winter, and complaints related to fuel shortages at loading/delivery, in accordance with applicable quantity standards),
- introduces controlling in the company to the strategic level, and as an innovator, co-designs the development of the liquid fuel distribution company,
- supports the company's marketing activities (including liquid fuel sales promotion, public relations, personal sales by sales representatives) and assesses their appropriateness, justification, correctness, and profitability.
- forecasts, prepares, monitors, and updates budgets, and simulates their implementation,
- periodically monitors cost budget overruns and informs management and relevant employees,
- plans and coordinates employment in the liquid fuel distribution company and the personnel cost budget,
- acts as the "economic conscience" of the decision-making team,
- monitors deviations from the established goals and informs decision-makers about them on an ongoing basis,
- is not directly responsible for the company's financial results, but provides the appropriate tools that indicate the appropriate path to achieving the business entity's goals and provides the ability to control and supervise the process of generating economic profit of the enterprise.

The presented functions and responsibilities of a controller in a liquid fuel distribution company may be subject to modification and updating, depending on: the size of the company, its organizational structure, the type of liquid fuels distributed, the current macroeconomic policy and legal conditions, the scope of services provided, the liquid fuel distribution channels used, and the impact of the company's environment on the controller's tasks.

For a controller in a liquid fuel distribution company to be able to properly perform their functions and carry out the assigned tasks, prior, appropriate implementation of a controlling system in that business entity is essential.

The respondents provided information on the controller's position in the company's organizational structure. The results are presented in Figure 3.

Figure 3. *The controller's position in the organizational structure of a company distributing liquid fuels*



Source: *Own study based on conducted research.*

In nearly three-quarters of the surveyed liquid fuel distribution companies with implemented controlling, the controller reports directly to the company's management board – 72.8% (16) to be precise. In the remaining six entities, the controller reports directly to: the financial director – 13.6% (3) and the chief accountant – 13.6% (3). There were no responses indicating any other reporting relationship in this regard.

6. Discussion and Conclusion

The research revealed that controlling in companies distributing liquid fuels encompasses economic, operational, technical, and logistical functions. The controller serves as an analyst, advisor, coordinator, and supervisor, and their scope of responsibility is significantly broader than in companies in other industries. The results show that 72.8% of controllers report directly to the management board, confirming the strategic importance of this role.

The controller is responsible for, among other things, monitoring fuel quality and parameters, controlling natural losses, analyzing transaction profitability, budgeting, risk management, sales forecasting, and supporting complaint processes. A discussion of the results indicates that controlling in the fuel sector is essential to maintaining compliance with ADR and Energy Law regulations and minimizing operational risks.

The results of the analyses clearly indicate that controlling plays a fundamental role in companies trading in liquid fuels. As a key element of the management system, the controller contributes to increased economic efficiency, improved operational security, and optimized logistics and financial processes. Further development of information systems supporting controlling and the professionalization of the controller's role is recommended.

Comparative research on controlling in various energy sectors and a more in-depth analysis of controller competencies in high-risk companies are also recommended.

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