

Spreadsheets As a Tool for Operational Budgeting In Polish Companies: A Qualitative Study*

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Abstract

The paper aims to determine the quality of information and the quality of spreadsheets as a IT tools used for operational budgeting in Polish companies. Author conducted a survey based on standardized questionnaires to characterize operational budgeting systems, measure the quality of IT tool and the quality of information. The developed questionnaires were distributed electronically and traditionally to controllers/management accountants and managers attending postgraduate studies and courses in controlling/management accounting (280 correctly completed questionnaires). Analysis focus only on companies that use spreadsheets for budgeting (185 of the surveyed units). The most common IT tool used for operational budgeting were spreadsheets (Excel), their use was declared by 66% of respondents. The use of spreadsheets was assessed positively (4.45) as was the quality of the information generated (4.46). These results are consistent with studies in Poland (Januszewski, Śpiewak 2014) and around the world (Williams, 2008; Orlando, 2009; Spraakman, 2015). The spreadsheet continues to be the primary and unrivaled management tool, despite criticism for the enterprise it also remains the main budgeting tool (Williams, 2008; Dokulil & Popesco, 2020).

Keywords: budgeting, information quality, IT systems, Excel.