



## **Soft Skills for Controllers**

**by Marion Kellner-Lewandowsky**

Confident interaction with managers, internal customers and team members is part of the daily routine for most Controllers. The responsibility for successful cooperation lies to a great extent with the Controller. Many Controllers view their communication and social skills as an important factor in ensuring the professionalism of their actions. Controllers need a backbone, personality and social and communicative competencies to live up to their job.

These soft skills or “soft competencies” are indispensable in today’s harsh course of business and in the increasingly complex business world in general, as well as in Controlling in particular, they ensure:

- the successful exchange of information,
- the mutual exchange of knowledge and the ability to learn from each other,
- effective, smooth cooperation in projects and processes, as well as
- overall improved levels of satisfaction through valued communication and conflict resolution within the company<sup>1</sup>.

### **What are soft skills?**

The competency portfolio usually distinguishes the four fields: specialist, methodical, social and personal competency (comp. Figure 1). As the boundaries between these areas are often blurred, it is not always possible to classify individual competencies clearly according to these four areas. The term ‘soft skills’ refers to social and personal competencies which primarily indicates that these cannot be quantified and aims to express the quality of “being human”.

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<sup>1</sup> comp. Bonhinc (2009) P. 10

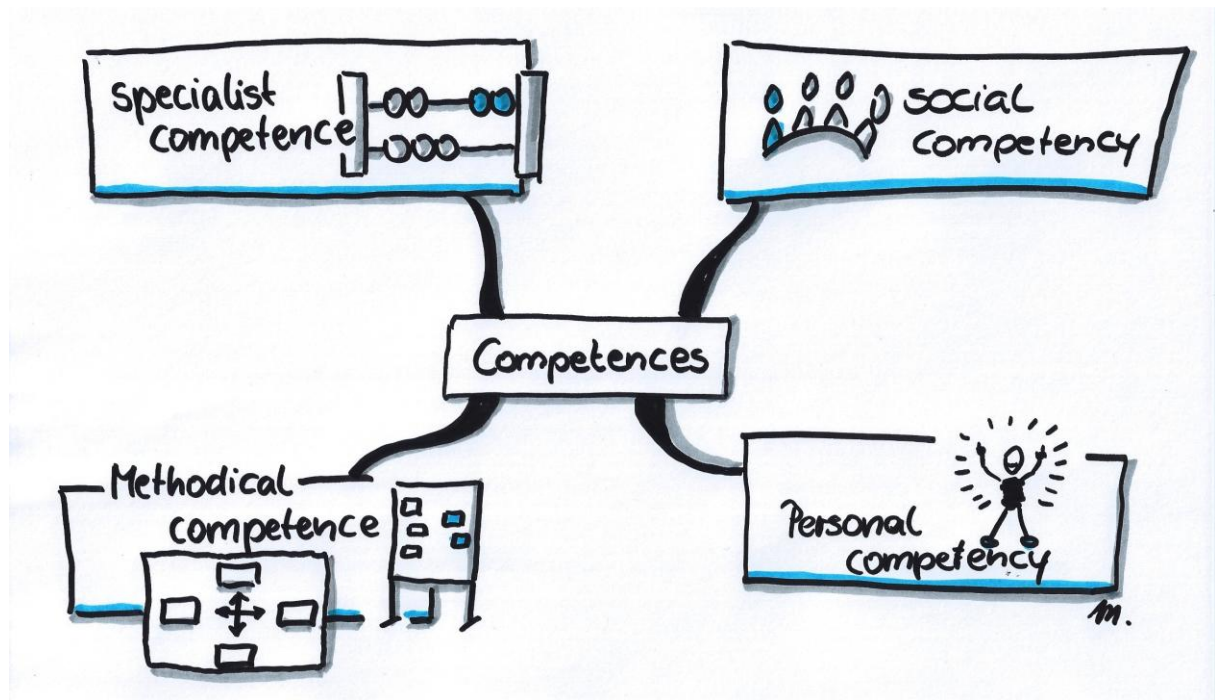


Figure 1: Competency portfolio

Soft skills are “an imprecisely defined range of human attributes, skills and characteristics”<sup>2</sup> that complement the specialist and methodical competences of the Controller. While specialist knowledge is a prerequisite for the adequate fulfilment of Controller tasks, it is the social and personal competencies that ensure their success.

In practice, the soft skill requirements for a Controller include those competences and competencies that are necessary to meet the situational and contextual demands of each area of responsibility and each role. For a Team Controller, for instance, social and personal competencies such as team spirit, cooperativeness and communication skills, as well as commitment, diligence and reliability are desirable. For a Controller in the role of a business partner, important competencies further include goal-orientation, flexibility or assertiveness.

#### **Which soft skills does a Controller need?**

“Given the wide range of perceptions of the role of the Controller, the great variety of potential roles, as well as the numerous “soft” challenges in Controlling, the standard of requirements on the Controller is set high with respect to emotional control, recipient-oriented communication skills, selflessness with respect to appreciation and valuation, high levels of self-motivation and pro-active role creation.”<sup>3</sup> Important social competencies include “critical analysis and adequate communication, but also team spirit, consistency, powers of persuasion and leadership skills”<sup>4</sup>.

In a survey by Controlling-Coach conducted in 2013, 90% of the respondents stated that social competency is important or very important in the daily work of a Controller. 84% of the respondents classed personal competencies as important or very important.

The following social and personal competencies were perceived to be the most important by the respondents:

<sup>2</sup> Bonhinc (2009). P. 11

<sup>3</sup> Kellner-Lewandowsky (2007) P. 25.

<sup>4</sup> Weber, Hirsch, Rambusch, Schlüter, Sill, Spatz: Controlling 2006 – Stand und Perspektiven (Current state and future prospects). Vallendar – WHU. P. 56

- Reliability
- Trustworthiness and credibility
- Analytical thinking
- Responsibility
- Entrepreneurial thinking and action
- Quick comprehension
- Feedback
- Goal-orientation

With respect to the range of requirements for Controllers, “the existence of individuals that combine the cognitive and motivational traits required”<sup>5</sup> is questioned. Thus, it is important to find a way of differentiating the aspiration level in the selection and development of suitable Controllers.

Such a differentiation aims to define a realistic minimum competency profile for the selection process in the recruitment of a Controller with respect to:

- the Controlling and role perception,
- the level of development of the Controlling function and
- the tasks in this context.

The requirements for the Controller equally change when the Controlling function is developed and the role changes within the company. Therefore, some competency requirements only gain importance in the later stages of development of the Controlling function.<sup>6</sup>

### **How the role of the Controller co-determines the competency requirements**

The competences and competencies required are closely linked to the specific behavioural requirements and the role of the Controller in the relevant organisational environment (comp. Figure 2).

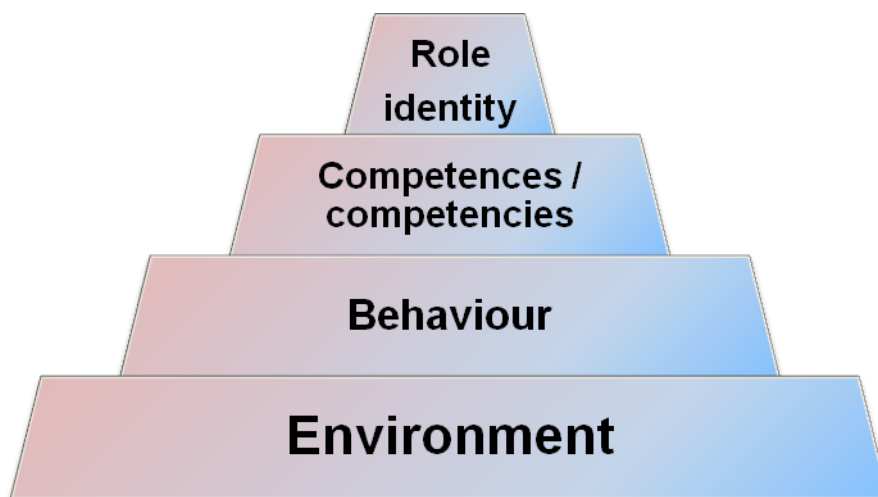


Figure 2: Logical levels of role identity

<sup>5</sup> Lanter, 1996. P. 33

<sup>6</sup>comp. M. Kellner-Lewandowsky: Soft Skill – social and personal competency requirements on the Controller. In: Klein (publisher): Soft Skills für Controller. Haufe Verlag 2013.

Certain recurrent behavioural patterns require the development of certain competences and competencies, and result in the proliferation of a role identity in Controlling. A Controller who continuously obtains data and is engrossed in the analysis of figures and Excel tables, utilises and deepens the competences requires for these tasks. The role pattern in this context will typically develop subconsciously at the start and will later be named along the lines of “figure supplier” or “figure slave”.

On the other hand, new role patterns can be developed through the intentional determination of required patterns of behaviour and the inherently related competencies. For this approach it is paramount that environmental factors - in particular, the requirements of the company, specific internal customers, colleagues and superiors, as well as the requirements of the tasks in hand - are taken into account. A Controller aiming to change his role to that of a business partner in the relevant environment will work towards this goal through the acquisition of new competencies and the utilisation of new patterns of behaviour.

Practical experience gained in coaching and team development projects confirms that the competency requirements for Controllers can be differentiated through a close linkage of the role. A comparison of two competency requirement profiles for Controllers exemplifies this: one for a “cost accountant” and one for a “business partner”.

The job profile for the “cost accountant” shows a considerable demand in the competency areas of conscientiousness and consistency. The necessity for dominant or pro-active competencies is deemed rather less important for the role of a “cost accountant” (see Figure 3).

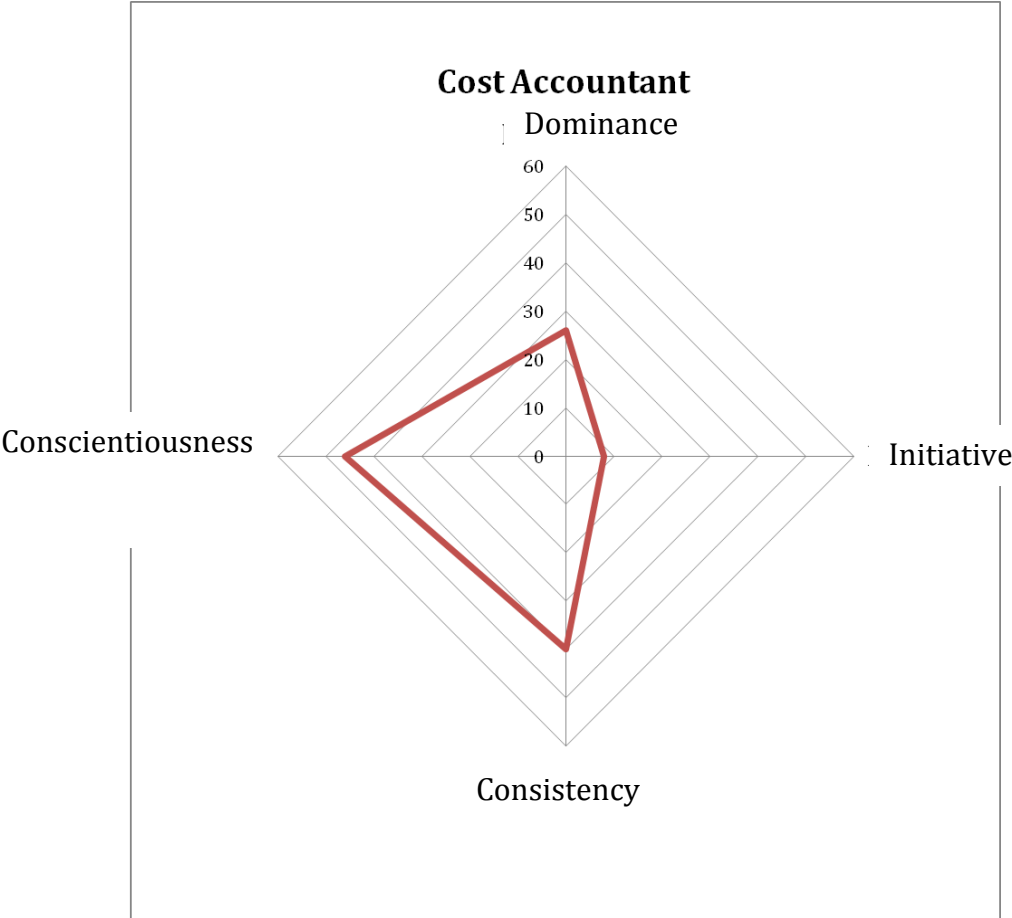
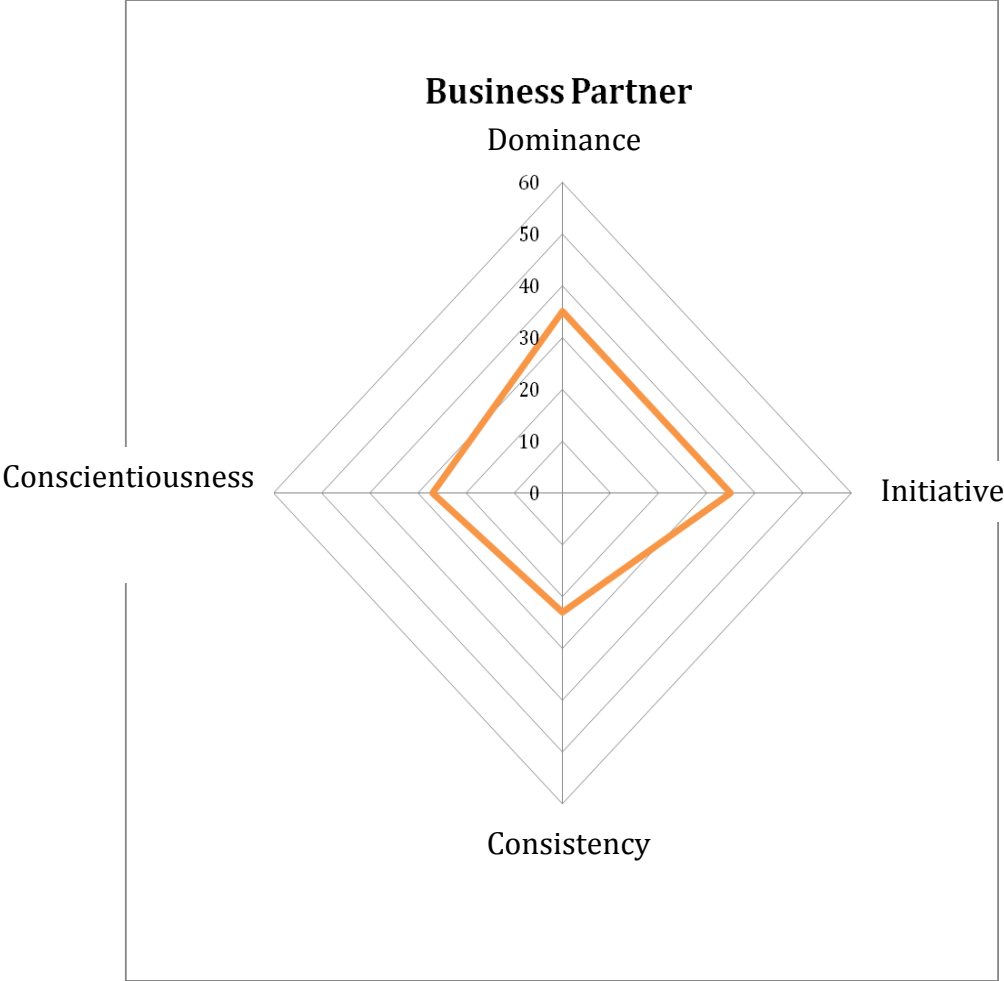


Figure 3: Competency profile Cost Accountant

The term “cost accountant” describes the role of a Controller who is responsible for the establishment and operation of fundamental structures for business administration in a company. This calls for social and personal competencies, such as conscientiousness, systematic, thorough and precise work, focus on detail, skilled and apt handling of figures and the ability to collect and convey information completely and precisely.

A competency profile that would be used in real life for the position of a Controller in the role of a business partner demands a comparatively high standard in the behavioural and competency areas of dominance and pro-active behaviour (comp. Figure 4). Competencies such as conscientiousness and consistency are considered less important for a business partner than for a cost accountant.



**Figure 4: Competency profile Business Partner**

For a Controller as a business partner with responsibilities of inter-organisational management support, social and personal competencies are far more important. Attributes such as confidence; convincing, expressive and tactful communication; purposeful and determined appearance and strong leadership skills are desirable in the execution of this role. Within the company this Controller will then be known to have a backbone, and be noted for his seniority or charming self-assertion.

This comparison of the two competency profiles shows how the role of the Controller can differentiate the competency requirements in Controlling. With the utmost urgency, the desired role identity of the Controller must therefore be taken into account in the recruitment and development process. The further development of the Controlling function in particular

requires the development of the existing competencies and behavioural patterns of the Controller, and the acquisition of new ones, in line with the changes to his role.

### How to learn soft skills

The learning of new competencies, or the development of existing ones, is dependent on three prerequisites:

- The **desire**; the conscious decision to acquire competencies.
- The **ability**; the physical, intellectual, social and other conditions, as well as
- The **opportunity**; the suitable environmental conditions, such as the alignment of requirements of the company, internal customers and superiors, a suitable portfolio of responsibilities, methods and tools, as well as adequate Controlling structure and processes.

If these prerequisites are present, then competencies can be developed over four levels (see Figure 5).

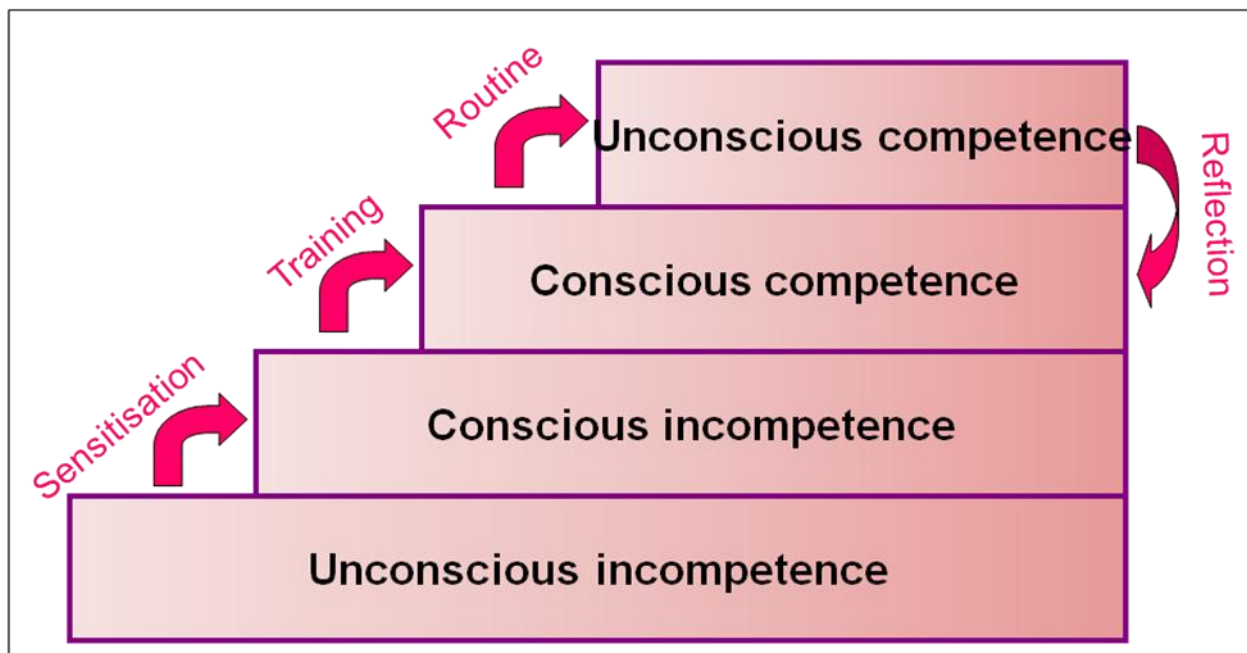


Figure 5: Levels of competency acquisition<sup>7</sup>

On the level of **unconscious incompetence**, an employee has not yet recognised a specific lack of competence. A Controller in the role of a “cost accountant” may not realise that his skills do not suffice for the visualisation of business management contexts. This level of unknown incompetence can be overcome through appreciative sensitisation. Such a sensitisation, for instance through a manager or a coach, facilitates the acknowledgement of the deficiency, the formulation of achievable objectives and the emotional understanding of the necessity and the benefit of change.

The second level is that of **conscious incompetence** and it is characterised by the awareness of the deficiency. The Controller recognises the deficiency of his skills, for instance in the areas of moderation and communication. Suitable training and development measures result in the acquisition of these skills and therefore lead to the next level.

<sup>7</sup> Belle, Friedag, Kellner-Lewandowsky, Simon, Welzel (2009).



Once the competencies are acquired through training, this **consciously acquired competence** must be strengthened and anchored. Only increasing routine application allows for sustainable anchoring in daily working practices. This requires reflection times and feedback loops to be planned in. The routine establishment phase can be reasonably accelerated through mentoring, mental training, role play or coaching.

Once a competency reaches the level of **unconscious competence**, the relevant patterns of behaviour are applied subconsciously and without the need to think about it. The Controller thus no longer thinks about his communication skills, but applies them effectively in his daily work as a business partner. This phase of unconscious competence should occasionally be supplemented through reflection on the Controller's own role and the roles of others to allow for the timely inclusion of any required competency adjustment. This could be achieved through feedback talks or coaching.

### **Which competencies do Controllers currently want to acquire?**

In the aforementioned study on the importance of competencies, Controllers were also asked about their short-term development goals.

A broad range of objectives of competency acquisition were stated. Given the differentiation options, this was no surprise. However, the single most commonly named competency was increased emotional control and composure and this was closely followed by the development of their visualisation skills (see Figure 6).

<b>Competency with current development need</b>	<b>Agreement</b>
Emotional control and composure	57%
Visualisation	43%
Entrepreneurial thought and action	36%
Assertiveness	29%
Multi-lingual skills	29%
Self-management and time management	29%

**Figure 6: Development requirements of Controllers**

### **Conclusion**

Soft skills play a significant role in the daily work of a Controller, just as they do in specialist and management roles. The general formulations of the requirements on a Controller are set at a very high standard and present an ideal case scenario. Differentiations must be made that reduce this high standard of Controller soft skills to a realistic level. The recruitment and development processes should take the envisioned role of the Controller and the level of development of the Controlling function into account. Whenever the Controlling function is being developed, the relevant competencies must be developed through sensitisation, training or coaching, routine or automation and regular reflection to meet the demands of future roles and their competency requirements.

Regular and systematic development of soft skills supports the professionalism of the Controller and thereby ensures successful cooperation in Controlling.

### **Further reading**

- Adler: Schlüsselkompetenz – Was uns allen fehlt und wir noch lernen können. (Key competencies - What we all lack and what we are still able to learn) Econ 2012.

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