Presseinformation (08/2016)                                        Internationaler Controller Verein eV

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**„Volatile times for sustainability topic”: Where is Green Controlling now?**

Green Controlling Study 2016 presented / Development of implementation level and relevance since 2010 / More advertising in the own case needed

*Munich, June 29, 2016 –* **In the corporate management the topic of sustainability has matured in the last years. Controlling is strongly involved in introducing social and ecologic company’s goals. Controllers are challenged to present themselves as experts in front of the management. Therefore, controlling should network with other departments that also focus on sustainability issues. It’s the conclusion of the Green Controlling Study 2016 of the International Association of Controllers (ICV).**

With the Green Controlling Study 2016 the current state of Green Controlling should be levied. On focus were especially the changes since the 2010 study concerning the implementation level and the relevance of the Green Controlling. For the first time the management of social issues was considered.

Already at the beginning of the report the authors write about "volatile times for the sustainability issue". The sustainability issue has indeed gained in importance, but contradictory developments are not to be overlooked. Trendsetting decisions at the climate summit in Paris were somehow lost among environmental scandals that at some companies "put in question the seriousness of sustainable development at company level significantly". Parallelly the presssure of regulations to publish non-financial information (for example, environmental and human resources issues) increases. At the same time, we observe fall in commodity prices such as petroleum, which may be harmful for the business case of sustainability.

**Meeting customer needs, enhancing corporate image**  
The second Green Controlling Study of the ICV has shown that the strategic importance of sustainability has increased in the companies compared to the year 2010 – even if less than expected five years ago. In corporate management, sustainability has matured recently. Under a "grown-up" approach, the authors understand that the economic benefits are now at the forefront, but also the social responsibility and the fulfillment of legal obligations are important. It was also clear that the sustainability strategy of a company is decisive for how the green controlling is configured. In according to that, sustainable companies focus stronger on green controlling than companies that concentrate on the complience. as set significantly increased a Green Controlling as a company that is about to follow a holistic sustainable companies a compliance-dominated strategy.

Since the first study, the proportion of companies realizing a sustainable market-oriented strategy of "green products and solutions" hast increased. "The fulfillment of customer needs and enhancing the company's image are among the main objectives to be achieved working by the ecological rules", says the study.

Also examined was where the main responsibility for sustainability lies in the company: This is not controlling, but the top management and the departments specializing in this area (for example, environmental management).

**Measures- and reporting-oriented tasks**

According to the study among main motives for the integration of controlling are especially the better financial evaluation of the sustainability measures and the provision of appropriate systems and processes by controlling. Lack of resources in controlling and the conscious avoidance of the controlling integration were named the main barriers to the integration. Executives look for support while making environmental and social decisions by providing KPIs and report information. Companies with a holistic green strategy also require elements of very comprehensive support, also within the framework of the strategy development and implementation.

Unternehmen mit einer ganzheitlichen grünen Strategie haben zudem einen sehr umfassenden Unterstützungsbedarf, auch im Rahmen der Strategieentwicklung und -umsetzung.

Die Mehrzahl der befragten Unternehmen betrachtet die künftige Verantwortung für das Green Controlling als integrativ, d.h. als geteilte Verantwortung zwischen Unternehmenscontrolling und Nachhaltigkeitsmanagement. Zu den wichtigsten Aufgaben des Green Controllings zählen vor allem solche, die als maßnahmen- und reporting-orientierte Aufgabentypen charakterisiert werden können.

Wie die Studie außerdem zeigt, fehlen im Controlling häufig die Kapazitäten zur Übernahme von Green-Controlling-Aufgaben oder die Einbindung des Controllings ist sogar unerwünscht. So resümieren die Autoren: „Zusammenfassend ist hervorzuheben, dass die Geschäftsführung vieler Unternehmen die Controller anscheinend häufig noch nicht als Ansprechpartner für das Green Controlling sieht. Hier sollte das Controlling noch stärker werbend in eigener Sache auftreten, um sich in die Umsetzung ökologischer und sozialer Ziele im Unternehmen einbringen zu können. Darüber hinaus sollte sich das Controlling stärker mit den Abteilungen vernetzen, welche sich mit Nachhaltigkeitsaspekten beschäftigen. Dazu gehören sowohl das Umweltmanagement als auch die Personalabteilung.“

**„Green Controlling 2015/16 – Wo stehen wir nach 5 Jahren? – Stand und Herausforderungen der Integration ökologischer und sozialer Aspekte in das Controlling aus Sicht der Controllingpraxis – Ergebnisse einer Studie des Fachkreises Green Controlling im Internationalen Controller Verein (ICV)“,** Internationaler Controller Verein e.V., Fachkreis Green Controlling, April 2016, Schriftleitung: Karl-Heinz Steinke, Dr. Sebastian Berlin, Alexander Stehle

Der Studienbericht kann gegen eine Schutzgebühr von 20 EUR in der ICV-Geschäftsstelle erworben werden. Für ICV-Mitglieder steht der Bericht auf der Website exklusiv zum kostenlosen Download bereit.

The **International Controller Association** (ICV) has in Germany, Austria, Switzerland, Poland and 12 other countries in Central and Eastern Europe around 6,500 in practical Controlling active members. The key objective of ICV controlling philosophy is reaching permanent economic success. With its honorary chairman Dr. Albrecht Deyhle the association, founded in 1975 has shaped the Controlling in German speaking countries placed and influenced. The ICV merges controllers, CFOs, managers and scientists and it is strictly oriented its members’ benefit. Experience, communication and being focused on future-oriented trends are foundations of ICV. ICV combines practical experience with the latest research results and prepares its knowledge for practical implementation. The ICV is makes personal contribution to the success of its members and to the sustainable performance of companies. Siegfried Gänßlen is the chairman of ICV, CEO of Hansgrohe SE, Schiltach, Vice-Chairman of ICV is Prof. Dr. Heimo Losbichler, FH Steyr.

**For more information:**

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