



## Where are Controlling, Controllers and the International Association of Controllers (ICV) Headed?

Interview with the ICV-board for the 43. Controller Congress  
Matthias von Daacke, Klaus Eiselmayer, Siegfried Gänßlen, Heimo Losbichler,  
Malgorzata Podskarbi, Karl-Heinz Steinke und Carmen Zillmer

By Alfred Biel



The focus of this interview is on knowledge and experiences, opinions and values of the ICV-board members regarding current controlling- and controller-topics, as well as the perspective of the ICV-board on the state and developments of the International Association of Controllers.

**Biel:** First of all I would like to express my gratitude and respect to you for being available for this dialogue and thereby also facilitating trans-

parency for your own cause. This readiness and openness is found only in few comparable organisations.

**Gänßlen:** We thank you, Mr. Biel! This is a great opportunity to outline our positions as board-members of the International Association of Controllers, and thus also introduce ourselves personally in the Controller Magazin at length.

### ICV-Specific Understanding of Controlling

**Biel:** The controlling philosophy of the ICV differs from some other ways of thinking and concepts in controlling. The ICV understands controlling as holistic. Which specific features characterize holistic controlling and distinguish it from e.g. being “purely profit oriented”?

**Losbichler:** For me personally there are three features of the ICV-understanding of controlling, which I would like to summarize as follows:

### 1. Controlling as a management process of finding goals, planning and controlling.

Controlling in the understanding of the ICV is not limited to the supply of information to the management by the controllers. It is rather a goal-oriented leadership principle of managers and controllers.

### 2. The economic breadth and coherence.

Controlling in the sense of the ICV is neither short-term nor financed in only one way or focused on numbers. Our understanding of controlling is less investor- than management-oriented. It supports management extensively: ranging from strategic decisions of the top-management to decisions about operative company functions and business procedures. This range can best be seen in the controlling process model of the International Group of Controlling IGC.

### 3. The role of controllers as sparring partners of the management.

The setting and pursuing of goals is a task of executive staff. Controlling can therefore not exist without the management. This approach has always been reflected in Deyhles intersection diagram and was described ac-

cordingly in the IGC controller guideline and the "10 core elements of the holistic controlling approach of the ICV". Essential for the role of the Controller in the sense of the ICV is the eye-level, at which the controller supports the management and the task to take a stand against potentially bad decisions or individual interests of the management for the long-term good of the company. This intended role can only be filled by the controller if they can demonstrate not only technical knowledge but also a respectively broad business knowledge as well as high social competence.

**Biel:** Please, let us ask more deeply: to what extent can value-orientation i.e. increasing the value of a company, be combined with other value-orientation i.e. sustainability, according to your understanding? It is said that the controller has a duty to the well-being of the company. What does this mean?

**Steinke:** In order to answer this question, one first has to engage with the term of value-orientation.

- Traditionally value orientation is understood in the sense of economic business development as **the long-term increase of the equity of a company** beyond the return requirements of equity investors and the satis-

faction of the financial claims of other stakeholders.

- However nowadays the modern, **broader understanding of value-orientation** goes beyond a purely financial view. It is about maintaining a fundamental and long-lasting balance between economic, ecologic, social and societal demands, i.e. a comprehensive stakeholder orientation. Linked to this is credibility and trust in the responsible behaviour of companies in public for the preservation of social acceptance (license to operate).
- This development shows that **economy, ecology and social issues are not categorically incompatible** and can also be sustainably and successfully structured if they are also pursued economically. A big challenge to the implementation of this approach is integrating the non-financial aspects of sustainability into the corporate strategy. It needs to be decided in which manner the individual stakeholders are to be included in the strategy.

**Biel:** What conclusions regarding controlling can we draw from these considerations?

**Steinke:** Controlling can and should behave as an active moderator and driver of changes in this process and therefore serve the good of the

# IBM COGNOS TM1 SOFTWARELÖSUNGEN

DREI LÖSUNGEN / EIN KONZEPT / EINE DATENBANK

Nutzen Sie als Geschäftsführer, Top-Manager oder Controller einfach bedienbare, hochflexible und kosteneffiziente Business Lösungen!

Wir bieten Ihnen eine ganzheitliche, modular aufgebaute Softwareplattform für **Analyse, Reporting, Planung und Konsolidierung**.



BUSINESS INTELLIGENCE



UNTERNEHMENSPLANUNG



KONZERNKONSOLIDIERUNG



**elKom**  
SOLUTIONS

elKomSolutions GmbH  
Karlstraße 13  
78532 Tuttlingen

Tel. +49(0)7461 / 9 66 11-0  
[www.elkomsolutions.de](http://www.elkomsolutions.de)

company as a whole. The goal is the integrated controlling of ecologic and social aspects within the framework of the routine controlling of the core business.

## The ICV as a Player in the Process of Change

**Biel:** We observe countless developments and tendencies that influence controlling in various ways and make use of controllers. What are the central topics of the future from the perspective of the ICV?

**Losbichler:** Digitization in all its facets, from big data and robotic process automation to artificial intelligence, is surely the dominating challenge and will continue to be it for a long time. This is also the reason for the digitization offensive of the ICV. This is accompanied by the question of the future role of controllers, their competencies as well as the question of talent management in controlling.

**Biel:** Your answer leads us to the next question; what impact will the changes in controlling have on controllers?

**Gänblen:** Connected to this is another central topic of the future: **training of controllers**. The outlined developments require new competencies, which have to be acquired. Hereby com-

panies are needed just like everyone else is. It is good to see that e.g. our close partners like the CA controller akademie are developing accrediting programs. The new qualification of Certified Information Manager CA shall be mentioned here as an example.

**Biel:** How can controllers recognize the relevance of emerging changes and distinguish them from e.g. fads?

**von Daacke:** A network like the ICV provides many opportunities for professional exchange. The specific experiences of other controllers are an important source for weighing the relevance of new topics. This is especially useful for smaller companies, where the controller often does not have an internal opportunity for discussions. For this the ICV provides not only its comprehensive local work groups, but also the large congress in Munich, as well as regional events up to its annual barcamp. By the way the distinction of the relevance of changes can for instance be derived from a risk management system that is integrated into planning. For fads there is usually no well thought-out, logically structured progression in the development that would allow for an evaluation from a planning perspective.

## ICV and Digitization

**Biel:** There is barely a topic that is currently being discussed as intensely and controversially as digitization. It is widely expected that it will severely influence controlling and the work of controllers. Frequently a significant reduction of controlling jobs is predicted. The ICV sees this development more as a chance for controllers. Please explain this view and give us your reasons for it.

**Gänblen:** Yes, we see digitization as a chance for controllers. We want to back up this view briefly and concisely. We all know that digitization or digital transformation is the central issue of our time. Corporations are changing. From the point of view of controllers it will be particularly important how executive and management will change in the next few years. Against the background of these reforms, con-

trolling has to be reshaped as well, controllers have to adapt. A series of new developments is emerging. Planning, reporting, KPIs, data transparency and procedures for example will become wholly or partially automated in the future. Let me explain what all this means with a few aspects of it:

- First of all the general framework of corporate management that has been changed for technical reasons, will also lead to a change of the occupational profiles in controlling: **a change of roles and competencies.**
- **Controller activities will be omitted** or reduced, as already indicated. It can be assumed that simple tasks will be automated or carried out by shared service centers. Worth mentioning is also the increasing self-controlling of managers, which is supported and encouraged by the technical development.
- **Controller tasks are changing.** The increasing automatization allows controllers to structurally shift their activities from reactive-analytical to proactive-predicting. Digitization enables controllers to increase the quality and the standard of their work. Furthermore, it should be expected that the demand of the management for high-quality evaluations will grow, on the one hand because the demands for controlling a company are growing, and on the other hand because more has become technically possible, which awakens the managements hunger for more.
- Besides, there is no lack of new tasks. We know from experience that the introduction of new technologies, tools and processes requires a substantial effort to support and accompany it. To realize such change necessitates considerable effort and is never a sure-fire success.

In conclusion it can be said from our perspective, that digitization will have a number of consequences for the controller as a business partner that work towards a change in controlling. The controllers will have to adapt and transform themselves, but are not threatened in their existence in our opinion.

The **43. Controller Congress** will take place on the **23 / 24 April 2018** in Munich and have the topic **Controlling on the move: questioning – rethinking – mind-shift.** In addition to the plenary speeches there will be three parallel sessions about: “Digital Controlling”, “What can Controllers Learn from the IFRS” and “Foresight in Sales”. With simultaneous English translation.

For further information see:  
[www.icv-controlling.com](http://www.icv-controlling.com)

## ICV and Controlling in the Internationalisation

**Biel:** A former board member has already started the internationalisation strategy years ago. Now the ICV is represented in 15 countries and provides knowledge transfer and an exchange of experiences there. Moreover the ICV has members in over 30 countries. What sparked this development? Why – besides the size and growth effects that are connected to it – is the ICV pursuing this internationalisation process?

**Podskarbi:** I see the internationalisation as a change and a necessity for the future development of the ICV. The dynamism and globalisation of multinational companies leads to “international controlling” continually being on the rise. In this context I see the ICV as a platform for the transfer of knowledge and an exchange of experiences **of controllers in an international environment**. The best example of this is the output of our international work group, where “come, work, learn, develop together” takes center stage. The use of the English language also helps the ICV with its internationalisation strategy: We are the International Association of Controllers (ICV).

**Biel:** Does this mean that the ICV illustrates the development in practice with its organisational form and i.a. acts as an amplifier of know-how for smaller companies?

**von Daacke:** Yes, you can put it like this. Many of our company members have **smaller sites abroad** with few controllers. There the strengths of the ICV as a network especially come into their supporting effect. On the one hand, this can lead to an improved understanding of the local controllers for the headquarters, as well as serve the exchange with colleagues from other companies.

**Biel:** Should we therefore rather speak of “international controlling”? How do you see “international controlling” in the context of the current challenges? Will this lead to changes in the framework and spheres of action of controlling?

**Podskarbi:** Yes, this is a chance and challenge for controlling. Globalisation, speed and complexity lead to an accelerated development of

international controlling. Exchange rate fluctuations, different country risks, economic environments and cultural influences present companies with new challenges. All of this leads to a changed framework of controlling in regards to the support of the management in the sense of controllers as business partners and the tools of controlling, where digitization and business 4.0 take center stage.

**Biel:** Please, let me inquire: do you see the ICV as a partner in practice as well?

**Podskarbi:** I see international controlling as the perfect link between the expectations of companies and the ICVs know-how as well as the ICV philosophy. Both parties can learn from one another. To this we can also add artificial intelligence and robotics, which also influence international controlling at a rapid pace.

## The ICV as an Occupational Fitness Partner

**Biel:** From the variety of changes and upheavals, growing demands and stresses arise for controllers. Which hints and recommendations can you give our readers, how can they successfully handle this rising pressure? How can controllers become, and stay, professionally fit?

**Eiselmayer:** The volatility of the markets, the internationalisation and, last but not least, the digitization increase the pressure to adapt to further qualify oneself. Topics like agile planning (effectuation), agile project management (SCRUM), international accounting, and information management (advanced analytics) are all examples for what is currently already asked for by corporations. **Fit are those who regularly keep themselves fit.** When it comes to fitness your scale used to give you a hint. Nowadays it is our smart-watch or fitness-app that admonishes us to intensely keep up. The ICV has its finger on the pulse of time and continuously shows those who are interested **where the journey will probably lead and which topics will become important in the future.**

**Biel:** Can you illustrate your assessments with an example?

# BISSANTZ



## Business Intelligence mit DeltaMaster

Wir zeigen Ihnen, wie Sie mit DeltaMaster Daten zu wirksamen und attraktiven Berichten aufbereiten.

### Matinee:

27.03. Hamburg  
17.04. München  
26.04. Frankfurt

### Business Breakfast:

10.04. Essen

### Bissantz Executive-Forum 2018

17.05. Berlin

### Melden Sie sich an:

+49 911 935536-0  
service@bissantz.de  
www.bissantz.de/events

**Eiselmayer:** A nice and specific example is the **new occupational profile of the data scientist**. In the ideal case they are an addendum to controlling. As an association we have to point out this development, and provide measures and support for successful controlling in the world 4.0. There are already good offers for this, e.g. BI-seminars for controllers with topics like “Predictive and Advanced Analytics” which culminate in professional training to become a “Certified Information Manager CA”, which we as ICV explicitly support and whose experiences we consolidate on an association level.

**Biel:** In this respect controllers fare just like the companies. Employability of the controllers and competitiveness of the companies are complementary?

**Eiselmayer:** For controllers as for companies the principle applies: **Stagnation is regression**. To keep occupationally fit is the basic prerequisite for being competitive. Business competition is comparable to competitive sports. A

good professional athlete regularly trains based on individual requirements.

**Biel:** And what kind of support regarding professional orientation and occupational qualification can the ICV provide?

**Eiselmayer:** From countless talks with the industry we know that the demand for controlling knowledge is growing, in order to persist in a digitized, globalised business world that is trimmed for competition and efficiency. The findings from BI/big data analyses influence the strategic direction of the enterprise. Measurement and therefore verifiable lasting success determines the scope for action at the executive level and the departments.

**Biel:** Do you also look at other occupational groups? What conclusions do you draw?

**Eiselmayer:** Even occupational groups and fields that used to have little contact with economic processes, are more and more frequent-

ly expected to have a holistic business competence and therefore a more or less broad economic understanding. This affects not just the often cited executive level, but also the employees who are involved in generating and processing data. This means, that **the work of the ICV, its visionary force, its information and training offers have to address other groups of people as well**. People who so far had little to do with the classic picture of a controller.

**Biel:** Where and how can this happen?

**Eiselmayer:** This happens i.a. at the annual Controller Congress in Munich, but also at the regional events of the ICV. Here the field meets, here one can hear lectures about how “best practice” is implemented in companies or which new topics move companies and their employees.

**Biel:** We are conducting an interview for the Controller Magazin. Therefore the question arises, how you categorize the Controller Magazin in this context.

**Eiselmayer:** The **Controller Magazin**, originally conceived as an association journal, is not written by journalists, but instead by experts, industry insiders, and covers all relevant need for information every two months. Beyond that it categorizes topics, offers literature tips and refers to events regarding controlling-topics. Worth mentioning are also the expert interviews like this one, which can provide guidance.

**Biel:** The ICV is thusly also a “small media agency”? What do you think?

**Eiselmayer:** The Think Tank and the specialist groups of the ICV regularly publish their results in the form of quarterlies, white-papers and books. The regional work groups are the local network platforms where controllers can meet, establish contacts and exchange experiences. Internationally, nationally, regionally, via lectures, discussions and in personal dialogues, for delayed use or archiving, analogically or digitally- who regularly follows what happens will be able to deduce their vocational training needs from it and receive many supporting work aids.



The board members of the ICV from left to right: Prof. Dr. Heimo Losbichler, vice chairman and chairman of the management board of the International Group of Controlling (IGC) as well as professor for Finance & Controlling at the FH Oberösterreich, campus Steyr; Siegfried Gänßlen, chairman and former CEO of the Hansgrohe SE, Schiltach; Malgorzata Podskarbi, head of controlling for Volkswagen Poznan (PL); Dr. Klaus Eiselmayer, member of the board of the CA Akademie AG, Wörthsee and member of the management board of the IGC; Carmen Zillmer, managing director; Karl-Heinz Steinke, former head of corporate controlling for the Lufthansa Group; Matthias von Daacke, director controlling for BLANCO GmbH & Co. KG, Oberderdingen.

**Biel:** Now, how could the offers and benefits of the ICV be conveyed in a few keywords?

**Zillmer:** Here I would like to mention the wide range of our regional work groups, industry groups and specialist circles once more; nationally and internationally. In summary it can be said, that the ICV offers its members **a valuable foundation for their professional orientation and their occupational skills.**

**Biel:** Do you therefore see the ICV as a modern, occupation-specific educational institution?

**Zillmer:** Of course. However it does not have a typical school structure. You have to **actively get involved**, recognize content, implement it, be active, set yourself goals, be open for new things and for people, be curious. Based also on the feedback from other work group participants I can only confirm – here one can learn easily and affordably – and while having a lot of fun.

## The ICV as an Organization and Controlling Factor

**Biel:** Please, let us continue with a positioning analysis of your own activities and making use of the SWOT-analysis for this. Where do you – briefly and concisely – see the strengths and weaknesses, as well as the chances and risks of the ICV?

**Steinke:** I would like to highlight the following aspects:

1. The strengths of the ICV lie without a doubt in the knowledge and experience of our members. With over 6.000 members we are the largest international controlling-community in the world. In more than 80 regional as well as industry-specific work-groups and expert circles, knowledge is being exchanged and contacts established, countless networking opportunities are being created. Especially the regional focus in connection with the high level of volunteer commitment generates strong ties to the ICV.

2. Another advantage of the ICV is that **current, controlling-pertinent developments are addressed** via the Think Tank and the

Dreamcar-reports, and then prepared for the controlling community in a practice-oriented format.

3. Lastly we also have success as event organizers. **Our events** are attractive and financially successful, as shown by the example of "Effects of Digitization on Controlling".

**Biel:** So there are no problems?

**Steinke:** The **stagnating number of individual memberships and the age structure of the personal members** are a real challenge. This is certainly also a generational problem. We need new concepts for this, like some we have discussed at our last management meeting. Because of the better development of company memberships and the membership development abroad, we have managed to keep the total number of memberships constant so far.

**Biel:** And which internal tasks has the ICV yet to tackle?

**Steinke:** There is still action required by the ICV regarding our **own digitization** as well. A lot of our processes are still "handmade". We also have to think about more modern forms of communication and collaboration.

**Biel:** Please, allow me to broach the subject again. Despite the remarkable success story of the ICV the membership figures are stuck. The model of a personal membership seems to be significantly less attractive than it used to be, and this while the number of practicing controllers is currently still rising. If the number of controllers might diminish in the future, could the number of members potentially reach a critical amount? Does the ICV need new concepts, new benefits for being a member?

**Zillmer:** We often have debates about this in our board meetings. All of it is based on different experiences, feedback and conversations with the ICV work group leaders, members, non-members, prospective members, personal members who then switch to a company membership, as well as on the basis of cancellation reasons we inquired and benchmark comparisons with other associations and event organizers. **In this process no clearly discernible**

**HAUFE.  
AKADEMIE**

Alles wird leicht.

# Das volle Programm für Ihren Erfolg.



Zukunftsgestaltung für Unternehmen

Kompetenz für Fach- und Führungskräfte

## Aktuelle Weiterbildung für Ihren Erfolg in den Bereichen

- Rechnungswesen, Steuern und Finanzen
- Controlling



Das neue Programm jetzt anfordern!

Tel.: 0761 898-4477

[www.haufe-akademie.de/finance](http://www.haufe-akademie.de/finance)

- ▶ Seminare und Trainings ▶ e-Learnings
- ▶ Qualifizierungsprogramme und Lehrgänge
- ▶ Tagungen und Kongresse
- ▶ Unternehmenslösungen ▶ Consulting

**factor stands out.** Whether the model of a personal membership is less attractive, or rather becoming less attractive – we can only guess. We see that our offers are in great demand: whether it is our events, our regional work groups, industry-specific work groups, expert circles, the specialist literature, the network etc. One reason for the rise of company memberships is certainly that companies are recognizing the potential in the shape of education and training “from practice – for practice” for their employees.

**Biel:** Please, let us consider this topic from a slightly different angle. What does this development mean for the ICV?

**Zillmer:** As managing director I had to find out that an association is working on an entirely different basis than a commercial enterprise. We would be glad to implement our plans, ideas and strategies for the ICV and its members; whether it is marketing, sales or social media activities, etc. The basis of manpower, time and financial resources is unfortunately very limited. A big wish is, that all people who are – now and in the future – working in controlling and in controlling related fields, recognize **what a great potential the ICV has to offer.** I think that a lot of new memberships would arise from this knowledge alone. Another point: the great temporal commitment of our volunteer co-workers to the ICV would be rewarded by this.

**Biel:** What does this tendency mean for the strategy of the ICV?

**Gänßlen:** Gaining personal members is a task we take very seriously and for solving it a variety of different approaches will be necessary. The current development has a multitude of causes; even including new, flexible life models, especially of younger people, who e.g. do not want to be bound to an association. We see a successful answer – among various options for action – in **increasingly gaining company memberships.** In this point we pleasingly surpassed our plans in 2017 and will continue to work resolutely on it.

**Biel:** As controllers we deal with hard facts, like business key figures. But we also recognize the

importance of soft facts like images etc. What does this mean for the development of the ICV?

**Gänßlen:** Yes, in addition to the specific professional values, emotions play an equally important role. When we succeed to mesh know-how transfer with networking and socialising so tightly in our work and expert groups or our events, that people are in it with their whole hearts, then we created good arguments to join the association.

**Biel:** Do we have to broaden our perspective in this relation? The name says “International Association of Controllers” after all?

**Podskarbi:** The focus of this subject is also the internationalisation of the ICV. **We want to increasingly win the potential new members from neighbouring countries of the DACH-region for the ICV.** The controlling knowledge and new trends like digitization, big data, business analytics and business 4.0 are attracting new international, personal members there.

**Biel:** The ICV maintains several cooperations, for instance it closely collaborates with the CA controller akademie (CA) and the International Group of Controlling (IGC). The cooperation with various partners can be helpful in a lot of ways and be useful, but it can also create dependencies and possible conflicts of interest. Why are these cooperations important?

**Eiselmayer:** I would like to briefly outline the situation:

- The challenges in commerce are becoming increasingly more complex, varied and international. Barely anyone is able to do everything and that while also using numerous languages. The ICV operates internationally, detects trends and/or sets them in a lot of cases. Naturally this leads to **new demands for controllers arising constantly.**
- Due to the constant **contact with controllers and managers** the trainers of the CA know a lot about the requirements of companies and organisations for well-educated controllers. They know and recognize the need for additional training that stems from digitiza-

tion, and that is being trained for across the group by companies operating globally.

**Biel:** Can you tell us some more about the interaction between the ICV and the CA?

**Eiselmayer:** The partnership with the CA is a long and close one. The ICV was founded in 1975 by graduates of the CA Controlling Excellence Program (in 5 stages), to avoid losing the ties made in the seminars and instead consistently continue to strengthen them. The CA-trainer are also ICV-members and actively get involved using their competencies in a lot of places. The alumni of the CA, who are looking for in-depth interaction, meet again at the ICV. The training needs of ICV-members are professionally met by the CA. Topics which the ICV develops, are then implemented in seminars, in part with instructors who are active in the ICV. Feedback and requests from CA-seminars flow back to the ICV. The cooperation has been successful for more than 40 years now. This is a sound basis for coming challenges.

**Biel:** Please let us also take a look at the IGC.

**Losbichler:** The international Group of Controlling was founded in 1995 following an initiative by the International Association of Controllers, who also provides the chairman of the IGC. IGC and ICV are closely-linked sister organisations, that have coordinated key activities. Through the IGC the ICV can also reach those controllers who are not members of the ICV, but instead of similar organisations, like e.g. the Austrian Controller Institute or the American Institute of Management Accountants (IMA). The conflicts of interest are minimal because of the coordinated key activities.

**Biel:** This was a special interview in many ways. **This was a dialogue, in which volunteers have greatly impressed me with their commitment to their case and to their association.**

**Many thanks to all participants!** ■