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Dear Readers!

Autumn is full of cross-border meetings in the ICV member countries. As always we will invite you to interesting events organized by the ICV and our partners. There are still places for some interesting conferences, congresses and meetings in autumn!

For those who speak English first is the 16th ACC - Adriatic Controlling Conference in Slovenia. Second is 4h ICCC -International Controlling Conference Croatia. For German speaking controllers there is a bigger offer: you can take advantage of 16th CIB - Controlling Innovation Berlin, 12th CAB - Controlling Advantage Bonn, 15th CIS - Controlling Insights Steyr or 14th CCS - Controlling Competence Stuttgart. The entire offer of the ICV conferences and congresses is always available on our Homepage under EVENTS. At the event that already took place the Green Controlling Award was given. With the award Péter Horváth Foundation in cooperation with the International Association of Controllers (ICV) annually praises controlling solutions that exemplarily integrate sustainability aspects in the company controlling.

In this issue we also recommend an article by Marc Rusch, Oliver Treusch, Ute David and Mischa Seiter "Industrie 4.0 -Controller's Responsibilities". The programme Industrie 4.0 provides companies with individual potentials. The controller plays a central role in the process: The responsibility of the Controller, will be the identification and assessment of these economic changes and requirements, thereby supporting management in the implementation of Industrie 4.0.

I hope you had great holidays and came back to work with new motivation and ideas! I'm looking forward to seeing you at the Autumn events!

Much pleasure while reading Yours ICV Bulletin Team



Volatile times for sustainability issues: Where is green controlling?

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 position of Green Controlling was levied. On focus were especially the changes since the 2010 study concerning the implementation level and the relevance of the green controlling.

Already at the beginning of the report the authors write about "volatile times for the sustainability issues". The sustainability issue has indeed gained in importance, but in the other hand other development areas 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". Parallel the pressure 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.

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 crucial. 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 compliance.

"Green Controlling 2015/16 – where are we after 5 years? – Position und challenges of integration of environmental and social issues in controlling from the controlling practice point of view - results of a study of the Expert Work Group Green Controlling of the International Association of Controllers (ICV) ", International Association of Controllers, Expert Work Group Green Controlling, April 2016, Editorship: Karl-Heinz Steinke, Dr. Sebastian Berlin, Alexander Stehle

The study report can be purchased for a nominal fee of 20 EURO at the ICV Office. For The ICV members can exclusively download the report for free on the website.

www.icv-controlling.com

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42nd Controller Congress - now also in English!

One of these places awaits for you!

The International Association of Controllers is still internationalizing! With a new idea we await the 42nd Controller Congress on May, 15-16, 2017 in Munich: for the first time we translate the speeches in plenum for our participants from the non German speaking countries. On Monday afternoon there will also be an English speaking session.

We are looking forward to meet our new guests who couldn't participate so far in the biggest meeting of the controlling community because of not knowing the language. Please show this offer to your colleagues so that our 2017 Congress would be a great success.

The Controller Congress of the International Association of Controllers ICV is a leading controlling conference in central Europe. With excellent reputation it's a meeting point for Who's Who of the European Controlling-Community.

Don't forget! 42nd Controller Congress Now also in English! May, 15-16, 2017 in Munich

Controller Aaward to be given at the Controller Congress

At the 42nd Controller Congress, on May 15, 2017 the International Controller Award of the International Association of Controllers (ICV) will be given. The Controller Award awards the exemplary controlling work in companies and other organizations every year.

We'd like to invite you to apply for the Controller Award by **January 31, 2017** with your controlling solution. Compete for the Award and send your application so that it could be judged by our Jury!

The Controller Award 2017 will be given by the international Jury with Prof. Dr. Andreas Seufert, Hillert Onnen (both German), Mag. Hubert Tretter (Austria), as well as Dr. Luc Schultheiss (Switzerland) led by Prof. Dr. Dr. h.c. Jürgen Weber. The image of the ICV as the first controlling competence address is strengthened by the Controller Award. The winner receives also 5.000 EUR. The Jury is really curious how many solutions will be submitted for 2016.

We're looking forward to seeing many interesting projects, the competent decisions of the Jury and the happy winner. We wish much success to all of the participants!

Green Controlling Award for Robert Bosch GmbH and DATEV eG



Stuttgart, September 21, 2016 – The Green Controlling Award goes this year to Robert Bosch GmbH and the DATEV eG. With the award Péter Horváth Foundation in cooperation with the International Association of Controllers (ICV) annually praises controlling solutions that exemplarily integrate sustainability aspects in the company controlling.

On Wednesday (21.09.2016) the founder Prof. Dr. Dr. H. C. mult. Péter Horváth and ICV CEO Siegfried Gänßlen presented in Stuttgart the Green Controlling Award for "development of a system for strategic and operational environmental controlling" at Robert Bosch GmbH and the "sustainability check - management tool for embedding sustainability in corporate management" at DATEV eG.

Since 2011 the Award has been given every year for solutions that systematically and comprehensively integrate sustainability into the overall system of corporate management. As Péter Horváth explained, the applications for the Award 2016 were outstanding because of their comprehensive view of sustainability, the active strategic and operational role of controlling as well as including the upstream and downstream value chain.

Controller as a "green" business partner of the management

The Green Controlling Award was given in 2016 to a large as well as a medium-sized company. Under the title "Development of a system for strategic and operational environmental controlling" the Robert Bosch GmbH had developed and implemented an integrated management system, which was anchored in all business processes (from the company's development through management and support up to the value creation). This way controlling strategically and operationally cares for providing the balance between economy and ecology. "The BOSCH solution shows, how the theme of ecology clasps all functions and all levels of the hierarchy of the enterprise and how it's practiced by all employees. the active role of the controller as a 'green' business partner is significantly", says Péter Horváth.

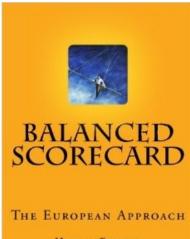
Green Controlling Award winner in 2016 is also the DATEV eG from Nürnberg. As a big medium-sized cooperative enterprise DATEV has firmly anchored sustainable business in the company's objectives. Praised was Sustainability Check - the management tool for embedding sustainability in the corporate management". "Also at DATEV the integrative approach is exemplary and best practice," says Horvath. "The issue of sustainability is fully involved both in the organizational structure, as well as in the business processes. Controlling portrays the sustainability in the numbers. The operational implementation and management processes via a firmly defined set of metrics. All decisions of the board are to be evaluated also in terms of sustainability."

<u>"Exemplary solutions give controller community</u> <u>some orientation"</u>

"As business partners of the management controllers are stimulated to actively support their companies in both, the developing and implementing sustainability goals," explains ICV Chairman Siegfried Gänßlen. "The topic of sustainability has matured in the corporate management in the recent years. The Green Controlling Study 2016 of the International Association of Controllers proved it. Compared with the 2010 results in the foreground stand now the economic advantages, with the social responsibility and the fulfillment of legal obligations."

But controlling is still not at all or very little involved in the implementation of social and environmental corporate goals. "It makes even more important the green controlling solutions from practice that provide the controller community orientation", says Gänßlen. "The winners in 2016 manages it perfectly."

Balanced Scorecard. The European approach - book by Friedag / Schmidt in English



HERWIG FRIEDAG WALTER SCHMIDT

Gutleb-Associaion from Karlsruhe, Germany - a charitable organization with 1,200 registered members promoting free social welfare and running nursery schools, day care centers and houses for elderly people...

And Brigitte Heumann its Managing Director who leads us through the process of building a strategy of the organization and introducing it using Balanced Scorecard...

They are heroes of the newest book by Herwig R. Friedag and Walter Schmidt - Balanced Sco-

recard experts from Germany, now available IN ENGLISH. Together with consultants the employees of the organization discuss how their future will look like. What can they change and do better? How can an individual person contribute to achieving common goals of the organization? The advises from the book are meant not only to big organizations, but also for smaller companies who want to compete better on he market.

The American management-tool of implementing strategy -Balanced Scorecard - is used all over the world. It usually focuses primarily on financial success, while the European approach of Balanced Scorecard developed by the authors of the book, concentrates on the people with their objectives and potentials. On strategical workshops managers and key employees of the organization work together on defining vision, mission and strategy. Then they can focus on implementation of the strategy and hence to the actual "Balanced Scorecard".



If you want to understand what a Balanced Scorecard is and what are its advantages and get to know step by step the way to achieve a common and sustainable future, pocket guide "Balanced Scorecard. The European Approach" is definitely for you.

The book IN ENGLISH is available on amazon.com: https://

www.amazon.com/Balanced-Scorecard-Assistance-succesfulimplementation/dp/1530427606? ie=UTF8&*Version*=1&*entries*=0

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Herwig R. Friedag and Walter Schmidt have been engaged in the ICV activi-

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