

CONTROLLER[®]

Magazin

SPEZIAL

AGILITY FOR A CHANGING LANDSCAPE



Prof. Dr. Heimo Losbichler, Chairman of the IGC:
**Measuring the performance
of controllers and controlling processes**

Poland: **6th International Controller Congress
in Poznań successful**

Slovenia: **Controlling spreads across the Balkans**



International
Controller Association



Jetzt Gratis-Exemplar
anfordern!

Mit dem Controller Magazin werden Sie den wachsenden Anforderungen im Controlling heute und in Zukunft gerecht. Versprochen.

Das Controller Magazin ist die auflagenstärkste Fachzeitschrift für Controller in Deutschland und Mitgliederzeitschrift des Internationalen Controller Verein e.V. Sie erfahren alle zwei Monate, welche Trends und Entwicklungen Controller bewegen – aufbereitet mit praktischen Beispielen für eine erfolgreiche Umsetzung im Job.

Inhalte:

- > Topaktuelle Fachbeiträge von Controlling-Experten
- > Erfolgsbeispiele, Erfahrungsberichte & Handlungsempfehlungen für die tägliche Arbeit
- > Zahlreiche Tipps für Beruf, Karriere und Weiterbildung
- > **NEU** Controller Magazin e-Paper: Online-Archiv mit allen Ausgaben exklusiv für Abonnenten

www.haufe.de/controllermagazin

VCW ControllerWissen

HAUFE.

CONTENTS

- 2 IGC and ICV**
Measuring the performance of controllers and controlling processes
- 4 Poland**
6th International Controller Congress in Poznań
- 5 Poland**
A team to test the stadium: EURO 2012 Poland/Ukraine!
- 6 Croatia**
Mission: The development of Croatian controlling
- 8 Hungary**
More successful controllers: Psychology of decision making
- 10 Slovenia**
Controlling spreads across the former Yugoslavia countries. A necessity?
- 12 Spain**
Crisis demands representation of the controlling
- 13 Mixed info**
Kaliningrad, Italy, Bosnia-Herzegovina
- 14 China**
Sales performance steering in automotive business
- 16 Kazakhstan**
Kazakhstan's model of controlling
- 19 Controller Akademie**
Record year in mileages travelled
- 20 Working groups in Europe**

IMPRINT

CONTROLLER MAGAZIN SPEZIAL IS A SPECIAL EDITION OF THE TRADE JOURNAL CONTROLLER MAGAZIN AND APPEARS ONCE A YEAR.

ISSN 1616-0495, order no. 5001, Postal distribution: E 12688

EDITOR Controller Magazin, Dr. Klaus Eiselmayer

PUBLISHER Verlag für ControllingWissen AG

Münchener Str. 10, 82237 Wörthsee
Tel. +49 (0)800 72 34 269 | Fax +49 (0)800 50 50 445
info@vcw-verlag.de, www.controllerwissen.de

Registered in the commercial register Freiburg i.Br. HRB 471840
Board of directors Dr. Klaus Eiselmayer, Dipl.-BW Andreas Meya

Advertising Haufe-Lexware GmbH & Co. KG, Im Kreuz 9, 97076 Würzburg, www.haufe-lexware.com

Advertising sales Kathrin Sauer, Tel. +49 (0)931 2791541, Fax: +49 (0)931 2791477 E-mail: kathrin.sauer@haufe-lexware.de

Advertising coordination Christine Wolz, Tel. +49 (0)931 2791472, Fax: +49 (0)931 2791477 E-mail: christine.wolz@haufe-lexware.de

Advertising manager Bernd Junker, Tel. +49 (0)931 2791556 E-mail: bernd.junker@haufe-lexware.com

Editor Hans-Peter Sander, hp.sander@eastwestcom.net

Design deyhledesign Werbeagentur GmbH, Gauting www.deyhledesign.de

Picture credits Titel Thinkstock, Content Thinkstock

Printer Bosch-Druck GmbH, Ergolding

In November 2011, 63 participants from 14 countries took part at the 2nd ICV Management Conference in Frankfurt/Main: representatives of the board, leaders of the working groups, regional delegates and the employees of the ICV office. They met to discuss the development of the ICV strategy and the future focuses. The most important questions were how to make the International Controller Association more "international", how to use PR instruments to found and support more ICV working groups all over the world, and how to make the work of the offices in Germany and Poland even more efficient.

Since that time the ICV has made further progress in internationalization. You'll read here in our magazine for example about a very successful international conference in Poznań (PL), you'll learn details of our latest steps in South Eastern Europe and we inform about forthcoming working group launches in several countries.

Sure, a look at the global map demonstrates a huge internationalization field to be developed as well as an enormous potential for the ICV. You'll read in our magazine reports about the controlling in interesting countries like China and Kazakhstan. I'm firmly convinced that our next issues of "Controlling International" will present more new ICV working groups all over the world.

The ICV PR team makes great efforts to support the growing number of "Non-German-speaking" working groups in our association: a monthly English bulletin – exclusively published for members – was created, our free English e-newsletter appears every four weeks and professional articles, main documents are continuously translated and published on the (English) ICV website. I'd like to use my editorial to thank all colleagues abroad who've sent us information from their countries: Your voluntary support helps us to activate a growing international controlling community.

We invite you, dear readers, and your colleagues, to join our family!



Hans-Peter Sander

ICV Press Officer



MEASURING THE PERFORMANCE OF CONTROLLERS AND CONTROLLING PROCESSES



Prof. Dr. Heimo Losbichler
Chairman of the
International Group of
Controlling IGC
and
Vice Chairman of the
International Controller
Association ICV

METRICS, SCORECARDS, AND KEY PERFORMANCE INDICATORS ARE THE DAILY BUSINESS OF CONTROLLERS. *However, critics argue that controllers measure everything but their own performance. In today's challenging economic environment, companies increasingly question the efficiency and effectiveness of their controlling activities. IGC's framework of controlling process metrics helps controllers to measure controlling activities precisely and close the embarrassing lack of controlling KPIs.*

The aim of the International Group of Controlling (IGC) is to promote the professional image of controllers and to establish an internationally accepted controlling philosophy that perceives controlling as the managerial process of target setting, planning and control. IGC's publications, in particular the controller dictionary, the controller's mission statement, the controlling process model and the 1086 IGC DIN SPEC created an internationally recognized foundation for effective controllership and controlling.

In 2010, IGC published the "IGC Controlling Process Model" which provides a comprehensive framework for the effective design of controlling activities. It aligns objectives, contents, inputs and outcome of the top ten controlling activities. Thus, it serves as a guideline for the effective collaboration of managers and controllers, within the managerial process of target setting, planning and control.

This year, IGC is proud to present the logical next step of the controlling process model: a framework of metrics for measuring the performance of controlling processes. The proposed set of metrics is the first integrated approach for evaluating the performance of controlling processes. While the controlling process model serves as a "blue-

print" for the basic structure and design of controlling activities, the controlling process metrics provide the information required to continuously improve these processes. Their internal use illustrates the performance over time and indicates performance changes. Their external use allows the performance of controlling processes to be compared relative to other companies or to best in class benchmarks.

A framework of metrics for measuring the performance of controlling processes.

IGC's controlling process model breaks down the business process "controlling" (level 1) into ten main controlling processes (level 2): strategic planning, operational planning / budgeting, forecasting, manage-

ment reporting, cost accounting, performance and profitability analysis, controlling of projects and investments, risk management, controlling of business functions, management partnering and advisory and the development of the organization, processes, tools and systems. For these main processes a framework of financial and non-financial metrics is proposed which allows the performance of each process to be evaluated in the dimensions of quality, time and cost. IGC's framework of metrics provides both a set of top controlling KPIs and a scorecard for all ten processes. The metrics are closely aligned to the process' objectives.

PROCESS	OBJECTIVE	KPI
Development of the organization, processes, tools and systems	Continuous, aligned, and timely improvement	Number of processes being improved over the last two years
Strategic planning	Strategies which are being executed	Number of strategic initiatives being executed as a percentage of the total number of initiatives included in the strategic plan
Operational planning/budgeting	Short planning cycle	Days from start to the board's approval
Forecasting	Accurate forecasts	Variance between EBIT forecasted and actual EBIT as a percentage
Management consulting and advisory	Controllers as management partner	Time spent for management advisory as a percentage of controller's total working time

Figure 1: The structure of IGC's controlling process metrics

TOP-KPIs					
Process	Objective	Metric	Definition	Meaning	Comment
1 Strategic planning					
2 Operational planning					
3 Forecasting					
4 Management reporting					
5 Cost accounting,					
...					
10					

Process-Scorecard: Strategic Planning					
Performance	Objective	Metric	Definition	Meaning	Comment
Quality					
Time					
Costs					

Figure 2: Selected top KPIs for measuring controlling processes

According to IGC's philosophy, controlling is a shared responsibility of managers and controllers. Thus, bad controlling performance cannot be directly linked to controllers' performance. For example if companies spend too much time on preparing the budget, it could be due to several reasons: the company's complex matrix organization, indecisive managers, a lack of IT support or a wrong design of the budgeting process. Controlling KPIs can indicate good or bad performance, but they cannot replace the need to carefully analyze the drivers of performance. However, the proposed framework differentiates between processes that are primarily driven by managers (e.g. strategic planning), processes that are primarily "owned" by controllers (e.g. cost accounting) and processes that cannot be assigned to either managers or controllers.

The IGC controlling process metrics are designed as a general framework appropriate for organizations of any industry and size. The framework provides a large set of metrics. Practitioners can select these metrics based on the specific requirements they have. However, the framework gives guidance proposing IGC-recommended metrics.

Using the IGC framework of controlling process metrics, the efficiency and effectiveness of con-

trolling processes no longer has to be estimated, rather they can finally be measured precisely. This is particularly important in an economic environment in which companies increasingly critically question the value of their controlling activities. The controller model of the IGC states: "Controllers ensure the transparency of a company's financial performance, its business processes and its strategy and thus contribute to higher economic effectiveness". Finally, this is also true for the controlling processes themselves.

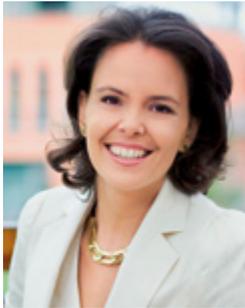


6TH INTERNATIONAL CONTROLLER CONGRESS

IN POZNAŃ



At the annual congress of the ICV (April 26–27, 2012) there were 150 controllers, CFOs and CEOs who value the international development and relevance of the cooperation between controllers and managers. The guests could compare controlling approaches in Poland, Estonia, Spain, Germany, Slovenia, Serbia and the USA.



Dr. Adrianna Lewandowska
Business Discovery
ICV Board Member

The Vice-Minister of Finance Miroslaw Sekula opened the congress with a presentation on the public finance sector in Poland. Next the special guest Sławomir Lachowski proved that “The Road is More Important than the Goal”.

The leitmotif of the speech of Małgorzata Podskarbi, Coordinator for Investment Controlling in Volkswagen Poznań Sp. z o.o., was that a good firm has more entrepreneurs in the enterprise – that’s why there is an educational program in VW. Karol Sikora, Head of Department for Managerial Information, Poczta Polska S.A., presented how activity based costing and time driven concept is used in creating management information. During his speech on challenges during the crisis, Andrzej Derkowski, Manager of Controlling Office in ACCEDIT Sp. z o.o., diagnosed the most important factors in the market battle. In controller’s work the most relevant is risk management and scenario planning, said Tomasz Kochanek, PwC Manager. Michał Plit, Manager of Operational Controlling, and Jakub Tatak, Manager of Planning and Controlling Department, both from LUX MED Group, presented how their company changed after introducing a controlling system. Stefan Olech, Coordinator of the Controlling Academy ODITK, emphasized the role of management through objectives and the coordination of temporary goals. Jerzy Szkwarek, Business Consultant, talked about the role of controller in building an integrated value chain from the manager’s perspective.

CONTROLLING SOLUTIONS FROM ABROAD

Prof. Toomas Haldma from University of Tartu, Estonia, emphasized the importance of objective information in company management. Dragica Erčulj, Head of the CRMT Institute in Slovenia and ICV Regional Delegate South-East Europe, talked about delegating tasks. Lothar Kuhls, owner of WEGE Managementberatung GmbH and ICV Regional Delegate Germany North, showed how to prepare a firm for change management. And Ulrich Müller Bosom, Director Finance & Controlling in Fraport S.A. and leader of the ICV Working Group Spain, noticed increasing demand for controllers with three languages, feeling comfortable in multicultural environment and knowing international accounting standards such as IFRS or USGAAP.

As every year the congress was a great opportunity to answer some notorious questions and of course to get to know the controller community. A new way to share the knowledge and experience at this congress was a panel discussion.

2013 ALSO COMPLETELY IN ENGLISH

In 2013 the 7th International Controller Congress in Poznań takes place on April 18–19. One of the speakers will be Prof. Dr. Peter Horvath – managing director of the International Performance Research Institute in Stuttgart, Leader of the ICV Think Tank “Ideenwerkstatt”. He will convince the guests that “ecologically” doesn’t mean “ineffective”. All presentations will be simultaneously interpreted into English so that all our guests can follow. We invite people from all over Europe, controllers, CFOs and CEOs and all who are interested in the topic to join us at our international conference in Poznań.

A TEAM TO TEST THE STADIUM

EURO 2012 POLAND/UKRAINE



You wouldn't think that the players that tested the pitch in Gdańsk before UEFA Euro 2012 were controllers. On March 28–29, 2012, the Work Group Gdańsk, Poland had its training camp at PGE Arena Gdańsk – a stadium where Italy, Spain, Ireland, Croatia, Greece and Germany played during the European Football Championships in June.



Robert Panufnik
Head of the Work Group
Gdańsk

Most of the players called up to the ICV squad met on Thursday – the first day of the camp – to integrate with the rest of the team over dinner. The camp gathered a record number of players – 18 people also from new clubs such as SKOK Stefczyka, Energa Oświetlenie or DomData.

As professionals we started the training very early on Friday. We wanted to be in the stadium on time so that we could start the training without a delay.



The new stadium in Gdańsk built especially for UEFA EURO 2012 that the controllers tested

During the first part of the day we had the presentation of our first coach Piotr Rożak from the corporate club Stokvis Tapes Polska Sp. z o.o. The

topic of this part of the training was the controller's role and responsibility. The coach showed it using the example of the team that he still plays in every day. He taught his players some elements of the strategic and operational game he uses in his work. He explained some indicators applied in the club such as 40/20/20, flowthrough 30, 80/20. They were very interesting aspects for other participants to think about and then use in the game in the company.

After getting to know some tactical patterns presented by the coach, the team could make the visit of the whole stadium.

In the second part of the day our team had some logistical problems. Our guest coach didn't come. We didn't lose heart though and we discussed effective controlling systems among ourselves. The players shared their experience gained in their clubs and presented trusted solutions of the aspects that raised doubts.

The reaction of one of the players (bottom left) on the news that there will be another ICV training camp reflects the positive summary of the meeting.



MISSION: THE DEVELOPMENT OF CROATIAN CONTROLLING



In Croatian companies, controlling is most often taken as a discreet, administrative, static and advisory function, and controllers are almost always only analysts digging through billions of data in search of the right information that will (controllers believe) be put to good use by someone from management.



Jasmina Ocko
Controlling Consultant
Kognosko, Croatia

There is still a distance between controllers and managers, who still seem to insist on “their own way”, and quite often actually refuse controlling advice, even when it’s obvious that what they so desperately need is “the voice of reason”. The immense possibilities of controlling available to improve the management of resources and assets, to protect companies from poor investments, and (why not say it) as the first line of defense against theft in Croatian companies still seem not to be as evident as possible.

Until the benefits of controlling become absolutely clear to everyone, we will continue to helplessly watch the further growth of unemployment, the continuing drop in GDP, the disinterest of foreign investors or some new fiscal and monetary policy measure – of any new government that doesn’t tackle the old and real causes of problems. This is why the development of Croatian controlling is an extremely important factor in helping the Croatian economy grow. Quality controlling prevents wasting money, unveils irregularities at the early stages, and fights for survival using the only tool it possesses – information and the economic logic of rationality.

Croatia is in need of an entire army of quality controllers for the Croatian economy to get on the right track and to start moving ahead as soon as possible. Controlling is there to help achieve the best results using the least resources. Controlling tools are necessary for Croatian companies to find ways of earning more with the existing resources,

to find dead capital, to detect the unprofitable business segments. The path is not simple, but in the long run it is the only possible, right track. Accordingly, the mission of the Croatian ICV working group is the development of Croatian controlling.

Croatian controlling is still in embryo. However, there is also a group of enthusiasts who simply refuse to accept waiting for years for something serious to happen in controlling in Croatia. This is how the joint involvement of controllers gathered in the Croatian ICV working group should and can help in accomplishing the above mission in two ways.

CROATIAN CONTROLLING DOES EXIST

First, Croatian controlling must be an integral part of the European controlling scene. Although still in embryo, Croatian controlling does exist, and I am proud that, with respect to that, we are already part of Europe. We are as active as any other working group. The main emphasis of our work is learning and transferring, or better yet sharing knowledge. We also have the opportunity to learn abroad. Considering that our controlling history is short, this is an ideal way to learn from those

Croatia is in need of an entire army of quality controllers for Croatian economy.

who already have a tradition in controlling. Moreover, I consider the fact that Croatia joined the ICV useful for yet another reason. Many managers or company owners in Croatia still have doubts about whether controlling is useful or not, and whether they need it at all or not. For them to completely accept controlling, it is necessary to prove to them that controlling is a self-understood given in all the developed economies of Europe and, naturally, the world. The sheer size of the ICV shows just

how strong it is, and the fact that the leaders of this large international controlling organization are in the highest positions of multinational corporations speaks for itself. In developed western countries, controlling is a career (step), meaning that controlling always and regularly prepares young forces to become future CEOs and board members. This is only logical because after a few years of work controllers have the unique opportunity to understand in great detail the processes of a company better than anyone else in the company. If this practice – which is so standard in the West – were also recognized in and by Croatian companies, the function of controlling would soon be recognized for what it is and what it can offer.

LIFELONG LEARNING OF DIFFERENT DISCIPLINES

This is why we strive to see our work in the ICV contribute to raising controlling in Croatia to a higher level. Ultimately, if we're getting ready for Europe, controlling is one of the first things we'll have to understand and implement in our mental framework. If controlling is a self-understood given for Europe, ignoring it is simply not an option for Croatia. Our ultimate goal is developing a homogenous group of highly educated and trained controllers of high quality capable of solving any controlling task or problem. Or more specifically: forming an incubator of the best controlling experts in Croatia.

This path is full of challenges, of course. First and foremost, there aren't many controllers in Croatia, and they're mostly under- or inadequately trained. The majority work in foreign companies so they have the opportunity to gain knowledge and ex-

pertise at in-house trainings and workshops, as well as through practice which has already been well developed through the years. However, controllers working in Croatian companies, unfortunately, have little choice of training and development. Moreover, they seem not to be taking advantage of what's available to them. Which is why homogenizing the group as much as possible is the main task of our ICV workshops, so that ultimately only those who intend to give their best join as members. We would like to see our members research, read, learn, find their own solutions on their own and, of course, share their knowledge and insight with others – even under less than perfect conditions. Through our gatherings we would like to raise our members' awareness of the fact that, besides controlling, lifelong learning of different disciplines – from accounting to organization and management – is an absolute must.

I'm convinced that, once we meet this first challenge step by step, the second challenge will somehow solve itself automatically – i.e. the current weak demand for controllers. I deeply believe that the more controllers are out there on the market with in-depth knowledge and quality ideas, the sooner managers will start reaching for their expertise and services. It's only a question of creating the preconditions for it.

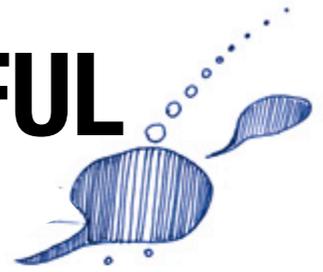
Just like Malcolm Gladwell says in his book *The Tipping Point*, I want to believe that Croatian controlling only needs a critical mass of the right people who will (re)direct powers in another direction. I also believe that we have already started treading this path.



ICV Working Group meeting in Croatia

MORE SUCCESSFUL CONTROLLERS:

PSYCHOLOGY OF DECISION MAKING



Controllers take more and more seriously the recognition they can be more successful knowing more about the psychology of decision making. No wonder this topic got an important role at the Budapest Controlling and Management Forum on June 6, 2012. Professor Dr. Dr. h.c. mult. Péter Horváth delivered a lecture about his research and other speakers broached the subject, too.



István Radó
Senior partner, IFUA
Horváth & Partners
member of the Managing
Committee, International
Group of Controlling

The construction of the American Shoreham Nuclear Power Plant is not the only project costing a huge amount of money until it was stopped. At the beginning in 1966 costs were estimated at USD 75 million and completion was planned for 1973. Years went by, and costs grew. Trial operations started just in 1983 and by that time USD 4000 million had already been burnt. Another six years went by and altogether USD 5500 million was needed to terminate the project. “But why don’t we stop such a project early enough?” asked Prof. Dr. Dr. h.c. mult. Péter Horváth in his lecture held at the Budapest Controlling and Management Forum. The answer lies in psychology.

The professor, who founded the management consultancy Horváth & Partners and the International Performance Research Institute (IPRI) in Stuttgart, studies such questions. IPRI has a great project together with the International Controller Association (ICV) about decision making. Prof. Horváth reminded that Professor Albrecht Deyhle, one of those who introduced controlling in Germany, pointed out that controllers and decision makers continue a “quadrilogue” instead of a dialogue. They argue rationally “above the table”, but interact also emotionally “under the table”.

AUDIENCE ASKED TO SOLVE CONUNDRUMS

To illustrate the importance of the matter, Prof. Horváth asked his audience to solve some conundrums. One of these was about a baseball bat and a ball costing 1 dollar 10 cents altogether. The ball is 1 dollar cheaper than the bat. How much does the ball cost? The professor got a good answer – the ball costs 5 cents – but we have to admit that the majority of the audience sat in silence. The conundrum came from the Nobel Prize winner American psychologist and economist Daniel Kahneman, who put up the question to students and 80 percent of them answered the ball cost 10 cents. “This phenomenon is called ‘anchor bias’, because we come to anchor at the first number that occurs to us. Our controlling reports are read the same way”, the professor stated.

“If we know how we think and how we make decisions, we can improve our decisions.”

Another conundrum followed the first one. Linda is 31 years old, single, outspoken and very bright. She majored in philosophy. As a student, she was deeply concerned with issues of discrimination and social justice, and also participated in anti-nuclear demonstrations. Which is more probable? 1. Linda is a bank teller. 2. Linda is a bank teller and is active in the feminist movement. This was a conundrum again from Daniel Kahneman and his co-author Amos Tversky. In their research 85 percent of the respondents chose the 2nd answer. “But it is less probable that two different features occur together than either one alone”, Prof. Horváth explained. This failure of thinking is called ‘conjunction fallacy’.





Dr. László Szabó,
CEO of Teva Hungary,
and
Prof. Dr. Dr. h.c. mult.
Péter Horváth
in Budapest

And the third conundrum goes like this. We have a new drug for a deadly disease. 20 percent of the patients who take the drug die immediately, 80 percent of the patients recover immediately. We have to decide whether to introduce the drug or not. “Who says we have to introduce it?” Prof. Horváth looked around the conference room and commented “not many”. The same question was put up in scientific research, and the vast majority of the respondents said the medicament shouldn’t be introduced. “But it means that we condemn to death all the patients, although we could save 80 percent of them”, said the professor. “This is called ‘omission bias’, which means that we omit a decision because it’s risky. This can happen also with an investment or a product development.”

“If we know how we think and how we make decisions, we can improve our decisions”, stated Prof. Horváth. For example, teams can be more effective if they consist of people with different ways of thinking. Such an effective team was formed by Coco Chanel, the fashion designer, and Pierre Wertheimer, who managed the Chanel fashion house. “Creative people can make a successful team with analytical people.”

“HEURISTIC MODELS GAIN IMPORTANCE”

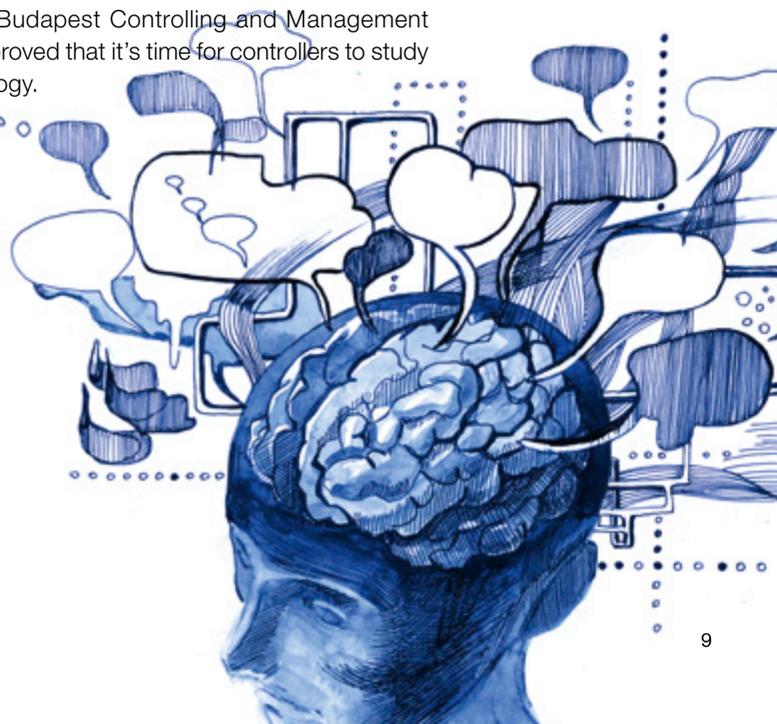
Anyway, analysis in itself doesn’t ensure success. It can be too expensive, complicated and the majority of people don’t understand it. Heuristic models are simpler, cheaper and they can be even better! One example for this is how to find out which customers are already “dead” for us, i.e. it isn’t worth dealing with them. We can consider a customer “dead” if s/he didn’t buy anything from us in the last 6 months. This is simple and research proved that it’s as good as analytics. “Nowadays we have no time to collect a lot of data and have to decide quickly. That’s why heuristic models gain importance” said Prof. Horváth and he closed his lecture with some practical advice to find such models.

The next speaker, Dr. László Szabó, CEO of Teva Hungary, reflected on one of the professor’s ex-

amples. Some years ago he was CEO of Ily Lilly in New Zealand. A journalist called him and asked whether it was true that they make experiments with a drug which kills two-thirds of the patients. Dr. Szabó had to research the case and found that they had an antihypertensive medicine and wanted to make clinical tests with death-sick patients because chances were good that the mortality rate could be reduced. “But we stopped the clinical tests. We were afraid of a class action. We knew that lawyers advertised in newspapers searching for patients who took that drug”, said Dr. Szabó.

Dr. Viktória Bodnár, managing partner of Horváth & Partners in Budapest, also mentioned psychological aspects when speaking about why we should change for modern planning systems. According to research, corporate leaders declare that flexible planning is needed, but they use traditional planning systems. “In days of crisis always increase the number of those who say flexible planning is needed. But intention isn’t followed by execution”, said Dr. Bodnár. According to her experiences this has two main reasons. Firstly we don’t feel like accustoming ourselves to new things. Secondly we are not willing to give up things.

So the Budapest Controlling and Management Forum proved that it’s time for controllers to study psychology.



CONTROLLING SPREADS ACROSS THE FORMER YUGOSLAVIA COUNTRIES. A NECESSITY OR A FASHION?



The International Controlling Association (ICV) has been engaged in the development of a modern and practical controlling philosophy for practitioners for a long time.



Dragica Erčulj
ICV Regional delegate
South Eastern Europe and
a leader of WG Slovenia

The whole story started in Germany in 1975. The ICV was established by graduates of the Controller Academy in Gauting, Munich as the Controller Verein e.V. (Controller Association) with the aim of bringing together persons involved in practical controlling in the German-speaking area, popularizing the philosophy and use of controlling as well as promoting exchange of professional experiences and improving the quality of professional controlling in practice. Today it has over 6,500 members all over Europe, in German and non-German speaking countries. Due to the multinational background of its members, the Controller Association was renamed to International Controller Association.

After 1995, the International Controller Association spread all over central and eastern Europe, including the former Yugoslavia countries. First work group started in Slovenia in early 2000. Globalization, the Internet, social networks, etc.: all these help a lot in promoting awareness of controlling, not to mention during bad times. In times of crisis, companies are forced to search for reserves and lower their costs on the one hand, and to increase efficiency and adapt the supply on the other hand. Focusing primarily on the financial situation requires more effort by all involved and controlling could help a lot. Further more, control-

ling philosophy, at first needed in profit areas only, nowadays plays a more and more important role also in non-profit organizations and the public sector. There is a tremendous need for the right information in advance, to be prepared for future changes.

In the past few years ICV has also spread across the former Yugoslavia countries like a good “virus”, the virus of knowledge and experiences from their more established and experienced colleagues from western Europe. ICV work groups started to work in 3 other countries: Croatia, Serbia and Bosnia-Herzegovina. In most of these countries the role of controlling is still that of a passive observer, an analyst of past business events or simply someone who produced reports. But there are al-



ways some individuals who notice the opportunities for controlling. They want to find out more about controlling to increase their professional qualifications, they are looking for the controller's community and find ICV. In most cases, this is a start. While being a member, they recognize the benefits of being a part of the ICV family and they try to bring ICV closer to their business friends, closer to their home country. On the other hand they bring new questions and present needs to the ICV while attending workshops, seminars and regional controlling conferences.



WHICH COUNTRY IS GOING TO BE NEXT?

Companies use controlling very differently, but are aware that this is a feature that may contribute to the company's performance and transparency of operations. But before achieving good results, companies have to go a long way and make improvements at different levels or areas. I would like to point out some of them:

- Database (data warehouse). Controllers are responsible for the structure of income and expenses based on accounting, for the structure of cost calculation, for cost estimation. Therefore cost centers and cost objects are needed. These structures are essential in the analysis of a company's economics. The most important consideration is to have a good foundation. It is not only difficult but sometimes impossible to estimate elements not indicated in the data warehouse.
- The change "controller as a business partner of the manager" and "having a joint responsibility to reach the objectives" is based on systematic work with goals, for example strategic planning and budget directed towards margin contribution.
- The controller is involved in strategic and operational issues, so he/she should be familiar with different and suitable analyses and instruments, for example SWOT analysis, Balanced Scorecard, target pricing and KPI in combination with soft controlling, for example ethics, competence, relationship, etc.
- Observation, forecasting and implementation of the sustainable business by steering the circle. The controller takes care of the continuous improvement in order to secure the sustainable development of the company, as a navigator. Key Performance Indicators (KPI) based on technological processes are nowadays very well-known and accepted instruments and could help controllers a lot!
- Controllers act as a moderator and adviser to the manager – by systematic use of financial and non-financial figures and indicators. The Controller is authorised to provide counseling without being asked to do so.
- Implementation of the controlling system. The controller is well aware of his customer's (managers on every level) needs and seeks effective results. So, the controller builds his own business model to help him prepare a good management reporting system.

A certain set of preconditions must be satisfied (for all the points mentioned above) and the most crucial one is an interested management. An enthusiasm of the controller is just not enough.

But there is nothing to be afraid of. Pioneers exist – in every country, in every time period, in good times and in bad.

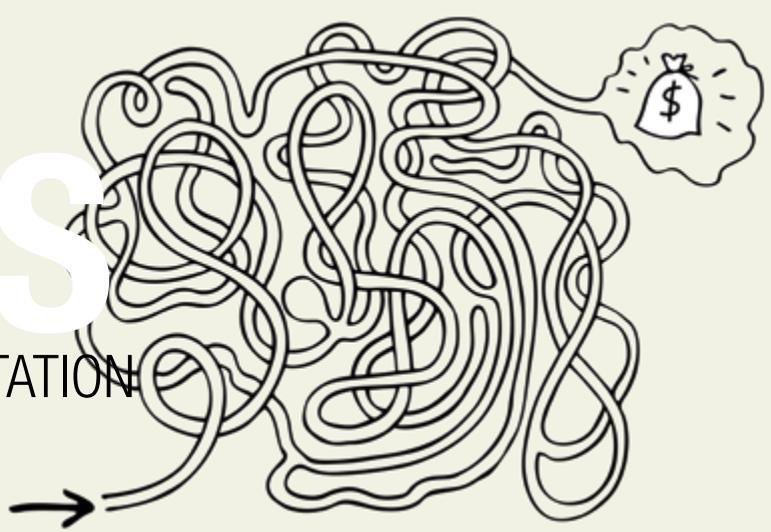
12TH ACC, SLOVENIA

The Adriatic Controlling Conference takes place in Portorož, Slovenia on the 25/26 October 2012. Financial directors and CFOs will appear in Portorož to discuss the influence of controlling in daily business. Praxis for praxis is the main point of the yearly conference, but also education, seeing new trends, and gathering and exchanging experiences.

This year the motto is "Experiences from the past in the methodologies of the future", since the turbulent times we are seeing increasingly rely on already established and proven methods that are used in a modern way and with modern technologies. Highlights of past conferences can be found at <http://www.crmt.com>.

CRISIS

DEMANDS REPRESENTATION OF THE CONTROLLING



Spain is facing one of its biggest crises in the last century and this situation is demanding the representation of the controlling more than ever before.



Aneta Ianeva-Thiart
Financial controller at
Lufthansa Technik Sofia
Press Officer of ICV
Working Group Bulgaria

The ICV Work Group in Spain and the Circulo Controller in Barcelona are doing many activities to create a meeting platform for controllers, to popularize the philosophy and use of controlling, to promote the exchange of experiences and to enable its members to increase their professional qualifications. Networking as well as collecting and sharing ideas concerning controlling is one major topic of the ICV Work Group in Spain.



The monthly "Stammtisch" with great speakers like Prof. Fernando Campa from the University Rovira i Virgili in Tarragona, who spoke about his controlling book and the importance of establishing an operating controlling, Mr. Pere Brachfield, expert in Credit & Collection, and Prof. Francesc Granell Trías from the University of Barcelona and Director of Program EUS, who spoke about pricing and other competition elements in the EU.

The breakfast meetings with Ernst & Young and the German Chamber of Commerce with CFOs coming from companies like Schneider Electric with Mr. Cyril Helbert, who spoke about controlling in volatile times, and with the CFO from Ficoso, one of the biggest Spanish automotive suppliers, who spoke about the challenge they faced in finance and controlling with their worldwide expansion.

Since 2008 we are organizing with the CA Controller Akademie two-day seminars. This year we had in March a controlling seminar and in April a sales controlling seminar, both led by Dietmar Pascher from the CA Controller Akademie.

Other new activities we have planned for this year are the visit in September to the winery Bodegas Torres in Vilafranca del Penedes and a workshop in October in the University of IESE Barcelona. The workshop will be held with 12 people and will focus on developing criteria to select a business reporting tool to better plan and simulate different scenarios.

As we are a small number of ICV members in Spain, but are convinced that the ICV knowledge and understanding of controlling is very interesting also for Spain, we are planning to hold next year a Controlling Congress in Barcelona, coinciding with the tenth anniversary of the creation of the Controlling Association. The idea is to do this congress together with the Accounting Association of Catalunya at the end of May. They used to do a congress every two years with more than one thousand participants from all over Spain.

They are very interested in doing this congress together with the ICV because they want to collaborate with international associations to enrich the value they provide to their members. Through this congress we expect to increase our ICV members in Spain considerably.





**KALININGRAD CONFERENCE 2012:
“CONTROLLING AND COMPETITIVENESS”**

The 5th International Controlling Conference, organized by the “Kaliningrad Club of Controllers” with the aid of the International Controller Association (ICV) and supported by the news portal Newka-



liningrad.ru, took place on June 29. Approximately 60 guests – with a high percentage of regional entrepreneurs – joined the conference “Controlling and Competitiveness”, which was moderated by Valentin Usenkov, President of the Controller’s Club and ICV member.

The opening lecture was given by Frank Somnitz, commercial director of Hansgrohe Poland and Chief Controller Eastern Europe in his international company. Somnitz presented controlling methods and tools, driven by Hansgrohe, which are highly important in our volatile times. At the end the listeners used the opportunity to ask for details for example concerning production planning and marketing controlling.

Further lecturers spoke about relevant topics like diversification, outsourcing, surveillance of the competition, and core competences of successful controllers. Valentin Usenkov described the different role of company owners, managers and controllers in the field of controlling. An interesting specialty of the Kaliningrad conference: three of the lecturers hold two offices simultaneously – owners and general managers. The final lecture was given by Prof. Sergey Falko, Baumann University Moscow and Head of the Russian Controller’s Association, about the “Application of controlling instruments in the current volatile economy”.

The next international Kaliningrad Controlling Conference will take place on June 28, 2013. International guests are welcome.

**THE 1ST ICV WORKING GROUP IN ITALY
WILL BE FOUNDED
ON NOV. 8/9, 2012**

The initiator is Claudio Zoldan, Bofrost Italy, and the working group will be established in the northern Italian region. Experts interested in joining the new network are kindly asked to contact Mr. Zoldan: claudio.zoldan@bofrost.it.



**THE ICV IS JUST PREPARING
THE 1ST WORKING GROUP IN
THE UK AND IS LOOKING
FOR SOME MORE MEMBERS.**

The kick-off meeting will take place on Oct. 10/11, 2012 in London. The organizational team is led by Mrs. Milena Heim. She was already involved in establishing the ICV work-



ing group Bulgaria and she has also been an active member of the German ICV working group Berlin-Brandenburg. For more information about the UK group please contact Mrs. Heim: milena.heim@gmx.net.



1ST ICV WORKING GROUP IN BOSNIA-HERZEGOVINA



On June 30, 2012 the first ICV working group Bosnia-Herzegovina started in the town Banja Luka. Mr. Slavko Simić was in collaboration with the “Center for the improvement of corporate governance” – an association of economists and managers in the country with more than 100 members – initiator and organizer of the kick-off meeting. Slavko Simić is ICV member and will lead the new working group.

More than 40 participants, mostly managers, auditors, CFOs and IT specialists, took part. “No controllers yet. To establish a controller profession a lot of work has to be done there”, writes Dragica Erčulj, ICV’s Regional Delegate Southeast Europe from Slovenia, who took part in the meeting. “It is the beginning. People are interested in controlling and they recognize the ICV working group as an opportunity to start and to learn.”

SALES PERFORMANCE STEERING IN AUTOMOTIVE BUSINESS

The customer behavior in the Chinese market displays predominantly a lack of patience to wait for a car. He/she walks into a dealer showroom and wants to take it away. The majority are also very price-sensitive. Hence dealers tend to order cars with less equipment and lower prices, often equivalent to less profit for him and the manufacturer. A classical up-selling (from Trendline to Highline) and cross-selling (options and accessories) rarely occurs.



Andreas Malcherek
 Manager Sales Finance
 and Sales Controlling
 Volkswagen Brand
 Shanghai Volkswagen

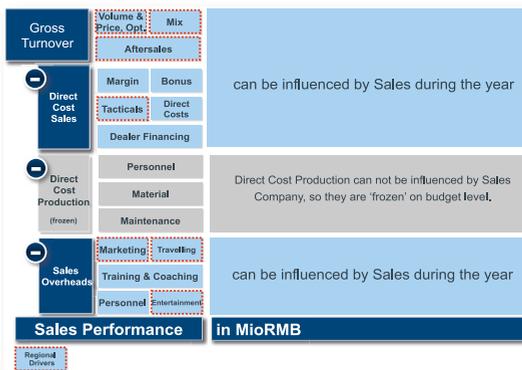
The overachievement versus budget of 100,000 cars whilst not meeting profit targets triggered the development of a Sales Performance Steering Concept. To ensure that growth is not just simply “bought”, but delivers additional profit, it requires the establishment of tools and the installment of an appropriate mindset into the sales force. The top management support will depend not only on the persuasiveness of the concept, but also on the feedback about the feasibility in daily operations.

Our concept has been established in the past years and is accepted throughout the organization



Bernd Pichler
 Chief Financial Officer
 Volkswagen Group Import
 (China) Co. Ltd.

As a first step all non-sales related costs have to be identified and “locked-in” on budget level, thus ensuring that only costs which can be influenced by sales are steered. On this basis a Sales Performance per Car and the Total Sales Performance in a sum can be calculated. Additional profit from After Sales, Financing and Related Services can be added. Against this budget the actual performance will be measured.



Such a high level target on company level needs to be cascaded down to regional level or even dealer level. We have included the achievement of the financial sales performance into the Regional Sales Managers’ Key Performance Indicators within the Management by Objectives, which are bonus relevant (RSSC: Regional Sales and Service Centers, RBO: Regional Business Offices). Instead of 100% Volume Bonus as given before, the management decided to split the bonus into 70% volume-related and 30% profitability-related. On top of all that, we decided to pay an additional performance bonus of max. 15% to the top ranking region with regard to profitability.

From 2010 on the personal RSSC / RBO manager bonus is separated into:		
Volume	70%	Achievement policy according 2009 regulations checked and tracked by sales department
Quality	30%	15% Total Sales Performance in MioRMB 15% Sales Performance per car (Quality)
Quality Ranking	≤15%	RSSC: 1.15%, 2.10%, 3.5% / RBO: 1.15%, 2.7.5%
Total	≤115%	max. Bonus Payment for No.1

In return the managers want to know how they can influence it, and they require a meaningful, customized reporting and consequently the degrees of liberty to steer the mixes of cars (including model and type mix) for their region as well as budgets for regional marketing, tactical support and overhead expenses. Additional support could be achieved by establishing regular business reviews on a quarterly basis within the regions. Controlling worked out a common business plan for the three least performing regions to improve their performance within the following quarter.



As support every region has a Finance Manager located decentrally in the RSSC/RBO, who previously only focused on accounting related tasks like travel reimbursement and petty cash management. To be a useful assistant to the Regional Manager the Finance Managers needed training and were upgraded from a mere administrator to an advisory role.

One result was that the general responsibility in the sales company to (over-)achieve the budgeted profitability targets (Sales Performance in million RMB and Sales Performance per Car) increased continuously by focusing on dealer ordering management. To steer into the right direction information about which model actually provides higher Sales Performance per Car is needed in the regions. By providing a simple, non-scalable ranking in the form of a 'Pan-Flute' chart, every manager will know how to improve the order mix. Thus we do not reveal sensitive data to the organization, but ensure profit focus.

FOCUSING ON SALES PERFORMANCE PER CAR

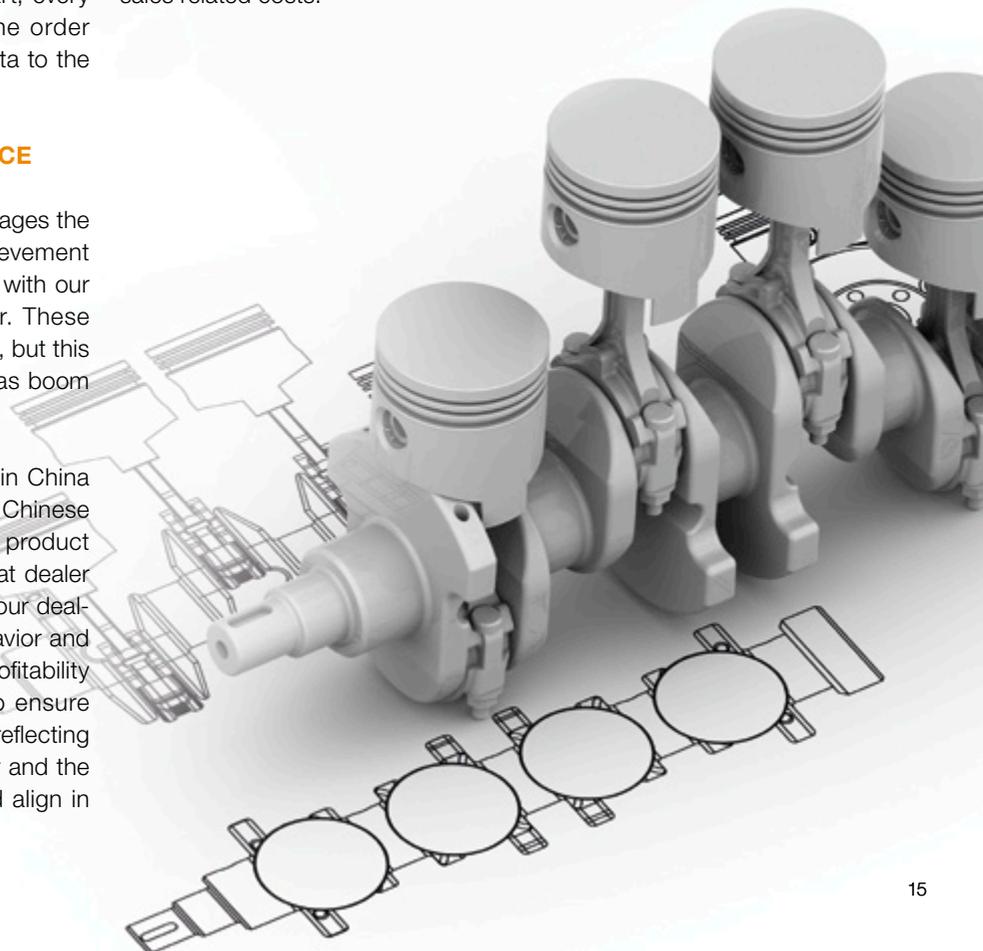
Moreover the new bonus system encourages the regional managers to discuss the achievement and development of sales performance with our controlling department during the year. These were the right measures at the right time, but this concept works in difficult times as well as boom times.

In recent times the customer behavior in China changed. Due to Internet research our Chinese customers are well informed about our product portfolio and order our advertised cars at dealer showrooms in every product range. So our dealers started to rethink their ordering behavior and at the same time we established the profitability approach in the sales organization. To ensure that overall consolidated profitability is reflecting current developments, the manufacturer and the sales organization need to monitor and align in

regular intervals whether the assumed, frozen non-sales budget cost are on track, otherwise the Sales Performance per Car has to be re-adjusted. Next step is to train the regional finance managers to establish the sales performance approach for every single dealer in the region. There will be times, also in China, when mere volume growth is not option anymore to generate profits, but focusing on Sales Performance per Car. The before-mentioned, of course, cannot be to the detriment of dealer and customer satisfaction.

The financial success is significant and was rolled out to more entities in our group. Times are over that in sales only volume and market share counts – sales performance nowadays is also measured in monetary terms. It shows how well the sales organization optimizes turnover and manages sales related costs.

The Shanghai Volkswagen Controlling Department with regional finance managers at a training session



KAZAKHSTAN'S MODEL OF CONTROLLING



The significance and importance of controlling is determined by its goals and objectives for which controlling is a structured process that aims to efficiently and effectively make use of capital resources in accordance with an overall development strategy and entrepreneurial interests.



Sarkyt Tashenova
Doctor of Economics,
Professor, Head of
Department "Evaluation,
accounting and auditing" of
the International Academy
of Business, Almaty,
Kazakhstan

The most common use of controlling services and units is taking place in companies with foreign participation.

Controlling development in the CIS countries under current conditions is determined by theoretical and practical aspects. Kazakhstan has gained its practical experience of controlling in large enterprises from leading industries such as Kazpost, KazMunaiGaz among others.

As noted in various papers, Kazakhstan's development comes from theoretical and practical experience in American, European and Asian countries in terms of management accounting. Despite substantial theoretical work on controlling or managerial accounting in the USA, as well as in many other countries, the organization's analytical work on enterprises is not naturally systemic, which is primarily due to personal management in individual firms. In this case foreign companies operate in isolation and management solutions for every enterprise are a source of trade secrets. In addition, private economists leave their problems of controlling and management accounting in the republic, which is dominated by market needs and by diversification of individual industries including manufacturing processes and business innovation, new technologies, and new products and services. The disadvantage of the use of Kazakh in controlling is the gap of theory and relevant education resulting in specialists treating controlling in accordance with their own activities and interests. Auditors, accountants and other professionals have a respective union requiring licensing, certification and training, unlike in Kazakhstan where controllers have no such union and status. Controlling specialists are responsible for used information technology

and software with regard to computer programs which are not adapted to financial analyses. Here again, there are several issues on introduction and management of all controlling elements. Among them occur the following problems:

- management;
- staff;
- accounting;
- priorities, mission and values of controlling.

CONTROLLING HANDED TO DEPARTMENT OF ACCOUNTING AND AUDITING

In connection with the reform of education in Kazakhstan for 2002–2006, several educational standards have been developed. The Department of Management, micro- and macroeconomic institutions and almost all universities of the Republic of Kazakhstan have not included "Controlling" in their general guidelines, but handed it to the department of accounting and auditing. Consequently, controlling entered the SES of Kazakhstan Republic 2004–2006, as a mandatory component for graduation with a degree in accounting and audit. At present due to the urgency of controlling the enterprises of the republic, the Department of Management and micro- and macroeconomic institutions are using the development ideas of Russian authors on controlling in other fields without singling out controlling separately. Using Russian and foreign experience means allocating controlling to two major approaches. The Russian authors Karminsky A., Falco, SG and others also emphasize that controlling can be understood as a discipline for accounting management and financial professions [1].

In addition to controlling, the use of the educational process is an important experience in many countries where specialization is mandatory for controlling classes together with working in practice, with possible certifications and licenses. The Russian experience of teaching controllers is based on the European and American system of training controlling which results in the requirement for certification of controllers with a three-tier system of training in accordance with requirements for certification of the European Association of IGC – International Group of Controlling [2]:

- Stage 3** – Certificate of basic knowledge
- Stage 2** – Certificate in controlling
- Stage 1** – Certificate of professional controller

Within this system the training of controllers by Russian specialists from the non-profit organization “Association of controllers proposing issuance of certificates of highest degree” signifies the coaching of controllers. For the transition to the high-quality and targeted training of controllers it is necessary to define the mission of controlling including:

- its purpose;
- the importance for use in the enterprise;
- creation of appropriate structures at the level of senior management;
- establishment of an appropriate accounting, analysis, planning, knowledge base and applied information technology.

This means that you should create a generally defined vision of the role of schools and controlling as a scientific field. This, in return, requires the combined efforts of scientific-pedagogical and practical training in several countries. In conducting seminars and workshops in educational centers, the development of leading centers and associations of controlling is made use of, but insufficiently, as many experts do not understand the importance and necessity of expanding the scope of controlling. Like many innovations, controlling is not perceived as a separate guideline in economic science, and is used as auxiliary material in the management of other courses in economics. In this respect, the practical application of controlling for large companies, adapted for Kazakhstan, signifies a wider range of applications. The gap between theory and practice of controlling in the republic should be taken into account, where the combination of the two is behind theory, as research and development in this area are not adequately treated as in other areas of the economy and its representatives. The most common use of controlling services and units is taking

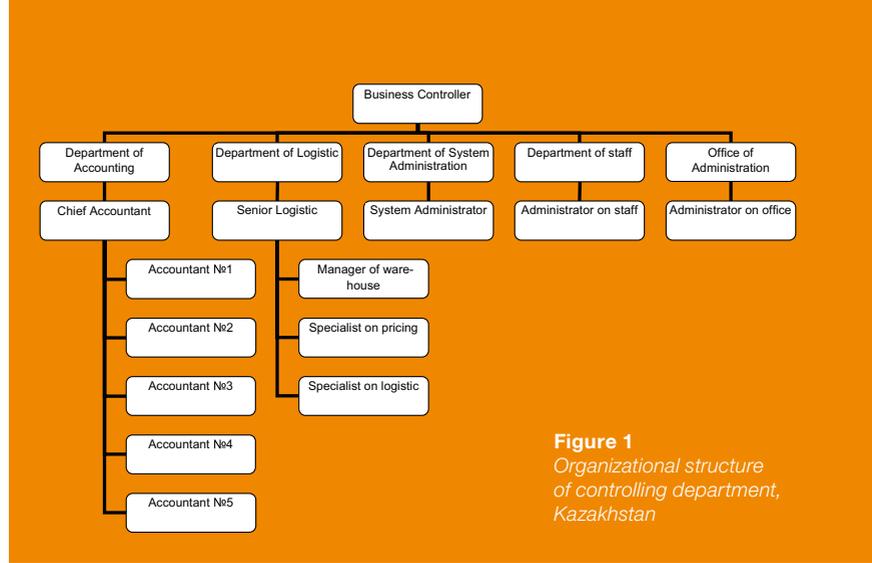


Figure 1
Organizational structure of controlling department, Kazakhstan

place in companies with foreign participation, one of which is TOO Atlas Copco Central Asia, where the business controller coordinates the activities of several departments. The organizational structure of the service business controller is shown in Figure 1.

DUTIES OF THE BUSINESS CONTROLLER IN THIS COMPANY ARE AS FOLLOWS:

- 1. Coordinating the work of departments**
- 2. Compilation and analysis of monthly reports**
 - Sales Report
 - Report of the residues in stock and gross income
 - Profit and Loss Account and Balance
 - Report on the “control figures”:
 - Term of inventory (in days)
 - Term Receivables (days)
 - Number of employees
 - Depreciation
- 3. Making a report of cash flows**
- 4. Forecasting sales**
- 5. Budgeting**
- 6. Coordinate the work of regional offices (Armenia, Mongolia, Uzbekistan)**
- 7. Conducting internal audits**

Sarkyt Tashenova with colleagues of the International Academy of Business, Almaty, Kazakhstan



MISSION BUSINESS CONTROLLER IN THE LLP ATLAS COPCO CENTRAL ASIA:

- Provide transparent reporting to manager of a company for management decisions;
- organization of uninterrupted operation of the Administrative Department;
- early action in administrative/ managerial decisions.

Kazakhstan companies which include controlling as service in its management structure use appropriate computer programs, such as BPCS, Controlling and others, which in addition to accounting functions perform analyses, planning and forecasting.

The organizational structure of the service business-2 controller is shown in Figure 2.



Figure 2
Organizational Structure
Division of Administration,
Kazakhstan

To a certain extent the orientation of Kazakhstan's controlling referring to internal accounting is based on the approach or model of the German school of controlling, which is confirmed by studies on the interaction of controlling and IFRS (International Financial Reporting Standards) of the Work Group "Controllers and IFRS". The work group members are mainly experts in the field of controlling from German-speaking countries, the most famous of whom are doctors and professors in economics: Peter Horvath, Walter Schmidt, Barbara Veysenberger and others [3]. One of the requirements for the application to controlling in the context of the use of IFRS is growth and the presentation of requirements for professional competence of controllers, coordination and development of a concept of controlling as well as common terminology on controlling. The main issues considered by the Working Group IGC, are:

1. Link IFRS and controlling:

- orientation of IFRS towards investors;
- the relationship between IFRS and existing tools of controlling.

2. Conceptual understanding of integrated accounting:

- Disadvantages of integrated accounting.

3. Proposal IGC: partial integration of accounting:

- The need for adaptation and expansion.

Thus the main conclusion of the work group IGC suggests that the development of market relations and the transition to IFRS increases opportunities for the application of controlling in the enterprises with the use of forecasting techniques based on market mechanisms. In this case the basic tools remain the controlling methods of analyses based on computer programs, as well as the provision and use of information for internal planning and forecasting.

References:

1. Контроллинг: учебник / А.М. Карминский, С.Г. Фалько, А.А. Жевага, Н.Ю. Иванова; под ред. А.М. Карминского, С.Г. Фалько. – М.: Финансы и статистика, 2006. – 336 с.
2. Мазурин Э.Б. Сертификация контроллеров // Контроллинг. 2007. - №2(22). - С. 62-63.
3. Вейсенбергер Б. Интеграция учета по МСФО // Контроллинг. 2007. - №1(21). - С. 16-22.

RECORD YEAR IN MILEAGES TRAVELLED

controller akademie 

This year is a very international one for controlling and all controllers worldwide. Not only have new ICV working groups been created in Serbia and Bosnia-Herzegovina but also controlling trainings have been held in nearly all continents worldwide to spread the mission of controlling.

In the Diploma Program of the Controller Akademie in the English language the CA counted more than 17 different nations from all continents this year. Furthermore, in-house trainings have been realized in a couple of European countries as well as in Detroit (USA), Shanghai (China), Dubai (Emirates) and Cartagena (Colombia). A seminar in South Africa is planned. Definitely this will be the record year in mileages travelled.

"We can tell that people from abroad are very interested in the European way of doing controlling and are highly engaged in putting our concepts into practice", declares Dietmar Pascher, Professional Training in Controlling and Finance, Partner of Controller Akademie AG, Gauting, Munich.



The CA controlling training took place in the company Sociedad Portuaria Regional de Cartagena, the harbor company of Cartagena (Colombia), in January and in July 2012



Subsidiaries of the company Brose in Detroit (and in Shanghai) were locations of CA trainings in June 2012

For the second time a CA training took place at the subsidiary of SIG Combibloc Obeikan in Dubai



ROOTING THE ICV CONTROLLING PHILOSOPHY

Controlling as known in German-speaking regions was definitively influenced by Albrecht Deyhle and the International Controller Association ICV. The ICV's internationalization strategy is aimed at rooting this controlling philosophy in neighboring countries. The International Controller Association is meanwhile represented in 15 European countries.

The ICV offers the opportunity to exchange ideas both within these countries and across borders. The association translates its most important publications for controllers in these countries into English or, in some cases, the relevant national language. In doing so, the ICV supports international groups with their expansion into Europe and the development of the local controlling expertise this entails.

The ICV working groups outside of the German-speaking countries:



Member benefits

- Access to controller know-how at international level
- Contacts to controllers and CFOs in Europe
- Working group meetings as practically focused, free further education
- Co-authorship of future-focused controlling concepts and tools

Working group BOSNIA & HERZEGOVINA

Slavko Simić
bono@blic.net

Working group BULGARIA

Denko Yamboliev
denko@excite.com

Working group CROATIA

Jasmina Očko
jasmina.ocko@kognosko.hr

Working group ESTONIA

Prof. Toomas Haldma
toomas.haldma@ut.ee

Working group GREAT BRITAIN

Milena Heim
milena.heim@gmx.net

HUNGARY Working group Budapest 1

Ervin Nemesdy
nemesdy@mce.hu

Working group Budapest 2

Andreas Kovacs
akovacs@mcskft.hu

Working group ITALY

Claudio Zoldan
claudio.zoldan@bofrost.it

Working groups LITHUANIA

Aiste Lörgen
icv_lietuva@yahoo.de

Dr. Edita Gimžauskienė
edita.gimzauskiene@ktu.lt

POLAND Working group Gdańsk

Robert Panufnik
r.panufnik@vector.com.pl

Working group Katowice

Anna Jarkulisz
anna.jarkulisz@arcelormittal.com

Working groups Kraków

Dorota Gołąb - Bełtowicz
dbeltowicz@bonifratrzy.krakow.pl

Working group Lublin

Luiza Zaporowska
luiza.zaporowska@emperia.pl

Working group Poznań

Dr. Dariusz Gulczyński
dariusz.gulczynski@icv.pl

Working group Szczecin

Aleksander Socha
aleksander.socha@ramirent.pl

Working group Toruń

Andrzej Derkowski
andrzej.derkowski@icv.pl

IN EUROPE



Thanks to its members in those countries the ICV can draw on an excellent network of specialists who are familiar with general local economic and intercultural conditions. The ICV is able to establish contacts locally, which can also be used in recruitment assignments.

Working group Warszawa

Karol Sikora
karol.sikora@icv.pl

Working groups Wrocław

Honorata Ulatowska
honorata.ulatowska@icv.pl

Zielona Góra
Małgorzata Lepak
malgorzata.lepak@icv.pl

Working group ROMANIA

Cristina Hodea
cristina.hodea@gmail.com

Working groups RUSSIA

Kaliningrad
Valentin Usenkov
zhoom@mail.ru

Hans-Peter Sander
presse@controllerverein.com

Working group SERBIA

Bojan Šćepanović
mcb@eunet.rs

Working group SLOVENIA

Dragica Erčulj
dragica.erculj@crmt.com

Working group SPAIN

Ulrich Müller Bosom
ulrich.mueller.bosom@gmail.com

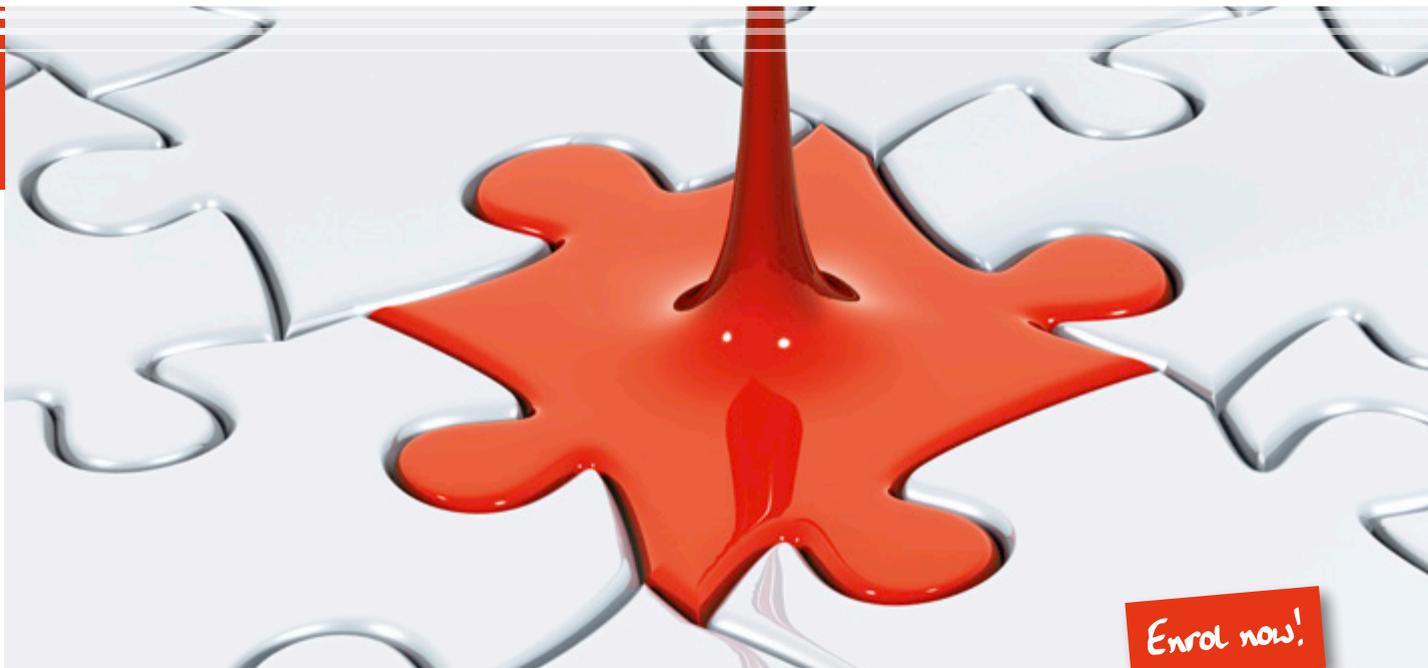
ICV MAIN OFFICE, GERMANY

Leutstettener Strasse 2
82131 Gauting, Munich, Germany
www.controllerverein.com
verein@controllerverein.de



Controller Akademie

Develop your controlling know-how



Enrol now!

Over 40 years of controlling knowledge will be yours.

Controller Akademie's leading seminar program conducted in English.

In a globalizing and competitive world, English business language is important for every industry. Join the Controller Akademie's five stage certified training program in English.

Dates throughout the year for 1–5 day seminars. Enrol now:

Stage I

Controlling & the Controller

8–12 October 2012
11–15 March 2013

Stage III

Reporting & Communication

8–12 April 2013

Stage V

Presentation & Moderation

17–21 June 2013

Stage II

Controller's Toolbox & Finance

15–19 July 2013

Stage IV

Planning & Implementation

23–27 September 2013

For more information, video and registration visit
www.controllerakademie.de/international or contact our office
phone +49(0)89 8931340, akademie@controllerakademie.de

controller akademie[®]
Practice makes for Good Practice