

# CONTROLLER<sup>®</sup>

Magazin

spezial

# THINKING FORWARD AS BUSINESS PARTNERS

## Controlling International

Prof. Dr. Heimo Losbichler, Chairman of the IGC:  
Executives need controllers as strong and independent  
business partners

Spain: **Children's shoes in size XXL**  
Slovenia: **See the people behind the figures**  
China: **Sweet-sour controlling**

  
International  
Controller Association

# Croatian managers and controllers must seize every opportunity to learn!



The first Croatian ICV working group was “born” in November 2010, and has actively “lived” and worked ever since – we have met three times already. Considering that I have been working as a controlling consultant for a number of years not only in Croatia, I had the opportunity to meet and get to know a wide circle of both controllers and managers, some of whom immediately became active members, and it is a pleasure to see them participate in the ICV workshops.



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The associates volunteer to help organise and prepare each workshop. They work on their part diligently, at the beginning of which they usually first describe the way in which the specific area of business they will be presenting is organised in their company. Hearing the participants’ diverse experiences and their for-and-against comments is fascinating. The second part of the workshop is always reserved for problem-solving tasks done in groups, at the end of which each group presents their results. This is always the most creative part of the workshops. Personally, this is my favourite part since it is absolutely amazing to see the excellent ideas that brainstorming can birth.

## Planning is still not dead

Each workshop topic is decided on jointly and is always interesting. The first workshop topic was “Is Classical Budgeting History?”, and the workshop conclusion was that, regardless of all the possible objections, planning is still not dead. On the contrary, it seems that our awareness of its necessity has been increasing, but perhaps in a somewhat more

modern fashion. The second workshop focused on “The One-Page-Only Report”. The creativity of controllers to present all the most important overall business indicators on one page only is tremendous. The conclusion was that writing a one-page-only report is perhaps one of the most complex controlling tasks as such.

“Quality Cost Structuring” was the third workshop topic, and it opened up a Pandora’s box of different cost theories that interlace in the business processes of each company. In any case, the workshop provided an opportunity for discussion, an exchange of ideas and a debate with plenty of diametrically opposed arguments. And that is what we like most!

Yet, regardless of all the enthusiasm, developing the group will neither be rapid nor easy. Croatian companies have only now started to understand the benefits of the culture of lifelong learning and further education. This type of professional networking of controllers did not exist until recently, and a number of controllers in Croatian companies have not be-

come fully aware that they should continually further their knowledge and that routine is not good for either them or the companies they work for. Many controllers still believe that reporting is the only segment necessary and aspire to nothing greater ...

Classic controllers in Croatian companies do many jobs that have nothing to do with controlling whatsoever, and at the same time they frequently do not carry out basic controlling tasks. Accordingly, we can find controllers who do the tasks of internal auditing, while they do not have any key performance indicators worked out. Generally, both managers and controllers in Croatia have far too little concrete knowledge which is needed for them to understand how to manage well with the help of controlling. This is why every opportunity to learn must be seized!

Owing to the bad experience resulting from the crisis that the Croatian economy fell into during 2009 and 2010, managers today know that they can no longer either manage the processes or run their business without information which is well mined, just right and immediate. On the other hand, the competition arriving not just from Europe but the whole world has been compelling Croatian companies to start aiming for maximal effectiveness and efficiency. But that requires a lot of knowledge. Including controlling.

The prerequisite for the development of Croatian controlling is, of course, educating and training controllers of high quality, i.e. controlling managers. However, when a Croatian company decides to set up a controlling department, it is immediately faced with a challenge – where to look for an educated and truly professional controller? Until very recently almost no training in the field of controlling existed in Croatia. Moreover, many companies in search of professional controllers often find a semi-solution; more specifically, they hire mostly accountants and financiers as controllers because as far as their expertise is concerned they are at the same time closest to, yet far from controlling. The strange way of thinking that anybody can, in fact, be a controller has been around in Croatia for a very long time. This is a grave mistake that significantly impedes the development of controlling.

It is absolutely certain that in the future Croatian controllers will have to devote themselves even more intensively to the question of their own training, fur-

ther education and expanding their experience that they draw on in their daily practice. The ICV workshops are one such place that gives them the enormous opportunity to share and exchange their experience with others.

A few years ago I myself attended the CA – Controller Akademie in Munich. One of the most important lessons I learned there is that, in order to achieve quality results in controlling, one must – much like in accounting – aim at standardising procedures and methods. One must find procedures based on good practice, procedures that have the best chance of turning the desire for controlling into a reality.

This is why in my practice I now always insist on the processes of creating a proper organisation structure adjusted to controlling, of identifying key strategic goals and key indicators that will demonstrate the achievement of these goals, of planning operative steps towards achieving strategic goals, on a quality analysis of what has been achieved, and lastly on ascribing responsibility for the results achieved deservedly. This is the very essence of controlling, and this is what I, as the leader of the Croatian ICV working group, have been trying to convey to my associates.



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I, therefore, consider the ICV workshops to be an invaluable source of knowledge for Croatian controlling and for all who wish to know more. It is most certainly a brilliant way to actively gather like-minded professionals who look to expand and share their knowledge, and to communicate their experience to others. I strongly believe that this will most certainly leave a mark in the long run, facilitating a better and more expeditious development of Croatian controlling as a whole.

# Rooting the ICV controlling philosophy in Europe

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 13 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. 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.

## 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

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