

Inhalt

Preface	3
Authors and editors	5
Management Summary	11
Part I: Fundamentals and frame of reference	15
1 Aim and structure of this publication	15
2 Status quo of personnel work in controlling	16
2.1 Positive overall picture with weaknesses in soft skills	17
2.2 Changing requirements: from knowledgeable expert to competent management partner	19
2.3 Scrutinising the management of controller competences	19
3 Foundations of competence management	22
3.1 The term „competence“ and competence classes	22
3.2 Success factors of competence management	25
3.2.1 Establishing job families and function groups	25
3.2.2 Creating competence profiles	26
3.2.3 Support through IT systems	28
3.2.4 Creating a competence culture and including staff on all levels	29
3.2.5 Project focus and organisational dimension	29
3.3 Application fields of competence models in personnel work .	29
3.4 Instruments for measuring competences	32
3.5 Instruments for competence development	33
3.5.1 Competence-based training programmes	33
3.5.2 Competence development at the workplace	33
3.5.3 Individual career planning	34
4 IGC instruments as starting points for controller competences	34
5 The Controller Competence Model	38
5.1 Hierarchical list of controller competences	39
5.1.1 Levels of the list of competences	40
5.1.2 Foundation of the controller competences	42
5.1.3 Describing and classifying controller competences	44
5.2 Model function and competence profiles	45
6 Literature	47

Part II: Controller competences critical to success	49
1 Knowledge worker level	49
1.1 Allocation of basic competences for knowledge workers	50
1.2 Description of basic competences for knowledge workers	51
2 Business process level	52
2.1 Allocation of controller competences across processes	52
2.2 Description of controller competences across processes	54
3 Main Process Level	59
3.1 Strategic planning	59
3.1.1 Allocation of process-specific controller competences	59
3.1.2 Description of process-specific controller competences	61
3.2 Operational planning and budgeting	64
3.2.1 Allocation of process-specific controller competences	64
3.2.2 Description of process-specific controller competences	66
3.3 Forecasting	69
3.3.1 Allocation of process-specific controller competences	69
3.3.2 Description of process-specific controller competences	71
3.4 Cost accounting	74
3.4.1 Allocation of process-specific controller competences	74
3.4.2 Description of process-specific controller competences	75
3.5 Management reporting	78
3.5.1 Allocation of process-specific controller competences	78
3.5.2 Description of process-specific controller competences	79
3.6 Project and investment controlling	82
3.6.1 Allocation of process-specific controller competences	82
3.6.2 Description of process-specific controller competences	84
3.7 Risk management	86
3.7.1 Allocation of process-specific controller competences	86
3.7.2 Description of process-specific controller competences	88
3.8 Function controlling exemplified using personnel controlling	91
3.8.1 Allocation of process-specific controller competences	91
3.8.2 Description of process-specific controller competences	93
3.9 Management support	96
3.9.1 Allocation of process-specific controller competences	96
3.9.2 Description of process-specific controller competences	97
3.10 Enhancement of the organisation, processes, instruments & systems	100
3.10.1 Allocation of process-specific controller competences	100
3.10.2 Description of process-specific controller competences	101
4 Model competence profiles	104
4.1 Configuration of the competence profile grid	105
4.1.1 Output category Leadership	106

4.1.2	Output category Customer Focus	107
4.1.3	Output category Efficiency	108
4.1.4	Output category Designing the Future	109
4.1.5	Output category Know-how & Application	109
4.2	Head controller	110
4.2.1	Current challenges for the head controller	110
4.2.2	Model function profile in the context of the <i>IGC</i> Process Model	111
4.2.3	Competence requirements for the head controller	112
4.2.4	Generic competence profile for the head controller	116
4.3	Strategic controller	117
4.3.1	Current challenges for strategic controllers	117
4.3.2	Model function profile in the context of the <i>IGC</i> Process Model	118
4.3.3	Competence requirements for strategic controllers	119
4.3.4	Generic competence profile for strategic controllers	123
4.4	Group controller	123
4.4.1	Current challenges for group controllers	123
4.4.2	Model function profile in the context of the <i>IGC</i> Process Model	125
4.4.3	Competence requirements for group controllers	126
4.4.4	Generic competence profile for group controllers	130
4.5	Sales controller	131
4.5.1	Current challenges for sales controllers	131
4.5.2	Model function profile in the context of the <i>IGC</i> Process Model	132
4.5.3	Competence requirements for sales controllers	133
4.5.4	Generic competence profile for sales controllers	135
4.6	Personnel controller	136
4.6.1	Current challenges for personnel controllers	136
4.6.2	Model function profile in the context of the <i>IGC</i> Process Model	137
4.6.3	Competence requirements for personnel controllers	138
4.6.4	Generic competence profile for personnel controllers	141
4.7	Production controller	142
4.7.1	Current challenges for production controllers	142
4.7.2	Model function profile in the context of the <i>IGC</i> Process Model	143
4.7.3	Competence requirements for production controllers	144
4.7.4	Generic competence profile for production controllers	147
4.8	Competence profile comparison	148
5	Literature	152

Part III: Implementing competence management for the controller field	155
1 Defining the objectives of competence management	155
2 Involving project sponsors	156
3 Selecting the pilot area and functions	157
4 Creating competence profiles by systematically selecting competences	159
5 Implementing the competence profiles	160
6 Literature	160
Part IV: Implications for personnel work in the controller field	161
1 The main fields of action	161
2 Using the Competence Model in daily controller work	162
3 Using the Competence Model for controller training	163
4 Using the Competence Model for the work of HR experts and managers	165
5 Literature	167
Appendix A: List of competences	169
A.1 Level 1 – Knowledge worker competences	169
A.1.1 Personal competences	169
A.1.2 Activity and implementation oriented competences	170
A.1.3 Socio-communicative competences	172
A.1.4 Professional and methodological competences	174
A.2 Level 2 – Controller competences across processes	175
A.2.1 Personal competences	175
A.2.2 Activity and implementation oriented competences	178
A.2.3 Socio-communicative competences	184
A.2.4 Professional and methodological competences	186
A.3 Level 3 – Process-specific controller competences	191
A.3.1 Personal competences	191
A.3.2 Activity and implementation oriented competences	196
A.3.3 Socio-communicative competences	201
A.3.4 Professional and methodological competences	212
Appendix B: Know-how catalogue	221
B.1 Level 2 – Business process controlling	221
B.2 Level 3 – Main processes	222
Table of figures	233