

Contents

1	Introduction	1
1.1	Background	1
1.2	Objectives of the Book.	3
1.3	Structure of the Book.	4
2	Developments in Controlling as a Basis for the Necessity of Competence	
	Orientation	7
2.1	Controlling.	7
2.1.1	Approach to the Concept of Controlling	7
2.1.2	Tasks and Objectives of Controlling	10
2.1.3	Dimensions of Controlling.	17
2.1.4	Development of Controlling as a Reflection of Changing Requirements.	18
2.1.5	Organizational Aspects of Controlling.	30
2.2	Controller.	38
2.2.1	Tasks of the Controller.	38
2.2.2	Role Models of Controlling.	42
2.2.3	Further Development of the Controller into a Business Partner and Change Agent.	45
2.2.4	Tasks of Strategic and Operational Controllers	48
2.3	Relevant Challenges for Controlling	49
2.3.1	Internationalization and Globalization.	49
2.3.2	Digitization and Digitatlizization	59
2.4	Controller Roles of the Future	72
2.4.1	Changed Requirements for Controllers	72
2.4.2	Complementing and Differentiating the Role Models of Controllers	75
2.4.3	Requirement of Competence Development for Controllers	78

3	Basics of Competence Orientation	81
3.1	Concept of Competence in General	81
3.1.1	Approach to the Concept of Competence	81
3.1.2	Distinction from Related Constructs	84
3.2	Competences Related to Professional Human Resources Development . . .	86
3.2.1	The Concept of Competence in Personnel Development	86
3.2.2	Relevance of Competences in Human Resources Development . . .	90
3.3	Categorization of Competences (Competence Profiles)	92
3.3.1	Basics of the Competence Categories	92
3.3.2	Classification of Professional Competences	93
3.3.3	Competence Atlas according to Heyse and Erpenbeck	97
3.3.4	Network of Competences.	99
3.4	Competences in Detail	100
3.4.1	Action Competence as a Superordinate Competence	100
3.4.2	Professional Competences	101
3.4.3	Methodical Competences.	101
3.4.4	Social Competences.	102
3.4.5	Personal Competences	102
3.4.6	Intercultural Competences as a Special Feature of Supranationally Active Companies	103
3.4.7	Digital Competences	134
3.5	Competence Measurement.	138
3.5.1	Basic Principles for Setting Competence Levels.	138
3.5.2	Learning Objective Taxonomy according to Bloom	138
3.5.3	The SOLO Taxonomy according to Biggs.	138
3.6	Competency Models and Competence Profiles in the Context of Competence Development.	141
3.6.1	Competency Models	141
3.6.2	Competence Profiles to Identify Development Needs	145
3.6.3	Presentation and Design of Competency Models	145
3.6.4	Competence Development.	148
3.6.5	Interim Conclusion on the Need for Competency Models	149
4	Controller Competency Model	151
4.1	Overview of the Components of a Controller Competency Model	151
4.2	Definition of Role Models for Controllers.	151
4.3	Determination of the Required Competences	156
4.3.1	Overview of Competence Areas and Methods for Determining Competences	156
4.3.2	Excerpt from a Study for the Determination of Professional and Methodical Controller Competences	159
4.3.3	Identification of Personal Controller Competences.	165

4.3.4 Identification of Social Controller Competences. 166

4.3.5 Excerpt from a Study to Determine Intercultural Controller
Competences 167

4.3.6 Extract from a Study for the Identification of Digital Controller
Competences 194

4.3.7 Summary of the Required Current Competences 198

4.4 Competence Wheels as an Illustration of the Interaction of Controller
Competences 205

4.4.1 Use of the Results for a Controller Competency Model 205

4.4.2 Modification of the Competence Wheel by Digital Competences. . 206

4.5 Definition of the Target Competence Profiles per Role Model 207

4.5.1 Overview of the Target Competence Profiles 207

4.5.2 Target Competence Profiles per Role Model 210

4.6 Identification of Current Competences and Potential Assessment of
Development Opportunities 222

4.6.1 Overview of Competence Measurement Methods. 222

4.6.2 Structured Interview. 224

4.6.3 360° Feedback 224

4.6.4 Development Center 226

4.6.5 Work Samples 228

4.6.6 Personality Tests 229

4.7 Performance/Potential Assessment on Development Opportunities 249

4.7.1 Need for Performance/Potential Assessment. 249

4.7.2 Performance Analysis 249

4.7.3 Potential Assessment 250

4.8 Tools for Developing Competences and Conducting Performance
Reviews 255

4.8.1 Overview of Tools for Developing Competences 255

4.8.2 Description of Selected Development Actions to
Address Competence Gaps 262

4.8.3 Special Training for Intercultural Competences 270

4.9 Carrying Out Performance Reviews after Development Interventions 288

4.9.1 Aspects of Performance Monitoring 288

4.9.2 Measuring Personal Learning Outcomes. 289

4.9.3 Measurement of Economic Benefits 290

5 Concluding Remarks **293**

Bibliography **297**